

COVID-19 (Coronavirus) and Unemployment Insurance Benefits for Workers

Questions and Answers

Question 1: Can I get unemployment benefits if I am laid off due to issues related to the Coronavirus (COVID-19)?

Answer: Yes. Iowa unemployment benefits are available to individuals who are unemployed through no fault of their own. If an employer must shut down operations and no work is available, its employees would be eligible for unemployment benefits if they meet the monetary criteria.

Question 2: If my employer permanently lays off employees due to the loss of production caused by COVID-19, will the employees be eligible for unemployment insurance benefits?

Answer: Yes. Benefits are available to any individual who is unemployed through no fault of their own. If an employer must lay off employees due to the loss of production caused by COVID-19, individuals may be eligible for unemployment benefits if they meet the monetary criteria.

Question 3: If my employer temporarily lays off employees due to any loss or lack of work due to COVID-19, will the employees be eligible for unemployment insurance benefits?

Answer: Yes. Iowa law allows for an employee to be on temporary layoff when work is not available.

Question 4: Can my employer require me to stay home for the COVID-19 incubation period?

Answer: Yes. Your employer can require you to stay at home for 14 days if you have traveled abroad or had contact with someone who visited an affected region. Please contact your employer regarding potential telecommuting, sick leave, paid time off ("PTO"), Family & Medical Leave Act ("FMLA"), Disability and other options they may be offering. If paid time off is not available, you may be eligible for Pandemic Unemployment Assistance ("PUA").

More information and instructions on how to apply for PUA are available at: <https://www.iowaworkforcedevelopment.gov/pua-information>.

Question 5: If my employer requires me to stay home due to traveling to or being in contact with someone who visited an affected region, am I eligible for unemployment?

Answer: Yes. Your employer can require you to stay at home for 14 days if you have traveled to or had contact with someone who visited an affected region. Please contact your employer regarding potential telecommuting, sick leave, PTO, FMLA, Disability and other options they may be offering. If paid time off is not available, you may be eligible for PUA.

Question 6: If I am in mandatory quarantine because of suspicion of having COVID-19, will I be eligible for unemployment benefits?

Answer: Eligibility will be determined on a case by case situation. If the suspicion of having COVID-19 is legitimate and the facts show there is a high likelihood of being infected, you may be eligible for benefits for the incubation period of the virus. Please contact your employer regarding potential telecommuting, sick leave, PTO, FMLA, Disability and other options they may be offering. If paid time off is not available, you may be eligible for PUA.

Question 7: If I am ill because of COVID-19 and unable to work, will I be eligible for unemployment benefits?

Answer: Not for state or regular unemployment benefits. Please contact your employer regarding potential telecommuting, sick leave, PTO, FMLA, Disability and other options they may be offering. If paid leave is not available from your employer, you may be eligible for PUA.

Question 8: If my employer shuts down the business operations because another employee is sick with COVID-19, would I be eligible for benefits?

Answer: Yes, you would be eligible for benefits.

Question 9: If I am unable to work due to my employer shutting down due to health concerns related to the COVID-19, do I need to complete work searches?

Answer: The work search requirement will be reinstated on September 8, 2020 for all claimants except as noted below. The work search must be a reasonable and honest effort to find suitable work and claimants must complete a minimum of two job contacts a week unless the work search requirement is waived. By conducting work searches, claimants are likely to find employment quicker. If claimants refuse a job offer, they may lose their unemployment benefits. IWD had previously waived the work search requirement for those impacted by layoffs and reductions in work hours since the beginning of the pandemic. Claimants currently receiving Pandemic Unemployment Assistance (PUA) benefits due to a medical diagnosis or lack of childcare directly related to COVID-19 will not be required to begin work searches at this time. We have also posted updates on our website regarding [work search requirements](#). There are currently over 58,000 job openings at <https://www.iowaworks.gov>.

Question 10: What if my employer reduces the hours of work because business has slowed down, will I still be eligible for benefits?

Answer: Maybe. Iowa allows for partial unemployment benefits. You need to report your gross wages earned each week when making your weekly claim for benefits. This type of income includes: wages; holiday pay; sick leave; stand-by pay; tips, gratuities, commission, and incentive pay; and, any compensation other than cash (i.e. room and board, cell phone). You may earn up to 25 percent of your weekly benefit amount ("WBA") before the benefit payment is reduced, but there is still a requirement to report all earnings even if under 25 percent. Earnings higher than 25 percent will reduce your benefit payment. If you earn \$15 or more over your WBA, you will not receive a benefit

payment for that week. For example:

Your WBA is \$400 and you earn \$370.

