



# **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](https://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](https://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.

View and Maintain Account Information

- Child Support Summary
- Contact Information
- Dependent Information
- General Information
- Monetary and Issue Summary
- Weeks Claimed
- Payment History**
- Payment Method Options

Estimate Future Benefits

View And Request 1099G

View UI Records

Request TOP Application

Manage Debt

Benefit Charges

Collections

Eligibility Issues

Manage Claimant Account

Monetary

Claimant Profile

Last Searcher:

- Claimant
- Claimant
- Claimant

Payment ID	Payment Date	Claim id	Amount	Payment Method	Payment Type	Payment Status	Program	Workshare	Check Number	Cleared Date	Cancelled Date
224516315	1/12/2021	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	EB 2020	N			
223600868	1/5/2021	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	EB 2020	N			
222750951	12/29/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			
222116952	12/22/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			
221408756	12/15/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			
220603044	12/8/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			
219983613	12/1/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			
219328516	11/24/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			
218627822	11/17/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			
217891728	11/10/2020	2020-01	\$235	Direct deposit	Weekly Benefit	Processed	PEUC 1.0	N			

- 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.

My Home Page	<b>Claimant Information</b> <a href="#">Change Claim</a> <a href="#">Change Claimant</a>		
	Name: <b>John Doe</b>	Claimant ID: <b>1000000000</b>	Claim ID: <b>2020-01</b>
	Effective Date: <b>5/31/2020</b>	Benefit Year End: <b>5/29/2021</b>	Claim Status: <b>Active</b>
My Inbox	The following issue was detected with your submission:		
	<b>Errors</b>		
	 There is no 1099-G information available for any calendar year. (0)		
View and Maintain Account Information			
Estimate Future Benefits			
Request Benefit Payment			
<b>View And Request 1099G</b>			
View UI Records			
Request TOP Application			
Benefit Charges			
Collections			
Eligibility Issues			
Manage Claimant Account			
Monetary			
Claimant Profile			
Test Center			

## **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.)

Claimant Information Change Claim Change Claimant Leave Claimant

Name: Claimant ID:

**Monetary Information**

Weekly Benefit Amount: Balance: Monetary Status:  
Maximum Benefit Amount: Earnings Disregard: Most Recent Base Period Employer:  
Dependency Allowance: File Date: Potential Weeks Remaining:

**Signing Information**

Last Week Signed: Waiting Week: Current Program Type:  
Last Week Paid: Service Language: Pending Issue(s):  
Last Reopen Week: Work Search Status: Current Overpayment:

**Event Log Search**

Process: All  
Create Date: From: (mm/dd/yyyy) To: (mm/dd/yyyy)  
Created By: ☒ Claimant ☒ Staff ☒ System  
View Transactions For: ☐ This Claim ☒ All Claims

Search Reset  
Add Note

**Event Log Search Results**

Process	Event	Message	Notes	Create Date	Created By
Claim Maintenance	Staff created Event	Staff created Event	<a href="#">View</a>	1/13/2021 3:52:54 PM	
Claim Maintenance	Staff created Event	Staff created Event	<a href="#">View</a>	1/13/2021 3:29:11 PM	
Claim Maintenance	System created new claimant account	System imported this claimant from PUA System.		1/12/2021 7:07:52 PM	lurch

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

Change Password Logoff

My Home Page

Apply for Regular UI Benefits  
Estimate Future Benefits  
View And Request 1099G  
View UI Records  
Request TOP Application  
Benefit Charges  
Manage Claimant Account

Claimant Profile

**Claimant Information**

Name: Claimant ID:

**Monetary Information**

Weekly Benefit Amount: Balance:  
Maximum Benefit Amount: Earnings Disregard:  
Dependency Allowance: File Date:

**Signing Information**

Last Week Signed: Waiting Week:  
Last Week Paid: Service Language:  
Last Reopen Week: Work Search Status:

**Event Log Search**

Process: All  
Create Date: From: (mm/dd/yyyy) To:

- What if a claimant received benefits in the UI Online system and 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

Claimant Information

Name: RKNPXABFFM, JMBOPXYASI J.

