

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

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

**MELISSA M TAUKE**

Claimant

**APPEAL NO. 07A-UI-03750-AT**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**NORDSTROM OIL COMPANY**

Employer

**OC: 01/07/07 R: 03  
Claimant: Respondent (1)**

Section 96.7-2-a(6)-b – Relief of Charges

**STATEMENT OF THE CASE:**

Nordstrom Oil Company filed a timely appeal from an unemployment insurance decision dated April 6, 2007, reference 04, that allowed benefits to Melissa M. Tauke but that did not relieve the employer of charges for those benefits. After due notice was issued, a telephone hearing was held April 26, 2007 with Ms. Tauke participating. Brenda Kelchen and Chris Benge participated for the employer. The administrative law judge takes official notice of Agency benefit payment records and wage records.

**ISSUE:**

Can the employer be relieved of charges?

**FINDINGS OF FACT:**

Having heard the testimony of the witnesses and having examined all of the evidence in the record, the administrative law judge finds: Melissa M. Tauke was employed by Nordstrom Oil Company on October 3, 2006 when Nordstrom sold the facility at which Ms. Tauke was employed to Casey's General Stores. Ms. Tauke worked for Casey's for a few weeks but was terminated when her shift was eliminated. As of the date of this hearing, Nordstrom had not received notification from Iowa Workforce Development that Casey's had been determined to be a successor employer as a result of the sale.

**REASONING AND CONCLUSIONS OF LAW:**

The question is whether Nordstrom Oil Company could be relieved of charges for benefits paid to Ms. Tauke. It can not.

Ms. Tauke's employment with Nordstrom ended with the sale of the facility at which she was employed to another employer. Her separation from Nordstrom was neither a quit nor a discharge but a layoff. Nordstrom does not have standing to contest the terms of Ms. Tauke's separation from employment with Casey's.

Iowa Code section 96.7-2-a(6) provides another avenue for Nordstrom to be relieved of charges for benefits. It has not, however, provided a determination from Iowa Workforce Development that Casey's has been determined to be a successor employer and thus responsible for unemployment insurance benefits paid by Nordstrom to the effected employees. This administrative law judge lacks jurisdiction to make such a ruling. It is a matter that must be determined first by the Field Audit and Tax sections of the Unemployment Insurance Services Division.

**DECISION:**

The unemployment insurance decision dated April 6, 2007, reference 04, is affirmed. The claimant is entitled to receive unemployment insurance benefits, provided she is otherwise eligible. The employer cannot be relieved of charges.

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Dan Anderson  
Administrative Law Judge

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Decision Dated and Mailed

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