

FACT SHEET

UNEMPLOYMENT COMPENSATION

American Recovery and Reinvestment Act of 2009 (P.L. 111-5)

Affect on Emergency Unemployment Compensation Benefits:

- Extends last date to file for Emergency Unemployment Compensation (EUC).
 - Regular Unemployment Compensation (UC) benefits must be exhausted on or before the week ending on December 19, 2009 to qualify for First-Tier EUC benefits.
 - First-Tier EUC benefits must be exhausted by December 26, 2009 in order to qualify for Second-Tier EUC benefits.
- Extends last week for which EUC benefits can be paid from the week ending August 29, 2009 to the week ending June 5, 2010.
- There are no additional EUC benefits for claimants who exhaust all of their First-Tier and Second-Tier EUC claims.

Federal Additional Compensation (FAC) Payment Information

- Claimants will be entitled to an additional \$25.00 weekly payment for each week for which they meet all eligibility requirements.
 - Claimants receiving regular, Emergency Unemployment Compensation (EUC), TRA, military or federal unemployment benefits are eligible to receive this additional \$25.
 - Alternative Trade Adjustment Assistance (ATAA) benefits cannot be supplemented with the FAC payment.
- Effective date of the additional \$25.00 payment is February 22, 2009.
- 1st week for which the additional \$25.00 can be paid is the week ending on February 28, 2009.
- Last week payable for the additional \$25.00 payment is the week ending July 3, 2010.
- Claimants who exhaust their Second Tier benefits on or before the week ending on February 21, 2009 **will not** be entitled to the additional \$25.00 for any weeks previously paid.
- The first FAC payment was issued on March 19, 2009. A payment for all eligible weeks paid prior to March 19, 2009 is scheduled to be issued on March 27, 2009 and mailed to you no later than April 3, 2009.
- The additional \$25.00 will be distributed in separate payments from regular or extended benefit checks and electronic fund (direct deposit) transfers.
- No application will be necessary to qualify for these additional benefits.
- This does not increase the unemployment Weekly Benefit Amount (WBA).
- No child support payment can be deducted from these benefits.

Federal Income Tax

- If you elected to have income tax deducted from your benefits, it will also be deducted from the additional \$25.00 payment.
- Beginning with the 2009 tax year, \$2,400 of the benefits that are paid will be exempted from federal income tax. The Agency will report to you the total amount of benefits paid for this year and this will be adjusted on your income tax form filed next year. All unemployment benefits issued in 2008 are taxable.