

CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT CHECKS FOR WEST VIRGINIANS

- **DIRECT CASH PAYMENTS:** To address unforeseen financial challenges not covered by expanded Unemployment Insurance benefits or modified Small Business Administration (SBA) loans, the bill authorizes direct payments of \$1,200 for individuals and \$2,400 for couples. Families are also eligible for an additional \$500 per child. Working class Americans that file their taxes will receive a direct payment. Those who are on Social Security or otherwise do not file income taxes will receive their payment in the form of check.
- **ELIGIBILITY:** An individual is eligible for the full benefit if they make less than \$75,000 per year. Couples and other joint filers are eligible if their combined annual income is less than \$150,000. Above that threshold, benefits will be reduced by \$5 for every \$100 of income and phased out entirely for those making \$99,000 or more (\$198,000 for couples).
- **NOT ELIGIBLE FOR DIRECT PAYMENTS:** Any individual making \$99,000 or more per year will not receive any direct payment. Any couple or other joint filers making \$198,000 or more per year will not receive any direct payment.
- **FREQUENTLY ASKED QUESTIONS:** While the U.S. Treasury is ultimately responsible for the implementation of this program, below are some preliminary answers to many commonly asked questions:

Can those collecting Social Security or disability receive a check?

Yes, if they filed a tax return this year or last year, or received a form SSA-1099. Otherwise, they need to file a tax return.

Will SSA administer the funds to my EBT/Debit card that I receive my SSA benefits through?

Our understanding is that IRS is sending out the rebates (via direct deposit or checks).

How does an individual claim their check?

They do not need to claim their checks (unless they have not either filed a tax return this year or last year) – IRS will send out rebates automatically to their direct deposit or to the address provided on the last tax return submitted.

How long will it take for this check to be delivered?

Rebates sent via direct deposit will take a few weeks. Rebates sent via checks may take a few months. Senator Manchin is urging the U.S. Treasury to issue these rebates as quickly as possible.

Will I be taxed on this check?

No, rebates are not taxable.

Will I be eligible if I haven't finished filing my 2018 taxes?

You need to have filed either a 2018 tax return or a 2019 tax return. If you have not filed either, you will not be eligible. You can file a 2019 tax return now to claim the rebate.

Will I be eligible if I have a lien against me, but I am in non-collect status?

Yes. Rebates will not be subject to garnishment, except if back child support is owed.

I withdrew my retirement in 2018- so my income that year was inflated. Is there any waiver for one time sources of income?

In this case, the taxpayer should file a 2019 tax return.

DISCLAIMER: This document is intended to provide preliminary guidance based on Congressional intent and does not constitute legal advice. It also does not replace official implementation guidance from the relevant state and federal agencies.

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Senator Manchin's staff will return
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possible.