

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Unemployment Insurance
	CORRESPONDENCE SYMBOL OUI/DUIO
	DATE September 3, 2021

ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 16-20, Change 6

TO: STATE WORKFORCE AGENCIES

FROM: LENITA JACOBS-SIMMONS /s/
Acting Assistant Secretary

SUBJECT: Pandemic Unemployment Assistance (PUA) Program: Updated Operating Instructions and Reporting Changes

1. **Purpose.** To provide states with additional operating instructions in processing PUA claims and updated instructions for reporting PUA program 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 to implement these changes to the PUA program.
3. **Summary and Background.**
 - a. Summary – This guidance provides: (1) additional instructions to states in processing the expanded eligibility provisions as described in UIPL No. 16-20, Change 5, published February 25, 2021; (2) guidance on establishing the correct effective date for PUA applications; (3) instructions for handling claims for individuals who are eligible for PUA in multiple states and the state in which they are filing has terminated participation in the program before the program expiration date; (4) guidance for states regarding additional PUA activity after the program expires; (5) an overview of how the Department will assess if a state made a “good faith effort” to implement the PUA program for purposes of states requesting that individuals submit retroactive self-certification declarations; (6) updated reporting requirements to include overpayment waivers on the ETA 902P report.

The Department acknowledges that states need time to implement the provisions of this UIPL. States are expected to implement the expanded eligibility provisions (*see* UIPL No. 16-20, Change 5, and Section 4.a. of this UIPL) – if they have not already done so – and to implement the provisions regarding individuals who are eligible for PUA in

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multiple states (*see* Section 4.c. of this UIPL) no later than December 31, 2021. States are expected to implement the additional reporting requirements (*see* Section 4.f. and Attachment IV of this UIPL) no later than March 31, 2022. States that need additional time to implement these provisions should work with their appropriate ETA Regional Office.

In addition to the \$250,000 provided to states in UIPL No. 09-21 and \$100,000 provided to states in UIPL No. 16-20, Change 5, states may seek additional funding of up to \$100,000 to cover the costs of implementing provisions in this UIPL. States must submit the required request for funding (SF-424) electronically to covid-19@dol.gov, with a copy to the appropriate ETA Regional Office by **October 4, 2021**.

The Department published UIPL No. 14-21 on March 15, 2021, which explains the program changes included with enactment of the American Rescue Plan Act of 2021 (ARPA) (Public Law (Pub. L.) 117-2). The Department published UIPL No. 20-21 on May 5, 2021, which describes parameters under which a state may waive recovery of PUA overpayments and includes limited circumstances under which a state may process “blanket waivers” of PUA overpayments. Additionally, the Department published UIPL No. 14-21, Change 1, on July 12, 2021, which provides states with instructions for processing PUA claims after the date of termination or expiration of the PUA program.

All other PUA program parameters, as provided in Section 2102 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, (Pub. L. 116-136), PUA agreements, and UIPL Nos. 16-20, Changes 1-5 remain the same unless otherwise noted in this UIPL.

Attachment I provides a list of all acceptable COVID-19 related reasons to which an individual may self-certify eligibility that they are unemployed, partially unemployed, or unable or unavailable to work. This includes the COVID-19 related reasons from Section 2102(a)(3)(A)(ii)(I)(aa)-(jj) of the CARES Act and the additional reasons authorized by the Secretary of Labor (Secretary) under the provisions of Section 2102(a)(3)(A)(ii)(I)(kk) of the CARES Act. **Attachment II** provides questions and answers regarding additional PUA activity after the program expires. **Attachment III** elaborates on Section C.7. of Attachment I to UIPL No. 16-20, Change 4, to provide information on how ETA will assess whether a state made a good faith effort to implement the PUA program. **Attachment IV** provides Handbook 401 Instructions for ETA 902 Pandemic Unemployment Assistance. **Attachment V** provides instructions for completing the SF-424.

- b. Background – The CARES Act includes the Relief for Workers Affected by Coronavirus Act set out in Title II, Subtitle A. Section 2102 of the CARES Act created a new, temporary federal program called PUA and provided states with administrative funding to operate the program through an agreement with the Department.

