

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

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

**ROBERT J DEVENS**  
Claimant

**APPEAL NO. 09A-UI-09765-AT**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**ESSEX CORPORATION**  
Employer

**Original Claim: 03/01/09  
Claimant: Appellant (1)**

Section 96.5-5 – Severance Pay

**STATEMENT OF THE CASE:**

Robert J. Devens filed a timely appeal from an unemployment insurance decision dated July 2, 2009, reference 01, that denied unemployment insurance benefits for the two weeks ending March 14, 2009, upon a finding that Mr. Devens had received severance pay attributable to those two weeks from Essex Corporation. After due notice was issued, a telephone hearing was held July 22, 2009, with Mr. Devens participating. Essex Corporation did not provide the name and telephone number of any witnesses. This matter is considered on a consolidated record with 09A-UI-09766-AT and 09A-UI-09767-AT. Exhibits A and B were admitted into evidence.

**ISSUE:**

Did the claimant receive deductible severance pay for the two weeks ending March 14, 2009?

**FINDINGS OF FACT:**

Having heard the testimony of the witness and having examined all of the evidence in the record, the administrative law judge finds: Robert J. Devens' employment with Essex Corporation ended on February 27, 2009. In connection with his separation from employment, Mr. Devens received severance pay amounting to two weeks of his salary. The severance pay attributed to each of these weeks exceeded Mr. Devens' weekly benefit amount for unemployment insurance purposes.

**REASONING AND CONCLUSIONS OF LAW:**

The question is whether Mr. Devens is eligible for unemployment insurance benefits for the two weeks ending March 14, 2009. He is not.

Iowa Code section 96.5-5 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. The evidence in this record persuades the administrative law judge that Mr. Devens received severance pay attributable to the two weeks ending March 14, 2009. Since the amount of vacation pay attributed to each week exceeds his weekly benefit amount

for unemployment insurance purposes, he is not eligible for benefits for either of those two weeks.

**DECISION:**

The unemployment insurance decision dated July 2, 2009, reference 01, is affirmed. The claimant is not entitled to receive unemployment insurance benefits for the two weeks ending March 14, 2009.

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Dan Anderson  
Administrative Law Judge

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Decision Dated and Mailed

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