25% of \$400 is \$100. \$100 is not deducted from the WBA.

$\$370 - \$100 = \$270$. The remaining \$270 is deducted from the WBA.

$\$400 - \$270 = \$130$.

\$130 is the payment amount for the week.

Question 11: I was laid off due to COVID-19. I used some vacation time during this layoff; do I need to report this if I file for unemployment?

Answer: Vacation pay is reportable for unemployment insurance purposes. Please refer to the answer above.

Question 12: How will Iowa Workforce Development (“IWD”) know if I have correctly reported my wages?

Answer: Any claim filed is subject to audit or investigation. Your employer reports wages paid to each employee every quarter. IWD has a computer program that cross matches wages paid and wages reported when a claim is filed. If IWD determines that you fraudulently reported wages, you will be overpaid benefits and will be subject to a 15% penalty, ineligibility for future benefits, and criminal prosecution.

Question 13: I am eligible for state benefits due to a layoff with my regular employer but also have self-employment income. What do I need to report on my weekly claim?

Answer: You only need to report gross wages you receive from an employer. You do not need to report your self-employment income.

Question 14: I accidentally misreported my earnings and received unemployment benefits that I shouldn't have. How can I repay the money?

Answer: If you haven't already, you will need to report the error to IWD. We will need to know which weeks were reported incorrectly and how much money should have been reported for each week. Upon receiving this information, we will send you an overpayment decision letter indicating the amount owed. Once you receive this decision letter, you will be able to repay the overpayment. For details on how to repay the overpayment, visit: <https://www.iowaworkforcedevelopment.gov/unemployment-insurance-overpayment-and-recovery>.

Question 15: I am self-employed and receiving PUA benefits. It will take time before my business will build back to pre-pandemic levels. Am I still eligible for benefits?

Answer: Maybe. Partial benefits are available under PUA. So long as the reduced income is still related to a COVID-19 reason, you would still qualify. If you have income of \$15 or more over your WBA, you will not receive a benefit payment for that week. You should report any gross income earned or that you expect to earn for services performed that week and gross income received that

week for services provided prior to filing for unemployment insurance benefits.

Gross income, for a self-employed individual, is the income received that week as described above minus normal business expenses. To determine your business expenses on a weekly basis, take the business expenses identified on your 2019 Schedule C and divide that number by 52, which gives you the average weekly business expenses. For purposes of reporting income on your weekly claim for PUA, the average weekly business expense is deductible from the income received.

Question 16: I am self-employed and receiving PUA benefits, how will IWD know if I have correctly reported my income?

Answer: IWD will be auditing and investigating claims that have been filed. You certify on each claim you file that you are providing accurate and truthful information. If you are found to have fraudulently claimed unemployment benefits you could be subject to civil and criminal penalties.

Question 17: I am a substitute, on-call, or as needed (PRN) employee. Am I eligible for unemployment benefits?

Answer: You are probably not eligible for state unemployment benefits. If your base period consists only of substitute, on-call, or PRN employment, you cannot meet the definitions of totally, partially, or temporarily unemployed under Iowa law. However, you may be eligible for state benefits if you have other wage credits in your base period earned from full or part-time employment. If you do not qualify for state benefits, you may be eligible for PUA.

Question 18: Is COVID-19 considered a disaster, and can I receive Disaster Unemployment Assistance (“DUA”) if I am not eligible for unemployment insurance benefits?

Answer: A disaster has not been declared by the President for individual assistance. If the president of the United States declares the COVID-19 a national disaster, and if you experience a loss of work in Iowa as a result, you may be eligible for unemployment benefits and/or DUA.

Question 19: What if I contract COVID-19 while on the job; would I be eligible for benefits?

Answer: Please contact your employer regarding potential telecommuting, sick leave, PTO, FMLA, Disability, Worker’s Compensation and other options they may be offering. If paid time off is not available, you may be eligible for PUA.

Question 20: What if I have COVID-19 and have to quit, am I eligible for benefits?

Answer: Each situation will be handled based on the facts of the separation. You can file for unemployment insurance benefits if you are laid off or separated from your employer and you are not currently working. A determination will be made based on the reason for separation. If you are not eligible for state unemployment benefits, you may be eligible for PUA.

