

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

ROSE MARIE SCOTT
Claimant

DES MOINES AREA COMM COLLEGE
Employer

APPEAL 19A-UI-02937-CL-T
ADMINISTRATIVE LAW JUDGE
DECISION

OC: 03/17/19
Claimant: Appellant (1R)

Iowa Code § 96.4(4)a-c – Monetary Eligibility and Subsequent Benefit Year

STATEMENT OF THE CASE:

Claimant filed a timely appeal from the April 5, 2019, (reference 01) unemployment insurance decision that denied benefits because of a lack of at least eight times the prior claim year's WBA in insured wages during or after the prior claim year. After due notice was issued, a hearing was held on April 26, 2019. Claimant participated. Employer did not register for the hearing and did not participate. Claimant's Exhibit A was received.

ISSUE:

Did the claimant earn insured wages of at least eight times the prior claim year's WBA during or after the previous benefit year to become eligible for a second benefit year?

FINDINGS OF FACT:

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant's WBA in the prior claim year effective January 21, 2018, is \$455.00.

On November 2, 2018, claimant began working for Des Moines Area Community College (DMACC) as a part-time specialized clerk. On November 2, 2018, claimant was enrolled at DMACC as a student. DMACC classified claimant's wages as "student pay" and did not pay unemployment insurance tax on the wages.

On December 16, 2018, claimant graduated from the program she was taking at DMACC as a student. Claimant has not been enrolled as a student at DMACC at any time after December 16, 2018.

Claimant continued on in her employment, but did not work the last two weeks of December 2018.

On January 20, 2019, DMACC changed claimant's status in its payroll system and classified her wages as "part time hourly pay." Effective January 20, 2019, DMACC began paying unemployment insurance tax on claimant's wages. Employer did not pay unemployment insurance tax on the \$1,456.23 claimant earned in 2019 when she was not a student.

As of the date of the hearing, claimant had earned and been paid \$2,423.02 in insured wages and \$3,879.25 in total wages in 2019.

REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes the claimant is not eligible to receive benefits during the subsequent benefit year.

Iowa Code section 96.4(4)a-c provides:

An unemployed individual shall be eligible to receive benefits with respect to any week only if the department finds that:

4. a. The individual has been paid wages for insured work during the individual's base period in an amount at least one and one-quarter times the wages paid to the individual during that quarter of the individual's base period in which the individual's wages were highest; provided that the individual has been paid wages for insured work totaling at least three and five-tenths percent of the statewide average annual wage for insured work, computed for the preceding calendar year if the individual's benefit year begins on or after the first full week in July and computed for the second preceding calendar year if the individual's benefit year begins before the first full week in July, in that calendar quarter in the individual's base period in which the individual's wages were highest, and the individual has been paid wages for insured work totaling at least one-half of the amount of wages required under this paragraph in the calendar quarter of the base period in which the individual's wages were highest, in a calendar quarter in the individual's base period other than the calendar quarter in which the individual's wages were highest. The calendar quarter wage requirements shall be rounded to the nearest multiple of ten dollars.

c. If the individual has drawn benefits in any benefit year, the individual must during or subsequent to that year, work in and be paid wages for insured work totaling at least eight times the individual's weekly benefit amount, as a condition to receive benefits in the next benefit year.

As noted above, claimant must work in and be paid wages for insured work totaling at least \$3,640.00 before she can be eligible for benefits in a second benefit year. In this case, claimant has not yet met that mark.

There is an issue of whether the \$1,456.23 claimant was paid in 2019 after she was no longer enrolled as a student should be considered insured wages. That issue is remanded to the tax section of Iowa Workforce Development for an investigation and decision.

DECISION:

The April 5, 2019, (reference 01) unemployment insurance decision is affirmed. The claimant is not eligible to receive benefits during the current claim year beginning March 17, 2019. If claimant does earn eight times the prior claim year's WBA in insured wages she may present evidence of that to IWD to determine eligibility.

REMAND:

The issue of whether the \$1,456.23 claimant received as student pay in 2019 from DMACC should be considered insured wages is remanded to the tax section of Iowa Workforce Development for an investigation and determination of claimant's status, and if the wages are determined to be insured wages, the matter should be referred to the Benefits Bureau of Iowa Workforce Development for a redetermination of whether claimant has earned eight times her weekly benefit amount in a second benefit year.

Christine A. Louis
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Decision Dated and Mailed

cal/scn