

 **Maryland**
Department of Economic &
Employment Development

William Donald Schaefer, Governor
J. Randall Evans, Secretary

Board of Appeals
1100 North Eutaw Street
Baltimore, Maryland 21201
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Board of Appeals
Thomas W. Keech, Chairman
Hazel A. Warnick, Associate Member
Donna P. Watts, Associate Member

— DECISION —

	Decision No.:	123-BR-91
	Date:	January 31, 1991
Claimant: Robert Bressler	Appeal No.:	9013563
	S. S. No.:	
Employer: Maryland Metal Moulding CO.	L O. No.:	9
	Appellant:	CLAIMANT

Issue:

Whether the claimant is receiving or has received a governmental or other pension, retirement or retired pay, annuity or other similar periodic payment which is based on any previous work of such individual, which is equal to or in excess of his weekly benefit amount, within the meaning of Section 6(g) of the law.

— NOTICE OF RIGHT OF APPEAL TO COURT —

YOU MAY FILE AN APPEAL FROM THIS DECISION IN ACCORDANCE WITH THE LAWS OF MARYLAND. THE APPEAL MAY BE TAKEN IN PERSON OR THROUGH AN ATTORNEY IN THE CIRCUIT COURT OF BALTIMORE CITY, IF YOU RESIDE IN BALTIMORE CITY, OR THE CIRCUIT COURT OF THE COUNTY IN MARYLAND IN WHICH YOU RESIDE.

March 2, 1991

THE PERIOD FOR FILING AN APPEAL EXPIRES AT MIDNIGHT ON

— APPEARANCES —

FOR THE CLAIMANT:

FOR THE EMPLOYER:

REVIEW ON THE RECORD

Upon review of the record in this case, the Board of Appeals reverses the decision of the Hearing Examiner.

The claimant was scheduled to received a lump sum pension in the amount of \$282,105.00 on or about November 30, 1990. This was due to the total dissolution of the pension plan by the employer, which the employer initiated on November 30, 1989. It takes approximately one year for this process to be completed. All employees were to receive a lump sum distribution.

On or about January 9, 1990, the employer also informed all its employees that it would be permanently ceasing operation, effective September 28, 1990.

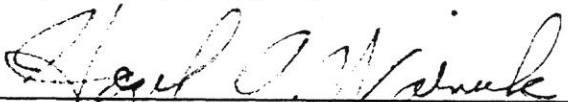
The Board infers from these facts, that the employer's dissolution of the pension plan was done in contemplation of the closing of its business. The employer knew that it would take approximately one year for this process to be completed.

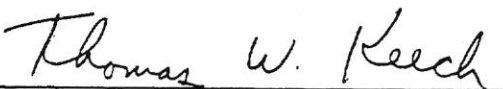
Under Section 6(g) (3) (ii), a lump sum payment of a pension, paid due to a lay off or shutdown of operations, shall not be deductible from unemployment insurance benefits. Applying that Section of the law to the facts here, the claimant's lump sum pension is not deductible from his unemployment insurance benefits.

DECISION

The claimant is in receipt of a lump sum pension which is not deductible from his unemployment insurance benefits within the meaning of Section 6(g) of the Maryland Unemployment Insurance Law.

The decision of the Hearing Examiner is reversed.


Associate Member


Chairman

HW:K
kbm
COPIES MAILED TO:

CLAIMANT

EMPLOYER
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