

# CARES Act Income Inclusions & Exclusions

Income Name:	Benefit Type:	Is this Income?	Affiliated Program Codes:
Standard Unemployment Insurance (STUI)	Regular state unemployment insurance program (UI)	<b>YES</b> , this is counted (included) as part of the income calculation.	
Section 2102: Pandemic Unemployment Assistance (PUA)	<p><b>PAU</b> provides benefits for individuals who are self-employed, seeking part-time employment, or who would not qualify for regular unemployment insurance (UI).</p> <p><b>PUA</b> benefits are available for a total of 70 weeks, but the last week any PUA benefits will be available the week ending September 4, 2021.</p>	<b>YES</b> , this is annual income (included) and should be treated the same as Regular Unemployment Insurance (UI).	D002 D003 D004
Section 2107: Pandemic Emergency Unemployment Compensation (PEUC) program	Federal extension to regular unemployment insurance benefits for eligible individuals, allowing additional weeks of benefits.	<b>YES</b> , this is annual income (included) and should be treated the same as Regular Unemployment.	(PEUC) E024 (PEUC) E027 (PEUC) E028 (PEUC) E029
Section 2104: Federal Pandemic Unemployment Compensation (FPUC)	Unemployment provides eligible individuals who are collecting certain UI benefits, including regulation unemployment compensation to receive an additional \$600 in federal benefits per week for weeks of unemployment ending on or before July 31, 2020.	<b>NO</b> , this benefit meets the definition of temporary income and must not be included in annual income (excluded).	
Section 7527A: Advance Payment of Child Tax Credit	<p>Periodic payments to taxpayers which equal the annual advance amount determined with respect to such taxpayer for such calendar year. Monthly payment up to \$300/week from July 2021 through December 2021.</p> <p>Benefits from 2021 Consolidated Appropriates Act (2021 Appropriations) and the American Rescue Plan of 2021 (ARP)</p>	<b>NO</b> , this monthly child tax credit payment will be excluded on the basis that it is excludable income under 26 USC 6409.	