

<b>EMPLOYMENT AND TRAINING ADMINISTRATION</b> <b>ADVISORY SYSTEM</b> <b>U.S. DEPARTMENT OF LABOR</b> <b>Washington, D.C. 20210</b>	<b>CLASSIFICATION</b> Unemployment Insurance
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**ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 16-20  
Change 1**

**TO:** STATE WORKFORCE AGENCIES

**FROM:** JOHN PALLASCH /s/  
Assistant Secretary

**SUBJECT:** Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 –  
Pandemic Unemployment Assistance (PUA) Program Reporting Instructions and  
Questions and Answers

1. **Purpose.** As States have gained experience administering the PUA program under the CARES Act, they have identified questions about aspects of the program’s operation. The purpose of this UIPL is to address those questions and provide further guidance about the PUA program authorized by section 2102 of the CARES Act of 2020, Public Law (Pub. L.) 116-136 and to provide instructions for completing Form ETA 9178-P, Quarterly Narrative Progress Report – Employment and Training Supplemental Budget Request Activities.
2. **Action Requested.** The U.S. Department of Labor’s (Department) Employment and Training Administration (ETA) requests that State Workforce Administrators provide the information in this Unemployment Insurance Program Letter (UIPL) and all attachments to appropriate program and other staff in state workforce systems as they implement the Unemployment Insurance (UI)-related provisions in the CARES Act that respond to the economic effects of the Coronavirus Disease 2019 (COVID-19).
3. **Summary and Background.**
  - a. **Summary.** On March 27, 2020, the President signed into law the CARES Act, which includes the Relief for Workers Affected by Coronavirus Act set out in Title II, Subtitle A. Section 2102 of the CARES Act creates a new temporary federal program called Pandemic Unemployment Assistance (PUA) that in general provides up to 39 weeks of unemployment benefits, and provides funding to states for the administration of the program. An individual receiving PUA benefits may also receive the \$600 weekly benefit amount (WBA) under the Federal Pandemic Unemployment Compensation (FPUC) program if he or she is eligible for such compensation for the week claimed.

<b>RESCISSIONS</b> None	<b>EXPIRATION DATE</b> Continuing
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b. **Background.** The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways. The CARES Act includes a provision of temporary benefits for individuals who have exhausted their entitlement to regular unemployment compensation (UC), as well as coverage for individuals who are not eligible for regular UC, individuals who are self-employed, or who have limited recent work history. These individuals may also include certain gig economy workers, clergy and those working for religious organizations who are not covered by regular unemployment compensation, and other workers who may not be covered by the regular UC program under some state laws. The coordination of programs within the CARES Act is discussed in UIPL No. 14-20.

4. **Questions and Answers.** The Department hosted a webinar with states on April 8, 2020, to discuss UIPL No. 16-20, which went over key provisions of the PUA program. A recording is available under the “Events” section on the Unemployment Insurance Community of Practice on WorkforceGPS (<https://ui.workforcegps.org/>). Attachment I contains answers to certain questions received during the webinar and through the Department’s designated e-mail on all COVID-19 related inquiries ([covid-19@dol.gov](mailto:covid-19@dol.gov)). Attachment II provides a reference table for how to calculate the WBA for PUA.

When determining the appropriate course of action in administering the PUA program, states should first consult section 2102 of the CARES Act and the subsequent operating instructions provided by the Department, including UIPL No. 16-20 and UIPL No. 16-20 Change 1. Where the CARES Act and the operating instructions are silent, states should refer to DUA regulations at 20 C.F.R. Part 625. Where DUA regulations are silent, states should follow applicable state law for administering the regular UC program.

5. **Supplemental Budget Request Project Status Tracking.** The form ETA 9178-P is intended to be a monitoring instrument used by ETA to track a grantee’s progress toward completing project activities related to the supplemental budget request funding provided to states under section 4(e) of UIPL No. 16-20.

As part of the monitoring process, grantees that receive supplemental grant awards must submit a Quarterly Progress Report (QPR) using the form ETA 9178-P. The form ETA 9178-P requires the grantee to provide ETA with narrative updates on supplemental grant activities and helps ensure that the grantee achieves the goals described in the supplemental grant application. Attachment II contains form ETA 9178-P and Attachment III provides instructions for completing the form ETA 9178-P and timeline for the submission of these status reports. The reporting requirements outlined in this section also apply to SBR funding provided to states under UIPL Nos. 15-20 (paragraph 3 under section 4(c)) and 17-20 (paragraph 3 under section 4(c)), respectively.

6. **Inquiries.** States should direct inquiries to [covid-19@dol.gov](mailto:covid-19@dol.gov) and copy the appropriate Regional Office.

## 7. References.

- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Pub. L. 116-136), including Title II Subtitle A Relief for Workers Affected by Coronavirus Act;
- 20 C.F.R. Part 625;
- UIPL No. 03-20, *Minimum Disaster Unemployment Assistance (DUA) Weekly Benefit Amount: January 1 – March 31, 2020*, issued December 12, 2019, [https://wdr.doleta.gov/directives/corr\\_doc.cfm?DOCN=3675](https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3675);
- UIPL No. 13-20, *Families First Coronavirus Response Act, Division D Emergency Unemployment Insurance Stabilization and Access Act of 2020*, issued March 22, 2020, [https://wdr.doleta.gov/directives/corr\\_doc.cfm?DOCN=8634](https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8634);
- UIPL No. 14-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Summary of Key Unemployment Insurance (UI) Provisions and Guidance Regarding Temporary Emergency State Staffing Flexibility*, issued April 2, 2020, [https://wdr.doleta.gov/directives/corr\\_doc.cfm?DOCN=3390](https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3390);
- UIPL No. 15-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Federal Pandemic Unemployment Compensation (FPUC) Program Operating, Financial, and Reporting Instructions*, issued April 4, 2020, [https://wdr.doleta.gov/directives/corr\\_doc.cfm?DOCN=9297](https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9297);
- UIPL No. 16-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Unemployment Assistance (PUA) Program Operating, Financial, and Reporting Instructions*, issued April 5, 2020, [https://wdr.doleta.gov/directives/corr\\_doc.cfm?DOCN=4628](https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=4628);
- UIPL No. 17-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Emergency Unemployment Compensation (PEUC) Program Operating, Financial, and Reporting Instructions*, issued April 10, 2020, [https://wdr.doleta.gov/directives/corr\\_doc.cfm?DOCN=8452](https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8452); and
- ET Handbook No. 356 *Disaster Unemployment Assistance Handbook*.

