

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

MARK E STEWART
Claimant

APPEAL NO. 10A-UI-06253-CT

**ADMINISTRATIVE LAW JUDGE
DECISION**

**IOWA WORKFORCE
DEVELOPMENT DEPARTMENT**

OC: 03/28/10
Claimant: Appellant (1)

Section 96.4(4) – Second Benefit Year Requalification

STATEMENT OF THE CASE:

Mark Stewart filed an appeal from a representative's decision dated April 19, 2010, reference 01, which denied benefits on a finding that he had not earned the wages necessary for a second benefit year. After due notice was issued, a hearing was held by telephone on June 4, 2010. Mr. Stewart participated personally.

ISSUE:

At issue in this matter is whether Mr. Stewart is eligible to receive job insurance benefits during a second benefit year.

FINDINGS OF FACT:

Having heard the testimony and having reviewed all of the evidence in the record, the administrative law judge finds: Mr. Stewart initially filed a claim for job insurance benefits effective March 29, 2009. The claim expired and he filed a new claim effective March 28, 2010. His only work activity since March of 2009 was on March 21 and March 28, 2010.

On March 21, 2010, Mr. Stewart was a guest speaker at Harvest Christian Fellowship. He received \$118.00 for his appearance. On March 28, 2010, he was a guest speaker at Abundant Life Christian Fellowship and received \$220.00 for his appearance. In his appeal letter, he described the payments as "love offerings." He was not considered an "employee" of either church. He claimed job insurance benefits for each of the two weeks but did not report the payments as wages for either week.

REASONING AND CONCLUSIONS OF LAW:

If an individual has received job insurance benefits in one benefit year, he has to have worked in and been paid wages of at least \$250.00 for insured work in order to qualify for benefits in a second benefit year. Iowa Code section 96.4(4). The issue in this matter is whether the payments Mr. Stewart received on March 21 and March 28, 2010 are insured wages for the purpose of establishing eligibility for a second benefit year. The amount he received from each church represented an honorarium for his participation as a guest speaker. He acknowledged

that he was not an employee of either church. Moreover, he did not report either payment as wages when he called in his claims for job insurance benefits. This suggests that he did not consider the payments to be wages.

At most, the money Mr. Stewart received represented payments in self-employment. Because he did not pay unemployment tax on the payments, the work was not insured self-employment. For the reasons stated herein, the administrative law judge concludes that Mr. Stewart has not received \$250.00 insured wages since the beginning of his prior benefit year. As such, he is not entitled to benefits on the claim filed effective March 28, 2010. He will be returned to the emergency unemployment claim filed effective May 30, 2010.

DECISION:

The representative's decision dated April 19, 2010, reference 01, is hereby affirmed. Mr. Stewart is denied regular job insurance benefits effective March 28, 2010 as he has not requalified for a second benefit year. He will continue to receive emergency unemployment benefits, provided he is otherwise eligible.

Carolyn F. Coleman
Administrative Law Judge

Decision Dated and Mailed

cfc/pjs