

**IN THE IOWA ADMINISTRATIVE HEARINGS DIVISION  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**MICHAEL A. MANTZ**  
Claimant

**APPEAL 24A-UI-02308-CS-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**HEARTLAND GOODWILL ENTERPRISES**  
Employer

**OC: 08/13/23  
Claimant: Respondent (1)**

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Iowa Code § 96.6(2) – Timeliness of Protest  
Iowa Code § 96.7(8)b(4) – Application for Redetermination

**STATEMENT OF THE CASE:**

On February 21, 2024, Heartland Goodwill Enterprises (employer) filed an appeal from the notice of reimbursable charges dated October 15, 2023, reference 04, for the third quarter of 2023. A hearing was held on March 22, 2024, pursuant to due notice. Michael A. Mantz (claimant) did participate. The employer did participate through Client Service Specialist, Rafael Escoto, and Unemployment Coordinator and Charge Analyst, Natalie Jackson. The department's Exhibits D1 through D4 were admitted into the record. Administrative notice was taken of claimant's unemployment insurance benefits records.

**ISSUES:**

- I. Was the employer's protest timely?
- II. 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 claimant separated from employment on August 8, 2023 and filed a claim for benefits effective August 13, 2023. The notice of claim was mailed to the employer's address of record on August 15, 2023. (Exhibit D4). The deadline to protest the notice of claim was listed as August 25, 2023. The protest document states the following:

“The employer statement of protest section, including full date, must be completed on all responses. The information provided below in the employer statement of protest section must be certified correct, which can be accomplished by completing and signing the signature section on this form. Incomplete protest forms will be returned to the employer with the same protest due date. Protest forms submitted to Iowa Workforce Development must be postmarked or faxed by the due date shown above. No reply is necessary if the claimant was laid off for lack of work, unless the claimant received (or will receive) one of the following payments: vacation pay, severance pay, dismissal pay, separation allowance, wages in lieu of notice or holiday day.”

The employer received the notice and faxed a protest to Iowa Workforce Development (IWD) on August 25, 2023. (D4). The employer left the employer statement of protest form blank but submitted a letter in addition to the notice of protest. (Exhibit D1, pg. 2). The letter stated “they wish to protest the claimant’s eligibility for benefits...” and listed “Quit-Dissatisfied with Job” as the reason for the separation. (Exhibit D1, pg. 2). The letter did not include the date of separation or other information required in the employer’s statement of protest provided on the notice of claim. The employer did not certify that the information was correct. (Exhibit D1, pg.2). The employer received confirmation of their submittal showing that it was complete on August 25, 2023. (Exhibit D1, pg. 3). There is no evidence IWD received the second page of the protest. (Exhibit D4).

The first notice the employer received that they were being charged for claimant’s benefits was the notice of reimbursable charges for the third quarter of 2023, mailed October 15, 2023. (Exhibit D2). The employer received the notice of reimbursable charges on October 19, 2023. The employer was informed they were being charged \$3,019.00 for claimant’s benefits. (Exhibit D2). The employer did not file an appeal to the notice because they have found that IWD is delayed in determining whether claimants are eligible for benefits. Since the employer did not receive additional information regarding their protest the employer assumed IWD had not made a determination on the claimant’s separation.

The employer received a notice of reimbursable charges for the fourth quarter of 2023 mailed January 15, 2024. The employer submitted an appeal to the notice of reimbursable charges for the third quarter of 2023 on February 21, 2024. (Exhibit D1).

The issue of whether the claimant’s separation qualifies claimant for benefits has not yet been investigated or adjudicated by the Benefits Bureau.

**REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes the employer did file a timely response to the notice of claim, however, it did not timely protest claimant receiving benefits. Additionally, the employer did not timely appeal the notice of reimbursable charges for the third quarter of 2023.

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 provides, in relevant part:

Employer contributions and reimbursements.

