



Food and Nutrition Service

May 18, 2020

1320 Braddock Place Alexandria, VA 22314

SUBJECT: WIC Policy Memorandum #2020-3: Treatment of Funds Received Under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

TO: Regional Directors
Special Nutrition Programs
All Regional Offices

WIC State Agency Directors
All WIC State Agencies

Issuing Agency/Office:	Food and Nutrition Service/Supplemental Nutrition and Safety
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Summary:	WIC Policy Memorandum #2020-3: Treatment of Funds Received Under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) for The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Disclaimer:	The contents of this guidance document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.
<i>Body of guidance document follows.</i>	

This policy memorandum contains guidance to WIC State agencies regarding the Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) that provides rebates to many low- and middle-income households, as well as additional unemployment benefits. The Food and Nutrition Service (FNS) has received a number of questions regarding how WIC State agencies should consider payments to individuals authorized under the Act when conducting a WIC income determination. This memorandum discusses both of these determinations below.

Stimulus Checks

Section 2201 of the CARES Act provides for recovery rebates for certain qualifying individuals and directs the IRS to treat the stimulus payments as tax credits. Recovery rebates (i.e., stimulus

checks) **do not count as income** for the purpose of calculating an applicant's income as required by 7 CFR 246.7(d)(2)(ii). Therefore, stimulus checks received under this Act are not gross income and are excluded from income calculations for WIC purposes.

Unemployment Compensation

Any type of unemployment benefit received **is considered income** for the purpose of determining WIC income eligibility as required by 7 CFR 246.7(d)(2)(ii)(F).

Title II, Subtitle A of the CARES Act provides additional provisions for the receipt of unemployment benefits, including: regular unemployment compensation, unemployment compensation for the waiting week, additional benefits for individuals deemed to have exhausted unemployment benefits, and Federal Pandemic Unemployment Compensation (the additional \$600 available to those receiving unemployment insurance payments (UI)).

Section 2104(i) of the CARES Act says that the additional unemployment benefits provided under the law should be considered regular compensation as defined by section 85(b) of the Internal Revenue Code of 1986.

For further questions or assistance on compensation provided under the CARES Act, State agencies should contact their respective FNS Regional Office.



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