

EMPLOYMENT SECURITY COMMISSION OF NORTH CAROLINA
RALEIGH, NORTH CAROLINA

INTERPRETATION NO. 167

TO: R. F. Martin, Director
FROM: W. D. Holoman, Chief Counsel
RE: Supplemental Unemployment Benefits

On June 26, 1956, the Commission adopted Interpretation No. 138, Ruling on the Ford Supplemental Unemployment Benefits Plan, which we have followed since that time in respect to Supplemental Unemployment Benefits in general. It was concluded that any sum paid as Supplemental Unemployment Benefits were wages and would be considered as earnings in determining the amount of benefits due a claimant.

On November 1, 1961, the Supreme Court of this state entered its Opinion No. 23 involving certain employees of the Dayco Southern Division of Dayco Corporation in which it held that sums paid to individuals under a Supplemental Unemployment Benefit Plan were not wages within the meaning of the Employment Security Law. We cannot, therefore, consider such Supplemental Unemployment Benefit payments as earnings in determining the amount of benefits due a claimant.

Adopted as an official Interpretation of the Commission on November 28, 1961.
Cancels and replaces Interpretation No. 138 adopted June 26, 1956.