

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**MAKAYELAH V LOVE**  
Claimant

**APPEAL 18A-UI-09029-SC-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**IOWA WORKFORCE DEVELOPMENT  
DEPARTMENT**

**OC: 08/19/18**  
**Claimant: Appellant (1R)**

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Iowa Code § 96.3(4) – Determination of Benefits

**STATEMENT OF THE CASE:**

Makayelah V. Love (claimant) filed a timely appeal from the August 22, 2018, monetary record that found she lacked qualified earnings and denied benefits. After due notice was issued, a telephone conference hearing began on September 19, 2018 and concluded on September 21, 2018. The claimant participated. The Claimant's Exhibits A through D were admitted into the record.

**ISSUES:**

Did the claimant file a timely appeal from the monetary record?  
Is the monetary record correct?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant worked for Friend of the Family Childcare (employer), located at 6013 Crown Lane in Des Moines, Iowa, beginning on October 31, 2016. She separated from employment on August 17, 2018. The claimant has provided W-2s issued by the employer showing she earned \$2,615.00 in insured wages during 2016 and \$14,575.00 in insured wages during 2017. (Exhibits C and D) The claimant continued to earn insured wages from the employer through her date of separation.

The claimant filed her claim for benefits effective August 19, 2018. Her base period includes April 1, 2017 through March 31, 2018. On August 22, 2018, the monetary record was issued showing no insured wages reported to Iowa Workforce Development by the employer during her base period. The claimant filed her appeal August 27, 2018. The issues of whether the claimant is monetarily eligible based on the wages earned each quarter of her base period and why the wages earned were not recorded or reported during the quarter the employer paid them have not yet been investigated and adjudicated by the Benefits Bureau and/or Tax Bureau of Iowa Workforce Development.

## REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes the claimant timely filed her appeal to the monetary record and has supplied sufficient information to show that the wage record included on the monetary record is incorrect.

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

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

Required findings.

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.

Iowa Code section 96.3(4) provides:

Payment – determination – duration – child support intercept.

4. Determination of benefits. With respect to benefit years beginning on or after July 1, 1983, an eligible individual's weekly benefit amount for a week of total unemployment shall be an amount equal to the following fractions of the individual's total wages in insured work paid during that quarter of the individual's base period in which such total wages were highest; the director shall determine annually a maximum weekly benefit amount equal to the following percentages, to vary with the number of dependents, of the statewide average weekly wage paid to employees in insured work which shall be effective the first day of the first full week in July:

If the number of dependents is:	The weekly benefit amount shall equal the following fraction of high quarter wages:	Subject to the following maximum percentage of the statewide average weekly wage:
0	1/23	53%
1	1/22	55%
2	1/21	57%
3	1/20	60%
4 or more	1/19	65%

The maximum weekly benefit amount, if not a multiple of one dollar shall be rounded to the lower multiple of one dollar. However, until such time as sixty-five percent of the statewide average weekly wage exceeds one hundred ninety dollars, the maximum weekly benefit amounts shall be determined using the statewide average weekly wage computed on the basis of wages reported for calendar year 1981. As used in this section "*dependent*" means dependent as defined in section 422.12, subsection 1, paragraph "a", as if the individual claimant was a taxpayer, except that an individual claimant's nonworking spouse shall be deemed to be a dependent under this section. "*Nonworking spouse*" means a spouse who does not earn more than one hundred twenty dollars in gross wages in one week.

Iowa Admin. Code r. 871-24.9(1)b provides:

Determination of benefit rights

(1) Monetary determinations

(b) The monetary record shall constitute a final decision unless newly discovered facts which affect the validity of the original determination or a written request for reconsideration is filed by the individual within ten days of the date of the mailing of the monetary record specifying the grounds of objection to the monetary record.

The claimant filed her appeal to the monetary record within ten days. She has presented sufficient evidence to indicate she had insured wages during her base period and the monetary record is currently incorrect. The issues of whether the claimant is monetarily eligible based on the wages earned each quarter of her base period from Friend of the Family Childcare, located at 6013 Crown Lane in Des Moines, Iowa 50311, and why the wages earned were not recorded or reported during the quarter that the employer paid them are remanded to the Benefits Bureau and/or Tax Bureau of Iowa Workforce Development for an initial investigation and determination.

**DECISION:**

The August 22, 2018, monetary record is affirmed pending the outcome of the remanded issues. The claimant timely filed the appeal to her monetary record and has supplied sufficient information to show that the wage record included on the monetary record is incorrect.

**REMAND:**

The issues of whether the claimant is monetarily eligible based on the wages earned each quarter of her base period from Friend of the Family Childcare, located at 6013 Crown Lane in Des Moines, Iowa 50311, and why the wages earned were not recorded or reported during the quarter that the employer paid them are remanded to the Benefits Bureau and/or Tax Bureau of Iowa Workforce Development for an initial investigation and determination.

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Stephanie R. Callahan  
Administrative Law Judge

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Decision Dated and Mailed

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