Effective Date: 8/25/2019

Claimant ID: 288613

Benefit Year End: 8/22/2020

Claim ID: 2019-01

Claim Status: Expired\_Inactive

[Change Claim](#) [Change Claim](#)

Enter Search Criteria

Payment ID:

Check Number:

Program Type:

Payment Date From:

Week Claimed From:

Payment Type:

Payment Method:

Payment Status:

To:

To:

Search

Reset

Payment History

Rows 1-10 of 68

1234567

Payment ID	Payment Date	Claim ID	Amount	Payment Method	Payment Type	Payment Status	Program	Workshare	Check Number	Cleared
<a href="#">179404584</a>	3/3/2020	2019-01	\$531	Direct deposit	Weekly Benefit	Processed	Regular UI	N		
<a href="#">179244183</a>	2/25/2020	2019-01	\$531	Direct deposit	Weekly Benefit	Processed	Regular UI	N		
<a href="#">179099652</a>	2/19/2020	2019-01	\$531	Direct deposit	Weekly Benefit	Processed	Regular UI	N		
<a href="#">178943511</a>	2/11/2020	2019-01	\$531	Direct deposit	Weekly Benefit	Processed	Regular UI	N		
<a href="#">178802624</a>	2/4/2020	2019-01	\$531	Direct deposit	Weekly Benefit	Processed	Regular UI	N		

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

My Inbox

View and Maintain Account Information

Estimate Future Benefits

Request Benefit Payment

**View And Request 1099G**

View UI Records

Request TOP Application

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Benefit Charges

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Manage Claimant Account

Monetary

Claimant Profile

Claimant Information

Name:

Effective Date: 12/19/2021

Claimant ID:

Benefit Year End: 12/17/2022

Claim ID: 2021-02

Claim Status: Active

[Change](#)

Review 1099-G Data

View Another Year

View PDF

Request by Mail

Escalate

Update PDF

Note/Reason for correction:

View Notes

Save Note

Download 1099G Detail

☐ CORRECTED (If Checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

Commonwealth of Massachusetts  
Department of Unemployment Assistance  
19 Staniford St.  
Boston, MA 02114  
USA  
(617) 626-5647

1. Unemployment compensation

\$33,234

2. State or local income tax refunds, credits, or offsets

OM

Fo



Claimant ID: 43704103 Claim ID: 2021-01  
Benefit Year End: 4/23/2022 Claim Status: Inactive

Update PDF

View Notes  
Save Note  
Download 1099G Detail

☐ CORRECTED (If Checked)

or foreign postal code, and telephone no.	1. Unemployment compensation \$11,184	OMB NO. 2021
	2. State or local income tax refunds, credits, or offsets	Form 1099-G
Identification Number	3. Box 2 amount is for tax year 2021	4. Federal income tax withheld \$0
	5. AIA/DTAA payments	6. Taxable grants

