

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**MACKENZIE N THIEMAN**  
Claimant

**APPEAL 20A-UI-04123-AD-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**TODD R HOEPPNER DDS PC**  
Employer

**OC: 03/15/20**  
**Claimant: Respondent (1R)**

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Iowa Code § 96.6(2) – Timeliness of Protest  
Iowa Code § 96.7(2)a(6) – Appeal from the Statement of Charges

**STATEMENT OF THE CASE:**

On May 14, 2020, the employer filed an appeal from the Statement of Charges dated May 8, 2020, for the first quarter of 2020. A hearing was scheduled and held on June 2, 2020, pursuant to due notice. Claimant participated personally. Employer participated through office manager Renee Hoepfner.

Official notice was taken of the administrative record.

**ISSUES:**

Was the employer's appeal from the Statement of Charges timely?  
Was the claimant's separation from employment caused by the COVID-19 pandemic?  
Should the employer's account be charged?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds:

Claimant was laid off due to a temporary shutdown of employer's clinic, beginning March 18, 2020. The shutdown was due to the governor's closure of dental offices due to the pandemic. Employer did receive the notice of claim and responded that it was not protesting and the layoff was due to the pandemic. No fact-finding interview was held. Claimant returned to work part-time on May 18 and full-time on May 26.

At this time, Iowa Workforce Development (IWD) is not charging employers for claims made by their employees due to COVID-19 related unemployment. IWD has established a trigger for the balance of the Unemployment Insurance Trust Fund, at which point it will begin to charge employers accounts for respective unemployment claims. The trigger has been established at \$950M. This decision was made to assist with the recovery by minimizing any increases employers may face in the unemployment tax rate, which is based in large part on the trust fund

balance. CARES Act claims for the self-employed and the \$600 weekly benefit will not be paid from the trust fund.<sup>1</sup>

Despite IWD's policy of not charging employers for separations of this nature, employer was charged \$263.00 for claimant's benefits for the first quarter of 2020. Employer timely appealed the Statement of Charges.

**REASONING AND CONCLUSIONS OF LAW:**

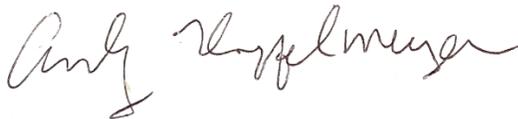
Claimant was laid off due to a temporary shutdown of employer's clinic, beginning March 17, 2020. The shutdown was due to the governor's closure of dental offices due to the pandemic. Per IWD's policy of not charging employers for separations of this nature, employer's account should not be charged for those benefits.

**DECISION:**

Employer's appeal of the Statement of Charges dated May 8, 2020 is timely. The Statement of Charges is AFFIRMED pending remand to the Tax Bureau of IWD for issuance of a decision consistent with the findings here and the Department's guidance on the chargeability of employers in these circumstances.

**REMAND:**

The issue of chargeability of benefits is REMANDED to the Tax Bureau of IWD for modification of the Statement of Charges consistent with the findings here and the Department's guidance on the chargeability of employers in these circumstances.



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Andrew B. Duffelmeyer  
Administrative Law Judge  
Unemployment Insurance Appeals Bureau  
1000 East Grand Avenue  
Des Moines, Iowa 50319-0209  
Fax (515) 478-3528

June 18, 2020  
Decision Dated and Mailed

abd/scn

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<sup>1</sup> See *Update and Resources about COVID-19*, Iowa Workforce Development, available at <https://www.iowaworkforcedevelopment.gov/COVID-19#ife> (last accessed May 8, 2020).