Some of the reasons you may refuse to work that might result in unemployment benefit eligibility for PUA include, but are not limited to:

1. You are diagnosed with COVID-19 or are experiencing symptoms.
2. A member of your household has been diagnosed with COVID-19.
3. You are providing care for a member of your household who was diagnosed with COVID-19.
4. You or a member of your household are in a higher risk category and have been advised by your healthcare provider to self-quarantine due to concerns related to COVID-19.
5. You lack necessary childcare related to COVID-19.
6. You cannot reach the place of employment due to a quarantine related to COVID-19.
7. You had COVID-19 and have recovered, but it caused complications rendering you objectively unable to perform essential job duties.

More information and instructions on how to apply for PUA are available at: <https://www.iowaworkforcedevelopment.gov/pua-information>.

Question 21: I have returned to work but think my work environment is unsafe, can I quit and still get unemployment benefits? I do not have a pre-existing medical condition or any COVID-19 related illness.

Answer: You should first talk with your employer about your concerns and, if necessary, your doctor. If your employer is taking steps to create a safer workplace, for example, providing extra wash stations, additional sanitation, PPE such as masks or gloves, or following social distancing recommendations, you probably will not be eligible for unemployment benefits if you choose to quit employment. If your employer is refusing to follow safety measures and OSHA guidelines recommended by state or federal governments for your industry, then you may be able to receive unemployment benefits. However, whether you are eligible for unemployment benefits is very fact specific and will be determined on a case-by-case basis. Your eligibility will be determined with a fact-finding interview regardless of the benefit for which you may be eligible.

Question 22: What if I believe my workplace is unsafe and I have a pre-existing or underlying medical condition that makes me high risk for COVID-19? Can I quit then and still get unemployment benefits?

Answer: You should talk with your doctor and your employer about your concerns. If your employer denies you an objectively reasonable accommodation required by your doctor due to a preexisting medical condition, or if is unable to provide you a safe working environment (such as working from home), you probably will be eligible for unemployment benefits if you choose to quit employment should your employer refuse to continue your furlough.

Question 23: What if I have a fear of work, or doing my job because I fear that I may come into contact with COVID-19. I don't have an underlying medical condition; I just don't want to work while this is going on. If I leave work or refuse to work would I be eligible for benefits?

Answer: Should you choose not to attend work, or return to work, this would be considered a voluntary quit, job abandonment, or refusal to return to work. Please contact your employer

regarding potential telecommuting, sick leave, PTO, FMLA, Disability and other options they may be offering. If you do not qualify for paid leave, you will be required to work and if you quit instead, you will not be eligible for unemployment benefits.

Question 24: What does it mean to be caring for a family member or member of my household who is sick with COVID-19?

Answer: With regard to PUA eligibility, it means the care they need requires such ongoing and constant attention that your ability to perform other work functions is severely limited. If you are assisting a family member or member of your household who is able to adequately care for themselves, you are not providing care to an extent that would make you eligible for PUA.

Question 25: My child is unable to go to school or daycare. There is another family member or member of the household who can care for the child. Can I choose to stay home and still be eligible for unemployment benefits?

Answer: No. You would not be considered able to and available for work under state benefits. In order to be eligible for PUA benefits, you must lack necessary childcare. If you have other child care options available, then you do not meet the PUA eligibility qualifications.

Question 26: I was unable to work because my child's school closed. The school year has ended and their normal daycare has reopened. Can I keep them out of daycare and continue to receive benefits?

Answer: No. You are no longer unemployed due to a COVID-19 related reason because your child would not be in school regardless of the pandemic. You need to rely on your normal summer child care. If your normal summer child care provider has not reopened, you may still be eligible for PUA.

Question 27: I am off work for one of the COVID-19-related reasons and I had a fact-finding interview. Why am I receiving a decision denying benefits because I am not able to and available for work?

Answer: If the decision does not mention Pandemic Unemployment Assistance or PUA, it's a decision about whether you are eligible for state or regular unemployment benefits. State benefits require you to be able to and available for work. Under PUA, you need to be able to and available for work but for one of the COVID-19 related reasons.

You are only eligible for PUA if you are not eligible for state benefits. We have to determine your eligibility for state benefits before we can consider your eligibility for PUA. You have the right to appeal the decision you received. However, you only need to appeal the decision if you disagree with the reason for which you were denied benefits.

