

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**JANICE COULSON**

Claimant

**APPEAL 20A-UI-06051-CL-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**ABBADENT DENTAL LLC**

Employer

**OC: 10/27/19**

**Claimant: Respondent (1)**

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 June 1, 2020, the employer filed an appeal from the May 8, 2020, statement of charges for the first quarter of 2020. The statement of charges included charges for claimant's unemployment insurance benefits. The parties were properly notified about the hearing. A telephone hearing was held on July 15, 2020. Claimant participated. Employer business manager participated through Jodi McCarron. Official notice was taken of the administrative record.

**ISSUES:**

Is the employer's protest timely?

Was the employer's appeal from the statement of charges timely?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: Claimant previously worked for William Kuttler DDS. Claimant was separated from employment with Dr Kuttler and filed a claim for unemployment insurance benefits with an effective date of October 27, 2019. Dr. Kuttler closed his practice and joined Abbadent Dental LLC effective November 1, 2019. On November 1, 2019, Iowa Workforce Development mailed a notice of claim to Dr. Kuttler. On November 7, 2019, the Iowa Workforce Development Tax Bureau issued a decision stating that Abbadent Dental acquired the business of William Kuttler DDS and would receive a complete transfer of experience from his business. The decision further stated Abbadent Dental would be liable for all of the debt William Kuttler DDS owes Iowa Workforce Development. The decision was not appealed. On November 13, 2019, Dr. Kuttler responded to the notice of claim by stating he did not protest the claim.

On February 7, 2020, Iowa Workforce Development mailed a statement of charges to employer for the fourth quarter of 2019 that included charges for claimant's unemployment insurance benefits. Employer did not appeal the charges.

On May 8, 2020, Iowa Workforce Development mailed a statement of charges to employer for the first quarter of 2020 that included charges for claimant's unemployment insurance benefits. Employer filed an appeal on June 1, 2020.

**REASONING AND CONCLUSIONS OF LAW:**

Iowa Code section 96.6(2) provides, in pertinent part:

2. Initial determination. A representative designated by the director shall promptly notify all interested parties to the claim of its filing, and the parties have ten days from the date of mailing the notice of the filing of the claim by ordinary mail to the last known address to protest payment of benefits to the claimant.

Iowa Code section 96.7(2)a(6) provides:

2. Contribution rates based on benefit experience.

a. (6) Within forty days after the close of each calendar quarter, the department shall notify each employer of the amount of benefits charged to the employer's account during that quarter. The notification shall show the name of each individual to whom benefits were paid, the individual's social security number, and the amount of benefits paid to the individual. An employer which has not been notified as provided in section 96.6, subsection 2, of the allowance of benefits to an individual, may within thirty days after the date of mailing of the notification appeal to the department for a hearing to determine the eligibility of the individual to receive benefits. The appeal shall be referred to an administrative law judge for hearing and the employer and the individual shall receive notice of the time and place of the hearing.

According to the decision issued by the Iowa Workforce Development Tax Bureau, employer is liable for Dr. Kuttler's experience and debt with Iowa Workforce Development. Dr. Kuttler did not protest claimant's claim for unemployment insurance benefits. Additionally, employer did not timely appeal the statement of charges that was mailed in February.

Because employer previously had notice of the claim (through Dr. Kuttler), and did not appeal the first statement of charges it received including charges for the claim, it cannot now appeal or contest the claim filed by claimant. Benefits are allowed and employer may be charged.

**DECISION:**

The May 8, 2020, Statement of Charges for the first quarter of 2020 is affirmed. The employer had previous notice of the claim and did not protest and did not timely appeal the first statement of charges it received.



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Christine A. Louis  
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July 23, 2020  
Decision Dated and Mailed

cal/mh