

# Q&A- Form 1099-G

# Version 1.2

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# 1. Mailing and obtaining the Form 1099-G:

#### When will the Form 1099-G be mailed from DUA?

DUA will complete its mailing of the Form 1099-G to claimants by January 31, 2022.

# Can the claimant get a copy of the Form 1099-G online?

Only those who have had a claim in UI Online or have received a combination of UI and PUA benefits in 2021 are able to access the Form 1099-G online. Claimants who **only** received PUA benefits in 2021 should call 617-626-5647 to have a copy mailed.

The Form 1099-G for 2021 will be available in the UI Online system around January 31, 2022. The Form 1099-G for the prior 6 years will also be available online at any time. All forms are in PDF format and can be saved to their computer or printed. Please encourage claimants with any claim in UI Online to use this method of obtaining copies of their Form 1099-G.

# • Can the claimant request a copy of the Form 1099-G by phone?

Yes, if the claimant does not have access to the internet, has received UI benefits, a combination of UI and PUA benefits *or* only received PUA benefits in 2021 and has not received the Form 1099-G in the mail by February 7, 2022, they will be able to request a copy of the Form 1099-G by calling 617-626-5647. Copies of the Form 1099-G will only be re-issued after the initial mailings have been completed.

All claimants will be prompted to enter their SSN, then, UI claimants will be prompted to enter their Pin# to access the 1099-G Assistance line.

PUA claimants will not have a Pin# on record, so they will be asked to enter their date of birth to access the 1099-G Assistance line.

If claimants in UI Online who have no internet access or, claimants who received PUA benefits have changed their address, and need a copy mailed to the new address, they will need to make an appointment with the Reemployment Center in Boston for assistance via mass.gov/REC appointment. To the appointment, the claimant should bring with him/her a government issued ID, such as a Driver's License, State ID, or U.S. Passport. REC staff can print out a copy for the claimant, but only after verifying identity.

TTEC staff should transfer the claimant to the UITCC for assistance with this inquiry.

• What if the claimant wants to change their address because they did not receive the Form 1099-G in the mail?

Claimants who have had a claim in UI Online should view and print the Form 1099-G themselves. Staff is not permitted to update claimant contact information, which includes the mailing address. If the claimant requests to have the Form 1099-G re-issued to a new mailing address and he/she does not have the technical ability to update his/her mailing address themselves, Staff should instruct the claimant to make an appointment with the Reemployment Center in Boston for assistance via mass.gov/REC appointment. To the appointment, the claimant should bring with him/her a government issued id, such as a Driver's License, State ID, or U.S. Passport. REC staff can print out a copy for the claimant, but only after verifying identity and if the claimant does not have technical access to their UI Online account.

TTEC staff should transfer the claimant to the UITCC for assistance with this inquiry.

### 2. Form 1099-G received- Fraudulent Claim:

 What if the claimant is stating that they never filed any unemployment claim in 2021 and does not understand why they are receiving this tax form?

Any claimant stating that they did not receive UI and or PUA benefits, should be instructed to go online to our secured form at:

https://www.mass.gov/forms/unemployment-fraud-reporting-form and complete the fraud reporting form. Once completed the information will be escalated to the 1099-G Triage group who will take the necessary action on the claim.

\*\*Claimants who previously completed a fraud report should not receive a Form 1099-G.\*\*

# 3. Form 1099-G received- Discrepancy in amount:

• What if the claimant received unemployment benefits in UI Online, but believes the amount may be incorrect on the Form 1099-G?

There are many factors to consider when reviewing the amount on the Form 1099-G and the payments received in 2021.

- The amount is gross wages, so this means that most of the deductions from the weekly payment are included in the total amount on the Form 1099-G, even when they did not actually receive it in their payments in 2021. Examples are:
  - Claimant who opted to have any taxes withheld
  - Court ordered child support
  - Overpayments (the Form 1099-G does show any amounts that were repaid and credited to their account in 2021:)

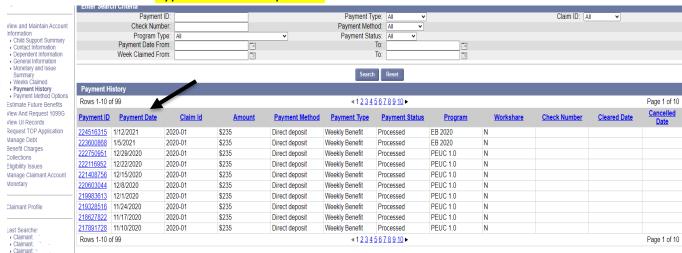
#### SUPPLEMENTAL TAX INFORMATION:

Overpayment repayments credited to your account during calendar year 2020:

\$ 1248.00

(If you received an overpayment, subtract the amount repaid from the amount in box 1 before reporting this amount to the IRS or DOR.) The above amount represents all payments and offset monies credited to your overpayment account during calendar year 2020.

