

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

JACQUELINE D HIGGINS
Claimant

APPEAL NO. 08A-UI-06256-SWT

**ADMINISTRATIVE LAW JUDGE
DECISION**

A TO Z TRANSPORTATION
Employer

**OC: 04/13/08 R: 12
Claimant: Respondent (4)**

Section § 96.19-18-a(1) - Definition of Employment

STATEMENT OF THE CASE:

A to Z Transportation appealed an unemployment insurance decision dated May 8, 2008, reference 02, that concluded the claimant's discharge was not for work-connected misconduct. A telephone hearing was held on July 22, 2008. The parties were properly notified about the hearing. The claimant participated in the hearing. No one participated in the hearing on behalf of the employer. The claimant agreed that a decision could be made based on the information in the administrative file.

ISSUE:

Was the claimant an employee or independent contractor under the unemployment insurance law?

FINDINGS OF FACT:

The claimant was an independent contractor who performed services for A to Z Transportation from December 24, 2007, to January 30, 2008. The relationship ended on January 30, 2008. Iowa Workforce Development has determined the claimant was not an employee of A to Z Transportation.

REASONING AND CONCLUSIONS OF LAW:

Under Iowa Code § 96.19-18-a(1), an employee is an individual who has the status of an employee under the usual common law rules from determining the employer-employee relationship. The Agency has determined that the claimant was an independent contractor not an employee. This means A to Z Transportation would not be required to report the compensation paid to the claimant as wages. It also means the separation from the relationship would not be considered a quitting of employment or a discharge from employment and the claimant would not be subject to disqualification based on the relationship ending.

DECISION:

The unemployment insurance decision dated May 8, 2008, reference 02, is modified in favor of the appellant. The services performed by the claimant for A to Z Transportation were not covered employment and the claimant would not be subject to disqualification based on the reason the relationship ended.

Steven A. Wise
Administrative Law Judge

Decision Dated and Mailed

saw/kjw