## 8. Attachments.

- Attachment I: Questions and Answers
- Attachment II: Calculating the Weekly Benefit Amount (WBA) for Pandemic Unemployment Assistance (PUA)
- Attachment III: Form 9178-P Quarterly Narrative Progress Report
- Attachment IV: ETA 9178-P Quarterly Narrative Progress Report Instructions

**Questions and Answers: Pandemic Unemployment Assistance (PUA) Program**

**A. Relationship of PUA to Disaster Unemployment Assistance (DUA)**

Like Disaster Unemployment Assistance (DUA), the Pandemic Unemployment Assistance (PUA) program is an emergency program activated in response to a crisis and designed to provide benefits to certain individuals who are ineligible for or who have exhausted entitlement to regular unemployment compensation (UC) or extended benefits (EB). Like DUA, PUA has a defined assistance period, and a set minimum Weekly Benefit Amount (WBA) which is determined based on each state's average WBA for regular UC. In addition, PUA benefits and the cost of its administration are federally funded.

The eligibility criteria for PUA are different from DUA. An individual, in addition to having no entitlement to regular UC or EB, must also have no entitlement to Pandemic Emergency Unemployment Compensation (PEUC) under section 2107 of the CARES Act. An individual must self-certify that he or she is unemployed, partially unemployed, or unable or unavailable to work because of a COVID-19 related reason listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act. Unlike DUA, an individual filing for PUA does not need to provide proof of employment or self-employment to qualify, nor does PUA take into account the individual's principal source of income as part of the self-certification process.

To the extent possible, the PUA program should be administered using the same initial application, continued claims forms, and adjudication procedures utilized by the state for the DUA program.

1. Question: Can states request that the Pandemic Assistance Period be extended?

Answer: No. The time period of PUA under the CARES Act is statutory. Congress would need to enact a law to extend the Pandemic Assistance Period.

2. Question: Do states have to follow the procedures associated with issuing an approved press release announcing PUA availability, as is the practice with DUA declared disasters?

Answer: Yes, with some modifications. To ensure public knowledge of PUA availability, each state must notify all appropriate news media having statewide coverage of the beginning of the state's PUA program. However, unlike DUA, there is no requirement in PUA to notify an individual that he or she must apply within 30 days after the date the program's availability is announced. Additionally, states do not need to coordinate the press release with the Federal Emergency Management Agency (FEMA).

## B. Claims Filing

3. Question: An individual's employer offers him or her the ability to telework with pay. However, because of domestic violence, sexual violence, or stalking, the individual is unable to telework. Does this preclude the individual from being eligible for PUA?

Answer: Generally, PUA is not payable to an individual who has the ability to telework with pay. However, many state UC laws include provisions to allow good cause for being unemployed or partially unemployed when an individual is experiencing domestic violence, sexual violence, or stalking. If domestic violence, sexual violence, or stalking prevents an individual from teleworking and the individual is not eligible for regular UC, the individual may be qualified to receive PUA if he or she is unemployed, partially unemployed, or unable or unavailable because of one of the COVID-19 related reasons listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act.

4. Question: Is an individual required to demonstrate good cause to backdate a PUA claim?

Answer: No. An individual does not need to demonstrate good cause to backdate a PUA claim. Rather, the claim **must** be backdated to the first week during the Pandemic Assistance Period that the individual was unemployed, partially unemployed, or unable or unavailable to work because of a COVID-19 related reason listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act.

5. Question: Must states review regular UC claims that were denied to assess eligibility for PUA?

Answer: Yes. States are required to review regular UC claims that were denied as of January 27, 2020 forward and identify individuals who are potentially eligible for PUA during the Pandemic Assistance Period. States are thereafter required to provide these individuals with appropriate written notification of their potential eligibility, including filing instructions.

It is possible that an individual who exhausted regular UC after January 27, 2020 could receive PUA benefits in the interim weeks before PEUC benefits become available with the week beginning March 29, 2020, provided he or she is otherwise eligible.

6. Question: Can the state convert an ineligible regular UC claim to a PUA claim?

Answer: It depends. A new application would not be required if the state has gathered sufficient information on the initial application, including a self-certification from the individual that one of the COVID-19 related reasons listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act is applicable.

The base period for computing a PUA WBA is Calendar Year (CY) 2019, which may be different from the regular UC claim, so additional information may be required. Reference section C and Attachment I in UIPL No. 16-20 Change 1 for additional information on calculating the PUA WBA.

7. Question: If an individual is living in one state and is self-employed in another state, where should the individual file for PUA benefits?

Answer: The self-employed individual must file with the state where he or she was working at the time of becoming unemployed, partially unemployed, or unable or unavailable to work because of a COVID-19 related reason listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act. If an individual worked in more than one state at this time, the individual may file in any of those states.

8. Question: Are states required to have a separate initial claim application for the PUA program?

Answer: No. However, states must be able to identify that individuals are filing under the PUA program for purposes of adjudications, appeals, reporting, etc.

