

CAREs Act Provisions for Individuals

Pandemic Unemployment Compensation

Individuals who are unemployed, partially unemployed or unable or unavailable to work due to Coronavirus may be eligible to receive Pandemic Unemployment Assistance. This assistance is in addition to the Unemployment Compensation that is typically available to claimants in the State of Alabama.

Individuals may qualify for this compensation if:

- they have been diagnosed with COVID-19
- they have a household member who has been diagnosed with COVID-19
- they are caring for a child or family member who may be unable to attend school or daycare
- they have been advised to self-quarantine by a healthcare provider
- their place of employment is closed due to COVID-19.

In addition, self-employed individuals and persons who would not normally qualify for unemployment due to insufficient work history may be eligible for this assistance.

Pandemic Unemployment Compensation is available for **up to 39 weeks** of extended benefits for claimants, and there will be an emergency increase in the benefit amount.

In addition to this extension, claimants may be eligible for an additional **\$600 per week** benefit, and there will not be a one week waiting period prior to award of benefits.

For additional information, please see the following:

<https://labor.alabama.gov/>

<https://www.labor.alabama.gov/uc/ICCS/default.aspx>

Recovery Rebates for Individuals

Eligible individuals will receive payments as a tax credit for 2020.

Payment amounts will be in the amount of **\$1,200** per adult (**\$2,400** for individuals filing joint returns) and **\$500** per qualifying child. This credit will be reduced for individuals for whom adjusted gross income exceeds **\$150,000** for joint returns, **\$112,500** for heads of household, and **\$75,000** for single filers.

These payments will be released to the bank account to which tax returns were authorized in 2018 or 2019. For individuals who have not received refunds or filed taxes for years 2018 or 2019, you will need to go to the following website to provide necessary information:

<https://www.irs.gov/coronavirus/non-filers-enter-payment-info-here>

To see if you are eligible for a payment, you may go to:

<https://www.irs.gov/coronavirus/economic-impact-payment-information-center>

For additional information:

<https://www.irs.gov/coronavirus-tax-relief-and-economic-impact-payments>

Individual Unemployment Claim Tracker:

<https://uicclaimstracker.labor.alabama.gov/Account/Login?ReturnUrl=%2FInquiry%2FIndex>