

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

SHIVETTE M REDD
Claimant

APPEAL 21A-DUA-00132-AW-T

**ADMINISTRATIVE LAW JUDGE
DECISION**

**IOWA WORKFORCE DEVELOPMENT
DEPARTMENT**

OC: 05/24/20
Claimant: Appellant (1)

PL 116-136, Sec. 2012 – Federal Pandemic Unemployment Assistance
20 CFR 625 – Disaster Unemployment Assistance

STATEMENT OF THE CASE:

Claimant filed an appeal from the Iowa Workforce Development decision dated November 19, 2020 that determined claimant was eligible for Pandemic Unemployment Assistance (PUA) benefits at the minimum weekly benefit amount. Claimant was properly notified of the hearing. A telephone hearing was held on February 4, 2021, at 2:00 p.m. Claimant participated in the hearing. No exhibits were admitted. Official notice was taken of the administrative record.

ISSUES:

Whether claimant is eligible for PUA.

FINDINGS OF FACT:

Having reviewed all of the evidence in the record, the administrative law judge finds: Claimant filed an initial claim for unemployment insurance benefits effective May 24, 2020. Claimant was monetarily eligible for state unemployment insurance benefits in an alternate base period. Claimant exhausted her Unemployment Insurance (UI) benefits the week ending August 8, 2020 and exhausted her Pandemic Emergency Unemployment Compensation (PEUC) benefits the week ending November 7, 2020.

On November 19, 2020, Iowa Workforce Development issued a decision allowing claimant PUA with a weekly benefit amount of \$203.00. The decision was based upon claimant's monetary record of wages earned in 2019 as follows:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
\$0.00	\$290.00	\$207.00	\$4,189.00

This monetary record reflects claimant's earnings from QPS Employment Group, Inc., RGIS LLC and Prinsco Incorporated. Claimant agrees with the amount of wages earned from QPS Employment Group and Prinsco. Claimant believes she earned more from RGIS than the wages stated in her monetary record. Claimant did not provide any documentation of her wages from RGIS. The same wages were included on claimant's monetary determination

issued June 1, 2020. Claimant received the monetary determination, but did not appeal it. Claimant had no other source of wages in 2019 than those listed herein.

Claimant appealed the decision dated November 19, 2020, because she disagrees with the weekly benefit amount. Claimant has four dependents. The PUA benefits are not sufficient to support her family. Claimant asks that her weekly benefit amount be redetermined.

REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes as follows:

The CARES Act was established to provide PUA benefits to qualified individuals who were not eligible for regular compensation or extended benefits under State or Federal law or pandemic emergency unemployment compensation.

Public Law 116-136, Sec. 2102(d)(2) provides:

(d) AMOUNT OF ASSISTANCE.—

(2) CALCULATIONS OF AMOUNTS FOR CERTAIN COVERED INDIVIDUALS.—In the case of a covered individual who is self-employed, who lives in a territory described in subsection (c) or (d) of section 625.6 of title 20, Code of Federal Regulations, or who would not otherwise qualify for unemployment compensation under State law, the assistance authorized under subsection (b) for a week of unemployment shall be calculated in accordance with section 625.6 of title 20, Code of Federal Regulations, or any successor thereto, and shall be increased by the amount of Federal Pandemic Unemployment Compensation under section 2104.

Title 20 of the Code of Federal Regulations, section 625.6(a) and (b) provide, in relevant part:

(a) In all States, except as provided in paragraphs (c) and (d) of this section, the amount of DUA payable to an unemployed worker or unemployed self-employed individual for a week of total unemployment shall be the weekly amount of compensation the individual would have been paid as regular compensation, as computed under the provisions of the applicable State law for a week of total unemployment. In no event shall such amount be in excess of the maximum amount of regular compensation authorized under the applicable State law for that week.

(1) Except as provided in paragraph (a)(2) or (b) of this section, in computing an individual's weekly amount of DUA, qualifying employment and wage requirements and benefit formula of the applicable State law shall be applied; and for purposes of this section, employment, wages, and self-employment which are not covered by the applicable State law shall be treated in the same manner and with the same effect as covered employment and wages, but shall not include employment or self-employment, or wages earned or paid for employment or self-employment, which is contrary to or prohibited by any Federal law, such as, but not limited to, section 3304(a)(14)(A) of the Federal Unemployment Tax Act ([26 U.S.C. 3304\(a\)\(14\)\(A\)](#)).

(2) For purposes of paragraph (a)(1) of this section, **the base period to be utilized in computing the DUA weekly amount shall be the most recent tax year that has ended for the individual** (whether an employee or self-employed) **prior to the individual's unemployment that was a direct result of the major disaster**. The self-

employment income to be treated as wages for purposes of computing the weekly amount under this paragraph (a) shall be the net income reported on the tax return of the individual as income from all self-employment that was dependent upon the performance of services by the individual. If an individual has not filed a tax return for the most recent tax year that has ended at the time of such individual's initial application for DUA, such individual shall have a weekly amount determined in accordance with paragraph (e)(3) of this section.

...

(b) If the weekly amount computed under paragraph (a) of this section is less than 50 percent of the average weekly payment of regular compensation in the State, as provided quarterly by the Department, or, **if the individual has insufficient wages from employment** or insufficient or no net income from self-employment (which includes individuals falling within paragraphs (a)(3) and (b)(3) of § 625.5) **in the applicable base period to compute a weekly amount under paragraph (a) of this section, the individual shall be determined entitled to a weekly amount equal to 50 percent of the average weekly payment of regular compensation in the State.**

(emphasis added).

The average weekly payment of regular compensation in Iowa is \$405.92. See UIPL No. 3-20, Attachment 1. Therefore, the PUA minimum weekly benefit amount is \$203.00 ($\$405.92 / 2 = \202.96 , which is rounded up to the nearest dollar).

The base period for PUA benefits is the most recent tax year that ended prior to the individual's unemployment that was a direct result of the pandemic. There is no alternate base period for eligibility. Accordingly, claimant's base period for PUA is the 2019 tax year. Claimant did not earn sufficient wages from employment in 2019 to be eligible for UI; so no weekly amount can be calculated. Therefore, claimant's is entitled to receive a weekly benefit amount of fifty percent of the average weekly payment of regular compensation in Iowa, which equals \$203.00.

DECISION:

The Iowa Workforce Development decision dated November 19, 2020 that determined claimant was eligible for the minimum PUA weekly benefit amount is affirmed.



Adrienne C. Williamson
Administrative Law Judge
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February 18, 2021
Decision Dated and Mailed

acw/kmj