9. Question: Should the state adjust its benefits rights information to include information on PUA claims, such as eligibility requirements, pandemic assistance period, WBA, wage proof requirements, appeal rights, and penalties for making false statements?

Answer: Yes. States must notify an individual of his or her benefit rights information for the PUA program as described on page III-5 and III-6 of ET Handbook No. 356, which governs DUA. This notification must include: (1) a statement that the purpose of this information is to inform the individual of his or her rights and responsibilities under PUA; (2) the eligibility requirements; (3) the Pandemic Assistance Period and potential WBA if he or she is found eligible; (4) the different types of deductions which may affect their application; (5) reporting and filing requirements; and (6) the individual's appeal rights under state law.

The state has flexibility in how this notification occurs. For instance, it may provide a link to a central resource on its website or create a PUA-specific insert for their Claimant Handbook.

10. Question: How must the state notify an individual when he or she is deemed eligible for PUA?

Answer: If the state determines an individual is eligible for PUA, the state must send an individual monetary determination indicating the program type, information about benefits, and information about continuing eligibility requirements.

### **C. Calculating Benefit Entitlement (including WBA)**

11. Question: To be eligible for PUA, is an individual required to meet a minimum monetary requirement in the base period, similar to the monetary requirements for regular UC?

Answer: No. There is no minimum monetary requirement for an individual to be eligible for PUA. However, base period wages are considered when calculating the individual's WBA.

12. Question: What base period must states use for determining an individual's PUA WBA?

Answer: When computing a WBA under 20 C.F.R. §625.6, the base period to be used is the most recent tax year, which is CY 2019.

13. Question: How do states determine the PUA WBA?

Answer: The PUA WBA will be the amount of compensation an individual would have been paid regularly as computed under the provisions of the applicable state law, using the state's existing wage records and any additional supporting evidence provided by the individual. States must treat employment wages and self-employment income not covered by applicable state UC law in the same manner and with the same effects as covered employment. Refer to Attachment II for a table summarizing the process.

However, an individual will be provided the minimum PUA WBA if the state does not have any existing wage records and he or she does not provide evidence to support a higher amount.

14. Question: What is the minimum PUA WBA?

Answer: As described in 20 C.F.R. §625.6(b), the minimum PUA WBA is "50 percent of the average weekly payment of regular compensation in the state, as provided quarterly by the Department." The Department publishes information on each state's minimum WBA in a quarterly UIPL for DUA. This same information is applicable for PUA. States must use the amount in UIPL No. 03-20 for the minimum WBA on all PUA claims.

An individual may also qualify for an additional \$600 FPUC payment each week, as described in UIPL No. 15-20. Per section 2102(a)(5) of the CARES Act, the amount of FPUC also must be added to the amount of benefits under PUA programs established in Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau.

15. Question: Under DUA, if an individual is employed or self-employed less than full-time, 20 C.F.R. §625.6(b)(1) requires calculating the WBA as a percentage of the minimum WBA. Does this same calculation apply to PUA?

Answer: No. Section 2102(d)(1)(A)(i) of the CARES Act provides that the PUA WBA may not be less than the minimum weekly benefit amount described in 20 C.F.R. §625.6. For purposes of PUA, the minimum weekly benefit amount is 50 percent of the average weekly payment of regular compensation (*see* Question #14).

16. Question: What is the maximum PUA WBA?

Answer: The maximum PUA WBA is equal to the maximum WBA for regular compensation as authorized under the applicable state law.

17. Question: What is the minimum or maximum PUA WBA for a territory that does not have an applicable state law to reference?

Answer: For territories without an underlying UC program or applicable law to reference, the Department will establish the standard PUA WBA and inform the appropriate territory.

18. Question: DUA requires that an individual provide proof of employment or commencement of employment within 21 calendar days. Is PUA the same?

Answer: No. PUA does not require proof of employment. Instead, PUA requires that the individual self-certify that one of the COVID-19 related reasons identified in section 2102(a)(3)(A)(ii)(I) applies to his or her situation.

19. Question: When an individual is unable to provide a copy of the prior year's income tax return, what other documentation is acceptable to establish monetary entitlement for PUA?

Answer: Acceptable documentation of wages earned or paid during CY 2019 (*i.e.*, the PUA base period) includes, but is not limited to, state agency wage records, pay check stubs, bank receipts, business records, ledgers, contracts, invoices, and billing statements.

20. Question: How will the state calculate the PUA WBA when an individual does not provide proof of base period wages within 21 days?

Answer: If an individual does not provide proof of CY 2019 (*i.e.*, PUA base period) wages within 21 days, an individual's WBA will be reduced based on whichever is higher - the record of wages already on file or the minimum PUA WBA. An overpayment must be established for any benefits overpaid.

An individual may submit additional documentation at any time during the Pandemic Assistance Period to substantiate wages earned or paid during the base period. The state must immediately issue a monetary redetermination if the state determines the wages documentation is sufficient to permit a re-computation.

The monetary redetermination applies to all weeks of unemployment that the individual files during the Pandemic Assistance Period. The state must recalculate the WBA for any weeks previously paid and provide supplementary payment as appropriate.



21. Question: When an individual has insufficient wages (or no wages) during the PUA base period, how is the PUA WBA calculated?

Answer: If an individual has insufficient wages (or no wages) from employment or insufficient net income (or no net income) from self-employment in the applicable PUA base period to compute a WBA, the individual is entitled to the minimum PUA WBA.

Even with no wages in the base period, the individual must meet the requirements under section 2102(a)(3)(A)(ii)(I) of the CARES Act—he or she must be unemployed, partially unemployed, or unable or unavailable to work because of one of the COVID-19 related reasons. The individual must have an attachment to the labor market and must have experienced a loss of wages and hours or was unable to start employment following a bona fide job offer.