In general, PUA provides unemployment benefits to individuals who are: 1) not eligible for regular unemployment compensation (UC), Pandemic Emergency Unemployment Compensation (PEUC), or Extended Benefits (EB), including those who have exhausted all rights to such benefits, and those who are self-employed, seeking part-time employment, do not have sufficient wage history, or otherwise would not qualify for regular UC, PEUC, or EB; and 2) are otherwise able to work and available for work within the meaning of applicable state law, except that the individual is unemployed, partially unemployed, or unable or unavailable to work due to a specific COVID-19 related reason identified in Section 2102(a)(3)(A)(ii)(I)(aa)-(kk) of the CARES Act. Any weeks of benefits previously received under the regular UC or EB programs starting with week ending February 8, 2020 (February 9, 2020, for states with a Sunday week ending date) are deducted from the individual's PUA entitlement (*see* Section C.17. of Attachment I to UIPL No. 16-20, Change 4). States are reminded that PUA is 100 percent federally-funded and states may not charge employers for these benefits.

The CARES Act authorized the Secretary to establish COVID-19 related reasons for which an individual may be eligible for PUA in addition to those specific COVID-19 related reasons listed in items (aa)-(jj) of Section 2102(a)(3)(A)(ii)(I) of the CARES Act. The Secretary provided one additional reason described in Section C.1.k. of Attachment I to UIPL No. 16-20 published on April 5, 2020. (*See also* Section 4.b. of UIPL No. 16-20, Change 2, published on July 21, 2020.) The Department added three more COVID-19 related reasons with the publication of UIPL No. 16-20, Change 5, on February 25, 2021.

The Consolidated Appropriations Act, 2021 (Pub. L. 116-260), enacted on December 27, 2020, included the Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) in Division N, Title II, Subtitle A. The Continued Assistance Act extended the PUA program and enacted several program integrity measures, including a requirement that all individuals receiving a PUA payment on or after December 27, 2020, submit documentation substantiating employment, self-employment, or the planned commencement of employment or self-employment.

ARPA was enacted on March 11, 2021. It extends authorization of PUA as well as other CARES Act programs through weeks ending on or before September 6, 2021 and increases the maximum number of weeks of PUA available from 50 to 79. *See* UIPL No. 14-21 for details on all Unemployment Insurance (UI)-related provisions under ARPA. The Department has made available \$100,000 to each state for the implementation of the ARPA provisions associated with the PUA program. Detailed information about the available funding for program implementation, application process and permissible implementation costs regarding these funds are provided in Section 4.e. of UIPL No. 14-21.

Importance of Program Integrity. Addressing improper payments and fraud is a top priority for the Department and the entire UI system. States play a fundamental role in ensuring the integrity of the UI system. Especially during this time of extraordinary workloads, states should maintain a steadfast focus on UI functions and activities that ensure program integrity and the prevention and detection of improper payments and fraud across all programs operated within the UI system, while ensuring that eligible individuals continue to have and maintain access to benefits. It is critical that states implement processes that ensure payments are being made only to eligible individuals and that states have aggressive strategies and tools in place to prevent, detect, and recover fraudulent payments, with a particular emphasis on imposter fraud by claimants using false or stolen identities.

Additionally, under the Continued Assistance Act, for states to have an adequate system for administering the PUA program, states must include procedures for identity verification or validation and for timely payment, to the extent reasonable and practicable, for all new PUA claims filed on or after January 26, 2021 (*see* Section C.3. of Attachment I to UIPL No. 16-20, Change 4).

UIPL No. 28-20, published on August 31, 2020, UIPL No. 28-20, Change 1, published on January 15, 2021, and UIPL No. 28-20, Change 2, published on August 11, 2021, provided states with funding to assist with efforts to prevent and detect fraud and identity theft and to recover fraud overpayments in the PUA and PEUC programs. UIPL No. 22-21, published on August 11, 2021 provided states with funding to assist with such efforts across all UC programs.

