### IOWA WORKFORCE DEVELOPMENT UNEMPLOYMENT INSURANCE APPEALS

68-0157 (0-06) - 3001078 - EL

	00-0137 (9-00) - 3091078 - El
DENISE G TIPTON Claimant	APPEAL NO. 07A-UI-01485-AT
	ADMINISTRATIVE LAW JUDGE DECISION
IIW ENGINEERS AND SURVEYORS PC Employer	
	OC: 01-07-07 R: 04 Claimant: Appellant (1)

Section 96.5-7 – Vacation Pay

# STATEMENT OF THE CASE:

Denise G. Tipton filed a timely appeal from an unemployment insurance decision dated February 7, 2007, reference 01, that denied benefits to her for the week ending January 20, 2007 upon a finding that she was entitled to receive vacation pay attributed to that week in an amount equaling or exceeding her weekly benefit amount. After due notice was issued, a telephone hearing was held February 27, 2007 with Ms. Tipton participating. Office Manager Deb Juno participated for the employer. Exhibit D-1 was admitted into evidence.

# **ISSUE:**

Did the claimant receive vacation pay attributable to the week ending January 20, 2007?

#### FINDINGS OF FACT:

Having heard the testimony of the witnesses and having examined all of the evidence in the record, the administrative law judge finds: Denise G. Tipton's employment with IIW Engineers and Surveyors ended on January 12, 2007. In connection with her separation from employment, she received vacation pay in the gross amount of \$611.10. The employer attributed the vacation pay to the work week beginning Monday, January 15, 2007 and ending Friday, January 19, 2007. The vacation pay exceeded Ms. Tipton's weekly benefit amount for unemployment insurance purposes.

# REASONING AND CONCLUSIONS OF LAW:

The question is whether Ms. Tipton's receipt of vacation pay disqualifies her for unemployment insurance benefits for the week ending Saturday, January 20, 2007. It does.

Iowa Code section 96.5-7 details the treatment of vacation pay for unemployment insurance purposes. The statute provides that the employer may designate the period to which the vacation pay is attributed if it notifies the agency within ten days after it is notified that the claimant has filed a claim for unemployment insurance benefits. The evidence establishes that IIW Engineers and Surveyors made a timely designation of the work week January 15 through 19, 1007 as the week to which Ms. Tipton's vacation pay should be attributed. Since

the gross amount of the vacation pay exceeded Ms. Tipton's gross weekly benefit amount for unemployment insurance purposes, she is not eligible for unemployment insurance benefits for the calendar week ending January 20, 2007.

### **DECISION:**

The unemployment insurance decision dated February 7, 2007, reference 01, is affirmed. The claimant is not entitled to receive unemployment insurance benefits for the week ending January 20, 2007.

Dan Anderson Administrative Law Judge

Decision Dated and Mailed

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