22. Question: Should the state use gross income or net income to calculate the PUA WBA for a self-employed individual?

Answer: For purposes of computing the WBA, the state should use net income reported on the tax return for a self-employed individual.

23. Question: Is Dependents' Allowance payable with PUA?

Answer: Yes. Dependents' Allowance is payable with PUA.

24. Question: Are PUA benefits included in the individual's gross income for federal income tax purposes and subject to federal income tax withholding?

Answer: Yes. PUA benefits are included in the individual's gross income for federal income tax purposes and subject to federal income tax withholding if the individual elects to have federal withholding deducted from the individual's PUA payments. An individual will receive Form 1099-G to file with his or her income tax return.

25. Question: Are PUA payments subject to child support intercept?

Answer: Yes. Child support obligations must be deducted from PUA payments in the same manner and to the same extent as these obligations are deducted from regular UC.

#### **D. Eligibility – Initial Claims**

26. Question: Is self-attestation sufficient to determine that an individual is not eligible for regular UC, EB, or PEUC? If not, what other steps must the state take to ensure an individual is ineligible for regular UC, EB, or PEUC?

Answer: Self-attestation is not sufficient to demonstrate ineligibility for regular UC, EB, or PEUC. The state may add a notation to the case file without requiring an application for regular UC if the individual has insufficient covered wages to meet the monetary requirements or if the individual has an active UC claim with a disqualification.

States must also determine whether the individual is eligible for regular UC in another state.

If the individual's eligibility for regular UC is questionable (for example, there are wages in the base period but no claim is filed, or a job separation that has not been adjudicated), then the state must first require the individual to file a regular UC claim. If the individual is subsequently disqualified from receiving regular UC, the state then must consider the individual for PUA eligibility.

27. Question: When an individual files an initial PUA claim, how does the state assess whether he or she satisfies one of the COVID-19 related eligibility criteria?

Answer: At the time of filing for an initial PUA claim, the state must ensure that an individual completes a self-certification form (either paper or online) that includes:

- The identification of the applicable COVID-19 related reason(s) under section 2102(a)(3)(A)(ii)(I) of the CARES Act, and
- A notice advising the individual that intentional misrepresentation on the self-certification is fraud.

Additionally, separate from the self-certification, states must provide the individual with a request for acknowledgement that he or she understands that the certification is under penalty of perjury. Examples of this separate acknowledgement include checking a box at the time of submission or checking a box in a pop-up message.

States have significant flexibility in how they implement the self-certification form. If the state provides a free-form text box for the individual to identify the reason for their unemployment, partial unemployment, or inability or unavailability to work, then the state must evaluate this information against the list of acceptable reasons found under section 2102(a)(3)(A)(ii)(I) of the CARES Act and document the reason.

28. Question: A full-time student who works part-time may be excluded from DUA because he or she has not lost their "principal source of income" as described under 20 C.F.R. §625.2(s). Is he or she eligible for PUA?

Answer: Yes. Provided a full-time student who worked part-time is unemployed, partially unemployed, or unable or unavailable to work because of one of the COVID-19 related reasons in section 2102(a)(3)(A)(ii)(I) of the CARES Act, then he or she may be eligible for PUA.

The requirement that the employment be the "principal source of income" under DUA does not apply to eligibility for PUA.

29. Question: Is a Peace Corps and Americorps participant who is no longer volunteering because their volunteer sites are closed due to COVID-19 eligible for PUA?

Answer: Yes. An individual participating in Peace Corps and Americorps who would not qualify for regular UC, whose volunteer site is closed down as a direct result of COVID-19, and who has suffered a loss of income is eligible for PUA.

**E. Eligibility – Not Eligible for Regular UC**

30. Question: An individual is not eligible for regular UC because he or she has not earned requalifying wages since the prior UC claim (double dip provision). Is he or she eligible for PUA?

Answer: Yes. Provided the individual is unemployed, partially unemployed, or unable or unavailable to work because of at least one of the COVID-19 related reasons listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act, then the individual may be eligible for PUA.

31. Question: An individual is disqualified on a claim filed prior to March 2020 and must earn requalifying wages before he or she can be considered eligible for regular UC. However, due to COVID-19, he or she has not had the opportunity to earn sufficient wages to be eligible for regular UC. Can this individual be eligible for PUA?

Answer: Yes. Provided the individual is unemployed, partially unemployed, or unable or unavailable to work because of at least one of the COVID-19 related reasons listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act, then the individual may be eligible for PUA.

32. Question: If the individual is disqualified on the regular UC claim and collects PUA, must the individual stop collecting PUA and begin collecting on the regular UC claim once the disqualification period for regular UC is satisfied?

Answer: Yes. Once the individual has served the weeks of the disqualification period, the state must revert the individual back to his or her regular UC claim if there are remaining benefits to be received, provided all other eligibility requirements are met.

33. Question: If an individual is disqualified for regular UC because of a job separation that occurred prior to the individual's unemployment due to COVID-19, is he or she potentially eligible for PUA?

Answer: Yes. If the individual is disqualified from regular UC for a cause that occurred prior to the individual's COVID-19 related reason, he or she may be eligible for PUA. This includes an individual who has a prior fraud disqualification.

PUA is a benefit of last resort for anyone who does not qualify for other UC programs and who would be able and available to work but for one or more of the COVID-19 related reasons listed in section 2102 of the CARES Act.

34. Question: If an individual refuses to return to work when called back by the employer because he or she wanted to receive unemployment benefits, would he or she be eligible for PUA?

Answer: No. If the individual refused work in order to file for unemployment benefits, he or she is not unemployed, partially unemployed, or not able or not available to work for one of the COVID-19 related reasons listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act. Thus, the individual would not qualify for PUA.