7. Financing benefits paid to employees of governmental entities.

...

c. For purposes of this subsection, “governmental reimbursable employer” means an employer which makes payments to the department for the unemployment compensation fund in an amount equivalent to the regular and extended benefits paid, which are based on wages paid for services in the employ of the employer. Benefits paid to an eligible individual shall be charged against the base period employers in the inverse chronological order in which the employment of the individual occurred. However, the amount of benefits charged against an employer for a calendar quarter of the base period shall not exceed the amount of the individual’s wage credits based upon employment with that employer during that quarter. At the end of each calendar quarter, the department shall bill each governmental reimbursable employer for benefits paid during that quarter. Payments by a governmental reimbursable employer shall be made in accordance with subsection 8, paragraph “b”, subparagraphs (2) through (5).

...

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.

(5) The provisions for collection of contributions under section 96.14 are applicable to reimbursements for benefits paid in lieu of contributions.

Iowa Admin. Code r. 871-26.4 provides, in relevant part:

2. An appeal from an initial decision concerning the allowance or denial of benefits shall be filed, by mail, facsimile, or e-mail, online, or in person, not later than ten calendar days, as determined by the postmark or the date stamp after the decision was mailed to the party at its last-known address and shall state the following:

- a. The name, address and social security number of the claimant;
- b. A reference to the decision from which appeal is taken; and,
- c. The grounds upon which the appeal is based.

3. Notwithstanding the provisions of subrule 26.4(2), a contributory 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 30 days from the mailing date of the quarterly statement of benefit charges.

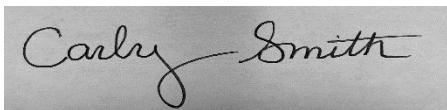
4. Also notwithstanding the provisions of subrule 26.4(2), a reimbursable employer, which has not previously received a notice of the filing of a valid claim for benefits, may appeal an individual's eligibility to receive benefits within 15 days of the mailing date of the quarterly billing of benefit charges.

In this case, the employer submitted a blank protest to IWD on August 25, 2023. The protest requires the employer to complete the form in its entirety and certify that the information is correct. Instead, the employer submitted a letter stating "they wish to protest the claimant's eligibility for benefits..." and listed "Quit-Dissatisfied with Job" as the reason for the separation. The letter did not include the date of separation or other information required in the employer's statement of protest provided on the notice of claim. Furthermore, the employer did not certify that the information was correct. The administrative law judge finds the employer did not properly protest the claim and thus did not protest the claim in a timely manner.

Additionally, the employer received the notice of reimbursable charges on October 19, 2023 for the third quarter of 2023 mailed October 15, 2023. The employer chose not to appeal the charges until February 21, 2024, because they assumed IWD had not made a determination on the separation. This is not an excusable reason for missing the appeal deadline. Appeals to a notice of reimbursable charge statement must be submitted within fifteen days of the date of mailing. The administrative law judge lacks jurisdiction to modify the charges to the employer's account since the conditions for appealing the notice of reimbursable charges have not been met. The Notice of Reimbursable Charges mailed October 15, 2023, for the third quarter of 2023 is affirmed.

**DECISION:**

The October 15, 2023, reference 04, notice of reimbursable benefit charges for the third quarter of 2023 that charged the employer \$3,019.00 for claimant's unemployment insurance benefits is affirmed. The employer did not properly protest the claimant's claim for benefits and the employer did not timely appeal the notice of reimbursable charges for the third quarter of 2023. The charges to the account are correct.



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Carly Smith  
Administrative Law Judge

March 25, 2024  
Decision Dated and Mailed

**APPEAL RIGHTS.** If you disagree with the decision, you or any interested party may:

1. Appeal to the Employment Appeal Board within fifteen (15) days of the date under the judge's signature by submitting a written appeal via mail, fax, or online to:

**Iowa Employment Appeal Board  
6200 Park Avenue Suite 100  
Des Moines, Iowa 50321  
Fax: (515)281-7191  
Online: eab.iowa.gov**

The appeal period will be extended to the next business day if the last day to appeal falls on a weekend or a legal holiday.

