



## Extension

UNIVERSITY OF WISCONSIN-MADISON

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### **Pandemic Unemployment Assistance in Wisconsin – What does it mean for farmers?**

The Wisconsin Department of Workforce Development (DWD) started accepting applications for Pandemic Unemployment Assistance (PUA) on April 21, 2020. Pandemic Unemployment Assistance is a new temporary federal program that provides up to 39 weeks of unemployment benefits to individuals who are not eligible for regular Unemployment Insurance (UI). Two groups that are included in this program are individuals who are self-employed and certain independent contractors. Farmers could be eligible for PUA if they are no longer working due to one of several possible [COVID-19 Scenarios](#) outlined by the DWD (<https://dwd.wisconsin.gov/dwd/publications/ui/pua-18774-p.pdf>). In general, farmers are not eligible for PUA if they are still working and the only effect they are suffering from COVID-19 is loss of profits. (Source: PUA FAQs on the [PUA Overview page](#)).

### **PUA Eligibility for Farmers**

Farmers may be eligible for PUA. Farmers who usually produce and sell products at farmers markets or direct market to restaurants or other institutions that are now closed due to COVID-19 may be able to apply because they have lost work.

Other scenarios that may pertain to farmers and may be covered:

- You or a member of the household has been diagnosed with COVID-19,
- You are experiencing COVID-19 symptoms and seeking/waiting for a diagnosis,
- Caring for family or household member diagnosed with COVID-19,
- You are a primary caregiver for child unable to attend school or another facility closed due to COVID-19.

This is not an exhaustive list of scenarios; go to [COVID-19 Scenarios](#) to review all the possible scenarios that may be covered to see if any apply to your specific circumstances.

### **PUA Payments**

PUA payments based on 1% of 2019 net income, but there are minimum and maximum limits.

- If your 2019 net income was zero or negative, the minimum benefit amount is \$163/week. The maximum benefit amount is \$370/week.
- These PUA benefits are available for up to 39 weeks and this temporary program ends the last week of December 2020.
- In addition to these weekly amounts, the Federal Pandemic Unemployment Compensation (FPUC) is a temporary emergency payment of \$600/week in unemployment benefits. The FPUC is added to your payments automatically in the weeks you are eligible. The FPUC ends the last week of July 2020.

NOTE: Unemployment benefits are taxable. DWD suggests that you withhold federal and state taxes from your weekly benefits to avoid large payments later. To have taxes withheld go to the website <https://my.unemployment.wisconsin.gov/Claimant/Logon/TermsAndConditions>.

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## How do I apply?

Go to <https://my.unemployment.wisconsin.gov> and create an account. You will need the following information to create the account:

- Social Security Number,
- Wisconsin Driver's License, if you have one,
- A list of all employers you worked for in the past 18 months, their complete addresses (including zip codes), telephone numbers and the dates you began and last worked for them.
- Those who don't monetarily qualify for an Unemployment Insurance claim will need proof of wages/self-employment from the most recent tax year.
- Farmers should also have: number of acres, number of acres in CRP, number of livestock, number of livestock sold due to COVID-19, number of cows being milked.

You can file a new claim on Sundays: 12:00 pm (noon) – 5:00 pm; Mon – Fri: 6:00 am – 7:00 pm; Sat: 9:00 am – 2:30 pm.

Some questions may be difficult to answer as a farmer. PUA is a new program during the pandemic specifically for self-employed people, while the Unemployment Insurance application system is designed for workers/employees who have lost jobs or at least some hours. As a result, some questions will seem to fit employees more than self-employed; however, you are required to answer them to the best of your ability. These questions may include:

- Have you returned to work (yes or no)?
- What were your normal hours worked before the COVID-19 pandemic?
- What are your normal hours worked after the beginning of the COVID-19 pandemic?
- Did the COVID-19 pandemic prevent you from performing all the duties in connection with the operation of the business (yes or no)?
- Have you been performing or been able to perform any services in restoring the business since becoming unemployed (yes or no)?
- Were any livestock, dairy, or crop planting operations affected and an explanation of how there were affected?
- What steps have you taken since the COVID-19 pandemic occurred to return to regular status in your business?

After you have submitted a PUA application, you must submit proof of income **within 21 days**. Here are documents that may be used:

- Previous year's (2019) complete Federal Tax Return, including the following when applicable:
  - Schedule C-Profit or Loss from Business,
  - Schedule F-Profit or Loss from Farming,
  - Schedule K 1- Partner's Share of Income.
- Previous year's (2019) W-2,
- Final pay stub in 2019,
- If you do not have any of the above, you can provide your 2018 Federal tax returns.  
Note: If you are unable to provide proof of your 2019 wages, you will only be allowed the minimum PUA payment. Once you are able to provide your proof of earnings for 2019, your claim may be re-determined. If it results in a higher amount, adjusted payments will be issued.

You can find the address and fax number for the PUA Program [here](#), under Step 2.

After it is determined you are eligible you must file a weekly claim for each week you want to receive benefits. This can only be done after you receive notice of eligibility. When submitting weekly claims you must report gross income in the week in which you received the pay even though you may have performed the service before the COVID-19 pandemic began. Self-employed farmers must also report subsidy/price support payments, crop insurance and farm disaster relief (non PUA) payments.

**Links for more information:**

- [PUA Overview page](#)
- [COVID-19 Scenarios](#)
- [Claiming Pandemic Unemployment Assistance in Wisconsin Handbook](#)
- [Pandemic Unemployment Assistance Rights and Responsibilities](#)
- [Notice to All Applicants for PUA](#) (privacy, overpayments, fraud, penalties for fraud, disqualification for fraud.)

For help using online services or if you are unable to go online call toll free (844) 910-3661. **A PUA hotline will be coming soon.**