

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

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

SHARON D MOORE
Claimant

APPEAL NO. 07A-UI-10672-JTT

**ADMINISTRATIVE LAW JUDGE
DECISION**

IOWA PLASTIC SURGERY PC
Employer

**OC: 09/09/07 R: 04
Claimant: Appellant (1)**

Iowa Code Section 96.3(4) and (5) – Base Period Wages & Wage Credits

STATEMENT OF THE CASE:

Sharon Moore filed a timely appeal from the November 8, 2007, reference 02, decision. That decision indicated that Iowa Plastic Surgery, P.C., had not reported wages for Ms. Moore for the third quarter of 2006 and, accordingly, no such wages would be added to Ms. Moore's base period wages to calculate her benefits. After due notice was issued, a hearing was commenced on December 13, 2007. Ms. Moore participated. Jody Smith, Practice Manager, represented the employer. The administrative law judge took official notice of the documents generated in connection with the fact-finding interview and received Exhibit A into evidence. The hearing was adjourned until December 14, 2007, because Ms. Moore had not received all necessary documents. At the start of the December 14, 2007 proceedings, the administrative law judge reviewed Department Exhibit D-1 with the parties. The administrative records indicated that the claimant had received all available remedy from the Agency. The claimant agreed. Further hearing or proceedings are not necessary.

FINDINGS OF FACT:

The administrative records indicate that the claimant has received all available remedy from the Agency. The claimant did not have wages from Iowa Plastic Surgery, P.C., during the third quarter of 2006.

REASONING AND CONCLUSIONS OF LAW:

Iowa Workforce Development determines a claimant's weekly benefit amount for a week of total unemployment by looking at the quarter of the base period in which the claimant had the highest wages from insured employment. See Iowa Code section 96.3(4). Iowa Workforce Development determines a claimant's maximum benefit amount by looking at the wages the claimant earned from base period employers. See Iowa Code section 96.3(5). The base period consists of the first four of the last five completed calendar quarters immediately preceding the calendar quarter in which the individual's claim for benefits is effective. See 871 IAC 24.1(11)

Ms. Moore established her claim for benefits during the third quarter of 2007. The base period upon which benefits were based consisted of the second, third, and fourth quarters of 2006 and the first quarter of 2007. Ms. Moore had no wages from Iowa Plastic Surgery, P.C., during the

third quarter of 2006. Accordingly, no such wages were added to Ms. Moore's base period wages to calculate her benefits.

DECISION:

The Agency representative's November 8, 2007, reference 02, decision is affirmed. The claimant had no wages from Iowa Plastic Surgery, P.C., during the third quarter of 2006. Accordingly, no such wages were added to Ms. Moore's base period wages to calculate her benefits. Further proceedings are not necessary.

James E. Timberland
Administrative Law Judge

Decision Dated and Mailed

jet/css