35. Question: An individual is on approved unpaid medical leave from his or her employer and is not eligible for state UC because he or she is not able or available to work. Would the individual qualify for PUA?

Answer: It depends. If the medical leave is based on one of the COVID-19 related reason listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act, the individual may be eligible for PUA benefits.

If the individual does not satisfy one of the COVID-19 related reasons and is otherwise not able to work or available for work, he or she is not eligible for PUA.

36. Question: An individual is eligible for regular UC but not collecting payments due to a 100 percent offset. Is he or she eligible for PUA?

Answer: No. In this scenario, the individual is eligible to collect regular UC and is deemed to be receiving payments even when they are used to reduce an existing overpayment. Therefore, he or she is eligible for regular UC and, thus, cannot be eligible for PUA.

37. Question: When the state requires that an individual must serve penalty weeks before being eligible for regular UC, may the individual use those weeks of PUA benefits to satisfy the penalty weeks?

Answer: State law will determine whether the weeks of filing for PUA may be used to satisfy penalty weeks for a disqualification.

## **F. Eligibility – COVID-19 Related Reasons**

38. Question: Some of the reasons identified under Sections 2102(a)(3)(A)(ii)(I)(aa), (bb), (cc), and (ff) of the CARES Act require a medical diagnosis. Does this mean that the individual or members of the individual's household must have tested positive for COVID-19?

Answer: No. While a positive test is sufficient to qualify for PUA, a qualifying diagnosis does not require a positive test. Any diagnosis from a qualified medical professional, including one made via phone or telehealth, is also sufficient. This applies to the individual in section (aa), the members of the household in sections (bb) and (cc), or an

individual required to quarantine in section (ff).

39. Question: Section 2102(a)(3)(A)(ii)(I)(dd) of the CARES Act in UIPL No. 16-20 allows for PUA if the individual is the primary caregiver for a child who is unable to attend school that is closed as a direct result of the COVID-19 public health emergency. Does this apply during the summer months when school is not usually in session?

Answer: After the 2019-2020 school year was originally scheduled to end, a school is no longer considered closed as a direct result of the COVID-19 public health emergency, for purposes of 2102(a)(3)(A)(ii)(I)(dd).

Once the regular 2019-2020 school year is over, parents should rely on their customary summer arrangements for caring for their children. Absent some other qualifying circumstances, the individual will not be eligible to receive PUA.

However, if the facility that the individual relies on to provide summer care for the child is also closed as a direct result of the COVID-19 public health emergency, he or she may continue to qualify for PUA under section 2102(a)(3)(A)(ii)(I)(dd) of the CARES Act. Similarly, if there is some other reason under which he or she qualifies for PUA, he or she will continue to be eligible to receive benefits.

40. Question: The examples provided for section 2102(a)(3)(A)(ii)(I)(ee) and (gg) of the CARES Act in UIPL No. 16-20 explain that an individual who is unable to reach the place of employment because of a quarantine, including a state or municipal order restricting travel, may be eligible for PUA. Would this also apply if an individual is following a stay-at-home order?

Answer: Yes. The examples in UIPL No. 16-20 are not intended to be exclusive or comprehensive. An individual may also qualify if he or she is unable to reach the place of employment due to a stay-at-home, shelter-in-place, or other order that requires an individual to stay home in quarantine to reduce the spread of COVID-19.

41. Question: An example provided for section 2102(a)(3)(A)(ii)(I)(ff) of the CARES Act in UIPL No. 16-20 explains that an individual whose health care provider advises him or her to self-quarantine due to a compromised immune system by virtue of a serious health condition may be eligible for PUA. Are there other reasons that an individual may be eligible for PUA under this clause?

Answer: Yes. The examples in UIPL No. 16-20 are not intended to be exclusive or comprehensive. Regardless of the underlying reason for an individual's increased risk for COVID-19, section 2102(a)(3)(A)(ii)(I)(ff) of the CARES Act applies to all individuals who are advised by a health care provider to self-quarantine due to concerns related to COVID-19. Without having been advised by a health care provider to self-quarantine, an individual who does not go to work due to general concerns about exposure to COVID-19, and who does not meet any of the other COVID-related criteria for PUA, is not eligible for PUA.

42. Question: UIPL No. 16-20 provides an example of a driver for a ridesharing service who is forced to significantly limit his or her performance of customary work activities because of the COVID-19 public health emergency, such as if a state or municipal order restricting movement makes continued operations unsustainable, indicating that he or she may be eligible for PUA under section 2102(a)(3)(A)(ii)(I)(kk) of the CARES Act. Does this apply to other types of independent contractors?

Answer: Yes. An independent contractor may be eligible for PUA if he or she is unemployed, partially unemployed, or unable or unavailable to work because of one of the COVID-19 related reasons listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act. This includes an independent contractor who experiences a significant diminution of work as a result of COVID-19.

### **G. Eligibility – Ongoing**

43. Question: Must a state’s Notice of Determination list all the COVID-19 related eligibility criteria an individual did not satisfy?

Answer: No. If the state deems an individual ineligible, the Notice of Determination could be simple: “Based on our investigation and the available information, you are not considered unemployed, partially unemployed, or unable or unavailable to work for one of the qualifying reasons identified under section 2102(a)(3)(A)(ii)(I) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.”

44. Question: Is PUA eligibility determined on a weekly basis like DUA?

Answer: Yes.

45. Question: What action must the state take during the continued claim filing process to assess whether an individual continues to satisfy one of the COVID-19 related eligibility criteria listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act?

