

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**TIMOTHY A TENOLD**  
Claimant

**RIDDHI HOSPITALITY LLC**  
**SUPER 8**  
Employer

**APPEAL 20A-UI-04728-S1-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 02/02/20**  
**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:**

The employer filed an appeal from the statement of charges for the first quarter of 2020, reference 02. After due notice was issued, a hearing was held by telephone conference call on June 17, 2020. The claimant participated personally. The employer participated through Mahendra Patle, Manager. Department's Exhibits D-1 was received into evidence. The administrative law judge took official notice of the administrative file.

**ISSUE:**

The issue is whether the employer's protest is timely and whether its protest of the statement of charges is timely.

**FINDINGS OF FACT:**

The administrative law judge, having heard the testimony and considered all of the evidence in the record, finds that: The claimant's notice of claim was mailed to the employer's address of record on February 10, 2020. The address of record is that of the employer's certified public accountant. The certified public accountant did not notify the employer of the receipt of the notice of claim. When the employer became aware of the notice of claim, it did not question the certified public accountant about the notice of claim. The employer does not know the certified public accountant's methods of mail handling. The notice of claim contained a warning that any protest must be postmarked, faxed or returned not later than ten days from the initial mailing date. It did not file a protest until May 20, 2020, when it filed an appeal to the statement of charges.

On May 8, 2020, the employer was mailed a statement of charges for the first quarter of 2020. The document contained information that stated, "If you did not previously receive an initial notice of claim and wish to appeal the eligibility for unemployment insurance benefits of a claimant identified on this form, you may appeal in writing within 30 days after the date of the mailing of this statement." The employer appealed for the notice of claim and statement of charges on May 20, 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.

Another portion of this same Code section dealing with timeliness of an appeal from a representative's decision states that such an appeal must be filed within ten days after notification of that decision was mailed. In addressing an issue of timeliness of an appeal under that portion of this Code section, the Iowa Supreme Court held that this statute prescribing the time for notice of appeal clearly limits the time to do so, and that compliance with the appeal notice provision is mandatory and jurisdictional. *Beardslee v. IDJS*, 276 N.W.2d 373 (Iowa 1979).

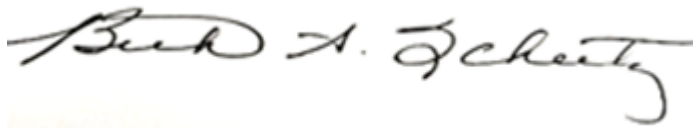
The administrative law judge considers the reasoning and holding of that court in that decision to be controlling on this portion of that same Iowa Code section which deals with a time limit in which to file a protest after notification of the filing of the claim has been mailed. The employer has not provided sufficient evidence that it investigated whether its certified public accountant received the notice of claim. If a party has the power to produce more explicit and direct evidence than it chooses to do, it may be fairly inferred that other evidence would lay open deficiencies in that party's case. *Crosser v. Iowa Department of Public Safety*, 240 N.W.2d 682 (Iowa 1976). The employer had the power to present testimony or to provide written statements. It chose to provide neither. The employer did not provide first-hand testimony at the hearing and, therefore, did not provide sufficient eye witness evidence regarding receipt or non-receipt of the notice of claim. Therefore, the administrative law judge finds the protest untimely.

With regard to the timeliness of the employer's appeal of the statement of charges with the thirty-day time period prescribed by the Iowa Employment Security Law, the employer did receive the statement of charges indicating the claimant had filed a claim for benefits. It did file an appeal within the thirty day period. However, an employer is only allowed to appeal the statement of charges for a hearing to determine the eligibility of the individual to receive benefits if they were not previously notified pursuant to Iowa Code § 96.6(2) of the allowance of benefits

or meet the requirements under Iowa Admin. Code r. 871-24.35(2) in filing a timely protest. As such, the conditions for appealing the statement of charges under Iowa Code § 96.7(2)a(6) have not been met. The first quarter of 2020, statement of charges is affirmed regarding the claimant.

**DECISION:**

The reference 02, statement of charges for the first quarter of 2020, is affirmed. The employer did not file a timely protest. Benefits are allowed, provided the claimant is otherwise eligible.

A handwritten signature in black ink, reading "Beth A. Scheetz". The signature is written in a cursive, flowing style. Below the signature, there is a faint, light-colored rectangular stamp or watermark.

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Beth A. Scheetz  
Administrative Law Judge

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June 30, 2020  
Decision Dated and Mailed

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