Promoting Program Equity. As states consider additional tools to incorporate into their fraud management operations, equitable access to unemployment benefits must be at the forefront of the decision-making process, in line with Executive Order (EO) 13985 issued January 20, 2021 and UIPL Nos. 02-16 and 02-16, Change 1. At the most fundamental level, equity within the UC program means the provision of UC payments to eligible workers, regardless of one's background, in a timely and fair manner, with an application process that is readily accessible to all workers. In the context of fraud management, equitable access means that there are alternatives to digital mechanisms of identity proofing; that the mechanisms used to prove identity or flag for fraud do not contain racial, gender, or other bias; and that data is available to understand the impact of fraud mitigation on eliminating barriers that prevent full and equal access to benefits for all eligible individuals. UIPL No. 23-21, published on August 17, 2021, provided states with funding to assist with efforts to promote program equity for all UC programs, including PUA.

4. Guidance.

a. **Processing the Expanded Eligibility Provisions under UIPL No. 16-20, Change 5.**

- i. *Notification.* States have requested clarification about the notification requirements related to the newest expanded PUA eligibility provisions described in UIPL No. 16-20, Change 5. As provided in Section 4.b.ii. of that UIPL, notification to individuals must include the following:
- States must notify **every** individual who had previously filed a PUA claim at any time while the PUA program was in effect and was denied for **any** week because they were not unemployed, partially unemployed, or unable or unavailable to work for one of the COVID-19 related reasons available at the time. Below are some examples of who is included in this population.
 - If the individual selected “none of the above” or skipped selecting a COVID-19 related reason and was denied only for this reason, they are included in this population.
 - If a state offered a free-form text box and, upon evaluation against the COVID-19 related reasons available at the time, the state determined that the individual was not unemployed, partially unemployed, or unable or unavailable to work for one of the listed reasons, thus denying them – then the individual is included in this population.
 - If an individual was denied for a reason other than failure to self-certify to a COVID-19 related reason(s), they are not included in this population (*e.g.*, if the individual was denied because they were eligible for regular UC instead, they are not included in this population).
 - This notification must advise the individual of the opportunity to self-certify to the **complete list** of COVID-19 related reasons and to identify the date the individual first became unemployed, partially unemployed, or unable or unavailable to work for COVID-19 related reason(s).
 - Such notification must occur individually as described in Section C.28. of Attachment I to UIPL No. 16-20, Change 4.
 - If the state determines (or previously determined) that a PUA claim was filed by an individual who did not own the identity, the state must not send any notification of potential entitlement based on the complete list of Covid-19 related reasons to the individual.

States have flexibility in how they provide the notice. A state may choose to provide a generic message to all individuals with at least one denied week

explaining that eligibility provisions for PUA have been expanded, and providing the complete list of COVID-19 related reasons, including instructions for how the individual may contact the state agency to self-certify to previously denied weeks. This notice could read:

This notice is to inform you of recent changes to the eligibility provisions for Pandemic Unemployment Assistance (PUA). You were previously denied PUA benefits because you did not meet one of the specific COVID-19 related reasons. On February 25, 2021, the U.S. Department of Labor approved new COVID-19 related reasons under which you may self-certify eligibility for PUA, if applicable. Below is a complete list of the COVID-19 related reasons. If any of the reasons apply to you for a week that you were previously denied or for a week prior to your claim start date, but no earlier than [either February 2, 2020 or December 6, 2020, depending on when the initial claim was filed], to apply for benefits, you may contact [insert state-specific instructions].

Alternatively, a state may choose to include self-certification forms for each previously denied week or a single table providing a row for each COVID-19 related reason and a column for each previously denied week. Such forms or tables must include a notice advising the individual that intentional misrepresentation on the self-certification is fraud, consistent with Question 45 of Attachment I to UIPL No. 16-20, Change 1. Additionally, the state must allow the individual to self-certify to the complete list of COVID-19 related reasons for a week prior to the claim start date, if the individual indicates that they were unemployed, partially unemployed, or unable or unavailable to work due to one or more of the COVID-19 related reasons prior to their PUA claim filing date (but no earlier than either February 2, 2020 or December 6, 2020, depending on when the initial claim was filed and subject to the backdating limitations described in Section C.15. of Attachment I to UIPL No. 16-20, Change 4).

- ii. *Processing certifications returned from previously denied PUA weeks.* An individual must be found eligible for a previous week if they: (1) were previously denied for a week **only** because they did not self-certify to one or more of the COVID-19 related reason(s) available at the time; (2) upon receiving notification of the expanded eligibility list of COVID-19 related reasons, self-certified that they were unemployed, partially unemployed, or unable or unavailable to work due to one or more of the COVID-19 related reasons; and (3) meet all other eligibility requirements for the program.

