

IOWA DEPARTMENT OF INSPECTIONS AND APPEALS
DIVISION OF ADMINISTRATIVE HEARINGS
Lucas State Office Building
Des Moines, Iowa 50319

Appeal Number: 08-IWDUI-133
OC: 07/13/08
Claimant: Appellant (1)

DECISION OF THE ADMINISTRATIVE LAW JUDGE

This Decision Shall Become Final, unless within fifteen (15) days from the date below, you or any interested party appeal to the Employment Appeal Board by submitting either a signed letter or a signed written Notice of Appeal, directly to the **Employment Appeal Board, 4th Floor Lucas Building, Des Moines, Iowa 50319.**

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.

**KRISTEN N AHLF
KRISTEN N. LAIN
2675 TOM SAYWER RD
MUSCATINE IA 52761-9755**

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.

**KRISTEN N AHLF(LAIN)
PROFIT ALLIANCE RECOVERY
CONSULTANTS
2675 TOM SAWYER RD
MUSCATINE IA 52761-9755**

YOU MAY REPRESENT yourself in this appeal or you may obtain a lawyer or other interested party to do so provided there is no expense to the Department . 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. It is important that you file your claim as directed, while this appeal is pending, to protect your continuing right to benefits.

**IOWA WORKFORCE DEVELOPMENT
JODI DOUGLAS UI MANAGER
1000 E GRAND AVENUE
DES MOINES IA 50319-0209**

DAN ANDERSON, IWD

(Administrative Law Judge)

October 29, 2008

(Decision Dated & Mailed)

Section 96.3-4 – Determination of Benefits.
Section 96.3-5 – Duration of Benefits

STATEMENT OF THE CASE:

The claimant filed an appeal from an Iowa Workforce Development decision dated September 18, 2008, reference 01, which denied the claimant's request to have wages added to her unemployment insurance claim from April 1, 2007 to March 31, 2008.

After due notice was issued, a hearing was scheduled for a telephone conference call on October 28, 2008. The claimant and the employer did not participate. Jodi Douglas, UI Manager of the Tax Bureau, participated for Iowa Workforce Development.

FINDINGS OF FACT:

The administrative law judge having heard the testimony of the witness, and having examined all of the evidence in the record, finds: The claimant filed a claim for unemployment benefits effective July 13, 2008. The claimant listed Profit Alliance/United Business Solutions, as her last employer.

The claimant submitted a request (Omitted Wage form) to the department to review this matter on July 15, 2008. The claimant stated she worked as President/CEO for Profit Alliance for a period from May 1, 2006 to June 30, 2008.

UI Manager Douglas reviewed the issue of the claimant's employment, and missing wage request. Douglas determined that the claimant was the sole proprietor-owner of the business she worked for during the base period of her unemployment claim, such that her remuneration from the business constitutes "exempt" wages from insured employment. The Iowa Secretary of State does not establish Profit Alliance as an Iowa corporation during the period the claimant worked for the business that is the base period of this claim.

The claimant and the employer did not respond to the hearing notice.

REASONING AND CONCLUSIONS OF LAW:

The issue is whether the claimant's request to have wages added to her claim should be approved.

Iowa Code Section 96.3-4 provides:

4. Determination of benefits. With respect to benefit years beginning on or after July 1, 1983, an eligible individual's weekly benefit amount for a week of total unemployment shall be an amount equal to the following fractions of the individual's total wages in insured work paid during that quarter of the individual's base period in which such total wages were highest

Iowa Code Section 96.3-5 provides:

5. Duration of benefits. The maximum total amount of benefits payable to an eligible individual during a benefit year shall not exceed the total of the wage credits accrued to the individual's account during the base period, or twenty-six times the individual's weekly benefit amount, whichever is the lesser.

871 IAC 23.3(2) The term "wages" shall not include:

h. Sole proprietorship or partnership drawing accounts. The term "wages" shall not include any of the following:

(1) Any amount of personal compensation withdrawn by a bona fide sole proprietor from the business or profession.

The administrative law judge concludes that the claimant's request to have additional wages be added to her unemployment claim from Profit Alliance d/b/a Recovery Consultants is **denied**, pursuant to 871 IAC 23.3(2), Iowa Code sections 96.3-4, and 96.3-5. The claimant failed to produce

evidence that she worked for an Iowa corporate employer, such that the wages she earned are remuneration as "exempt wages" from a sole proprietorship.

DECISION:

The decision of the representative dated September 18, 2008, reference 01, is AFFIRMED. The claimant's request to have additional wages be added to her unemployment claim is Denied.

rls