

**BEFORE THE
EMPLOYMENT APPEAL BOARD
Lucas State Office Building, 4TH Floor
Des Moines, Iowa 50319
eab.iowa.gov**

STEVEN MYERS

Claimant

and

THE PEAK AGENCY INC

Employer

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HEARING NUMBER: 22B-UI-09869

**EMPLOYMENT APPEAL BOARD
DECISION**

SECTION: 96.6-2, 96.7-2A6

DECISION

FINDINGS OF FACT:

The administrative law judge issued a decision in this matter June 15, 2022. The decision was favorable to the appellant in that matter because it found the appeal to the Administrative Law Judge timely and remanded the matter for determination of the tax issue by the tax bureau.

REASONING AND CONCLUSIONS OF LAW:

Pursuant to 486 IAC 3.1(2), "[a]ny person aggrieved by a job service decision of an administrative law judge may appeal to the employment appeal board" The Employment Appeal Board interprets an aggrieved person to be one who receives an unfavorable decision from the administrative law judge. Here the decision of the administrative law judge is favorable to the appellant because the appeal was found timely, and was remanded to the appropriate authority at IWD. The affirmance of the tax rate pending remand is not a final determination and so is not appealable to this board for that reason. Further the EAB has no jurisdiction to hear appeals of tax rates. In such cases review of an Administrative Law Judge decision is directly to district court. E.g. *Tristan Construction v. Iowa Workforce*, No. 11-0794 (Iowa App. 2/1/2012); Iowa Code §96.7(2)(e)(1). For these reasons the appeal must be and is dismissed.

DECISION:

The appeal is **DISMISSED**. The decision of the administrative law judge remains in full force and effect.

James M. Strohman

Ashley R. Koopmans

Myron R. Linn

RRA/fnv