- A claimant may be paid in 2021 for weeks in another year. For example:
  - An issue is recently approved for a week(s) in 2020; the payment date is 1/12/2021.
  - Always check the Payment History and click on the Payment Date blue hyperlink to sort by dates.



- The claimant received payment on a debit card, however they never received the debit card, so they think there is a discrepancy with the amount.
  - ➤ Claimants should be given BOA's phone number for a replacement card so they receive funds sent to the card. 855-898-7292
- The claimant might think they only received payments in UI Online, but also received PUA payments. Review Payment History for the Program Types.

**New procedure this year!** If, after the Claims Agent reviews the claim, and the amount *cannot* be reconciled, the Agent should escalate the claim to their Supervisor/Manager, who will add the name, Claimant ID, and details regarding the discrepancy to a designated spreadsheet.

 What if the claimant received unemployment benefits in PUA and UI Online, but believes the amount may be incorrect on the Form 1099-G?

If the TTEC agent and their manager are unable to reconcile the amount of benefits printed on the Form 1099-G, the claim will be sent to the 1099-G triage group via the escalation spreadsheet.

If the claimant calls the UITCC, the Agent should review weekly UI and PUA benefits for the claimant in UI Online, and follow the guidance in the previous Q&A.

• What if the claimant received only PUA benefits, but believes the amount may be incorrect on the Form 1099-G?

If the TTEC agent and their manager are unable to reconcile the amount of benefits printed on the Form 1099-G, the claim will be sent to the 1099-G triage group via the escalation spreadsheet.

# 4. Form 1099-G NOT received- Claimant received benefits in 2021:

• What if the claimant did receive unemployment benefits in 2021 but there is no record of a Form 1099-G in UI Online?

The claimant's name, Claimant ID and details should be forwarded to a Manager, who will enter the information on a spreadsheet that should be sent to the Form 1099-G Triage Group daily.



# 5. Claimants who received PUA benefits:

#### Will claimants who received PUA get a Form 1099-G?

Yes, all PUA claimants who received any benefits in 2021 will receive a Form 1099-G and it will be stored in UI Online *only*.

Claimants who received PUA benefits *and* benefits in UI Online can obtain a copy of the Form 1099-G by accessing their UI Online account.

Claimants who received *only* PUA benefits will be mailed a Form 1099-G and they can call the 1099-G Assistance line at 617-626-5647 to request a copy be sent.

Claimants who call TTEC (PUA call center) should be provided with the 1099-G Assistance line phone number, 617-626-5647, to obtain a copy.

### Will claimants who received PUA benefits call a separate number?

No. Claimants who received PUA benefits can call the 1099-G Assistance Line at 617-626-5647 to have a Form 1099-G resent to them.

TTEC Agents should provide the same phone number to claimants as well.

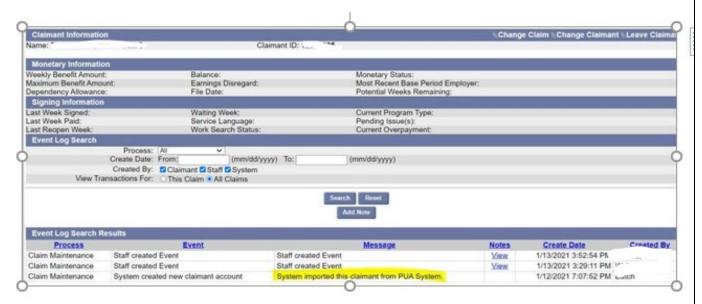
If a claimant who received only PUA benefits needs their mailing address changed on the Form 1099-G, TTEC Agents should add to escalation spreadsheet.

#### In UI Online, how can I access the Form 1099-G of a claimant who received PUA?

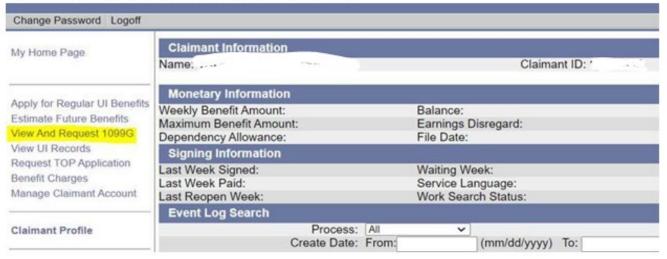
A UI record is being created for the PUA claimants with no prior claim in UI Online. Staff can search by the claimant's SSN. The claim will appear for Form 1099-G intended purposes, with no claim or contact information.