If such an individual had a week of unemployment that was previously denied only because the individual was not unemployed, partially unemployed, or unable or unavailable to work because of available COVID-19 related reason(s) and that denial was affirmed at the appellate level, the state must reevaluate this denial in the context of the Department's guidance provided in UIPL No. 16-20, Change 5. States are encouraged to coordinate with their Lower Authority and Higher Authority appellate levels to implement this requirement.

Further, under the "Agreement Implementing the Relief for Workers Affected by Coronavirus Act (Agreement)" that the state entered into with the Department to administer the PUA program, the state agreed to administer the program "in accordance with the terms of this Agreement, and all guidance or operating instructions issued by the Department of Labor." A state's jurisdictional limitation cannot prevent the Department from taking action if a state is found to be out of compliance with the requirements of this Agreement. Additionally, we note that some state UC laws contain a "savings clause" which may be invoked in order to administer the program in conformity with federal UC law and regulations. Invoking the savings clause may be an appropriate step to ensure the state can administer the PUA program in accordance with Section 2102 of the CARES Act, as amended, and the Department's subsequent guidance authorized under Section 2116 of the CARES Act, as amended.

- b. **Establishing the Correct Effective Date for PUA Applications.** As described in Question 4 of Attachment I to UIPL No. 16-20, Change 1, 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 the COVID-19 related reason(s) described in Attachment I to this UIPL.

States must include a question on their initial PUA application to determine when the individual first became unemployed, partially unemployed, unable or unavailable to work because of one of the COVID-19 related reason(s). With this information, states must automatically backdate the PUA claim to the week that the individual first met the requirements for PUA (subject to the limitations described in Section C.15. of Attachment I to UIPL No. 16-20, Change 4).

If a state did not gather this information at the time of initial PUA application, retroactive action is not needed to obtain such information. However, the state must continue to process any individual requests.

- c. **Individuals eligible for PUA in multiple states.** To expand on Question 7 of Attachment I to UIPL No. 16-20, Change 1, an individual (whether self-employed or working in covered employment) must file their PUA claim with the state where they were working at

the time of becoming unemployed, partially unemployed, or unable or unavailable to work because of approved COVID-19 related reason(s). If the individual worked in more than one state at that time, the individual may file a PUA claim in any of those states.

If the individual was working outside of the country in a job with a connection to the U.S. labor market at the time of becoming unemployed, partially unemployed, or unable or unavailable to work (*e.g.*, as a Peace Corps participant), then the individual should file in the state in which they reside. Absent this situation, **an individual may not file a PUA claim with a state in which they did not work.**

An individual who worked in more than one state at the initial time of becoming unemployed, partially unemployed, or unable or unavailable to work because of approved COVID-19 related reason(s) or after filing the original PUA claim – and whose state in which they originally filed for PUA terminated the program prior to its expiration date – may then file a PUA claim in the other state in which they worked.

States are reminded that an individual may not receive PUA in more than one state for any given week and may only receive assistance under the PUA program for a total of 79 weeks (minus any week for which the individual received regular UC or EB during the Pandemic Assistance Period).

For example, an individual worked in both State A and State B at the time of becoming unemployed due to approved COVID-19 related reason(s). The individual filed for and received PUA from State A. State A elected to terminate participation in the PUA program effective June 26, 2021; State B did not terminate the program early. Upon termination of the PUA program in State A, the individual may file a PUA claim in State B. The individual may not receive PUA from State B for the same weeks of unemployment in which they received PUA from State A. Additionally, any weeks of regular UC, EB, and PUA that the individual previously received must be deducted from the individual's total PUA duration in State B. In this example, the individual received 26 weeks of regular UC, 0 weeks of EB, and 46 weeks of PUA in State A, for a total of 72 weeks of benefits. Weeks of unemployment under the PEUC program are not deducted. The individual would be potentially eligible for seven (7) additional weeks of PUA in State B.