AN APPEAL TO THE BOARD SHALL STATE CLEARLY:

- 1) The name, address, and social security number of the claimant.
- 2) A reference to the decision from which the appeal is taken.
- 3) That an appeal from such decision is being made and such appeal is signed.
- 4) The grounds upon which such appeal is based.

An Employment Appeal Board decision is final agency action. If a party disagrees with the Employment Appeal Board decision, they may then file a petition for judicial review in district court.

2. If no one files an appeal of the judge's decision with the Employment Appeal Board within fifteen (15) days, the decision becomes final agency action, and you have the option to file a petition for judicial review in District Court within thirty (30) days after the decision becomes final. Additional information on how to file a petition can be found at Iowa Code §17A.19, which is online at <https://www.legis.iowa.gov/docs/code/17A.19.pdf> or by contacting the District Court Clerk of Court <https://www.iowacourts.gov/iowa-courts/court-directory/>.

**Note to Parties:** YOU MAY REPRESENT yourself in the appeal or obtain a lawyer or other interested party to do so provided there is no expense to Workforce Development. If you wish to be represented by a lawyer, you may obtain the services of either a private attorney or one whose services are paid for with public funds.

**Note to Claimant:** It is important that you file your weekly claim as directed, while this appeal is pending, to protect your continuing right to benefits.

**SERVICE INFORMATION:**

A true and correct copy of this decision was mailed to each of the parties listed.

**DERECHOS DE APELACIÓN.** Si no está de acuerdo con la decisión, usted o cualquier parte interesada puede:

1. Apelar a la Junta de Apelaciones de Empleo dentro de los quince (15) días de la fecha bajo la firma del juez presentando una apelación por escrito por correo, fax o en línea a:

**Iowa Employment Appeal Board  
6200 Park Avenue Suite 100  
Des Moines, Iowa 50321  
Fax: (515)281-7191  
En línea: eab.iowa.gov**

El período de apelación se extenderá hasta el siguiente día hábil si el último día para apelar cae en fin de semana o día feriado legal.

UNA APELACIÓN A LA JUNTA DEBE ESTABLECER CLARAMENTE:

- 1) El nombre, dirección y número de seguro social del reclamante.
- 2) Una referencia a la decisión de la que se toma la apelación.
- 3) Que se interponga recurso de apelación contra tal decisión y se firme dicho recurso.
- 4) Los fundamentos en que se funda dicho recurso.

Una decisión de la Junta de Apelaciones de Empleo es una acción final de la agencia. Si una de las partes no está de acuerdo con la decisión de la Junta de Apelación de Empleo, puede presentar una petición de revisión judicial en el tribunal de distrito.

2. Si nadie presenta una apelación de la decisión del juez ante la Junta de Apelaciones Laborales dentro de los quince (15) días, la decisión se convierte en acción final de la agencia y usted tiene la opción de presentar una petición de revisión judicial en el Tribunal de Distrito dentro de los treinta (30) días después de que la decisión adquiere firmeza. Puede encontrar información adicional sobre cómo presentar una petición en el Código de Iowa §17A.19, que se encuentra en línea en <https://www.legis.iowa.gov/docs/code/17A.19.pdf> o comunicándose con el Tribunal de Distrito Secretario del tribunal <https://www.iowacourts.gov/iowa-courts/court-directory/>.

**Nota para las partes:** USTED PUEDE REPRESENTARSE en la apelación u obtener un abogado u otra parte interesada para que lo haga, siempre que no haya gastos para Workforce Development. Si desea ser representado por un abogado, puede obtener los servicios de un abogado privado o uno cuyos servicios se paguen con fondos públicos.

**Nota para el reclamante:** es importante que presente su reclamo semanal según las instrucciones, mientras esta apelación está pendiente, para proteger su derecho continuo a los beneficios.

**SERVICIO DE INFORMACIÓN:**

Se envió por correo una copia fiel y correcta de esta decisión a cada una de las partes enumeradas.

