

IOWA WORKFORCE DEVELOPMENT  
Unemployment Insurance Appeals Section  
1000 East Grand—Des Moines, Iowa 50319  
DECISION OF THE ADMINISTRATIVE LAW JUDGE  
68-0157 (7-97) – 3091078 - EI

TIMOTHY J HALTOM  
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IOWA WORKFORCE  
DEVELOPMENT DEPARTMENT

Appeal Number: 06A-UI-04524-LT  
OC: 03-01-98 R: 02  
Claimant: Appellant (1)

**This Decision Shall Become Final**, unless within fifteen (15) days from the date below, you or any interested party appeal to the Employment Appeal Board by submitting either a signed letter or a signed written Notice of Appeal, directly to the **Employment Appeal Board, 4th Floor—Lucas Building, Des Moines, Iowa 50319**.

The appeal period will be extended to the next business day if the last day to appeal falls on a weekend or a legal holiday.

STATE CLEARLY

1. The name, address and social security number of the claimant.
2. A reference to the decision from which the appeal is taken.
3. That an appeal from such decision is being made and such appeal is signed.
4. The grounds upon which such appeal is based.

YOU MAY REPRESENT yourself in this appeal or you may obtain a lawyer or other interested party to do so provided there is no expense to Workforce Development. If you wish to be represented by a lawyer, you may obtain the services of either a private attorney or one whose services are paid for with public funds. It is important that you file your claim as directed, while this appeal is pending, to protect your continuing right to benefits.

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(Administrative Law Judge)

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(Decision Dated & Mailed)

Iowa Code § 96.3(7) - Recovery of Benefit Overpayment  
Iowa Code § 421.17(29) – Offset of State Income Tax Refund  
871 IAC 25.16 - Offset of State Income Tax Refund

STATEMENT OF THE CASE:

The claimant filed an appeal from the April 24, 2006, reference 01, decision that gave notice that claimant's 2005 Iowa income tax refund was going to be withheld to apply to an overpayment of unemployment insurance benefits, which the claimant owed to Iowa Workforce Development, formerly known as Job Service. After due notice was issued, a hearing was scheduled to be held by telephone conference call on May 11, 2006. The claimant did participate.

FINDINGS OF FACT:

Having reviewed the administrative record, the administrative law judge finds: A representative's decision dated March 1, 1999, reference 05, notified claimant of an overpayment of \$1,653.00 related to failure to report wages with Robert Half International from April 19, 1998 through June 6, 1998. The claimant did not appeal the March 1, 1999 decision, which has become final. The agency also withheld his 2003 state income tax refund to apply to the same overpayment. The state treasurer has notified the Iowa Workforce Development Department that the claimant has an Iowa income tax refund for 2005 of at least \$50.00.

#### REASONING AND CONCLUSIONS OF LAW:

The issue is whether the withholding of the Iowa income tax refund to recover the prior overpayment is valid. The administrative law judge concludes that it is.

Iowa Code § 421.17(29) sets forth a procedure whereby one state agency may obtain funds owed by a second state agency to an individual to apply to a debt, which that same individual owes to the first state agency. 871 IAC 25.16 specifically authorizes the Iowa Workforce Development Department to withhold the state income tax refund owing to the claimant to apply to an overpayment of benefits which that same claimant owes to the Iowa Workforce Development Department so long as both amounts are at least \$50.00. The claimant owes the Iowa Workforce Development Department \$1,653.00 in benefits he received in 1998 to which he was not entitled and he has an Iowa income tax refund of at least \$50.00. Since claimant did not appeal the overpayment decision before it became final this administrative law judge does not have the authority to reexamine that issue or amount. Therefore, the Iowa Workforce Development Department is legally authorized to withhold that Iowa income tax refund up to the amount of the overpayment of benefits, which the claimant owes to the Iowa Workforce Development Department. A copy of claimant's entire benefit file for any and all claim years available has been ordered to be mailed to him.

#### DECISION:

The representative's decision dated April 24, 2006 reference 01 is affirmed. The Iowa Workforce Development Department has legal authority to withhold the Iowa income tax refund owed to the claimant to apply to the overpayment of benefits, which that individual owes to the Iowa Workforce Development Department.

dml/kkf