State Law Provisions for Deductions of Separation, Dismissal, or Severance Payments

STATE	DON'T DEDUCT	PRORATE	OTHER
Alabama	X		
Alaska		X	
Arizona	X		
Arkansas	X		
California	X		
Colorado			X 1/
Connecticut	X		
Delaware		X	
District of Columbia			X 2/
Florida	X		
Georgia		X	
Hawaii	X		
Idaho			X 3/
Illinois	X		
Indiana		X	
Iowa		X	
Kansas	X		
Kentucky	X		
Louisiana		X	
Maine		X	
Maryland			X 4/
Massachusetts	X		
Michigan	X		
Minnesota			X 5/
Mississippi	X		
Missouri	X		
Montana			X 6/
Nebraska		X	
Nevada			X 7/
New Hampshire		X	
New Jersey	X		
New Mexico		X	
New York	X		
North Carolina			X 8/
North Dakota			X 9/
Ohio		X	
Oklahoma			X 3/
Oregon	X		
Pennsylvania	X		
Puerto Rico	X		
Rhode Island	X		
South Carolina	X		
South Dakota		X	
Tennessee	X		
Texas	X		
Utah		X	
Vermont		X	
Virgin Islands		X	

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STATE	DON'T DEDUCT	PRORATE	OTHER
Virginia			X 10/
Washington	X		
West Virginia			X 7/
Wisconsin		X	
Wyoming		X	

1/ Severance pay is prorated to determine how long the claimant is still in pay status. The maximum amount of benefits payable is reduced by the number of weeks of the prorated severance payment, and payment of benefits is postponed until after the prorated period has expired.

2/ Treated as a lump sum payment.

3/ Lump sum payment - deductible for the week the payment is received; periodic payment - prorated to a weekly amount and deducted.

4/ If the position has been eliminated, there is no deduction for severance pay. If the position has not been eliminated, the severance pay is prorated to a weekly amount and deducted from the weekly benefit amount.

5/ Severance pay is deducted for 28 days following the last day of work. After the 28-day period no deduction will be made.

6/ Attributed to the week in which separation occurred.

7/ Deducted the week it is received.

8/ Severance pay is considered wages and the severance payment amount is prorated to determine how long the claimant is still in pay status.

9/ If the severance payment(s) is (are) paid before claim is filed, there is no deduction on the claim. If severance pay is paid in one lump sum after claim is filed, the severance payment is prorated to a weekly amount and deducted from each week's UI payment. If severance payments are paid on a regular basis, the severance payment amount is deducted from the UI weekly amount for the week in which the severance payment is paid.

10/ Separation pay or dismissal payments are deducted from the weekly benefit amount at the time such payments are received but not more than 30 days after separation from employment. After the 30-day period no deduction will be made. If the payment is a lump sum payment, it is attributable to the last day of service. If the payment is made over a specified period of time, weekly, monthly, or annually, deductions will be made from each week claimed up to the 30-day limit.

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