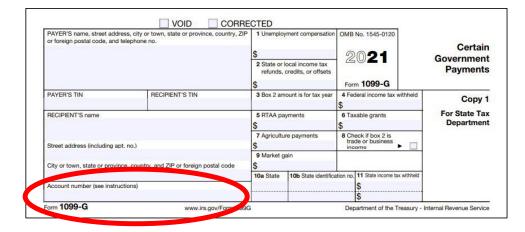
IMPORTANT 1099 INFORMATION:

2021 Unemployment Compensation Program Codes



UNEMPLOYMENT PROGRAM CODES

- <u>001-UI:</u> Unemployment Insurance (UI) benefits received in 2020, including extended benefit weeks and the additional \$300 per week under the FPUC program.
- <u>002-PUA:</u> Pandemic Unemployment Assistance (PUA) benefits received in 2020, including the additional \$600 per week under the FPUC program.
- <u>003-LWA*:</u> 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).