

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

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

EDWARD J LUND

Claimant

THE UNIVERSITY OF IOWA

Employer

APPEAL NO: 13A-UI-05052-ST

**ADMINISTRATIVE LAW JUDGE
DECISION**

OC: 01/13/13

Claimant: Appellant (2)

Section 96.3-4 – Determination of Benefits

Section 96.3-5 – Duration of Benefits

STATEMENT OF THE CASE:

The claimant appealed a department decision dated April 24, 2013, reference 02, that denied his request to add wages to his UI claim for the period from April 1, 2012 to September 30, 2012. A telephone hearing was scheduled for June 4, 2013. Prior to the scheduled hearing, the employer requested to withdraw its protest and allow UI benefits based on adding wages to the claim.

ISSUE:

Whether claimant's request to have wages added to his UI claim should be approved.

FINDINGS OF FACT:

The administrative law judge having considered the evidence in the record finds: The claimant began work for the University of Iowa on April 23, 2012 and last worked on September 15, 2012. The University issued claimant a W-2 wage statement that show it paid him earnings of \$10,971.54 for his work.

After further review, the employer benefits administrator Mary Eggenburg determined claimant earnings are wages of insured work. The employer has just transmitted second quarter 2012 taxable wages for claimant to the department in the amount of \$3,787.96 and \$7,183.58 for the third quarter.

REASONING AND CONCLUSIONS OF LAW:

Iowa Code section 96.3-4 provides:

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 "c", 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 Code Section 96.3-5 provides:

5. Duration of benefits. The maximum total amount of benefits payable to an eligible individual during a benefit year shall not exceed the total of the wage credits accrued to the individual's account during the individual's base period, or twenty-six times the individual's weekly benefit amount, whichever is the lesser. The director shall maintain a separate account for each individual who earns wages in insured work. The director shall compute wage credits for each individual by crediting the individual's account with one-third of the wages for insured work paid to the individual during the individual's base period. However, the director shall recompute wage credits for an individual who is laid off due to the individual's employer going out of business at the factory, establishment, or other premises at which the individual was last employed, by crediting the individual's account with one-half, instead of one-third, of the wages for insured work paid to the individual during the individual's base period. Benefits paid to an eligible individual shall be charged against the base period wage credits in the individual's account which have not been previously charged, in the inverse chronological order as the wages on which the wage credits are based were paid. However if the state "off indicator" is in effect and if the individual is laid off due to the individual's employer going out of business at the factory, establishment, or other premises at which the individual was last employed, the maximum benefits payable shall be extended to thirty-nine times the individual's weekly benefit amount, but not to exceed the total of the wage credits accrued to the individual's account.

The administrative law judge concludes claimant's request to add wages earned with the University of Iowa for the period from April 1, 2012 to September 30, 2012 is approved. The

employer acknowledges claimant earned wages for insured work during this period upon further review and has just transmitted this information to the department.

The department shall apply claimant wages of \$3,787.96 for the second quarter 2012 and \$7,183.58 for the third quarter and it shall re-compute claimant's WBA and MBA on his January 13, 2013 UI claim.

DECISION:

The department decision dated April 24, 2013, reference 02, is reversed. The claimant's request for omitted wage credits is approved.

Randy L. Stephenson
Administrative Law Judge

Decision Dated and Mailed

rls/tll