

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**TERRY A SHERMAN**  
Claimant

**TEMP ASSOCIATES-IOWA INC**  
Employer

**APPEAL 19A-UI-01170-SC-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 12/24/17  
Claimant: Respondent (4)**

Iowa Code § 96.6(2) – Timeliness of Protest  
Iowa Code § 96.7(2)a(6) – Appeal from the Statement of Charges

**STATEMENT OF THE CASE:**

Temp Associates-Iowa, Inc. (employer) filed an appeal from the statement of charges dated February 8, 2019, for the fourth quarter of 2018. Terry A. Sherman (claimant) and the employer responded to the hearing notice instructions but no hearing was held as there was sufficient evidence in the appeal letter and administrative record to resolve the matter without testimony.

**ISSUES:**

Was the employer's protest timely?  
Was the employer's appeal from the statement of charges timely?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant filed an original claim for benefits with an effective date of December 24, 2017. The claimant's base period included wages from two employers, Mid-States Mfg & Egr Inc (account number 336728) and QPS Employment Group (account number 362504). During her claim year, the claimant accepted work with the employer. When the claimant's request for an alternate base period was granted, the employer's account number was mistakenly entered instead of account number 362504. Therefore, the employer received charges to its account when it did not have wages credits reported in the claimant's base period.

The first notice the employer received that its account was being charged for the claimant's benefits was the receipt of the statement of charges mailed February 8, 2019 for the fourth quarter of 2018. The employer filed its appeal of that statement of charges on February 12, 2019.

## **REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes the employer filed a timely appeal to the statement of charges.

Iowa Code section 96.6(2) provides, in pertinent part:

Filing – determination – appeal.

2. Initial determination. A representative designated by the director shall promptly notify all interested parties to the claim of its filing, and the parties have ten days from the date of mailing the notice of the filing of the claim by ordinary mail to the last known address to protest payment of benefits to the claimant.

Iowa Code section 96.7(2)a(6) provides:

Employer contribution and reimbursements.

2. Contribution rates based on benefit experience.

a. (6) Within forty days after the close of each calendar quarter, the department shall notify each employer of the amount of benefits charged to the employer's account during that quarter. The notification shall show the name of each individual to whom benefits were paid, the individual's social security number, and the amount of benefits paid to the individual. An employer which has not been notified as provided in section 96.6, subsection 2, of the allowance of benefits to an individual, may within thirty days after the date of mailing of the notification appeal to the department for a hearing to determine the eligibility of the individual to receive benefits. The appeal shall be referred to an administrative law judge for hearing and the employer and the individual shall receive notice of the time and place of the hearing.

The employer filed its appeal of the statement of charges within the time period prescribed by the Iowa Employment Security Law because it was the first notice it had that its account was being charged for benefits paid to the claimant. The employer's appeal of that statement within thirty days is timely. The employer was erroneously charged for the claimant's benefits and shall receive a credit to its account on a subsequent statement of charges.

**DECISION:**

The February 8, 2019, statement of charges for the fourth quarter of 2018 is modified in favor of the appellant, which will appear as a credit on its next quarter statement of charges. The employer has filed a timely appeal from that statement of charges.

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Stephanie R. Callahan  
Administrative Law Judge

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Decision Dated and Mailed

src/scn