

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**CARLOS ALBERTO C COELHO**  
Claimant

**APPEAL 21A-UI-07246-AW-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**IOWA WORKFORCE  
DEVELOPMENT DEPARTMENT**

**OC: 01/24/21  
Claimant: Appellant (1)**

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Iowa Code § 96.3(4) – Payment – Benefit Determination, Dependents  
Iowa Code § 96.4(4) – Eligibility – 1 ¼ x High Quarter, 8x 2nd Benefit Year  
Iowa Admin. Code r. 871-24.9(1)(b) – Filing – Timely Appeal of Monetary Determination

**STATEMENT OF THE CASE:**

Claimant filed an appeal from the January 26, 2021 monetary determination. Claimant was properly notified of the hearing. A telephone hearing was held on May 20, 2021, at 1:00 p.m. Claimant participated. No exhibits were admitted. Official notice was taken of the administrative record.

**ISSUES:**

Whether claimant's appeal of the monetary determination is timely  
Whether claimant's monetary determination is correct.  
Whether claimant is monetarily eligible to receive benefits.

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The monetary determination was mailed to claimant on January 26, 2021. Claimant did not receive the monetary determination. When claimant contacted Iowa Workforce Development to inquire about his claim, he was advised to file an appeal. Claimant appealed the monetary determination online on March 5, 2021. Claimant's appeal was received by Iowa Workforce Development on March 5, 2021.

Claimant filed an initial claim for benefits effective January 24, 2021. The base period for that claimant year begins with the fourth quarter of 2019 and ends with the third quarter of 2020. Claimant's monetary determination reflects no wages earned during the base period and lists Cognizant Technology Solutions as claimant's last employer.

Claimant's most recent employer was Cognizant Technology Solutions. Claimant's employment with Cognizant ended in the third quarter of 2019. Claimant has not been employed since the third quarter of 2019.

## REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes that claimant's appeal of the monetary determination was timely.

Iowa Admin. Code r. 871-24.9(1)(b) provides:

(1) Monetary Determinations.

b. The monetary record shall constitute a final decision unless newly discovered facts which affect the validity of the original determination or a written request for reconsideration is filed by the individual within **ten days** of the date of mailing of the monetary record specifying the grounds of objection to the monetary record.

Claimant did not receive the monetary determination. Therefore, the appeal deadline notice provisions on the monetary determination were invalid. Claimant's appeal is considered timely.

For the reasons that follow, the administrative law judge concludes the monetary determination is correct and claimant is not monetarily eligible to receive benefits.

Iowa Code section 96.4(4)(a), (b) provide:

An unemployed individual shall be eligible to receive benefits with respect to any week only if the department finds that:

a. The individual has been paid wages for insured work during the individual's base period in an amount at least one and one-quarter times the wages paid to the individual during that quarter of the individual's base period in which the individual's wages were highest; provided that the individual has been paid wages for insured work totaling at least three and five-tenths percent of the statewide average annual wage for insured work, computed for the preceding calendar year if the individual's benefit year begins on or after the first full week in July and computed for the second preceding calendar year if the individual's benefit year begins before the first full week in July, in that calendar quarter in the individual's base period in which the individual's wages were highest, and the individual has been paid wages for insured work totaling at least one-half of the amount of wages required under this paragraph in the calendar quarter of the base period in which the individual's wages were highest, in a calendar quarter in the individual's base period other than the calendar quarter in which the individual's wages were highest. The calendar quarter wage requirements shall be rounded to the nearest multiple of ten dollars.

b. For an individual who does not have sufficient wages in the base period, as defined in section 96.19, to otherwise qualify for benefits pursuant to this subsection, the individual's base period shall be the last four completed calendar quarters immediately preceding the first day of the individual's benefit year if such period qualifies the individual for benefits under this subsection.

(1) Wages that fall within the alternative base period established under this paragraph "b" are not available for qualifying benefits in any subsequent benefit year.

(2) Employers shall be charged in the manner provided in this chapter for benefits paid based upon quarters used in the alternative base period.

Claimant earned no wages during the base period. The monetary determination reflects no wages during the base period. Therefore, the monetary determination is correct.

Because claimant earned no wages during the base period, he is not monetarily eligible to receive benefits.

**DECISION:**

Claimant's appeal of the monetary determination is timely. The January 26, 2021 monetary determination is affirmed. Claimant is not monetarily eligible to receive benefits.



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Adrienne C. Williamson  
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May 28, 2021  
Decision Dated and Mailed

acw/kmj