The UITCC Agent should click on the Form 1099-G to verify the claimant's address prior to assisting the claimant. If a copy is needed, the Agent can resend through UI Online. If an address change is needed, the Agent can change the mailing address and resend the Form 1099-G to the claimant.

The UI record will have their name and a Claimant ID assigned, and the Form 1099-G should be available to access (see example.)



1099 link is there to access online and view the .PDF file:

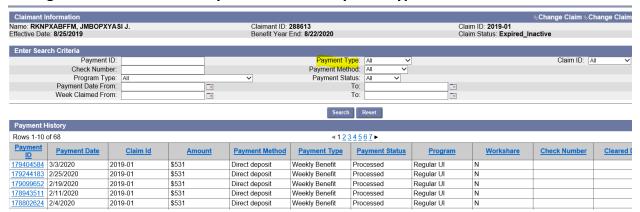


 What if a claimant received benefits in the UI Online system <u>and</u> through the FAST (PUA) system in 2021?

The Form 1099-G will have one amount, with the total of **all** unemployment benefits the claimant received in 2021. Only one Form 1099-G can be issued to claimants.

Staff can view the amount of UI and PUA benefits in UI Online by going to:

# Manage Claimant Account → Payment Search → Payment Type



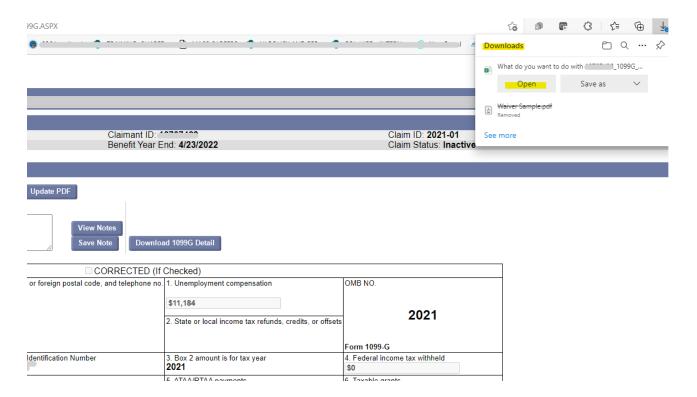
Note: The ability to review PUA payments will also be useful for staff who have access to UI Online to verify PUA payments when necessary.

**New this year!** UI Online added the ability to see the 1099-G breakdown of payments that total Box 1.

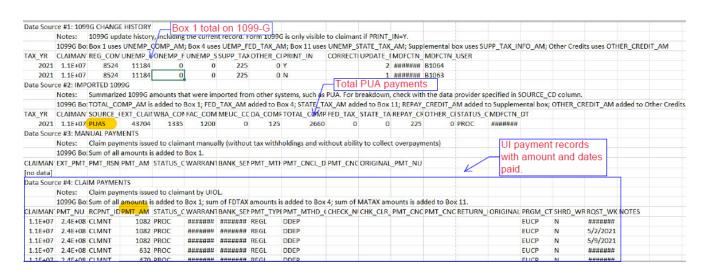
View and Request 1099-G→Select Year→ Staff Review/Edit → Download 1099G

Detail→View downloaded Excel form.

My Home Page	Claimant Information		<b>∜Change</b> (
, ,	Name:	Claimant ID:	Claim ID: 2021-02
	Effective Date: 12/19/2021	Benefit Year End: 12/17/2022	Claim Status: Active
Mulabay			
My Inbox	Review 1099-G Data		
View and Maintain Account	View Another Year View PDF Reque	est by Mail	
Information	Note/Reason for correction:		
Estimate Future Benefits			
Request Benefit Payment		View Notes	
View And Request 1099G		0. 11. 1400	10 B + 11
View UI Records		Save Note Download 1099	G Detail
Request TOP Application			
Manage Debt		□ CORRECTED (If Check	red)
Benefit Charges	PAYER'S name street address city or town st	ate or province, country, ZIP or foreign postal code, and telephone no. 1. Une	, , , , , , , , , , , , , , , , , , , ,
Collections	Transition and street address, city or town, st	ate of province, country, 211 of foreign postar code, and telephone no. 1. one	imployment compensation
Eligibility Issues	Commonwealth of Massachusetts	\$33,2	34
Manage Claimant Account	Department of Unemployment Assistance		
Monetary	19 Staniford St. Boston, MA 02114	2. Stat	te or local income tax refunds, credits, or offsets
	USA		
	(617) 626-5647		Fo
Claimant Profile	I <del>L</del>	I	



