

**Subject** Unemployment benefits and Social Security offset

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## Summary

Removes the Social Security old age and Social Security disability offset from unemployment benefits for applicants who otherwise qualify for unemployment. Modifies current law, which requires that 50 percent of the weekly equivalent of Social Security old age or Social Security disability be deducted from an applicant's weekly unemployment benefit payment if the applicant is receiving, has received, or has filed for Social Security benefits. This deduction does not currently apply if the applicant received Social Security the entire time they were earning wage credits. Does not modify reporting requirements for Social Security payments. Applies retroactively to January 1, 2021.