

The employer's account is not presently chargeable for benefits paid to the claimant since it is not a base period employer on the claim.

**REASONING AND CONCLUSIONS OF LAW:**

The unemployment insurance law provides for a disqualification for claimants who voluntarily quit employment without good cause attributable to the employer or who are discharged for work-connected misconduct. Iowa Code sections 96.5-1 and 96.5-2-a. Likewise, Iowa Code section 96.7-2-a(2) provides that the amount of benefits paid to an eligible individual shall be charged against the account of the employers in the base period unless the individual is still employed by a base period employer at the time the individual is receiving the benefits and is receiving the same employment from the employer that the individual received during the individual's base period or the individual has been discharged for work-connected misconduct or voluntarily quit employment without good cause attributable to the employer or refused suitable work without good cause.

The unemployment insurance rules further provide that a claimant hired for a specific period of time and who completes the contract of hire by working until the specified time has lapsed is not considered to have voluntarily quit employment. 871 IAC 24.26(22). While the employer argues that the claimant was not laid off due to lack of work, that is actually the status of an individual employed on a temporary or seasonal basis. Unemployment insurance benefits are not intended for only workers who lose their jobs unexpectedly. The worker who takes a job knowing that the job is temporary is just as unemployed through no fault of her own when the job ends as the worker who is laid off unexpectedly.

The employer's account is not presently chargeable for benefits paid to the claimant since it is not a base period employer on the claim. If the employer becomes a base period employer in a future benefit year, its account may be chargeable for benefits paid to the claimant based on this separation from employment.

**DECISION:**

The unemployment insurance decision dated August 26, 2005, reference 03, is affirmed. The claimant is qualified to receive unemployment insurance benefits, if she is otherwise eligible.

saw/kjw