

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

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

MATTHEW W MYERS
Claimant

APPEAL NO: 15A-UI-02539-DWT

**ADMINISTRATIVE LAW JUDGE
DECISION**

**IOWA WORKFORCE
DEVELOPMENT DEPARTMENT**

**OC: 12/28/14
Claimant: Appellant (2)**

871 IAC 24.13(2)a – Holiday Pay
Iowa Code § 96.3(7) – Overpayment of Benefits

PROCEDURAL STATEMENT OF THE CASE:

The claimant appealed a representative's February 17, 2015 determination (reference 02) that held him overpaid \$49 for the week ending January 3, 2015, because he did not correctly report the holiday pay he received. The claimant participated at the March 26 hearing. During the hearing, Claimant Exhibit A was offered and admitted as evidence. Based on the evidence, the claimant's arguments, and the law, the administrative law judge concludes the claimant has not been overpaid any benefits for the week ending January 3, 2015.

ISSUES:

Did the claimant correctly report the amount of holiday/vacation pay he received?

Has the claimant been overpaid benefits for the week ending January 3, 2015?

FINDINGS OF FACT:

The claimant was on a temporary layoff, the week ending January 3, 2015. On his payroll stub he received for the pay period December 7 through 13, the employer noted he would receive holiday pay for one shift and the pay would total \$142.88. (Claimant Exhibit A.)

The claimant established a claim for benefits during the week of December 28, 2014. He filed a claim for the week ending January 3, 2015, and reported holiday pay of \$143. His maximum weekly benefit amount is \$448. He received a partial benefit payment of \$417 for this week.

When the employer provided information about the claimant's holiday pay, a representative read the number \$142 as \$192. If the claimant had been paid \$192, he would be overpaid \$49 in benefits.

REASONING AND CONCLUSIONS OF LAW:

Holiday pay is considered wages and must be deducted as provided in the regulations. (871 IAC 24.13(2)a.) In this case, the claimant correctly reported his holiday pay as \$142.88, which is \$143 when rounded. It was easy to misread the employer's figure as \$192, but the claimant earned \$142.88 in holiday pay for the week ending January 3, 2015, not \$192.88.

If an individual receives benefits he is not legally entitled to receive, the Department shall recover the benefits even if the individual acted in good faith and is not at fault in receiving the overpayment. Iowa Code § 96.3(7). The evidence establishes the claimant has not been overpaid any benefits for the week ending January 3, 2015, because he accurately reported the holiday pay he received.

DECISION:

The representative's February 17, 2015 determination (reference 02) is reversed. The claimant has not been overpaid \$49 in benefits he received for the week ending January 3, 2015. He correctly reported the amount of holiday pay he received for this week.

Debra L. Wise
Administrative Law Judge

Decision Dated and Mailed

dlw/pjs