

# 1099-G Tax Form

## Information you need for income tax filing

The [Statement for Recipients of Certain Government Payments \(1099-G\) tax forms](#) [Opens In A New Window](#) are expected to be mailed by January 31<sup>st</sup> of each year for Pennsylvanians who received unemployment benefits. This tax form provides the total amount of money you were paid in benefits from the Office of Unemployment Compensation in 2021, as well as any adjustments or tax withholding made to your benefits. Benefits paid to you are considered taxable income. You must include this form with your tax filing for the 2021 calendar year.

The **UC 1099-G tax form** includes the amount of benefits paid to you for any of the following programs:

- Unemployment Compensation (UC)
- Pandemic Emergency Unemployment Compensation (PEUC)
- Extended Benefits (EB)
- Federal Pandemic Unemployment Compensation (FPUC)
- Lost Wages Assistance (LWA)

The **PUA 1099-G tax form** includes the amount of benefits paid to you for the following program:

- Pandemic Unemployment Assistance (PUA)

## How can I get my 1099-G tax form?

**For tax year 2021:** UC 1099-G and PUA 1099-G forms must be mailed by January 31<sup>st</sup> of each year. However, you can also view this form from:

- [UC dashboard](#)
- [PUA dashboard](#)

**NOTE: 1099-G tax forms are not available online at this time. Please check back soon. Forms will be mailed to all claimants by the January 31<sup>st</sup> deadline.**

Only after you have tried to log into your dashboard and are unsuccessful, you can contact the department to request a duplicate form be sent to you. Call 1-888-313-7284 and open a ticket or email [UChelp@pa.gov](mailto:UChelp@pa.gov).

## 1099-G Frequently Asked Questions

For income tax purposes, UC/PUA benefits are reported in the calendar year in which they are paid, regardless of when the application or claim for benefits was filed.

The "Total Payment" and "Tax Withheld" may be reconciled by adding all benefits made to you during the tax year. You may view these payments via your [UC dashboard](#).

If you believe the "Total Payment" or "Tax Withheld" on Form UC 1099-G is incorrect, please [contact the UC service center](#). All payments made to you and amounts withheld will be recalculated and compared to the amount on your Form UC 1099-G. If the amount is incorrect, an amended Form UC 1099-G will be issued.

If you believe the "Total Payment" or "Tax Withheld" on Form PUA 1099-G is incorrect, please [complete the PUA 1099-G Inquiry Form to report a possible discrepancy Opens In A New Window](#). **This form is for PUA only.**

All payments made to you and amounts withheld will be recalculated and compared to the amount on your Form PUA-1099G. If the amount is incorrect, an amended Form PUA 1099-G will be issued.

**NOTE:** If you believe someone filed and received UC or PUA benefit payments under your name or SSN without your permission, **you should not wait for a revised 1099-G form to file your taxes.** Per the IRS, the victim can move forward with filing their taxes, reporting only their true income and not fraudulent income reported in their name. The victim does not need to complete the additional form normally required by the IRS for reporting identity theft.

**UC:** An amended Form UC 1099-G must be issued. You may contact a UC service center. Your Social Security number and mailing address will be verified before an amended Form UC-1099G will be issued.

**PUA:** If checks were returned but not redeposited into your PUA account prior to the form being mailed, your "total payments" will be overstated. Complete the [PUA 1099-G Inquiry Form Opens In A New Window](#) to report a possible discrepancy. All payments made to you and amounts withheld will be recalculated and compared to the amount on your Form PUA 1099-G. If the amount is incorrect, an amended Form PUA 1099-G will be issued.

Questions concerning any adjustments that need to be made on your federal income tax return should be directed to the IRS at 800-829-1040.

**For tax year 2021:** The "total payment" section on your UC/PUA 1099-G form includes all benefits paid to you during the calendar year, excluding benefit payments that were used to offset an overpayment.

If you were overpaid benefits and you repaid the amount, it is still included in the "Total Payment." If the repayment was made in the same year as the overpayment, make the necessary

adjustment and notation on your tax form 1040 or 1040A. Your online receipt, canceled check, and/or money order may be used as proof for adjustments claimed.

**For tax year 2020:** The "total payment" section on your PUA 1099-G form includes all PUA benefits paid to you during the calendar year, even if you were determined to be overpaid for those benefits. After you are determined overpaid, we often begin keeping a portion of your benefits to reduce the overpayment amount you owe. This money that we keep toward your overpayment, called an offset, is also included in your total.

When you report the total benefits paid on tax form 1040 or 1040A you may adjust this total by the amount of benefits that we used to offset or reduce your overpayment. To determine the amount of benefits used as offsets, you can review the [Offsets for Payment Summary Guide online](#).

