

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**NAVEL L AGUILAR**  
Claimant

**CORRIDOR SERVICE CO LLC**  
Employer

**APPEAL 20A-UI-04116-JC-T**  
**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 12/08/19**  
**Claimant: Respondent (1)**

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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

**STATEMENT OF THE CASE:**

Employer/appellant filed an appeal from the May 8, 2020, Statement of Charges for the first quarter of 2020 that charged employer for claimant's unemployment insurance benefits. After proper notice, a telephone hearing was conducted on June 2, 2020. Claimant did not respond to the notice of hearing to furnish a phone number with the Appeals Bureau and did not participate in the hearing. Employer participated through MaryJo Pina, office manager.

The administrative law judge took official notice of the administrative records. Department Exhibit D-1 (Appeal letter) was admitted. Based on the evidence, the arguments presented, and the law, the administrative law judge enters the following findings of fact, reasoning and conclusions of law, and decision.

**ISSUES:**

Is the employer's protest timely?  
Is 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: Claimant filed a claim for unemployment insurance benefits with an effective date of December 8, 2019. Claimant last performed December 13, 2019 as a full-time manager.

On December 16, 2019, Iowa Workforce Development (IWD) mailed a notice of claim to employer's last address of record. The employer received the claim, within the prescribed period to protest. The notice of claim stated, "[a]s an employer of this claimant within the past 18 months from the effective date of claim, your account may receive charges based upon wages you have paid this claimant unless you provide Iowa Workforce Development with information justifying relief from such charges. Any benefits paid may result in a rate increase to your account." Employer did not submit a protest. Ms. Pina stated she didn't know why a protest was not submitted.

On May 8, 2020, IWD sent the employer a first quarter statement of benefit charges notifying the employer that the claimant benefits charged to the employer's account. The employer filed its appeal on May 12, 2020 (Department Exhibit D-1).

**REASONING AND CONCLUSIONS OF LAW:**

**For the reasons that follow, the administrative law judge concludes the employer did not file a timely protest to the notice of claim and as such, the conditions for appealing the statement of charges have not been met.**

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 did not file its appeal of the Statement of Charges dated May 8, 2020 within the time period prescribed by the Iowa Employment Security Law because it did receive the notice of claim but did not attempt to submit a notice of protest to the claim.

Based upon the evidence presented, the administrative law judge concludes the conditions for appealing the statement of charges under Iowa Code § 96.7(2)a(6) have not been met. The employer was not deprived of a reasonable opportunity to assert the protest in a timely fashion. Therefore, the administrative law judge concludes that the employer appeal to the first quarter statement of charges is untimely. The May 8, 2020 Statement of Charges for the first quarter of 2020 is affirmed and remains in effect.

**DECISION:**

The May 8, 2020 Statement of Charges for the first quarter of 2020 is affirmed and remains in effect.

*Jennifer L. Beckman*

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June 22, 2020  
Decision Dated and Mailed

jlb/scn