



## Unemployment Benefits & Child Tax Credit

The 2021 Consolidated Appropriations Act (2021 Appropriations) and the American Rescue Plan of 2021 (ARP) amended three provisions to strengthen and extend unemployment benefits in the CARES Act and the ARP provides a monthly payment from the enhanced child tax credit that will begin being distributed to families in July 2021. HUD has determined that the \$300/week unemployment benefit and the upcoming monthly child tax credit payment are to be **excluded** from the annual income calculation. You may use this email as authorization and documentation of the exclusion. Please also be advised that if a tenant's income was not calculated in accordance with the guidance below, owners/agents must correct the form-HUD 50059.

1. Section 2104: Federal Pandemic Unemployment Compensation (FPUC) in the 2021 Appropriations and the ARP provides eligible individuals who are collecting regular unemployment insurance an additional \$300/week. **Owners/agents shall exclude this unemployment benefit from the annual income calculation** on the basis that it is temporary income.
2. Section 7527A: Advance Payment of Child Tax Credit in the ARP provides a monthly payment up to \$300/week from July 2021 through December 2021. **Owners/agents shall exclude the child tax credit** on the basis that it is excludable income under 26 USC 6409.

This announcement is important, especially for our low-income families who have been hit the hardest by the pandemic. In an effort to promote housing stability, owners/agents can remind residents that the \$300/week unemployment benefit and child tax credit are not included in the annual calculation of income and this could be used as a resource to help with unpaid rent.

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## Notice to Vacate

Additionally, Multifamily Housing updated its COVID Q&As earlier this week to include the following guidance: although the eviction moratorium in the CARES Act has expired, the 30-day notice to vacate requirement for nonpayment of rents is still in effect for all CARES Act covered properties.

We encourage owners/agents to share this information, as well as [Multifamily Housing's other COVID-19 resources](#), with their resident communities. Please send questions to [MFCcommunications@hud.gov](mailto:MFCcommunications@hud.gov).

Visit the Multifamily Housing Programs [home page](#) for the most current information.