- i. *Responsibility of states that have terminated the PUA program prior to its expiration.*
 - A. **Legal Authority.** As noted in the Department's correspondence with states that have terminated the PUA program, the state must process and pay benefits under the PUA program for all weeks of unemployment ending on or before the date of termination, and comply with all responsibilities with respect to claims filed under these programs for those weeks. As noted in

Section 4.a.i.A. of UIPL No. 14-21, Change 1, this includes taking new applications for PUA for 30 days after the date of termination.

- B. Notifications. As noted in Section 4.b. of UIPL No. 14-21, Change 1, states are required to individually notify individuals of the termination of the PUA program, including anyone who was receiving PUA at the time of termination, as well as anyone for whom a PUA claim was previously established (*i.e.*, individuals with remaining PUA balances who stopped filing such claims).

Additionally, such states are strongly encouraged to notify this same population of individuals that they may be eligible, under specific circumstances, to file a new PUA claim in states that have not terminated participation in the PUA program. By October 4, 2021, the Department will provide states with a sample communication notice that they may use, including information on where to direct individual inquiries regarding this matter.

- C. Coordination with States that Continue to Administer the PUA Program. States that have terminated the PUA program must cooperate with information requests from states that continue to administer the PUA program, including by providing information on the weeks of unemployment for which an individual received payment under the regular UC, EB, or PUA program during the Pandemic Assistance Period.

- ii. *Responsibility of states that continue to administer the PUA program prior to its expiration date.*

- A. Legal Authority. Section 2102 of the CARES Act, as amended, requires that benefits be paid to individuals who meet the definition of a covered individual in a state that has an agreement to pay PUA in place. Under the terms of the statute, if an individual meets the eligibility requirements on the basis of employment or self-employment in more than one state, benefits are to be paid by either state which has an agreement with the Department. As noted above, if the individual worked in more than one state at the time of becoming unemployed, partially unemployed, or unable to work because of approved COVID-19 related reason(s), the individual may choose to file a PUA claim in any of those states.

In the event that the paying state terminates its agreement with the Department, the covered individual would remain eligible for PUA in any other state where the individual also worked which continues to administer the PUA program so long as: i) the individual has not exhausted their entitlement to PUA benefits; ii) there remains an agreement between the other state and

the Department; and iii) the individual meets all the other eligibility requirements.

- B. Determining Eligibility. The individual must continue to meet all the eligibility criteria for PUA to receive benefits in the new state. This includes the state's obligation to verify or validate an individual's identity (*see* Section C.3. of Attachment I to UIPL No. 16-20, Change 4).

The individual must also submit documentation substantiating employment or self-employment (or the planned commencement of such) performed in the state where they are filing the new PUA claim. *See* Section C.2. of Attachment I to UIPL No. 16-20, Change 4. For purposes of individuals filing a second PUA claim under this section, the state must obtain such documentation substantiating employment or self-employment (or the planned commencement of such) **prior to releasing payment on the new claim**. Note that this is different from individuals who are filing a PUA claim for the first time – for which an eligible individual may receive immediate payment while they have 21 days to submit such documentation (*see* Section C.2. of Attachment I to UIPL No. 16-20, Change 4).

Additionally, for purposes of individuals filing a second PUA claim under this section, such documentation must demonstrate proof of employment or self-employment (or the planned commencement of such employment or self-employment) **in the new state at some point between the start of the applicable taxable year for the original PUA claim and the date of filing of the new claim**.

- C. Calculating Benefit Entitlement.

(1) *Weekly Benefit Amount (WBA)*. The base period for calculating a PUA claim's WBA is defined as the most recent tax year that has ended for the individual prior to the individual's unemployment, partial unemployment, or inability or unavailability to work because of the approved COVID-19 related reason(s). *See* Attachment II to UIPL No. 16-20, Change 1, for instructions on calculating the WBA.

For purposes of individuals filing a second PUA claim under this section, the state should use the base period from the individual's original PUA claim. As noted in Attachment II to UIPL No. 16-20, Change 1, the computation formula is based on state law and so it is possible for an individual to have a different PUA WBA on the second claim despite using the same look-back period as the original claim.

Additionally, because employers are not charged for PUA, there is no prohibition on using wages from the original state in calculating the WBA for the new state.

