

American Rescue Plan Act of 2021

The American Rescue Plan Act of 2021, **signed into law on 03/11/2021**, extended four UI programs. Claimants currently receiving either **PUA, PEUC, MEUC, or FPUC 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 collected 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]

- PUA is effective in Maryland from **February 2, 2020, to September 4, 2021**.

- Eligible claimants can receive up to **79 total weeks of PUA benefits** (including any weeks of PUA benefits a claimant already received).

Pandemic Emergency Unemployment Compensation (PEUC)

[Payable for 53 weeks maximum]

- PEUC is effective in Maryland from **March 29, 2020, to September 4, 2021**.

- 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)

- FPUC is effective in Maryland from **January 2, 2021, to September 4, 2021**.

- 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 Earner Unemployment Compensation (MEUC)

- MEUC is effective in Maryland from **January 2, 2021, to September 4, 2021**.
- 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.**