If you are denied state benefits, please visit: <https://www.iowaworkforcedevelopment.gov/pua-information> and scroll down to "Submit Proof Here." You will fill out the questionnaire regarding the reason you are not working, but you are not required to submit additional proof of income. Your claim will be reviewed for PUA eligibility. Any

overpayment of state benefits will be covered by the back PUA benefits for which you would be eligible.

Question 28: Do I need to appeal the decision denying regular unemployment benefits in order to be eligible for any other CARES Act benefits?

Answer: You have the right to appeal the decision if you disagree with the reason for the denial decision. However, you do not need to appeal the decision to apply for additional CARES Act benefits.

Question 29: I believe that I may make more money on unemployment benefits than I would working, can I decide to go on unemployment?

Answer: No. You must be laid off, temporarily laid off, or have reduced hours from your employer to qualify for benefits. Should you walk off the job, refuse to work, or refuse to return to work without being eligible for paid leave; you will be disqualified for benefits. Leaving employment solely to collect unemployment benefits is fraud and could result in a loss of benefits as well as criminal and civil penalties.

Question 30: I am called back to work and my employer wants to make changes to the way I do my job. Can I quit and receive unemployment insurance benefits?

Answer: You may be eligible to receive unemployment benefits if there is a substantial change in the contract of hire and you quit your position. For example, if the employer reduces your pay by 25 to 30%, permanently changes your assigned shift without your agreement, moves you to a new facility with a substantially longer commute, or other drastic modification to the type of work for which you were hired, it would constitute a substantial change in your contract of hire. However, minor changes, for example, moving to a new line, working one or two extra hours a day, or changing your work location in the same facility, etc., likely would not constitute a change in the contract of hire and you would not be eligible for unemployment benefits. The issue of what is substantial is very fact specific and is determined on a case-by-case basis.

Question 31: If I am paid unemployment insurance benefits, and later it is determined that I am disqualified from those benefits, will I need to pay back the benefits I received?

Answer: Yes. If the final decision is that you are not eligible, you will have to return those benefits.

Question 32: If it is determined that I have committed fraud by withholding relevant facts related to my claim, what happens?

Answer: If you are determined to have committed a fraud to obtain unemployment insurance benefits, you will be referred for criminal prosecution. You will also be unable to apply for benefits again until you have repaid those benefits plus the 15% federally mandated penalty on the fraudulently obtained benefits.

Question 33: If I am currently receiving unemployment benefits and am unable to find a job due to companies not hiring because of COVID-19, am I eligible for an extension?

Answer: The CARES Act includes Pandemic Emergency Unemployment Compensation (“PEUC”) which extends benefits for claimants who have exhausted their state unemployment benefits and their claim has not expired. For more information, please visit: <https://www.iowaworkforcedevelopment.gov/peuc-information>.

Question 34: I was diagnosed with COVID-19, and I was hospitalized and/or quarantined. My employer fired me for not showing up to work or calling them. Am I eligible for benefits under this scenario?

Answer: This scenario would be treated as a separation and would be adjudicated according to Iowa Unemployment Law. If you were not eligible under state law, you would likely be eligible for benefits under PUA.

Question 35: I was possibly exposed to COVID-19 and my employer found out and told me not to come to work for 2 weeks. Am I eligible for benefits since my employer won’t let me come into work?

Answer: You should work with your employer on what leave may be available during the time they will not let you return to work. If paid time off is not available, you may be eligible for unemployment benefits.

Question 36: What if my dependent, family member or child has school cancellations and I have to stay home and care for them, would I be eligible for unemployment?

Answer: Please contact your employer regarding potential telecommuting. You are most likely eligible for paid leave for two weeks under the Families First Coronavirus Response Act (FFCRA). You must contact your employer to provide the necessary documentation regarding your situation. If telecommuting or paid leave is not available, you may file for unemployment insurance benefits. If you are not eligible for state benefits, you may still be eligible for benefits under PUA.

Question 37: I am not eligible for state unemployment benefits due to a prior separation from employment or because I am not able to and available for work due to a COVID-19 reason, am I still eligible for benefits under the CARES Act?

Answer: Maybe. If you are not eligible to receive state benefits, you need to apply for PUA. For more information please visit: <https://www.iowaworkforcedevelopment.gov/pua-information>. You will go to Step 3 and fill out the questionnaire when you select to “Submit Proof of Income.”

Question 38: If I am eligible, when would I receive my \$600 additional payment?

