

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

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

**MICHAEL E HUFFMAN**  
Claimant

**APPEAL NO: 11A-UI-06132-DT**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**THE UNIVERSITY OF IOWA**  
Employer

**OC: 03/27/11**

**Claimant: Appellant (1)**

Section 96.5-7 – Vacation Pay

**STATEMENT OF THE CASE:**

Michael E. Huffman (claimant) appealed a representative's May 2, 2011 decision (reference 02) that concluded the claimant was ineligible for benefits for the two-week period ending April 9, 2011 due to receipt of or entitlement to vacation pay attributable to that period. After hearing notices were mailed to the parties' last-known addresses of record, a telephone hearing was held on June 7, 2011. The claimant participated in the hearing. Mary Eggenburg appeared on the employer's behalf. During the hearing, Exhibit A-1 was entered into evidence. Based on the evidence, the arguments of the parties, and the law, the administrative law judge enters the following findings of fact, reasoning and conclusions of law, and decision.

**ISSUE:**

Was the claimant's vacation pay properly allocated and deducted?

**FINDINGS OF FACT:**

The claimant started working for the employer on September 20, 1980. Most recently he worked full time as a cook II at an hourly rate of \$20.12, 40 hours per week, working Monday through Friday. He physically last worked on February 15; he was then on a paid leave of absence through March 29. The separation occurred on March 29.

The claimant established an unemployment insurance benefit year effective March 27, 2011. His weekly benefit amount was calculated to be \$354.00.

As of March 29 the claimant had 57.1 hours of accrued vacation, for an aggregate of \$1,148.85. As of the date of the hearing the amount had been submitted to accounting for payout, and payout was eminent.

At eight hours per day, 24 hours, or \$482.88, would be attributable to the three regular work days remaining for the benefit week ending April 2. The remaining 33.1 hours, or \$665.97, would be attributable to the benefit week ending April 9.

**REASONING AND CONCLUSIONS OF LAW:**

If vacation pay was or will be received by the claimant and was properly allocated to a period of unemployment, it must be deducted from the claimant's unemployment insurance benefit eligibility; the vacation pay paid or owed "shall be attributed to, or deemed to be payable to the individual with respect to, the first and each subsequent workday in such period until such amount so paid or owing is exhausted." Iowa Code § 96.5-7.

The vacation pay was properly allocated to the two week period ending April 9, and was of sufficient amount that the claimant has no remaining unemployment insurance benefit eligibility for those weeks. As of April 10, 2011 benefits are allowed, if the claimant is otherwise eligible.

**DECISION:**

The representative's May 2, 2011 decision (reference 02) is affirmed. The vacation pay was correctly deducted. Vacation pay applied to the two-week period ending April 9, 2011. Benefits are allowed, provided the claimant is otherwise eligible, effective April 10, 2011.

---

Lynette A. F. Donner  
Administrative Law Judge

---

Decision Dated and Mailed

ld/css