

AMERICAN RESCUE PLAN ACT OF 2021

UNEMPLOYMENT ASSISTANCE

- 1. Extends the Pandemic Unemployment Assistance (PUA) program, which serves independent contractors, self-employed, gig workers and others who do not normally qualify for regular state unemployment benefits until Sept. 6
- 2. Extends the federal Pandemic Unemployment Compension program until Sept. 6 at the current level of \$300 per week
- 3. Allows Mixed-Earner Supplemental Benefits for people with at least \$5,000 of self-employment income who do not qualify for PUA because they also have wage income that makes them qualify for some amount of regular state benefits to continue to receive benefits until Sept. 6
- 4. Allows people who have exhausted state benefits to continue to claim federal Pandemic Emergency Employment Compensation until Sept. 6
- 5. Make the first \$10,200 in unemployment compension tax-free for households with incomes under \$150,000