American Rescue Plan Act of 2021

The American Rescue Plan Act of 2021, signed into law on March 11, 2021, extended four UI programs. Claimants currently receiving either PUA or PEUC benefits will not have to reapply to continue to receive benefits. For the 2020 tax year, the act waives federal taxes on unemployment insurance benefits (up to $10,200 for individuals and up to $20,400 for married couples filing jointly, if each spouse received UI benefits) for households with an adjusted gross income of less than $150,000.

Program changes under the American Rescue Plan include:

- **Pandemic Unemployment Assistance (PUA)**
  - [Payable for 79 weeks maximum]
  - Eligible claimants can receive up to 79 total weeks of PUA benefits (including any weeks of PUA, regular UI, and EB benefits a claimant already received).

- **Pandemic Emergency Unemployment Compensation (PEUC)**
  - [Payable for 53 weeks maximum]
  - Eligible claimants can receive up to 53 weeks of PEUC benefits (including any weeks of PEUC benefits a claimant already received).

- **Federal Pandemic Unemployment Compensation (FPUC)**
  - Eligible claimants who earn at least $1 under a qualifying unemployment insurance program will receive an additional $300 per week, in addition to their weekly benefit amounts.

- **Mixed Earners Unemployment Compensation (MEUC)**
  - Eligible claimants can receive up to 53 weeks of PEUC benefits (including any weeks of PEUC benefits a claimant already received).
  - MEUC provides an additional $100 weekly payment to eligible claimants who earned both employment wages and at least $5,000 in net self-employment income in the completed taxable year prior to their Regular UI application.
  - NOTE: PUA claimants are NOT eligible for MEUC.