Answer: The requirements are substantially the same as those discussed in Question #27. At the time of filing a continued claim, the state must ensure that an individual completes a self-certification form (either paper or online) that includes:

- The identification of the applicable COVID-19 related reason(s) under section 2102(a)(3)(A)(ii)(I) of the CARES Act, and
- A notice advising the individual that intentional misrepresentation on the self-certification is fraud.

Additionally, separate from the self-certification, states must provide the individual with a request for acknowledgement that he or she understands that the certification is under penalty of perjury. Examples of this separate acknowledgement include checking a box at the time of submission or checking a box in a pop-up message.

States have significant flexibility in how they implement the self-certification form. If the state provides a free-form text box for the individual to identify the reason for their unemployment, partial unemployment, or inability or unavailability to work, then the state must evaluate this information against the list of acceptable reasons found in section 2102(a)(3)(A)(ii)(I) of the CARES Act and document the reason.

46. Question: An individual may file for PUA because of one of the COVID-19 related reasons described in section 2102(a)(3)(A)(ii)(I) of the CARES Act, but later on have another COVID-19 related reason apply to his or her situation. Is the individual eligible to continue receiving PUA? Must the individual file a new initial application?

Answer: The individual must provide the initial reason for his or her unemployment, partial unemployment, or inability or unavailability to work at the time of the initial PUA claim for the state to assess his or her eligibility. The individual must then certify on the continued claim each week that one of the enumerated reasons continues to apply. The individual continues to qualify, even if the precise provision under which he or she initially qualified changes to another precise provision under section 2102(a)(3)(A)(ii)(I) of the CARES Act. This does not require a separate initial claim.

47. Question: Is an individual required to search for work while collecting PUA benefits?

Answer: The applicable state UC laws related to continued claims are applicable to PUA claims. However, states may use the emergency flexibility described in [UIPL No. 13-20](#) to temporarily modify or suspend work search requirements as needed to respond to the spread of COVID-19.

48. Question: How does an individual meet the able and available provisions of PUA if he or she is ill due to COVID-19, caring for someone with COVID-19, or unable to work due to travel restrictions due to COVID-19?

Answer: An individual satisfies the able and available provisions by certifying each week that he or she is not able or available to work because one of the COVID-19 related reasons listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act, but he or she would otherwise be available.

49. Question: Is an individual who refuses an offer of work eligible for PUA?

Answer: No, unless the individual is unable to work as a direct result of COVID-19. Eligibility for PUA requires that the individual be able to work and available to work within the meaning of applicable state law, unless the individual is unable or unavailable to accept the offer of work because of a reason listed under section 2102(a)(3)(A)(ii)(I) of the CARES Act, he or she would not be eligible for PUA.

50. Question: If the jurisdiction's stay at home order due to the COVID-19 emergency is lifted and an employer has called his or her employees back to work, is an individual who refuses to return to work due to a general fear of exposure to the coronavirus still eligible for PUA?

Answer: To qualify for PUA, the individual must be unemployed, partially unemployed, or unable or unavailable to work because of a COVID-19 related reason listed in section 2102(a)(3)(A)(ii)(I). An individual who does not go to work due to general concerns about exposure to COVID-19, and who does not meet any of the other COVID-19 related criteria for PUA, is not eligible for PUA because general concerns about exposure to COVID-19 is not one of the reasons listed in section 2102(a)(3)(A)(ii)(I).

51. Question: How often are states required to check whether an individual remains ineligible for regular UC and PEUC?

Answer: Because an individual receiving PUA cannot be eligible for regular UC and PEUC, states are required to confirm an individual is still ineligible for regular UC and PEUC every quarter. States must also check when the individual's regular UC benefit year expires.

States must also assess an individual's eligibility for EB should the state trigger on to an EB period.

Additionally, for claims that are backdated to an effective date prior to March 29, 2020, states must assess an individual's eligibility for PEUC for claimants who previously exhausted their regular UC at the time the program becomes available (this is March 29, 2020 in most states).

If the individual becomes eligible for regular UC, EB, or PEUC, then payment on PUA must stop and the individual may file a regular UC, EB, or PEUC claim.

## **H. Overpayments and Fraud**

52. Question: Must PUA benefits be offset to recover overpayments for other states through the Interstate Reciprocal Overpayment Recovery Arrangement (IRORA)?

Answer: Yes. PUA payments must be reduced to recover overpayments for other states if the state has signed the IRORA agreement. However, the state may not offset more than 50 percent from the PUA payment to recover overpayments for other programs.

53. Question: May the state apply its own state law waiver provisions to PUA overpayments?

Answer: No. Under 20 C.F.R. §625.14(e), any provision of state law authorizing the waiver of recovery of overpayments is not applicable.



## **I. Appeals**

54. Question: Do appeals of PUA claims follow the same appeal rights and processes as DUA claims?

Answer: No. PUA determinations, redeterminations, appeals, and hearings follow the provisions of state law applicable to claims for and payment of regular UC.

55. Question: What appeal rights and processes should be listed on the PUA determinations?

Answer: All determinations of PUA eligibility should follow state law appeal provisions for regular UC.

56. Question: What information about an individual's appeal rights must states include in the state's notification of PUA eligibility determinations?

Answer: The state must follow its own laws for notifying an individual of his or her UC appeal rights.

## **J. Financial Information and Reporting**

57. Question: Will there be a quarterly status reporting for Supplemental Budget Requests (SBRs) received for PUA implementation?

Answer: Yes. States must submit an ETA 9178-P for SBRs received for PUA implementation. The ETA 9178-P report was created for SBR status reporting for programs under the CARES Act. See Attachments III and IV to UIPL No. 16-20 Change 1.

