

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**ALAINA R WALKER**  
Claimant

**APPEAL 18A-UI-07354-SC-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**SYSTEMS UNLIMITED INC**  
Employer

**OC: 07/16/17  
Claimant: Respondent (4)**

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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:**

Systems Unlimited, Inc. (employer) filed an appeal from the Statement of Charges dated July 6, 2018, for the first quarter of 2018. A hearing was held on August 1, 2018, pursuant to due notice. Alaina R. Walker (claimant) participated personally. The employer participated through Human Resource Manager Jenny O'Brien. No exhibits were offered into the record. The administrative law judge took official notice of the administrative record.

**ISSUES:**

Was 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: The claimant filed her claim for benefits effective July 16, 2017. The notice of claim was mailed to the employer on July 21 and it responded on July 26. On July 28, an unemployment insurance decision, reference 02, was mailed to the parties stating that the claimant had requalified for unemployment insurance benefits so she was eligible for benefits and the employer's account would not be charged.

On January 15, 2018, a Statement of Charges for the fourth quarter of 2017 was mailed to the employer and included the charges for the claimant's benefits. The employer did not receive that Statement of Charges. On March 17, 2018, the agency mailed the employer a Statement of Amount Due which reflected the amount the employer needed to pay but did not itemize the charges like the Statement of Charges. The employer paid the amount as it was past due and did not question the charges.

The first notice the employer had that it was being charged for benefits paid to the claimant was the Statement of Charges mailed July 6, 2018 for the first quarter of 2018. The employer filed its appeal to that Statement of Charges on July 10, 2018.

## **REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes the employer's appeal to the Statement of Charges is timely.

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

Filing – determination – appeal.

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:

Employer contribution and reimbursements.

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.

The employer filed its appeal of the Statement of Charges within the time period prescribed by the Iowa Employment Security Law. The appeal was filed within thirty days of the first notice the employer had that it was being charged for benefits following the unemployment insurance decision dated July 28, 2017. Per the unemployment insurance decision dated July 28, 2017, reference 02, the claimant is allowed benefits, provided she is otherwise eligible, and the employer's account shall not be charged. Any benefits charged to the employer's account for the July 16, 2017 claim year shall be credited on the employer's third quarter Statement of Charges.

**DECISION:**

The July 6, 2018, Statement of Charges for the first quarter of 2018 is modified in favor of the appellant. Per the unemployment insurance decision dated July 28, 2017, reference 02, the claimant is allowed benefits, provided she is otherwise eligible, and the employer's account shall not be charged. Any benefits charged to the employer's account for the claimant's July 16, 2017 claim year shall be credited on the employer's third quarter Statement of Charges.

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Stephanie R. Callahan  
Administrative Law Judge

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Decision Dated and Mailed

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