

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**DEVIN D JOHNSON**  
Claimant

**APPEAL 18A-UI-07741-CL-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**MINNESOTA FURNITURE WAREHOUSE  
INC**  
Employer

**OC: 12/03/17  
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  
Iowa Code Chapter 96 – Requalification

**STATEMENT OF THE CASE:**

The employer filed an appeal from Statement of Charges dated July 16, 2018 for the first quarter of 2018. A hearing was scheduled for August 9, 2018, pursuant to due notice. Claimant and employer responded to the hearing notice instructions but no hearing was held as there was sufficient evidence in the appeal letter and accompanying documents to resolve the matter without testimony.

**ISSUES:**

Is the employer's protest timely?  
Is the employer's appeal from the statement of charges timely?  
Has claimant requalified for benefits?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The notice of claim was mailed to the employer's address of record on December 5, 2017. Employer responded by protesting the claim. The protest was received on December 12, 2017. Iowa Workforce Development mistakenly marked the protest with a stamp stating, "No Protest." Therefore, no initial decision was issued on the separation from employment, claimant was allowed benefits, and employer was charged for the benefits. The first notice of charges for the benefits was the receipt of the Statement of Charges mailed July 16, 2018, for the first quarter of 2018. The employer filed its appeal of that Statement of Charges on July 18, 2018. The claimant has requalified for benefits since the separation from the employer.

**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.

The administrative law judge concludes that the employer timely protested the claim and the employer's appeal of the Statement of Charges within thirty days is timely. The administrative law judge further concludes that the claimant has requalified for benefits since the separation from this employer. Accordingly, benefits are allowed and the account of the employer shall not be charged.

**DECISION:**

The July 16, 2018, Statement of Charges for the first quarter of 2018 is modified in favor of the appellant. The employer has filed a timely protest and a timely appeal from that Statement of Charges. The claimant has requalified for benefits since the separation. Benefits are allowed, provided the claimant is otherwise eligible. The account of the employer shall not be charged.

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Christine A. Louis  
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Decision Dated and Mailed

cal/scn