

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

**MARCUS JENSEN**  
Claimant

**APPEAL NO. 21A-UI-12262-JTT**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**IOWA WORKFORCE DEVELOPMENT  
DEPARTMENT**

**OC: 04/25/21  
Claimant: Appellant (4)**

Iowa Code Section 96.3(4) – Monetary Determination.

**STATEMENT OF THE CASE:**

The claimant filed a May 4, 2021 timely appeal from the monetary determination that was mailed to the claimant on April 27, 2021. After due notice was issued, a hearing was held on July 26, 2021. The claimant participated. Exhibit A was received into evidence. The administrative law judge took official notice of the Monetary Record mailed to the claimant on April 27, 2021, as well as the quarterly wage report (WAGE-A), and the database readout (DBRO), that included the same information as set forth on the monetary determination.

**ISSUE:**

Whether the monetary record mailed to the claimant on April 27, 2021 correctly stated the number of dependents and was otherwise accurate.

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant established a claim for unemployment insurance benefits that was effective April 25, 2021. At the time the claimant applied for benefits, the claimant indicated that he had zero dependents. Based on the claimant's base period wages and the claimant's indication that he had zero dependents, Workforce Development set the claimant's weekly benefit amount at \$493.00. The claimant's base period wages were as follows:

EMPLOYER	ACCT-LOC	2020/1	2020/2	2020/3	2020/4
"CISCO SYSTEMS INC	313606-000	45797	47824	51474	43072

The claimant concedes that the base period wages are accurate.

The claimant is married and has three children. The claimant's spouse works part-time, 20 to 30 hours per week, for \$20.00 to \$22.00 an hour. The claimant has two minor children who reside with him full-time. The minor children are 17 years old and 16 years old. The claimant also has a 21 year old adult child who attends college, who resides in apartment separate from the family home during academic terms, but who returns to the family home during academic breaks. The year old is not self-supporting. The 21 year old earned approximately \$3,000.00

from a part-time summer job in 2020. The 21 year old has not worked in 2020. The claimant claimed all three children on his 2020 tax return.

On May 4, 2021, the claimant appealed the monetary record determination, by mailing an appeal in an envelope postmarked May 4, 2021. In the appeal document, the claimant asserted that the number of dependents listed on the monetary record was incorrect and that the weekly benefit amount and maximum benefit amount appeared low.

**REASONING AND CONCLUSIONS OF LAW:**

Iowa Code section 96.3-4 provides for calculation of the weekly benefit amount as follows:

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; the director shall determine annually a maximum weekly benefit amount equal to the following percentages, to vary with the number of dependents, of the statewide average weekly wage paid to employees in insured work which shall be effective the first day of the first full week in July:

If the number of dependents is:	The weekly benefit amount shall equal the following fraction of high quarter wages:	Subject to the following maximum percentage of the statewide average weekly wage.
0	1/23	53%
1	1/22	55%
2	1/21	57%
3	1/20	60%
4 or more	1/19	65%

The maximum weekly benefit amount, if not a multiple of one dollar shall be rounded to the lower multiple of one dollar. However, until such time as sixty-five percent of the statewide average weekly wage exceeds one hundred ninety dollars, the maximum weekly benefit amounts shall be determined using the statewide average weekly wage computed on the basis of wages reported for calendar year 1981. As used in this section "dependent" means dependent as defined in section 422.12, subsection 1, paragraph "c", as if the individual claimant was a taxpayer, except that an individual claimant's nonworking spouse shall be deemed to be a dependent under this section. "Nonworking spouse" means a spouse who does not earn more than one hundred twenty dollars in gross wages in one week.

Iowa Administrative Code rule 871-24.2 sets forth the procedure that a would-be unemployment insurance claimant must follow to establish a claim for benefits. Subrule (b)(8) sets forth the information the claimant must provide regarding the number of dependents and defines who counts, and does not count as a dependent:

(8) Number, name and relationship of any dependents claimed. As used in this subparagraph, "dependent" is defined as: spouse, son or daughter of the claimant, or a dependent of either; stepson or stepdaughter; foster child or child for whom claimant is a

legal guardian; brother, sister, stepbrother, stepsister; father or mother of claimant, stepfather or stepmother of the claimant; son or daughter of a brother or sister of the claimant (nephew or niece); brother or sister of the father or mother of the claimant (uncle or aunt); son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the claimant; an individual who lived in the claimant's home as a member of the household for the whole year; cousin.

A "spouse" is defined as an individual who does not earn more than \$120 in gross wages in one week. The reference week for this monetary determination shall be the gross wages earned by the spouse in the calendar week immediately preceding the effective date of the claim.

A "dependent" means an individual who has been or could have been claimed for the preceding tax year on the claimant's income tax return or will be claimed for the current income tax year. The same dependent shall not be claimed on two separate monetarily eligible concurrent established benefit years. An individual cannot claim a spouse as a dependent if the spouse has listed the claimant as a dependent on a current claim.

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 the mailing of the monetary record specifying the grounds of objection to the monetary record. Iowa Admin. Code r. 871-24.9(1)(b).

The claimant made a timely challenge to the monetary record. The claimant made an error in his application for benefits when he did not list his three children as dependents. The claimant is eligible to have the three dependent children as to the claim as a dependent. The claimant's spouse is employed, earns well over \$120.00 a week, and cannot be included as a dependent on the claim. The base period wages were accurate. The weekly benefit amount shall be adjusted to reflect the addition of the three dependent children. The maximum benefit amount remains unchanged, since it is set by law at one-third of the base period wages.

**DECISION:**

Based on the claimant's timely challenge to the monetary claim, the weekly benefit amount shall be adjusted to reflect the addition of the claimant's three dependent children as dependents on the claim. The maximum benefit amount remains unchanged.



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James E. Timberland  
Administrative Law Judge

July 30, 2021  
Decision Dated and Mailed

jet/mh