Answer: The \$600 payment has started issuing on most eligible claims which includes most unemployment benefits except training extension benefits and business closure benefits. If you have elected to have taxes withheld from your benefits, your payment will be reduced. If you believe your claim is eligible for the additional \$600 and you have not received it, please contact customer service at uiclaimshelp@iwd.iowa.gov.

Question 39: When is the \$600 additional payment going to end?

Answer: Federal Pandemic Unemployment Compensation (FPUC) ended in Iowa on July 25, 2020 and, at this time, the U.S. Congress has not extended the FPUC program. As FPUC is a federal benefit, the State of Iowa cannot extend the availability of this benefit. The week-ending July 25 is the last week in which you may be eligible for FPUC. If you are owed benefits for any week prior to July 25 and are eligible for FPUC, you will still receive FPUC payments for the back weeks you are owed. For more information on FPUC or other federal benefits, please visit our website or follow us on social media. In place of the FPUC program, a Presidential Executive Order was issued to provide benefits through the Lost Wages Assistance Program.

Question 40: If I am eligible and receive my \$600 benefit, do I still get my full unemployment?

Answer: Yes, the \$600 benefit is in addition to unemployment, and it is not deducted from the weekly benefit amount that you would receive. See Question 38 for information regarding the expiration of the FPUC program.

Question 41: If I receive the \$600 per week payment or any other federal benefit payment and it is later determined that I should not have received it, do I have to repay the money?

Answer: Yes, if you receive any unemployment insurance benefit payment and it is later determined that you were not eligible to receive it, you will be required to repay. See Question 38 for information regarding the expiration of the FPUC program.

Question 42: If I am disqualified from receiving state or federal unemployment benefits, will I still receive payment from the federal stimulus for \$600 per week?

Answer: No. You must be eligible for state or federal unemployment insurance benefits to be eligible to receive the additional \$600 per week. See Question 38 for information regarding the expiration of the FPUC program.

Question 43: If needed, would RESEA and/or Promise Jobs appointments be able to be conducted via phone call?

Answer: We are working through guidance related to programs and the use of technology for service delivery and will update as soon as that is available.

Question 44: If colleges continue to close or go online only, how will that affect the local office as far as partner staff?

Answer: Title I Adult, Dislocated Worker, and Youth programs, as well as the Trade Adjustment Assistance (“TAA”) program, continue to provide services to Iowans during this unprecedented time. Services should be provided virtually and over the phone as applicable.

Question 45: With colleges considering closing and moving to all online courses. What will happen if Title I partners follow that order and do not come into the centers?

Answer: Title I Adult, Dislocated Worker, and Youth programs, as well as the TAA program, continue to provide services to Iowans during this unprecedented time. Services should be provided

virtually and over the phone as applicable.

Question 46: I am a teacher who is not working during a normally scheduled break. Am I eligible for unemployment benefits?

Answer: No, not during a scheduled break, if you have reasonable assurance you will remain employed in the same or similar manner after the break ends. However, if your employer recalls you, you must be able to return to work. If you are not able to return to work upon recall, your eligibility for benefits could be questioned. If you are filing for benefits and do not have reasonable assurance of continued employment following the break, you may be eligible for state benefits, provided you meet all other eligibility requirements.

Question 47: I am a teacher who is off of work due to COVID-19, not a scheduled break. Am I eligible for unemployment insurance benefits during the time my school is closed?

Answer: Maybe. If the school is going to continue paying you then you would need to report your weekly earnings during this time and will likely have too much income to qualify for benefits. If the school district will not be paying you then yes, you could be potentially eligible for benefits. However, if your employer recalls you to work, you must be able to return. Otherwise your eligibility could be questioned.

Question 48: I am a teacher's aide/ para educator and my school is closed. I will not be paid for the time my school is closed. Am I eligible for unemployment insurance benefits?

Answer: If you are on a scheduled school break such as Spring Break week, you will not be eligible for that week. If you are not on a scheduled break then you would be eligible for benefits. However, if your employer recalls you, you must be able to return to work. If you are not able to return to work upon recall your eligibility for benefits could be questioned.

Question 49: The employer I was working for plans to bring me back to work when it reopens. Do I need to search for another job if I plan to return to my employer?

Answer: You are required to search for work starting September 8, 2020 unless you are currently receiving Pandemic Unemployment Assistance (PUA) benefits due to a medical diagnosis or lack of childcare directly related to COVID-19. If your employer will not be recalling you back to work by October 8, 2020, you will not be granted an exception to this requirement.

