



STATE OF WASHINGTON
DEPARTMENT OF CORRECTIONS
P.O. Box 41100 • Olympia, Washington 98504-1110

May 14, 2020

TO: All Incarcerated Individuals
All Work Release Residents

FROM: Julie Martin, Deputy Secretary *J. Martin*
Robert Herzog, Assistant Secretary *Rob Herzog*
Susie Leavell, Reentry Senior Administrator *Susie Leavell*

SUBJECT: IRS Stimulus Checks and Unemployment Claims

IRS Stimulus Checks

On May 6, 2020, the Internal Revenue Service (IRS) provided clarification that incarcerated individuals are **not** eligible for the economic stimulus payments issued in response to COVID-19. The clarification was provided on the IRS website at the Economic Impact Payment (EIP) Information Center page under the EIP Eligibility and General Information sections questions and answers (www.irs.gov/coronavirus/economic-impact-payment-information-center#more).

In the event an economic stimulus deposit occurs in either a prison or work release trust account, DOC will remove the deposit from the individual's account and return it to the IRS.

Per the IRS EIP Eligibility and General Information

- Q12. Does someone who is incarcerated qualify for the payment?
- A12. No. A Payment made to someone who is incarcerated should be returned to the IRS by following the instructions about repayments. A person is incarcerated if he or she is described in one or more of clauses (i) through (v) of Section 202 (x)(1)(A) of the Social Security Act (42 U.S.C. § 402(x)(1)(A)(i) through (v)).

This ineligibility applies to individuals housed in both prison and work release facilities per the definitions found in the Social Security Act cited in the clarification: **42 U.S.C. § 402(x)(1)(A) Notwithstanding any other provision of this title, no monthly benefits shall be paid under this section or section 423 to any individual for any month ending with or during or beginning with or during a period of more than 30 days throughout all of which such individual - (i) is confined in a jail, prison, or other penal institution or correctional facility pursuant to his conviction of a criminal offense, and the Social**

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Security Administration definition of confinement: “**An individual is considered confined even though temporarily or intermittently outside of the facility (e.g., on work release, attending school, or hospitalized)**”.

Unemployment Claims

Individuals incarcerated in a DOC prison facility are **not** eligible to receive unemployment benefits. Work release residents who are currently unemployed due to COVID-19 should review the eligibility checklist found on the Employment Security Department (ESD) website at www.esd.wa.gov/unemployment to determine if they can apply for benefits.

Incarcerated individuals and residents who are identified as participating in filing fraudulent unemployment claims may receive serious infractions. Furthermore, ESD’s Office of Special Investigations is committed to preserving the integrity of the Unemployment Insurance program. Individuals found to have committed fraud are assessed penalties ([RCW 50.20.070](#)), are required to repay the amount identified as overpaid ([RCW 50.20.190](#)), and are subject to possible state or federal criminal prosecution.