

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

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

**NGAN C TANG**  
Claimant

**APPEAL NO. 08A-UI-07438-AT**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**IAC IOWA CITY LLC**  
Employer

**OC: 10/14/07 R: 03  
Claimant: Appellant (2)**

Section 96.5-7 – Vacation Pay

**STATEMENT OF THE CASE:**

The claimant filed a timely appeal from an unemployment insurance decision dated August 7, 2008, reference 01, that held her ineligible for unemployment insurance benefits for the week ending July 5, 2008, upon a finding that the claimant had received vacation pay for that week. Having examined all matters of record, the administrative law judge concludes the formal evidentiary hearing is not required.

**ISSUE:**

Did the claimant receive vacation pay for the week ending July 5, 2008?

**FINDINGS OF FACT:**

Having examined all matters of record, the administrative law judge finds: The claimant received vacation pay for the week ending July 12, 2008, not for the week ending July 5, 2008.

**REASONING AND CONCLUSIONS OF LAW:**

Iowa Code section 96.5-7 requires that vacation pay be deducted from unemployment insurance benefits dollar for dollar for the week or weeks to which the vacation pay is to be attributed, not necessarily the week in which it was paid. The employer has advised the administrative law judge that the vacation pay in question should be attributed to the week ending July 12, 2008, not July 5, 2008.

**DECISION:**

The unemployment insurance decision dated August 7, 2008, reference 01, is reversed. The claimant did not receive vacation pay for the week ending July 5, 2008. The claimant is entitled to receive unemployment insurance benefits for the week ending July 5, 2008, provided the claimant is otherwise eligible.

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Dan Anderson  
Administrative Law Judge

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Decision Dated and Mailed

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