her separation, she was paid \$429.76 for accrued but unused vacation time. The payment represented four days of vacation. Ms. Foster filed a claim for job insurance benefits effective August 28, 2005. The employer reported the payment to Workforce Development when protesting Ms. Foster's claim but did not designate a specific period it was intended to cover. She was paid \$324.00 in job insurance benefits for the week ending September 10, 2005.

REASONING AND CONCLUSIONS OF LAW:

At issue in this matter is whether Ms. Foster was overpaid job insurance benefits for the week ending September 10, 2005 due to her receipt of vacation pay. Because the employer did not designate a specific period to which the payment was to be applied, it is applied to the one week period immediately following the last day worked. See 871 IAC 24.16(3). Two of the four days of vacation time would cover September 1 and September 2. The remaining two days would be deducted the following week. Therefore, Ms. Foster had \$215.00 in vacation pay to be deducted for the week ending September 10, resulting in eligibility for \$109.00 in job insurance benefits. She was paid the full weekly benefit amount of \$324.00 for the week and, therefore, has been overpaid \$215.00. Ms. Foster was not at fault in creation of the overpayment.

DECISION:

The representative's decision dated September 21, 2005, reference 02, is hereby affirmed. Ms. Foster has been overpaid \$215.00 in job insurance benefits for the week ending September 10, 2005 because of her receipt of vacation pay from the City of Clinton.

cfc/kjw