(2) *Number of Weeks (i.e., Duration)*. The maximum number of weeks of PUA benefits for an individual is 79 weeks (*see* Section 4.c.i. of UIPL No. 14-21 for additional details). For new PUA claims filed in a state which continues to administer the PUA program, the state must determine if an individual has previously received PUA in another state and, if so, subtract any weeks of unemployment for which the individual received regular UC, EB, or PUA during the Pandemic Assistance Period from the individual's PUA entitlement.

D. Coordination with Terminating States. States that continue to administer the PUA program must coordinate with terminating states to obtain information on the weeks of unemployment for which an individual received payment under the regular UC, EB, or PUA program during the Pandemic Assistance Period and such weeks must be deducted from the individual's PUA entitlement.

- d. **State activity after the PUA program expires**. For a state that did not terminate the PUA program before the expiration date, the PUA program expires with weeks of unemployment ending on or before September 6, 2021. In states where the week of unemployment ends on a Saturday, the last payable week of PUA is the week ending September 4, 2021. In states where the week of unemployment ends on a Sunday, the last payable week of PUA is the week ending on September 5, 2021. *See* Section 4.c.i. of UIPL No. 14-21.
- i. *Taking new applications after the date of termination or expiration*. As described in Section 4.a.i.A. of UIPL No. 14-21, Change 1, states must accept new PUA applications for 30 days after the date of state termination or program expiration (whichever comes first) and such claims must be backdated, as appropriate, to the first week during the Pandemic Assistance Period in which the individual was unemployed, partially unemployed, or unable or unavailable to work because of approved COVID-19 related reason(s) (subject to the backdating limitations described in Section C.15. of Attachment I to UIPL No. 16-20, Change 4).
 - ii. *Taking new applications from individuals eligible for PUA in multiple states*. The Department recognizes that states may need additional time to accommodate this process described in Section 4.c. of this UIPL in their existing computer systems. As such, states that did not terminate their participation in the PUA program prior to the program's expiration date on September 6, 2021 must accept applications

meeting the following criteria for 30 days after the state's PUA system becomes capable of accepting and processing such applications:

- Individuals who worked in more than one state at the time of becoming unemployed, partially unemployed, or unable or unavailable to work because of approved COVID-19 related reason(s); and
- The state in which such individual originally filed for PUA terminated the program prior to its expiration date, which prevented the individual from continuing to receive PUA.

Attachment II of this UIPL provides Questions and Answers to address recent state inquiries, as well as a table summarizing the dates included in these answers. This includes timeframes for states to accept continued claim forms and documentation submitted by an individual to be considered for a higher WBA.

- e. **Assessing a State's Good Faith Effort in Implementing the PUA Program.** Section 263 of the Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) requires individuals, as a condition of continued eligibility for PUA benefits, to provide a weekly recertification (i.e., self-certification) that they are otherwise able to work and available to work within the meaning of applicable state law, except that they are unemployed, partially unemployed, or unable or unavailable to work because of one or more of the COVID-19 related reasons specified in Section 2102(a)(3)(A)(ii) of the CARES Act. This applies with respect to weeks beginning on or after January 26, 2021 (30 days after the enactment of the Continued Assistance Act).

If a state made a good faith effort to implement the PUA program under Section 2102 of the CARES Act and in accordance with rules similar to those provided in 20 C.F.R. 625.6, as provided for in Section 263 of the Continued Assistance Act, an individual who previously received PUA must not be denied benefits for weeks of unemployment ending before February 6, 2021 (or February 7, 2021 for states with a Sunday week-ending date), solely for failing to submit a weekly recertification (i.e., self-certification) which identifies the specific COVID 19 reason(s) as described in 2102(a)(3)(A)(ii).

The Department recognizes the significant operational load on states and the burden on individuals to complete retroactive activities. ETA will assess each state's PUA implementation to determine if the state made a good faith effort to implement the PUA program in accordance with Section 2102 of the CARES Act and 20 C.F.R. 625.6. This assessment will determine what, if any, retroactive action is needed by the state.

Attachment III of this UIPL provides information on how ETA will assess whether the state made a good faith effort in implementing the PUA program. This assessment will determine what, if any, action is needed from the state to obtain retroactive self-certification declarations from individuals.

