

## PUA Tax Documentation Information & FAQs

PUA recipients who are self-employed individuals whose 2019 net income was below 15,5224 and PUA recipients who worked for an employer (W2 wages) and their gross wages in 2019 were below \$15,224, will continue to receive the \$172 weekly benefit, and do not need to upload any information.

Individuals with higher earnings may be eligible for a maximum benefit under the PUA program of up to \$445 or \$462 per week, depending on whether their claim was filed before or after June 1, 2020.

MDOL will automatically match claimants with available 2019 tax information to determine eligibility for a higher benefit amount. MDOL estimates that 60 percent of claimants will be matched automatically.

Claimants whose information cannot be automatically matched will be asked to upload their supporting 2019 tax documents through their ReEmployME account. MDOL will contact these claimants through regular postal mail with instructions on what to upload and where. A claimant guide of how to upload the documents is available on the MDOL, Unemployment website.

### Frequently Asked Questions (FAQs):

**Q. Do I need to upload any income documentation if my income is below \$15,224 for calendar year 2019?**

**A.** No. Self-employed PUA recipients whose net profit in 2019 is below \$15,224 and those who worked for an employer (W2 wages) whose gross wages were below \$15,224, will continue to receive the minimum benefit of \$172 a week, and do not need to upload any information.

**Q. Can self-employed or sole proprietors upload PUA income documentation?**

**A.** Yes. Independent contractors, small business owners, and those who are self-employed who are not incorporated are eligible for PUA benefits and may upload their proof of 2019 Income.

**Q. What if I worked for an employer and I also owned my own business, or if I owned multiple businesses in 2019? Should I upload proof of income for each employer and business?**

**A.** Yes. You may upload 2019 Income documents for each employer and for any businesses you owned in 2019. However, you may only upload **one** proof of income **for each employer or business** and **must upload each one separately**. Once you have completed uploading proof of income for one employer or business, there is a link

to go back to the beginning to upload additional proof of income for another employer or business.

**Q. What types of documents should be used for proof of income?**

**A.** For self-employed individuals use your 2019 Federal form 1040 AND upload the following:

Schedule C – Profit or Loss from Business – Sole Proprietorship (Enter line 31 for calculation of benefits)

Schedule F – Profit or Loss from Farming (Enter line 34 for calculation of

benefits)Schedule J – Income Averaging for Farmers or Fishermen (Enter line 22 for the calculation of benefits)

Schedule K-1 (Form 1065) – Partners share of income, deductions, credits (Enter line 14 for the calculation of benefits)

For income reported on a W2 which is exempted from regular Unemployment Insurance upload your 2019 W2

**Q. What types of document formats can I upload? Can I take a picture of a tax document, save it, and then upload that file?**

**A.** Accepted document formats are: Adobe (.pdf), Microsoft Word (.doc, .docx), or you may take a picture of the document and save it as an image files (.gif, .jpg, .jpeg, .png, or .bmp). Note: The maximum size for each document is 1 MB.

**Q. What happens if the document I uploaded is not acceptable or if it is not clear or legible?**

**A.** You will receive written communication either by mail or through your ReEmployME correspondence stating the document was rejected. You will have the ability to remove the item and upload a new document.

**Bureau of Unemployment Compensation Contact:**

If a worker is unsure if they would be eligible for unemployment insurance, the Maine Department of Labor recommends that workers apply.

More information on Unemployment Insurance can be found here:

<https://www.maine.gov/unemployment/>

An Initial Claim for unemployment can be filed online or by phone at:

- [www.maine.gov/reemployme](http://www.maine.gov/reemployme)
- 1-800-593-7660