

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

JOEL E GEYER
Claimant

**IOWA WORKFORCE DEVELOPMENT
DEPARTMENT**

APPEAL 20A-DUA-00399-AD-T

**ADMINISTRATIVE LAW JUDGE
DECISION**

OC: 03/22/20
Claimant: Appellant (1R)

PL 116-136, Sec. 2012 – Federal Pandemic Unemployment Assistance
20 CFR 625 – Disaster Unemployment Assistance

STATEMENT OF THE CASE:

On September 11, 2020, Joel Geyer (claimant/appellant) filed a timely appeal from the Iowa Workforce Development decision dated April 19, 2020 that determined claimant was eligible for federal Pandemic Unemployment Assistance (PUA) in the amount of \$203.00 per week.

A telephone hearing was held on November 2, 2020. The parties were properly notified of the hearing. The claimant participated personally.

Claimant's Exhibit 1 was admitted. Official notice was taken of the administrative record.

ISSUE:

- I. Is the claimant's monetary eligibility for Pandemic Unemployment Assistance correct?

FINDINGS OF FACT:

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

Claimant was found eligible for PUA effective March 15, 2020. His weekly benefit amount of \$203.00 per week was determined based on income of \$309.94 for each quarter of 2019. Claimant has since submitted a 2019 1099-K showing approximately \$57,000.00 in income for the 2019 year. See Exhibit 1. Claimant had previously submitted this documentation to the department but, after several calls with the department, determined the information in it was entered incorrectly.

REASONING AND CONCLUSIONS OF LAW:

For the reasons set forth below, the Iowa Workforce Development decision dated April 19, 2020 that determined claimant was eligible for federal Pandemic Unemployment Assistance (PUA) in the amount of \$203.00 per week is **AFFIRMED** pending **REMAND** for a redetermination of the benefit award by the Benefits Bureau of Iowa Workforce Development.

Public Law 116-136, Sec. 2102 provides for unemployment benefit assistance to any covered individual for any weeks beginning on or after January 27, 2020 and ending on or before December 31, 2020, during which the individual is unemployed, partially unemployed, or unable to work due to COVID-19.

Public Law 116-136, Sec. 2102(d)(2) provides:

(d) AMOUNT OF ASSISTANCE.—

(2) CALCULATIONS OF AMOUNTS FOR CERTAIN COVERED INDIVIDUALS.—In the case of a covered individual who is self-employed, who lives in a territory described in subsection (c) or (d) of section 625.6 of title 20, Code of Federal Regulations, or who would not otherwise qualify for unemployment compensation under State law, the assistance authorized under subsection (b) for a week of unemployment shall be calculated in accordance with section 625.6 of title 20, Code of Federal Regulations, or any successor thereto, and shall be increased by the amount of Federal Pandemic Unemployment Compensation under section 2104.

Title 20 of the Code of Federal Regulations, section 626.6(a) and (b) provide, in relevant part:

(a) In all States, except as provided in paragraphs (c) and (d) of this section, the amount of DUA payable to an unemployed worker or unemployed self-employed individual for a week of total unemployment shall be the weekly amount of compensation the individual would have been paid as regular compensation, as computed under the provisions of the applicable State law for a week of total unemployment. In no event shall such amount be in excess of the maximum amount of regular compensation authorized under the applicable State law for that week.

(1) Except as provided in paragraph (a)(2) or (b) of this section, in computing an individual's weekly amount of DUA, qualifying employment and wage requirements and benefit formula of the applicable State law shall be applied; and for purposes of this section, employment, wages, and self-employment which are not covered by the applicable State law shall be treated in the same manner and with the same effect as covered employment and wages, but shall not include employment or self-employment, or wages earned or paid for employment or self-employment, which is contrary to or prohibited by any Federal law, such as, but not limited to, section 3304(a)(14)(A) of the Federal Unemployment Tax Act ([26 U.S.C. 3304\(a\)\(14\)\(A\)](#)).

(2) For purposes of paragraph (a)(1) of this section, the base period to be utilized in computing the DUA weekly amount shall be the most recent tax year that has ended for the individual (whether an employee or self-employed) prior to the individual's unemployment that was a direct result of the major disaster. The self-employment income to be treated as wages for purposes of computing the weekly amount under this paragraph (a) shall be the net income reported on the tax return of the individual as income from all self-employment that was dependent upon the performance of services by the individual. If an individual has not filed a tax return for the most recent tax year that has ended at the time of such individual's initial application for DUA, such individual shall have a weekly amount determined in accordance with paragraph (e)(3) of this section.

...

(b) If the weekly amount computed under paragraph (a) of this section is less than 50 percent of the average weekly payment of regular compensation in the State, as provided quarterly by the Department, or, if the individual has insufficient wages from employment or insufficient or no net income from self-employment (which includes individuals falling within [paragraphs \(a\)\(3\) and \(b\)\(3\) of § 625.5](#)) in the applicable base period to compute a weekly amount under paragraph (a) of this section, the individual shall be determined entitled to a weekly amount equal to 50 percent of the average weekly payment of regular compensation in the State.

In this case, Iowa Workforce Development initially calculated claimant's weekly benefit amount based on income of \$309.94 for each quarter of 2019. Claimant has since submitted a 2019 1099-K showing approximately \$57,000.00 in income for the 2019 year. See Exhibit 1. Claimant had previously submitted this documentation to the department but after several calls with the department, determined the information in it was entered incorrectly by the department.

Therefore, this matter will be remanded to the Benefits Bureau of Iowa Workforce Development for a redetermination of the benefit award.

DECISION:

The Iowa Workforce Development decision dated April 19, 2020 that determined claimant was eligible for federal Pandemic Unemployment Assistance (PUA) in the amount of \$203.00 per week is AFFIRMED pending REMAND for a redetermination of the benefit award by the Benefits Bureau of Iowa Workforce Development.

REMAND:

The issue of whether the claimant's PUA weekly-benefit amount shall be increased is remanded to the Benefits Bureau of Iowa Workforce Development for an initial investigation and determination using the claimant's 2019 1099-K as set forth in Exhibit 1.



Andrew B. Duffelmeyer
Administrative Law Judge
Unemployment Insurance Appeals Bureau
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November 6, 2020
Decision Dated and Mailed

abd/mh