

IMPORTANT 1099 INFORMATION:

2021 Unemployment Compensation Program Codes

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
		\$	2021
		\$	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld
RECIPIENT'S name		5 RTAA payments	6 Taxable grants
		\$	\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain	
		\$	
Account number (see instructions)		10a State	11 State income tax withheld
		10b State identification no.	\$
			\$

Form 1099-G
www.irs.gov/Form1099G
Department of the Treasury - Internal Revenue Service

Certain Government Payments

Copy 1 For State Tax Department

UNEMPLOYMENT PROGRAM CODES

- **001-UI:** Unemployment Insurance (UI) benefits received in 2020, including extended benefit weeks and the additional \$300 per week under the FPUC program.
- **002-PUA:** Pandemic Unemployment Assistance (PUA) benefits received in 2020, including the additional \$600 per week under the FPUC program.
- **003-LWA*:** Lost Wage Assistance (LWA) benefits received in 2020. This federal program provided an additional \$300 per week to eligible unemployment claimants between **August 1 and September 5, 2020**.

***IMPORTANT NOTE: Taxes were not withheld from LWA payments. That means if claimants received these benefits you will need to pay state and federal income taxes on them.**

Claimants will receive a separate 1099 for each program they received benefits from. Most claimants will receive a 1099 from one of the base programs (UI and PUA), as well as from one or more of the supplemental programs (LWA). **The Program Code is identified in the Account Number section of the 1099 (as circled, above).**