Grantees must submit form ETA 9178-P to their respective Federal Project Officer (FPO) within 45 days of each quarter's end. If the due date of the report falls on a Saturday, Sunday, or holiday, the report is due the previous business day. The table below provides the due dates for each reporting quarter:

<b>Reporting Quarters</b>	<b>Due Dates</b>
October 1 <sup>st</sup> – December 31 <sup>st</sup>	February 14 <sup>th</sup>
January 1 <sup>st</sup> – March 31 <sup>st</sup>	May 15 <sup>th</sup>
April 1 <sup>st</sup> – June 30 <sup>th</sup>	August 14 <sup>th</sup>
July 1 <sup>st</sup> – September 30 <sup>th</sup>	November 14 <sup>th</sup>

**Attachment II to UIPL No. 16-20 Change 1**

**Calculating the Weekly Benefit Amount (WBA)  
Pandemic Unemployment Assistance (PUA)**

<b>If an individual . . .</b>	<b>And if . . .</b>	<b>Then</b>
(1) has base period wages	Wages <u>sufficient</u> under state UC law for monetary qualification	<p>Compute a WBA for the individual under state UC law.</p> <p>(a) If computation exceeds 50% of AWBA, the individual receives this WBA (though it may not be higher than the state’s max WBA for regular UC). (20 C.F.R. §625.6(a)(1)).</p> <p>(b) If computation is less than 50% of AWBA, individual will receive the minimum WBA (50% of state AWBA). (20 C.F.R. §625.6(b)).</p>
(2) has base period wages	Wages <u>insufficient</u> under state UC law for monetary qualification	An individual will receive the minimum WBA (50% of state AWBA). (20 C.F.R. §625.6(b)).
(3) has no base period wages and no earnings from self-employment		An individual will receive the minimum WBA (50% of state AWBA). (20 C.F.R. §625.6(b)).

**Average Weekly Benefit Amount (AWBA).** Average weekly benefit payment of regular compensation in the state, as provided quarterly by the Department. The PUA Pandemic Assistance Period began January 27, 2020. States must use UIPL No. 03-20 to identify their AWBA for purposes of PUA.

**Base Period.** Look-back period from which to assess an individual’s WBA. This is the most recent tax year that has ended for the individual (whether an employee or self-employed) prior to the individual’s unemployment that was a direct result of the COVID-19 public health emergency (20 C.F.R. §625.6(a)(2)). The PUA base period is CY 2019.

**Wages.** Remuneration for services performed for another, and, with respect to self-employed individual, net income from services performed in self-employment (20 C.F.R. §625.2(u)). For purposes of calculating the WBA, employment, wages, and self-employment which are not covered by the applicable state law shall be treated in the same manner and with the same effect as covered employment and wages (20 C.F.R. §625.6(a)(1)).

Wages do not include employment, self-employment, or wages earned or paid for employment or self-employment which are contrary to or prohibited by federal law (*e.g.*, compensation for services performed by an alien who was not lawfully present for purposes of performing such services) (20 C.F.R. §625.6(a)(1)).

**Weekly Benefit Amount (WBA).** If the individual is eligible for an amount higher than the AWBA as provided in the table above, this is the weekly amount calculated pursuant to state UC law.

**Attachment III to UIPL No. 16-20 Change I**

**Form ETA 9178-P**

U.S. Department of Labor  
 Employment and Training Administration  
 Form ETA-9178-P

OMB No. N/A  
 Expiration Date: N/A

**Quarterly Narrative Progress Report  
 Employment and Training Supplemental Budget Request Activities**

General Information									
<b>State Name:</b>		<b>Grant Number:</b>		<b>Report Quarter Ending:</b>		<b>Date of Submission:</b>			
<b>Project Name:</b>				<b>UIPL/Solicitation Number:</b>					
Project Contact Information									
<b>Name:</b>						<b>Agency:</b>			
<b>Title</b>						<b>Address:</b>			
<b>Phone:</b>			<b>Ext:</b>		<b>City:</b>				
<b>E-Mail:</b>						<b>State:</b>		<b>Zip Code:</b>	
Project Report									

**A. Summary of Project**

*Please limit your response to 1000 characters or less.*

This section is an executive summary of the project. Each funded project will have its own separate quarterly progress report (ETA 9178-P) through the quarter the project ends. Use this section to provide a short summary of the project’s purpose. This summary should only change during the life of the grant if the state has received an approved modification to the grant Statement of Work.

**B. Timeline for Grant Activities and Milestones or Deliverables**

*Please limit your response to 1000 characters or less.*

Use this section to provide the timelines for and the progress in completing grant activities, key milestones, and deliverables for this quarter. Use the timeline in the grant’s statement of work to identify all major program activities for the entire life of the grant. The timeline will paint a picture of project flow that includes start and end dates, schedule of activities, and projected outcomes. In order to reap the most benefit from the timeline, it is important that it be updated each quarter, noting the actual date of completion as each activity is accomplished. Items to incorporate in the timeline include: project goals, milestones, special events, important deadlines and deliverables.

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**C. Project Implementation and Funding Status**

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*Please limit your response to 1000 characters or less.*

Use this section to provide a description of the implementation of key activities in line with the grant’s Statement of Work for the current quarter. Place an ‘X’ in one of the four boxes provided below to provide an assessment of implementation progress. The status narrative should support the assessment, noting if the project is on schedule, behind schedule, ahead of schedule, or complete this quarter. In addition, please provide the funding status for this project for the end of the quarter, including the total project funding, total obligated, funding balance, and time remaining to expend funds/expenditure target.

State Self-Assessment:	On Schedule	Behind Schedule	Ahead of Schedule	Complete this Quarter
Total Project Funding	Total Obligated	Funding Balance	Expenditure Target	

**Certification**

<b>Name of Grantee Certifying Official:</b>	
<b>Phone:</b>	
<b>E-Mail Address:</b>	

“OMB Approval. Section 2116(a), Division B, Title II of the CARES Act states that “Chapter 35 of Title 44, United States Code, (commonly referred to as the “Paperwork Reduction Act of 1995”) shall not apply to the amendments made under this subtitle. As the OMB approval process is waived for these reporting instructions, these instructions should be considered final.”

