

## AMERICAN RESCUE PLAN ACT OF 2021

The American Rescue Plan Act of 2021, signed into law on March 11, 2021, extended four UI programs. Claimants currently receiving either PUA or PEUC 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 received UI benefits) for households with an adjusted gross income of less than \$150,000.

Program changes under the American Rescue Plan include:

