



## **FEDERAL UNEMPLOYMENT COMPENSATIONS**

According to the Senate Committee on Finance summary the CARES Act states the following:

- Section 2102 creates a temporary Pandemic Unemployment Assistance program through December 31, 2020 to provide payment to those not traditionally eligible for unemployment benefits (self-employed, independent contractors, those with limited work history, and others) who are unable to work as a direct result of the coronavirus public health emergency.
- Section 2103 provides payment to states to reimburse nonprofits, government agencies, and Indian tribes for half of the costs they incur through December 31, 2020 to pay unemployment benefits.
- Section 2104 provides an additional \$600 per week payment to each recipient of unemployment insurance or Pandemic Unemployment Assistance for up to four months.
- Section 2105 provides funding to pay the cost of the first week of unemployment benefits through December 31, 2020 for states that choose to pay recipients as soon as they become unemployed instead of waiting one week before the individual is eligible to receive benefits.
- Section 2107 provides an additional 13 weeks of unemployment benefits through December 31, 2020 to help those who remain unemployed after weeks of state unemployment benefits are no longer available.

**ABS TAKE-AWAYS, NOTES, AND RECOMMENDATIONS:** The CARES Act signed into law, makes many changes to the current unemployment benefits program. The biggest I would say is the fact that those who typically would not qualify for unemployment benefits because they are self-employed (IE independent contractors) are now allowed to file and receive unemployment compensation. They most likely will require a lot of documentation from you regarding self-employment, and if that is the case, contact our office for the help and the support you need.

## **THE STATE OF OKLAHOMA**

The State of Oklahoma Employment Security Commission's executive director issued an order on 3/25/2020 mandating all unemployment claims filed due to the COVID-19 pandemic will not affect employer's annual tax rate calculations.

**ABS TAKE-AWAYS, NOTES, AND RECOMMENDATIONS:** Oklahoma unemployment has a lot of rules and regulations regarding this mandate. Make sure you read the executive order and ask any necessary questions. Should OESC issue you an increase in rate change for 2021, make sure you answer in a timely manner and they will dismiss this increase tax rate.

[https://www.ok.gov/oesc/Claimants/Claimant\\_Unemployment\\_Insurance\\_FAQs\\_on\\_COVID-19.html#](https://www.ok.gov/oesc/Claimants/Claimant_Unemployment_Insurance_FAQs_on_COVID-19.html#)

*Please understand this is a rapidly evolving situation and will continue to update you as the answers become available.*

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