

# Reporting Income While Filing for Unemployment



Iowa Workforce  
Development

Gross wages are your earnings before taxes or other payroll deductions. Earnings or wages must be reported on the weekly claim during the week the wages are earned, not when the wages are paid.

Below are types of income that should always be reported

- Wages
- Holiday pay
- Sick leave
- Stand-by pay
- Tips, gratuities, commission and incentive pay
- Strike pay - only deductible when received for services rendered
- Vacation pay and paid time off
- Severance pay
- Pension – Only if the employer contributed 100%
- Retirement, Annuity, or any other similar periodic payment
- Workers' Compensation (temporary total disability)
- Paid excused leave (funeral or personal leave)

As long as the Continuous Improvement Performance Plan (CIPP) program allows individuals to make extra money when they perform at or above baseline productivity, it is considered bonus pay and not reportable on the weekly certification. Additionally, payments received from profit sharing are not reportable on the weekly certification.

For questions, please contact **Unemployment Customer Service**:

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