**Attachment IV to UIPL No. 16-20 Change I**

**Employment and Training Supplemental Budget Request Activities:  
Quarterly Narrative Progress Report Form and Instructions-P**

OMB Control Number: N/A

Expiration Date: N/A

**Employment and Training Supplemental Budget Request  
Activities:**

ETA 9178-P Quarterly Narrative Progress Report Form & Instructions

Prepared By  
Employment and Training Administration  
United States Department of Labor

Public Burden Statement

“OMB Approval. Section 2116(a), Division B, Title II of the CARES Act states that “Chapter 35 of Title 44, United States Code, (commonly referred to as the “Paperwork Reduction Act of 1995”) shall not apply to the amendments made under this subtitle. As the OMB approval process is waived for these reporting instructions, these instructions should be considered final.”

## *I. GENERAL INSTRUCTIONS*

Recipients of funding for Employment and Training Supplemental Budget Request (SBR) activities are required to submit quarterly progress reports to the United States Department of Labor's Employment and Training Administration (USDOL/ETA) in order to comply with the reporting and record keeping requirements of these grants. ETA implements these projects through Unemployment Insurance (UI) SBR grants. Each state recipient of supplemental funds must submit a narrative Quarterly Progress Report (QPR) containing updates on the progress and implementation of each grant project as listed in the award letter. The instructions and performance reporting form (ETA 9178-P) for completing this report are found under Section II and Appendix A of these instructions. Should changes in definitions resulting from new legislation or related regulations occur, appropriate revisions will be issued to reflect these changes.

## *II. REPORT FORMS AND INSTRUCTIONS*

The QPR provides narrative updates on the implementation of projects as described in each state's statements of work and a self-assessment of the status of each project per quarter. The instructions for states to complete the QPR are found in Appendix A. The format for the QPR is found in Appendix A.

## *III. DUE DATES*

All quarterly reports under Section II are due to ETA no later than 45 days after the end of each reporting quarter. The table below shows the expected due dates for each reporting quarter.

<b>Reporting Quarters</b>	<b>Due Dates</b>
October 1 <sup>st</sup> – December 31 <sup>st</sup>	February 14 <sup>th</sup>
January 1 <sup>st</sup> – March 31 <sup>st</sup>	May 15 <sup>th</sup>
April 1 <sup>st</sup> – June 30 <sup>th</sup>	August 14 <sup>th</sup>
July 1 <sup>ST</sup> – September 30 <sup>th</sup>	November 14 <sup>th</sup>

Should the due date of the report fall on a Saturday, Sunday, or holiday, the report is due the previous business day.

## *IV. SUBMISSION PROCEDURES*

Information contained in the UI SBR quarterly reports (ETA 9178-P) must be submitted by email directly to the ETA regional office. An ETA Federal Project Officer will review and accept the report within 30 days of receipt, saving the document in ETA's online grants management system as part of the official grant file. A grantee must specifically request approval through the Federal Project Officer prior to submitting any modifications to a

submitted report. The Federal Project Officer will then review the modification and submit it to the ETA national office for comment and approval.

Appendix A

**Instructions for Completing the  
Quarterly Narrative Progress Report (ETA 9178-P)  
Employment and Training Supplemental Budget Request Activities**

**General Information**

**State Name:**

**Grant Number:**

**Report Quarter Ending:**

**Date of Submission:**

**Project Name:** This is the name of the funded project identified in the grant statement of work. States shall complete one full report per funded project.

**UIPL/Solicitation Number:** This is the number of the UI Program Letter from which the supplemental funding was obligated. Examples: UIPL No. 15-20, UIPL No. 16-20, UIPL 17-20, etc.

**Project Contact Information**

**Contact Information:**

This section is to provide the contact information (*i.e.*, Name, Title, Address, etc.) for the state official who is the project lead responsible for the day-to-day operation and implementation of the project. This may be a different person than the project certifying official.

**Project Report**

**A. Summary of Project**

This section is an executive summary of the project. Each funded project will have its own separate quarterly progress report (ETA 9178-P) through the quarter the project ends. Use this section to provide a short summary of the project's purpose. This summary should only change during the life of the grant if the state has received an approved modification to the grant Statement of Work.

**B. Timeline for Grant Activities, Milestones, and Deliverables**

Use this section to provide the timelines for and the progress in completing grant activities, key milestones, and deliverables for this quarter. Use the timeline in the grant's statement of work to identify all major program activities for the entire life of the grant. The timeline will paint a picture of project flow that includes start and end dates, schedule of activities, and projected outcomes. In order to reap the most benefit from the timeline, it is important that it is updated each quarter, noting the actual date of completion as each activity is accomplished. Items to incorporate in the timeline include: project goals, milestones,



special events, important deadlines and deliverables.

**C. Project Implementation and Funding Status**

Use this section to provide a description of the implementation of key activities in line with the grant's Statement of Work for the current quarter. Place an 'X' in one of the four boxes provided below to provide an assessment of implementation progress. The status narrative should support the assessment, noting if the project is on schedule, behind schedule, ahead of schedule, or complete this quarter. In addition, please provide the funding status for this project for the end of the quarter, including the total funding, total obligated, funding balance, and time remaining to expend funds.

**D. Certification**

• **Name of Grantee Certifying Official**

Use this section to provide the name of the state official who is certifying submission of the report to the Department.

• **Telephone Number**

Provide the area code (###) and telephone number ((###) ###-####) of the authorized state official.

• **Email Address**

Provide the email address of the authorized state official.