Question 50: I am working part-time, do I need to search for work?

Answer: Yes, you are required to look for work. If you have only worked part-time in the last 18 months you are only required to look for part-time work. If you have worked full-time in the last 18 months, but you are currently working part-time, you will be required to search for full-time employment.

Question 51: I was receiving Federal Pandemic Unemployment Compensation (FPUC). Am I eligible for the Lost Wages Assistance (LWA) program?

Answer: It depends. The Lost Wages Assistance (LWA) program has different requirements than the FPUC program. FPUC was paid to all individuals that were filing for unemployment insurance and received at least \$1 in unemployment insurance payments, regardless of the reason for filing for benefits. The LWA program requires an individual to certify that they are unemployed, partially unemployed, or unable or unavailable to work due to disruptions caused by COVID-19. Additionally, the claimant must be eligible (before deductions) for at least \$100 per week for of any of the following benefits, beginning back to August 1, 2020:

- Unemployment compensation, including Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Service members (UCX);
- Pandemic Emergency Unemployment Compensation (PEUC);
- Pandemic Unemployment Assistance (PUA);
- Extended Benefits (EB);
- Short-Time Compensation (STC);
- Trade Readjustment Allowance (TRA); and
- Payments under the Self-Employment Assistance (SEA) program.
- Individuals receiving benefits under Training Extension Benefits (TEB) or Business Closing (TEB) programs are not eligible.

Question 52: Will I receive retroactive payments for the Lost Wages Assistance (LWA) program?

Answer: If you were eligible for LWA as of the week ending August 1, 2020, you will be able to receive retroactive payments for LWA.

Question 53: If I am eligible to receive LWA, how much will I be eligible for?

Answer: \$300.00 per week

Question 54: Are taxes withheld for the payment for the LWA program?

Answer: If you elected to have taxes withheld from your regular UI benefits, they will also be withheld from your LWA payments.

Question 55: Is child support deducted from the funds I receive through the LWA program

Answer: Child support is not deducted from LWA funds.

Question 56: If I have an overpayment, will funds I receive through the LWA program offset to pay back that overpayment?

Answer: No, LWA funds will not be used to offset towards an overpayment owed to the state.

Question 57: How long will LWA benefits last?

Answer: The LWA program will be available until one of the following occurs:

- The Disaster Recovery Fund that the LWA payments are being issued from reaches a floor of \$25 billion.
- Congress enacts UI relief that replaces this payment
- Week ending December 26, 2020

Question 58: What do I need to do to start receiving LWA?

Answer : You should continue to file your weekly continued claim. If any additional action is required, you will be notified.

Question 59: If I return to work prior to receiving retroactive payments on the LWA program, will I still be eligible to receive those payments?

Answer: Yes, you will receive LWA benefits for those weeks for which you are eligible under the above referenced criteria.

Question 60: I was terminated from my job for a reason other than COVID-19, am I still eligible to receive the \$300 for LWA?

Answer: It depends. Individuals are only eligible to receive this payment if they are unable to work, full or part time, for reasons attributable to COVID-19. If the reason for termination is related to COVID-19 (ex: lack of availability due to medical condition, child care or transportation), and you meet the other above referenced criteria, you would be eligible. If you are terminated for other reasons attributable to you (ex: misconduct, attendance, etc), you are not eligible for LWA benefits.

UPDATE: At this time, IWD is not charging employers for claims made by their employees due to Covid 19 related unemployment. As Governor Reynolds announced on May 29th, 2020, money has been reserved from the \$1.25B Corona Virus Relief Fund provided to Iowa through the CARES Act as we continue to monitor the status of the UI trust fund and to address any additional unforeseen COVID-19 allocated expenses. The intent remains to assist with Iowa's recovery by minimizing as much as possible any increases they may face in the unemployment tax which is based in large part on the trust fund balance. CARES Act claims for the self-employed and the \$600 weekly benefit will not be paid from the trust fund.

Additional information can be found at iowaworkforcedevelopment.gov. Please check our page daily as we are updating all information as we receive it.

The above Questions and Answers are designed to assist in answering basic questions that we have received. Nothing within this guidance is legal advice; nor intended to be used for the same. Should you have questions, please refer to the Iowa Employment Security Law found at Iowa Code § 96. Further guidance and information is also available on the Federal Department of Labor which can be found at www.dol.gov/coronavirus.

Updated September 2, 2020