

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

ARLENE R WERNER
Claimant

APPEAL NO. 12A-UI-03278-AT

**ADMINISTRATIVE LAW JUDGE
DECISION**

MCGRAW-HILL INC
Employer

OC: 07/03/11
Claimant: Appellant (4)

Section 96.5-5-a – Severance Pay

STATEMENT OF THE CASE:

Arlene R. Werner filed a timely appeal from an unemployment insurance decision dated March 20, 2012, reference 03, that ruled she was ineligible for unemployment insurance benefits for the five weeks ending March 31, 2012, upon a finding that she was entitled to receive severance pay for the weeks in question. After due notice was issued, a telephone hearing was held April 16, 2012, on a consolidated record with 12A-UI-03277-AT and 12A-UI-03279-AT.

ISSUE:

Did the claimant receive severance pay for the five weeks ending March 31, 2012?

FINDINGS OF FACT:

The findings of fact from decision 12A-UI-03277-AT are incorporated herein by reference.

REASONING AND CONCLUSIONS OF LAW:

Iowa Code section 96.5-5-a requires that severance pay be deducted dollar-for-dollar from an individual's unemployment insurance benefits for the week or weeks to which the severance pay is attributed. As shown by Exhibit A, 80 hours of the claimant's severance pay was attributed to the pay period January 9, through January 22, 2012. Decision 12A-UI-03277-AT rules that 40 hours of vacation pay should be attributed to the week ending February 18, 2012. The remaining 88 hours of severance pay is attributed to the two weeks ending March 3, 2012, and \$93.36 is attributed to the week ending March 10, 2012.

DECISION:

The unemployment insurance decision dated March 20, 2012, reference 03, is modified. The claimant is ineligible to receive unemployment insurance benefits for the two weeks ending March 3, 2012, because the claimant was entitled to receive severance pay attributed to the weeks in question.

Dan Anderson
Administrative Law Judge

Decision Dated and Mailed

kjw/kjw