- f. **Updated Reporting Requirements.** ETA has revised the ETA 902P report to include one additional data item for tracking of the PUA overpayment waiver amount. This guidance supersedes the reporting instructions provided in Attachment II to UIPL No. 16-20, Change 4. The ETA 902P now includes the following additional data cells:

Section C, Overpayment Activity

Column 22, the total amount of all PUA overpayments waived for the reporting period.

Timeline for submitting new reporting components. Any ETA 902P report submitted after the publication of this UIPL must include the additional components. For ETA 902P reports previously submitted for prior months, states may submit amended reports, for each month, containing the following:

- PUA waiver amount in column 22;

Alternatively, states have the option of including cumulative amounts for all prior months in the Comments section of the next ETA 902P report submission for:

- PUA waiver amounts

Refer to Attachment IV of this UIPL for the revised report template and instructions about this reporting.

Additional obligational authority for the PUA program will be added to the existing PUA Administration funding line on the state's Pandemic Grant.

- g. **Additional administrative costs for implementation.** In addition to the \$250,000 provided to states in UIPL No. 09-21 and \$100,000 provided to states in UIPL No. 16-20, Change 5, states may seek additional funding of up to \$100,000 to cover the costs of implementing provisions in this UIPL. States must submit a signed SF-424 form to request this funding.

Permissible implementation costs include:

- Computer programming and other technology costs;
- Implementation of necessary business processes required for program implementation, including customer experience and usability expertise, as well as plain language expertise;
- Training and travel;
- Notices to beneficiaries; and
- Overhead related only to the above.

States will receive funding to administer claims under these provisions as part of their usual submissions of workload counts to the Department. Such ongoing administrative costs must not be included in the request for implementation funding. See Attachment IV of this UIPL for updated instructions on the ETA 902P report.

States must submit the required request for funding electronically to covid-19@dol.gov, with a copy to the appropriate ETA Regional Office by **October 4, 2021**. For information on completing the SF-424, refer to Attachment V of this UIPL, *Instructions for Completing the SF-424*.

Additionally, please note that grantees that receive supplemental grant awards for implementing these program changes must submit a quarterly progress report using the form ETA 9178-P to the appropriate ETA Regional Office. The form ETA 9178-P requires the grantee to provide ETA with narrative updates on supplemental grant activities. Attachments III and IV to UIPL No. 16-20, Change 1, contain Form ETA 9178-P and instructions for completing the Form ETA 9178-P and timeline for the submission of these status reports.

If a state exhausts resources before implementation changes are completed, the state may submit a Supplemental Budget Request (SBR) for additional administrative funds, detailing such costs along with the required SF-424 form. The basis for these estimated costs must be included in the SBR application. Calculations for costs for state staff and contractors should be shown in accordance with the SBR instructions in ET Handbook No. 336, 18th Edition, Change 4, *Unemployment Insurance State Quality Service Plan Planning and Reporting Guidelines*. For SBR application instructions, refer to UIPL No. 16-20, Attachment IV, Supplemental Budget Request (SBR) Application Template.

5. **Inquiries.** Please direct inquiries to covid-19@dol.gov with a copy to the appropriate ETA Regional Office.

6. **References.**

- American Rescue Plan Act of 2021 (ARPA), including Title IX, Subtitle A, Crisis Support for Unemployed Workers (Pub. L. 117-2);
- Consolidated Appropriations Act, 2021, including Division N, Title II, Subtitle A, the Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) (Pub. L. 116-260);
- Coronavirus Aid, Relief, and Economic Security (CARES) Act, including Title II, Subtitle A, Relief for Workers Affected by Coronavirus Act (Pub. L. 116-136);
- Families First Coronavirus Response Act, including Division D Emergency Unemployment Insurance Stabilization and Access Act of 2020 (EUISAA) (Pub. L. 116-127);