# **Example of Excel Spreadsheet**



Data Sour	ce #5 <mark>: OV</mark>	RPAYMENT RE	PAYME	ENTS													
	Notes:	Overpayment	герауп	nents coll	ected in Ul	DL											
							amounts (	OP_PMT_SI	JM) is used	in calculating	Suppleme	tal box v	alue (OP_F	MT_SUM -	OP_PN	T_RFND_SUM).	
CLAIMAN	OP_PMT_	OP_METH OP	AM	STATUS_	OP_TRAN	POST_DT	BANK_PO	ORIG_OP	PMT_NU								
[no data]										You will	want to	check	this are	ea if the			
										claiman	t states :	they di	id repay	some			
Data Sour	ce #6 <mark>: OV</mark>	RPAYMENT RE	PAYME	NT REFU	NDS					balance	due Bo	x 1 di	splays t	otal			
Notes: Overpayment repayment refunds sent back to claimant								payment and the instructions on the									
	1099G Bo	Sum of these	amoun	ts (OP_PN	T_RFND_S	UM) is use	d in calcul	ating Suppl	emental bo	N .					n'	t is positive, it is set	t iı
CLAIMAN	PMT_NU	RCPNT_ID PM	T_AM	STATUS_	WARRAN	BANK_SE	PMT_TYP	PIPMT_MT	ID_CCHEC				-	•		NU	
[no data]										amounts	from B	ox 1 b	efore fil	ing taxe	S.		
Data Sour	ce #7: CLA	IM PAYMENT O	CANCEL	LATIONS													
	Notes:	Cancelled or r	eturne	d paymen	ts that wer	e originally	issued du	ring a prior	tax year.								
	1099G Bo	Sum of these	amoun	ts (CNCL_	PMT_SUM	is used in	calculating	Other Cre	dits value (	CNCL_PMT_S	UM - REIS_	PMT_SUI	M). If final	amount is po	ositive,	it is set into Other	C
CLAIMAN	PMT_NU	RCPNT_ID PM	T_AM	STATUS_	WARRAN	BANK_SE	PMT_TYP	PEPMT_MT	ID_CCHEC	K_NICHK_CLE	R_PMT_CN	PMT_C	NC RETURN	ORIGINA	L_PMT	_NU	
[no data]																	
Data Sour	ce #8: CLA	IM PAYMENT F	REISSUE	ES													
	Notes:	Payment reiss	ues for	payment	s that were	originally	issued dur	ing a prior t	ax year an	d cancelled du	uring this ta	year.					
	1099G Bo	Sum of FDTAX	amou	nts is adde	d to Box 4	sum of M	IATAX amo	unts is add	ed to Box 1	1; Sum of all	amounts (R	EIS_PMT	_SUM) is us	ed in calcul	ating C	ther Credits value	(C
CLAIMAN	PMT_NU	RCPNT_ID PM	T_AM	STATUS_	WARRAN	BANK_SE	PMT_TYP	PEPMT_MT	HD_(CHEC	K_NICHK_CLE	R_PMT_CN	PMT_C	NC RETURN	ORIGINA	L_PMT	_NU	
[no data]																	

# 6. Potential scenarios- claimants calling TTEC/UITCC:

 What if a claimant who received <u>only</u> PUA benefits calls TTEC (PUA call center) because they believe the amount may be incorrect on the Form 1099-G?

If the TTEC agent and their manager are unable to reconcile the amount of benefits printed on the Form 1099-G, the claim will be sent to the 1099-G triage group via the escalation spreadsheet.

• What if a claimant who received PUA benefits <u>and</u> benefits in UI Online calls the UITCC because they believe the amount may be incorrect on the Form 1099-G?

The UITCC Agent should review the PUA and UI payments in UI Online, and if the amount cannot be reconciled, the Agent should escalate the claim to their Supervisor/Manager, who will add the name, claimant ID and details regarding the discrepancy to a designated spreadsheet.

 What if a claimant who only received PUA benefits calls the UITCC for questions about their Form 1099-G?

If a claimant is calling because they believe the amount is incorrect, the Claims Agent should escalate the claim to their Supervisor/Manager, who will add the name, claimant ID and details regarding the discrepancy to a designated spreadsheet.

If the claimant is calling because they need their address updated on the 1099-G and a copy mailed, assist the claimant.

<u>Questions?</u> Staff should direct any questions to their Manager, who should email: <u>UIPolicyandPerformance@detma.org</u>