## IOWA WORKFORCE DEVELOPMENT UNEMPLOYMENT INSURANCE APPEALS BUREAU

PATRICK J IRELAND Claimant

# APPEAL 21R-UI-17635-DZ-T

ADMINISTRATIVE LAW JUDGE DECISION

LARRY PIDGEON Employer

> OC: 05/31/20 Claimant: Appellant (1)

Iowa Code § 96.19(18) – Definitions – "Exhaustee" Iowa Code § 96.1A(16) – Definitions – "Employment" Iowa Code § 96.4(4) – Monetary Eligibility and Subsequent Benefit Year

## STATEMENT OF THE CASE:

Patrick J Ireland, the claimant/appellant, filed an appeal from the March 15, 2021 (reference 03) unemployment insurance decision that concluded Mr. Ireland's wages were not earned from insured work. A telephone hearing was scheduled for June 8, 2021. The parties were properly notified about the hearing. Mr. Ireland did not provide a telephone number to the Appeals Bureau before the scheduled hearing. The employer registered for the hearing and was ready at the scheduled time. Since Mr. Ireland filed the appeal, no hearing was held.

Mr. Ireland appealed to the Employment Appeal Board (EAB). The EAB remanded (sent back) the case for a new hearing. A new hearing was scheduled for October 5, 2021. The parties were properly notified of the hearing. Mr. Ireland participated and testified. Larry Pidgeon, the employer, participated and testified. The administrative law judge took official notice of the administrative record, including the administrative law judge's decision in Appeal 20A-UI-11633-DB-T, dated November 9, 2020. The parties waived notice on this issue at hand.

#### **ISSUES:**

Were Mr. Ireland's wages from insured work? Is Mr. Ireland monetarily eligible?

#### FINDINGS OF FACT:

Having reviewed the evidence in the record, the administrative law judge finds: Mr. Ireland filed a claim for benefits with an effective date of May 31, 2020. The base period for the claim consists of the First, Second, Third, and Fourth quarters of 2019.

Mr. Ireland began working for the employer on July 5, 2017. The employer is a farmer. He worked as a full-time farm hand and mechanic. From November 19, 2019 through June 1, 2020, Mr. Ireland was off of work due to a work-related knee injury and recovery from surgery. Mr. Ireland was paid \$16.00 per hour, and he worked about 40 hours per week. Each quarter Mr. Ireland was paid approximately \$8,320.00. Mr. Ireland has no wage reports for the base period.

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

For the reasons that follow, the administrative law judge concludes Mr. Ireland's wages were not from insured work, and he is monetarily ineligible.

Iowa Code section 96.4(4)(a) and (c) provide:

An unemployed individual shall be eligible to receive benefits with respect to any week only if the department finds that:

4. a. The individual has been paid wages for <u>insured work</u> during the individual's base period in an amount at least one and one-quarter times the wages paid to the individual during that quarter of the individual's base period in which the individual's wages were highest; provided that the individual has been paid wages for <u>insured work</u> totaling at least three and five-tenths percent of the statewide average annual wage for <u>insured work</u>, computed for the preceding calendar year if the individual's benefit year begins on or after the first full week in July and computed for the second preceding calendar year if the individual's benefit year begins on or after the individual's base period in which the individual's wages were highest, and the individual's base period in which the individual's wages were highest, and the individual has been paid wages for <u>insured work</u> totaling at least one-half of the amount of wages required under this paragraph in the calendar quarter of the base period in which the individual's base period other than the calendar quarter in which the individual's wages were highest. The calendar quarter wage requirements shall be rounded to the nearest multiple of ten dollars.

c. If the individual has drawn benefits in any benefit year, the individual must during or subsequent to that year, work in and be paid wages for <u>insured work</u> totaling at least eight times the individual's weekly benefit amount, as a condition to receive benefits in the next benefit year.

[Emphasis added.]

Iowa Code Section 96.1A(14), (16)(a)(7)(a) and (26) provides

14. "Employer" means:

a. For purposes of this chapter with respect to any calendar year after December 31, 2018, any employing unit which in any calendar quarter in either the current or preceding calendar year paid wages for service in employment.

...

16. "Employment".

a. Except as otherwise provided in this subsection, "employment" means service, including service in interstate commerce, performed for wages or under any contract of hire, written or oral, expressed or implied...by:

(7) (a) A person in agricultural labor when such labor is performed for an employing unit which during any calendar quarter in the calendar year or the preceding calendar year paid remuneration in cash of twenty thousand dollars or more to individuals employed in agricultural labor excluding labor performed before January 1, 1980, by an alien referred

to in this subparagraph; or on each of some twenty days during the calendar year or the preceding calendar year, each day being in a different calendar week, employed in agricultural labor for some portion of the day ten or more individuals, excluding labor performed before January 1, 1980, by an alien referred to in this subparagraph; and such labor is not agricultural labor performed before January 1, 1980, by an alien referred to in this subparagraph; and such labor is not agricultural labor performed before January 1, 1980, by an individual who is an alien admitted to the United States to perform agricultural labor pursuant to sections 214(c) and 101(a)(15)(H) of the Immigration and Nationality Act, 8 U.S.C. §1184(c), 1101(a)(15)(H) (1976). For purposes of this subparagraph division, *"employed"* shall not include services performed by agricultural workers who are aliens admitted to the United States to perform labor pursuant to section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act and who are not covered under the Federal Unemployment Tax Act.

26. "Insured work" means employment for employers.

Qualifying wages are those subject to contribution under a state employment security law or wages subject to tax under the federal Unemployment Tax Act. See Iowa Admin. Code r. 871-24.1(131), (132).

Iowa Admin. Code r. 871-24.1(11) provides:

Base period. The period of time in which the amount of wages paid to an individual in insured work which determines an individual's eligibility for, and the amount and duration of, benefits. The base period consists of the first four of the last five completed calendar quarters immediately preceding the calendar quarter in which the individual's claim for benefits is effective with the following exception. The department shall exclude three or more calendar quarters from the individual's base period in which the individual received workers' compensation or indemnity insurance benefits and substitute consecutive calendar quarters immediately preceding the base period in which the individual did not receive workers' compensation or indemnity insurance benefits. This exception applies under the following conditions:

*a.* The individual did not work in and receive wages from insured work for three calendar quarters of the base period, or

*b.* The individual did not work in and receive wages from insured work for two calendar quarters and lacked qualifying wages from insured work to establish a valid claim for benefits during another quarter of the base period.

Mr. Ireland has no new wage information from insured work to report. Mr. Ireland was paid wages from the employer, but the wages were less than the threshold amount for insured work. Since Mr. Ireland did not receive wages for insured work, he is monetarily ineligible.

## **DECISION:**

The March 15, 2021 (reference 03) unemployment insurance decision that concluded Mr. Ireland's wages were not earned from insured work is affirmed. Benefits are denied.

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Daniel Zeno Administrative Law Judge Iowa Workforce Development Unemployment Insurance Appeals Bureau 1000 East Grand Avenue Des Moines, Iowa 50319-0209 Fax (515)478-3528

October 7, 2021 Decision Dated and Mailed

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