- 20 C.F.R. Part 625, Disaster Unemployment Assistance;
- Executive Order 13985 of January 20, 2021; 86 FR 7009, page 7009-7013, <https://www.federalregister.gov/documents/2021/01/25/2021-01753/advancing-racial-equity-and-support-for-underserved-communities-through-the-federal-government>;
- UIPL No. 23-21, *Grant Opportunity for Promoting Equitable Access to Unemployment Compensation (UC) Programs*, issued August 17, 2021, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=7400;
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- UIPL No. 09-21, *Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) – Summary of Key Unemployment Insurance (UI) Provisions*, issued December 30, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3831;
- UIPL No. 28-20, Change 2, *Additional Funding to Assist with Strengthening Fraud Detection and Prevention Efforts and the Recovery of Overpayments in the Pandemic Unemployment Assistance (PUA) and Pandemic Emergency Unemployment Compensation (PEUC) Programs, as well as Guidance on Processes for Combatting Identity Fraud*, issued August 11, 2021, https://wdr.doleta.gov/directives/corr_doc.cfm?docn=7207;
- UIPL No. 28-20, Change 1, *Additional Funding for Identity Verification or Verification of Pandemic Unemployment Assistance (PUA) Claimants and Funding to Assist with Efforts to Prevent and Detect Fraud and Identity Theft as well as Recover Fraud Overpayments in the PUA and Pandemic Emergency Unemployment Compensation (PEUC) Programs*, issued January 15, 2021, https://wdr.doleta.gov/directives/corr_doc.cfm?docn=9897;
- UIPL No. 28-20, *Addressing Fraud in the Unemployment Insurance (UI) System and Providing States with Funding to Assist with Efforts to Prevent and Detect Fraud and Identity Theft and Recover Fraud Overpayments in the Pandemic Unemployment*

- Assistance (PUA) and Pandemic Emergency Unemployment Compensation (PEUC) Programs*, issued August 31, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8044;
- UIPL No. 23-20, *Program Integrity for the Unemployment Insurance (UI) Program and the UI Programs Authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Federal Pandemic Unemployment Compensation (FPUC), Pandemic Unemployment Assistance (PUA), and Pandemic Emergency Unemployment Compensation (PEUC) Programs*, issued May 11, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=4621;
 - UIPL No. 16-20, Change 5, *Expanded Eligibility Provisions for the Pandemic Unemployment Assistance (PUA) Program*, issued February 25, 2021, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3202;
 - UIPL No. 16-20, Change 4, *Continued Assistance to Unemployed Workers Act of 2020 – Pandemic Unemployment Assistance (PUA) Program: Updated Operating Instructions and Reporting Changes*, issued January 8, 2021, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6973;
 - UIPL No. 16-20, Change 3, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Eligibility of Individuals who are Caregivers for Pandemic Unemployment Assistance (PUA) in the Context of School Systems Reopening*, issued August 27, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3849;
 - UIPL No. 16-20, Change 2, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Unemployment Assistance (PUA) Additional Questions and Answers*, issued July 21, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=5479;
 - UIPL No. 16-20, Change 1, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Unemployment Assistance (PUA) Program Reporting Instructions and Questions and Answers*, issued April 27, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=5899;
 - 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 05, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=4628;
 - UIPL No. 10-20, Change 1, *Unemployment Compensation (UC) for Individuals Affected by the Coronavirus Disease 2019 (COVID-19) – Interpretation of “Between and Within Terms” Denial Provisions in Section 3304(a)(6)(A) of the Federal Unemployment Tax Act (FUTA)*, published May 15, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8879;
 - UIPL No. 05-17, *Interpretation of “Contract” and “Reasonable Assurance” in Section 3304(a)(6)(A) of the Federal Unemployment Tax Act*, published December 22, 2016, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8999;
 - UIPL No. 02-16, Change 1, *State Responsibilities for Ensuring Access to Unemployment Insurance Benefits, Services, and Information*, published May 11, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=5491;

- UIPL No. 02-16, *State Responsibilities for Ensuring Access to Unemployment Insurance Benefits*, issued October 01, 2015, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=4233; and
- ET Handbook No. 336, 18th Edition, Change 4, *Unemployment Insurance State Quality Service Plan Planning and Reporting Guidelines*.

7. **Attachment(s)**.

- **Attachment I:** Acceptable COVID-19 Related Reasons for PUA Eligibility.
- **Attachment II:** Questions and Answers – State Activity After the PUA Program Expires.
- **Attachment III:** Assessment of a State’s Good Faith Effort in Implementing the PUA Program.
- **Attachment IV:** ETA 902P – Pandemic Unemployment Assistance Activities.
- **Attachment V:** Instructions for Completing the SF-424.