1. From your dashboard, under the Unemployment Services widget, click "Claim Summary."
2. Scroll down to the "Overpayment Cases." Each overpayment has its own row. At the end of that row is an action column.
3. Click "View."
4. Next, you see a "Transaction History" grid.
5. Look at each transaction for the applicable tax year. For example, if the tax year is 2020, only look for transactions with a date in that year.
6. Then, if the Transaction Type is "Offset Principal," include this amount when totaling all money used as an offset.
7. Return to the "Overpayment Cases" and repeat this process for all overpayments listed. You will need to keep this information with your tax records.

If you were overpaid benefits and you repaid the amount, it is still included in the "Total Payment." If the repayment was made in the same year as the overpayment, make the necessary adjustment and notation on your tax form 1040 or 1040A. Your online receipt, canceled check or money order may be used as proof for adjustments claimed.

For more information on how to report your repayment of UC benefits on your tax return, see Unemployment Benefits and Repayments in IRS Pub. 525 or contact the IRS directly at 800-829-1040.

Please visit the [Report Fraud](#) page and follow the instructions for completing the Identity Theft form.

**The victim should not wait for a revised 1099-G to file his/her taxes.** Per the IRS, the victim can move forward with filing their taxes, reporting only their true income and not fraudulent income reported in their name. The victim does not need to complete the additional form normally required by the IRS for reporting identity theft.

It is the Department's goal to prevent any income that you did not receive, or file for, from being reported under your SSN. We are working diligently to process returned payments, debit cards, checks; return a significant number of fraud calls; and investigate identity theft complaints.

If you were a victim and payments were issued to you, but you returned the UC debit card, checks, or direct deposits that you received, you should NOT receive a 1099-G.

However, if you DO receive a 1099-G and believe you shouldn't have because you've returned the funds and submitted an identity theft complaint, we ask for your patience while we work through our increased workload due to the pandemic.

If you were a victim of identity theft but no benefits were paid on the claim, you should NOT receive a 1099-G. If a claim was opened and paid using your information and you did not receive the funds and therefore were unable to return them to the department, you should [file an identity theft complaint](#). Upon completion of the investigation, if it is found that you were a true victim of identity theft, a revised 1099-G will be issued to you.

**The victim should not wait for a revised UC/PUA 1099-G to file his/her taxes. Per the IRS, the victim can move forward with filing their taxes, reporting only their true income and not fraudulent income reported in their name. The victim does not need to complete the additional form normally required by the IRS for reporting identity theft.**

For more information on what you should do if you believe you were a victim of identity theft, refer to the "What should I do if I'm a victim of identity theft?" FAQ.

**Please do not open mail addressed to others.** The Department recommends that you write "Return to Sender" on the envelope. If you drop the item in the mailbox, the United States Postal Service will return it to us.

You can easily view and print your benefit payment history via your [UC dashboard](#) or [PUA dashboard](#). Under the Unemployment Services widget, choose "Claim Summary." Most public service agencies accept this printout for eligibility purposes.

Write a letter indicating a 1099-G is being requested for a decedent and include:

- Claimant name and SSN
- Interested Party Name, address and phone number
- A copy of a death certificate, if not already provided
- A copy of the short certificate only if the death certificate is not available
- All years that are being requested

Mail or fax the information to:

**Office of UC Benefits Policy**

Attn: Benefit Integrity  
651 Boas St, Room 608  
Harrisburg, PA 17121  
Fax: (717)772-0344

The interested party must produce a death certificate but does not necessarily have to be the executor of the estate or the next of kin.

If you received unemployment compensation during the year, you should receive Form 1099-G from the Office of Unemployment Compensation.

- If you received PUA, you will receive PUA 1099-G
- If you received regular UC, (including [PEUC](#), [EB](#), [TRA](#)) you will receive UC 1099-G
- If you received both UC and PUA, you can expect to receive both forms

These forms indicate the total amount of benefits received and the amount of federal taxes withheld. You will need to add the payments from all forms when reporting this information to the IRS.

Yes. You may choose to have federal income tax withheld from your UC or PUA benefit payments at the rate of 10 percent. The amount of withholding is calculated using the payment amount, after being adjusted for earnings (in any).

- [Access your UC dashboard](#) to change your federal withholding status or access your UC 1099-G.
- [Access your PUA dashboard](#) to change your federal withholding status or access your PUA 1099-G.

Yes, any unemployment compensation received during the year must be reported on your federal tax return.

