

Greeting UBRs:

Please be advised that Employees on layoff and receiving a balance payout of their **2020/2021** entitlements must report these earnings to their State Unemployment Agencies as follows:

- Illinois and Ohio – Do not report PILV and PAA payment as earnings.
- Michigan – Do not report PILV payment as earnings.
- Michigan – Must report PAA payment as earnings*.
- Indiana – Must report PILV and PAA payment as earnings*.
- For all other States, please refer to your State for reporting requirements.

*Note: Employees denied State Unemployment benefits will be eligible for SUB benefits; State denials will need to be entered into Employee Central to process the SUB payment.

Employees who transferred from different states **MUST** know that they need to look back on their State documentation from the last time they drew unemployment - whatever State they **LAST** were paid unemployment from - they need to see when their Benefit Year with that State ends. Regardless of where they are currently working, they need to keep collecting from the same State until their benefit year ends. The States have a cross check to other states to stop people from collecting in multiple states. If a person has an open claim year in one State and opens a claim in another State, this is a flag to the state to look at their account. Not that they did anything wrong, but everything will be delayed. Finish the claim year in the State where you last drew unemployment from.

Also, if a person was working in Illinois or Ohio their earnings were reported to Illinois or Ohio, not Michigan, they will want to claim unemployment from the State in which their past 5 quarters of income was earned. If they just started working in Michigan, Michigan will have \$0 earnings to base their unemployment on.

If a person lives in Ohio, but works in Michigan, they draw their unemployment from Michigan.

As always, Employees must report all PILV and PAA payments for the 2021/2022 vacation year to their State Unemployment Agency according to the payment benefit period. These payments will disqualify an employee for a SUB Benefit.