

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

ANNA C HILTON
Claimant

WEST DES MOINES COMMUNITY SCH DIS
Employer

APPEAL 20A-UI-03561-AD-T

**ADMINISTRATIVE LAW JUDGE
DECISION**

OC: 03/15/20
Claimant: Respondent (1R)

Iowa Code § 96.6(2) – Timeliness of Protest

Iowa Code § 96.7(8)b(4) Tax – Reimbursements for payments in lieu of contributions

STATEMENT OF THE CASE:

The employer filed an appeal from the Notice of Reimbursable Benefit Charges dated April 15, 2020, for the first quarter of 2020.

A hearing was scheduled and held on May 21, 2020, pursuant to due notice. Claimant did not register for the hearing and did not participate. Employer participated through HR Director Jesse Johnston.

Official notice was taken of the administrative record.

ISSUES:

Was the employer's protest timely?

Was the employer's appeal from the Statement of Charges timely?

FINDINGS OF FACT:

Having reviewed all of the evidence in the record, the administrative law judge finds:

The Notice of Claim was sent electronically to employer on March 17, 2020. Employer filed a response electronically on March 27, 2020. This was within the ten-day timeframe to file a response. However, no fact-finding interview has been scheduled or held to date.

Employer subsequently received the Notice of Reimbursable Benefit Charges for the first quarter of 2020, dated April 15, 2020. Employer appealed the charges contained within on April 29, 2020, within the 15-day timeframe to do so.

REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the April 15, 2020 Notice of Reimbursable Benefit Charges is **AFFIRMED**, pending a determination on whether claimant is qualified to receive benefits. The

employer filed a timely protest in response to the Notice of Claim and a timely appeal from the Notice of Reimbursable Benefit Charges.

The matter of claimant's eligibility for benefits is REMANDED to the Benefits Bureau of IWD for a fact-finding interview and decision.

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(8)B(4) provides:

8. Financing benefits paid to employees of nonprofit organizations.

b. Reimbursements for benefits paid in lieu of contributions shall be made in accordance with the following:

(4) The amount due specified in a bill from the department is conclusive unless, not later than fifteen days following the date the bill was mailed or otherwise delivered to the last known address of the nonprofit organization, the nonprofit organization files an application for redetermination with the department setting forth the grounds for the application. The department shall promptly review the amount due specified in the bill and shall issue a redetermination. The redetermination is conclusive on the nonprofit organization unless, not later than thirty days after the redetermination was mailed or otherwise delivered to the last known address of the nonprofit organization, the nonprofit organization files an appeal to the district court pursuant to subsection 5.

Iowa Administrative Code rule 26.4(4) provides:

Also notwithstanding the provisions of subrule 36.4(2), a reimbursable employer, which has not previously received a notice of the filing of a valid claim for benefits, may appeal an individual's eligibility to receive benefits within 15 days from the mailing date of the quarterly billing of benefits charges.

The administrative law judge concludes that the employer timely filed both its statement of protest and appeal of the Notice of Reimbursable Benefit Charges. The Notice of Reimbursable Benefit Charges is affirmed, pending a determination on whether claimant is qualified to receive benefits.

DECISION:

The April 15, 2020 Notice of Reimbursable Benefit Charges is AFFIRMED, pending a determination on whether claimant is qualified to receive benefits. The employer filed a timely protest in response to the Notice of Claim and a timely appeal from the Notice of Reimbursable Benefit Charges.

REMAND:

The matter of claimant's eligibility for benefits is REMANDED to the Benefits Bureau of IWD for a fact-finding interview and decision.



Andrew B. Duffelmeyer
Administrative Law Judge
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May 26, 2020
Decision Dated and Mailed

abd/mh