If you do not have taxes withheld from your unemployment compensation, it could result in a tax liability.

You can make estimated tax payments at [www.irs.gov/forms-pubs/about-form-1040-es](http://www.irs.gov/forms-pubs/about-form-1040-es)[Opens In A New Window](#) and/or increase your withholding once you have a new job. You can check your estimated withholding using the [Tax Withholding Estimator](#)[Opens In A New Window](#). See [www.irs.gov/payments](http://www.irs.gov/payments)[Opens In A New Window](#) for more payment options.

In an effort to get forms to claimants as quickly as possible the department limited unnecessary changes to the online system. As a result, the UC 1099-G form available online will appear in a

different format than the mailed UC 1099-G. Both forms contain the same information that is needed for federal tax filing.

Example of **online** UC 1099-G:

		<input type="checkbox"/> VOID	<input type="checkbox"/> CORRECTED				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PENNSYLVANIA UC BENEFITS SYSTEM 651 BOAS STREET HARRISBURG, PA 17121-0750 888-313-7284		1 Unemployment compensation \$ [REDACTED]		OMB No. 1545-0120  <b>2021</b>  Form 1099-G		<b>Certain Government Payments</b>	
		2 State or local income tax refunds, credits, or offsets \$ 0.00					
PAYER'S federal identification no. [REDACTED]		RECIPIENT'S identification no. [REDACTED]		3 Box 2 amount is for tax year		4 Federal income tax withheld \$ [REDACTED]	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name [REDACTED]		5 RTAA payments \$0.00		6 Taxable grants \$ 0.00			
Street address (including apt. no.) [REDACTED]		7 Agriculture payments \$ 0.00		8 Check if box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and zip or foreign postal code [REDACTED]		9 Market gain \$ 0.00					
Account number (see instructions)		10a State 10b State id no. -----		11 State income tax withheld \$ 0.00			

Form **1099-G**

[www.irs.gov/form1099g](http://www.irs.gov/form1099g)

Department of the Treasury - Internal Revenue Service

Example of **mailed** UC 1099-G:



**pennsylvania**

DEPARTMENT OF LABOR & INDUSTRY

OFFICE OF UNEMPLOYMENT COMPENSATION BENEFITS POLICY

**STATEMENT FOR RECIPIENTS OF  
PA UNEMPLOYMENT COMPENSATION PAYMENTS  
UC-1099G**

<b>Payer:</b>  <b>COMMONWEALTH OF PENNSYLVANIA</b> <b>DEPARTMENT OF LABOR &amp; INDUSTRY</b> <b>OFFICE OF UC BENEFITS POLICY</b> <b>651 BOAS STREET</b> <b>HARRISBURG, PA 17121-0750</b> <b>888-313-7284</b>  <b>OMB NO. 1545-0120    FEDERAL ID NO. 23-6003107</b>		This form shows the unemployment compensation (PUA and RTAA excluded) paid to you by the Department of Labor & Industry in the tax year indicated, and the amount of federal income tax withheld (if you requested tax withholding). This is important tax information and is being furnished to the Internal Revenue Service (IRS). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. For income tax purposes, unemployment compensation benefits are reported in the calendar year in which they are paid, regardless of when the claim for benefits was filed.	
<b>THIS IS NOT A BILL - DO NOT DESTROY - KEEP WITH YOUR TAX RECORDS</b>			
<b>SOCIAL SECURITY NO.</b>	<b>TOTAL PAYMENT</b>	<b>TAX WITHHELD</b>	<b>TAX YEAR</b>
<b>RECIPIENT'S name, address, zip code</b>    			Dear Recipient: YOU MAY BE ELIGIBLE FOR THE EARNED INCOME CREDIT, which is a federal benefit for both married and single parents who worked either full or part time during all of or part of the year and earned less than the federal qualifying amount. If you are eligible, you will either owe less taxes or qualify for a larger tax refund. To file for the Earned Income Credit, fill out and attach "Schedule EIC" to your federal income tax return. For more information, call the IRS toll free at 800-829-1040 or visit <a href="http://www.irs.gov">www.irs.gov</a> .  <b>NOTE:</b> If you were overpaid benefits, and repaid the amount, it is still included in the "TOTAL PAYMENT." If the repayment was made in the same year as the overpayment, make the necessary adjustment and notation on your Tax Form 1040 or 1040A. Your cancelled check or copy of money order may be used as your proof for adjustments claimed.

*Auxiliary aids and services are available upon request to individuals with disabilities.  
Equal Opportunity Employer/Program*

**Access 1099-G Online:**

[UC Dashboard](#)

[PUA Dashboard](#)