## Example of Excel Spreadsheet

Data Source #1: 1099G CHANGE HISTORY														
Notes: 1099G update history, including the current record. Form 1099G is only visible to claimant if PRINT_IN=Y.														
1099G Bo: Box 1 uses UNEMP_COMP_AM; Box 4 uses UEMP_FED_TAX_AM; Box 11 uses UNEMP_STATE_TAX_AM; Supplemental box uses SUPP_TAX_INFO_AM; Other Credits uses OTHER_CREDIT_AM														
TAX_YR	CLAIMANT	REG	COM	UNEMP	UNEMP_F	UNEMP_S	SUPP_TAX	OTHER_C	PRINT_IN	CORRECT	UPDATE	MDFCN	MDFCN	USER
2021	1.1E+07	8524	11184	0	0	225	0	Y		2	#####	B1064		
2021	1.1E+07	8524	11184	0	0	225	0	N		1	#####	B1063		
Data Source #2: IMPORTED 1099G														
Notes: Summarized 1099G amounts that were imported from other systems, such as PUA. For breakdown, check with the data provider specified in SOURCE_CD column.														
1099G Bo: TOTAL_COMP_AM is added to Box 1; FED_TAX_AM added to Box 4; STATE_TAX_AM added to Box 11; REPAY_CREDIT_AM added to Supplemental box; OTHER_CREDIT_AM added to Other Credits														
TAX_YR	CLAIMANT	SOURCE	TEXT	CLAIM	WBA	COM	FAC	COM	MEUC	CC	DA	COM	TOTAL	COMP
2021	1.1E+07	PUAS		43704	1335	1200	0	125	2660	0	0	225	0	PROC
Data Source #3: MANUAL PAYMENTS														
Notes: Claim payments issued to claimant manually (without tax withholdings and without ability to collect overpayments)														
1099G Bo: Sum of all amounts is added to Box 1.														
CLAIMANT	EXT	PMT	PMT	RSN	PMT	AM	STATUS	C	WARRANT	BANK	SET	PMT	MTD	PMT
[no data]														
Data Source #4: CLAIM PAYMENTS														
Notes: Claim payments issued to claimant by UIOL.														
1099G Bo: Sum of all amounts is added to Box 1; sum of FDTAX amounts is added to Box 4; sum of MATAX amounts is added to Box 11.														
CLAIMANT	PMT	NU	RCPNT	ID	PMT	AM	STATUS	C	WARRANT	BANK	SET	PMT	TYPI	PMT
1.1E+07	2.4E+08	CLMNT		1082	PROC	#####	#####	REGL	DDEP					
1.1E+07	2.4E+08	CLMNT		1082	PROC	#####	#####	REGL	DDEP					
1.1E+07	2.4E+08	CLMNT		1082	PROC	#####	#####	REGL	DDEP					
1.1E+07	2.4E+08	CLMNT		632	PROC	#####	#####	REGL	DDEP					
1.1E+07	2.4E+08	CLMNT		470	PROC	#####	#####	REGL	DDEP					

Data Source #5: OVERPAYMENT REPAYMENTS	
Notes: Overpayment repayments collected in UIOL	
1099G Bo: Sum of OFST amounts is added to Box 1; Sum of all amounts (OP_PMT_SUM) is used in calculating Supplemental box value (OP_PMT_SUM - OP_PMT_RFND_SUM).	
CLAIMANT OP_PMT_OP_METH OP_AM STATUS_C OP_TRAN POST_DT BANK_PO ORIG_OP_PMT_NU	
[no data]	
Data Source #6: OVERPAYMENT REPAYMENT REFUNDS	
Notes: Overpayment repayment refunds sent back to claimant	
1099G Bo: Sum of these amounts (OP_PMT_RFND_SUM) is used in calculating Supplemental box	it is positive, it is set in
CLAIMANT PMT_NU RCPNT_ID PMT_AM STATUS_C WARRANT BANK_SEI PMT_TYP PMT_MTHD_C CHECK	T_NU
[no data]	
Data Source #7: CLAIM PAYMENT CANCELLATIONS	
Notes: Cancelled or returned payments that were originally issued during a prior tax year.	
1099G Bo: Sum of these amounts (CNCL_PMT_SUM) is used in calculating Other Credits value (CNCL_PMT_SUM - REIS_PMT_SUM). If final amount is positive, it is set into Other C	
CLAIMANT PMT_NU RCPNT_ID PMT_AM STATUS_C WARRANT BANK_SEI PMT_TYP PMT_MTHD_C CHECK_NI_CHK_CLR_PMT_CNC PMT_CNC RETURN ORIGINAL_PMT_NU	
[no data]	
Data Source #8: CLAIM PAYMENT REISSUES	
Notes: Payment reissues for payments that were originally issued during a prior tax year and cancelled during this tax year.	
1099G Bo: Sum of FDTAX amounts is added to Box 4; sum of MATAX amounts is added to Box 11; Sum of all amounts (REIS_PMT_SUM) is used in calculating Other Credits value (C	
CLAIMANT PMT_NU RCPNT_ID PMT_AM STATUS_C WARRANT BANK_SEI PMT_TYP PMT_MTHD_C CHECK_NI_CHK_CLR_PMT_CNC PMT_CNC RETURN ORIGINAL_PMT_NU	
[no data]	

You will want to check this area if the claimant states they did repay some balance due. Box 1 displays total payment and the instructions on the 1099-G are to subtract any repaid amounts from Box 1 before filing taxes.

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

- What if a claimant who received only 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 and 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.

- ## 7. Questions? Staff should direct any questions to their Manager, who should email: [UIPolicyandPerformance@detma.org](mailto:UIPolicyandPerformance@detma.org)