

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

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

PENNY K BUGHMAN
Claimant

APPEAL NO. 12A-UI-03360-AT

**ADMINISTRATIVE LAW JUDGE
DECISION**

MCGRAW-HILL INC
Employer

OC: 05/15/11
Claimant: Appellant (1)

Section 96.5-5 – Severance Pay

STATEMENT OF THE CASE:

Penny K. Bughman filed a timely appeal from an unemployment insurance decision dated March 20, 2012, reference 02, that ruled she was ineligible to receive 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 17, 2012, on a consolidated record with 12A-UI-03359-AT and 12A-UI-03361-AT.

ISSUE:

Is the claimant eligible for unemployment insurance benefits for the five weeks ending March 31, 2012?

FINDINGS OF FACT:

The findings of fact contained in decision 12A-UI-03359-AT are incorporated herein by reference.

REASONING AND CONCLUSIONS OF LAW:

Iowa Code section 96.5-5 requires that severance pay given freely by an employer to a departing employee be deducted dollar-for-dollar from the employee's unemployment insurance benefits for the week or weeks to which the severance pay is attributed. The evidence in this record establishes that Ms. Bughman received severance pay for the five weeks ending March 31, 2012, and that the weekly amount of severance pay exceeded her unemployment insurance weekly benefit amount. Therefore, she is not eligible for unemployment insurance benefits for the five weeks ending March 31, 2012.

DECISION:

The unemployment insurance decision dated March 20, 2012, reference 02, is affirmed. The claimant is ineligible for unemployment insurance benefits for the five weeks ending March 31, 2012.

Dan Anderson
Administrative Law Judge

Decision Dated and Mailed

kjw/kjw