

### **Sec. 31-236-47. Payment by way of compensation for loss of wages**

- a. In order to determine that a payment is a payment by way of compensation for loss of wages with respect to a given week or weeks, the Administrator must find that the payment is provided for by the employment agreement and represents compensation in an amount substantially equivalent to the pay an individual would have received for services rendered if he had actually worked.
- b. The Administrator shall find vacation pay to be a payment by way of compensation for loss of wages when the vacation pay relates to an identifiable week or weeks, either designated as a vacation period by arrangement between the individual, or his representative, and his employer or which is the customary vacation period in the employer's industry. Where the vacation pay relates to an identifiable week or weeks, the Administrator shall allocate the vacation payment to the identifiable week or weeks.
- c. Except as provided in subsection (d) of this section, where the Administrator finds that a vacation payment does not relate to an identifiable week or weeks, the payment shall be allocated effective with the week of receipt or the individual 's first day of unemployment not otherwise compensated, whichever is later.
- d. Where an employer has closed a Connecticut facility and as a result, an individual has no substantive reemployment rights with that employer, the payment of accrued vacation pay shall not be allocable.
- e. Where an individual is not required to take equivalent vacation time in order to receive vacation pay for a given period under his employment agreement, the Administrator shall not consider such payment to be a payment by way of compensation for loss of wages, but instead shall find it to be a non-allocable bonus payment.