Calculating Your Weekly Benefit Amount for Pandemic Unemployment Assistance

Similar to state law, to receive a weekly benefit amount that is higher than the minimum amount for PUA of $125, the claimant must have:

i. At least $3,400 in the base period. For PUA, the base period is the 2019 tax year.
ii. Wages in two or more quarters during the base period; AND
iii. A total base period earnings that equal at least 1.5 times the highest quarter wages in the base period.

If the claimant doesn't provide their 2019 tax return documents, then they will receive the PUA minimum weekly benefit amount of $125. If a claimant does not meet the requirements listed above, then they will receive the minimum amount for PUA of $125. The tax document provided also needs to show the claimant's net income if they're self-employed.

Scenario 1

If the 2019 tax return document you provide the Department has your wages divided into calendar quarters, use the following formula.

(If the claimant is self-employed, then the Department will use the claimant's net income to calculate the Weekly Benefit Amount.)

Example of wages divided into quarters
Quarter 1 = $3,000
Quarter 2 = $4,000
Quarter 3 = $3,000
Quarter 4 = $3,000

Quarter with highest wages $\div$ 26 = Weekly Benefit Amount (up to $275)

Scenario 2

If the tax document you provide the Department does NOT have your wages divided into calendar quarters, use the following formula.

If the claimant is self-employed, then the Department will use the claimant's net income to calculate the Weekly Benefit Amount.

Total Annual Wages $\div$ 4 = Quarter Calculation

Quarter Calculation $\div$ 26 = Weekly Benefit Amount (up to $275)

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