

Attachment C

TERM	DEFINITION
WORKERS' COMPENSATION BENEFITS	<i>A form of insurance providing wage replacement and medical benefits to employees injured in the course of employment in exchange for mandatory relinquishment of the employee's right to sue their employer for the tort of negligence.</i>
PAYMENT IN LIEU OF DISMISSAL NOTICE	<i>A payment made when an employer does not give advance notice of separation to an employee, whether or not notice is required and irrespective of the length of service of the employee. Such payment is generally equivalent to the wages, which the employee would have earned had the employer permitted the employee to work during the period of notice.</i>
PAYMENTS FROM A PENSION FUND	<i>Payments received from a pension fund.</i>
PAYMENTS FROM A RETIREMENT ACCOUNT CONTRIBUTED TO BY AN EMPLOYER	<i>Payments to an employee from a retirement account that was contributed to by an employer.</i>
VACATION OR PERSONAL TIME OFF PAYMENTS FROM AN EMPLOYER	<i>Vacation or personal time off payments received by an employee from an employer.</i>
PAYMENTS FROM A UNION PENSION FUND	<i>Payments received by an employee from a union pension fund.</i>
PAYMENTS FROM AN ANNUITY FUND	<i>Payments received by an employee from an annuity fund.</i>
SEVERANCE PAY	<i>A payment to an employee at the time of separation in recognition and consideration of the past services the employee has performed for the employer. The amount of the payment is usually based on years of service.</i>

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STAY BONUS	<p><i>A Stay Bonus (Incentive Bonus) is generally recognized as a payment made by employers to employees to continue employment until a lay-off or separation date and is non-disqualifying pursuant to §1(r)(3). In most cases, there is an agreement (verbal or written) between the employer and the employee whereby the employee must continue to work for the employer until the separation date in order to receive a specified bonus payment. Any payments issued to an employee as an incentive to remain until the expected separation date or as a bonus for staying until not needed must not be based on past services (years of service) of the company. Rather, they must represent payment based on the employer's demand for that particular employees skills, job responsibilities, or job function until the agreed upon separation date.</i></p>
PAYMENTS FROM A 401K FUND	<p><i>Payments received by an employee from a 401K fund.</i></p>
CONTINUATION PAY	<p><i>Payments made by the employer that represent wage or salary payments through the date of termination during which time the employee is not required to perform any services. These payments are based on either a contractual or other agreement. It is considered an extension of employment through the date of termination of the contract or agreement and should be reported as regular base weeks and wages. An individual is ineligible for unemployment benefits for any week in which he/she is receiving salary continuation through date of termination.</i></p>