

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

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

REBECCA A HEUBERGER

Claimant

APPEAL NO: 09A-UI-09973-DWT

**ADMINISTRATIVE LAW JUDGE
DECISION**

MERCY MEDICAL CENTER-NORTH IOWA

Employer

OC: 03/08/09

Claimant: Appellant (1)

Section 96.5-5 – Severance Pay

STATEMENT OF THE CASE:

Rebecca A. Heuberger (claimant) appealed a representative's June 23, 2009 decision (reference 02) that concluded she was not eligible to receive benefits for the weeks ending March 14 through April 4, 2009, because she received severance pay from the employer that should be attributed to these weeks. After hearing notices were mailed to the parties' last-known addresses of record, a telephone hearing was held on July 29, 2009. The claimant participated in the hearing. The employer did not respond to the hearing notice and did not participate in the hearing. Based on the evidence, the arguments of the claimant, and the law, the administrative law judge enters the following findings of fact, reasoning and conclusions of law, and decision.

ISSUE:

What weeks should the severance pay the claimant received from the employer be attributed to?

FINDINGS OF FACT:

The claimant's last day of work for the employer was March 6, 2009. The claimant established a claim for benefits during the week of March 8, 2009. When the employer responded to the notice of claim, the employer indicated the severance payment the claimant received, \$2,378.88, should be attributed to March 9 through April 4, 2009. The employer also indicated the vacation pay the claimant received, \$1,498.30, should be attributed to April 4 through April 21, 2009.

The claimant understood she had four weeks of severance pay and two weeks of vacation pay. The claimant did not file any weekly claims the first six weeks or until the week ending April 25, 2009.

REASONING AND CONCLUSIONS OF LAW:

Severance pay must be deducted from a claimant's maximum weekly benefit amount. Iowa Code section 96.5-5. Vacation pay is deducted before severance pay, unless otherwise

designated by the employer. 871 IAC 24.13(1). Since the employer designated the claimant's severance pay would be attributed to March 9 through April 3, 2009, this is the time period the claimant's severance payment must be attributed to. Therefore, the claimant is not eligible to receive benefits for the weeks ending March 14 through April 4, 2009, because of her severance pay.

DECISION:

The representative's June 23, 2009 decision (reference 02) is affirmed. The claimant is not eligible to receive benefits for the weeks ending March 14 through April 4, because her severance payment is attributed to these weeks.

Debra L. Wise
Administrative Law Judge

Decision Dated and Mailed

dlw/pjs