

**IN THE IOWA ADMINISTRATIVE HEARINGS DIVISION  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**CALLIE A SIMONS**  
Claimant

**APPEAL 24A-UI-04283-DZ-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**IOWA WORKFORCE  
DEVELOPMENT DEPARTMENT**

**OC: 04/07/24  
Claimant: Appellant (1)**

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Iowa Code § 96.1A(14) – Definitions – “Employer”  
Iowa Code § 96.1A(16) – Definitions – “Employment”

**STATEMENT OF THE CASE:**

Callie A. Simons, the claimant/appellant,<sup>1</sup> appealed the Iowa Workforce Development (IWD) April 24, 2024 (reference 01) unemployment insurance (UI) decision. IWD denied Ms. Simons’ request to add wages to her UI claim because IWD concluded a religious organization paid her the wages she wanted IWD to add (between January 1, 2023 and December 31, 2023), and those wages do not meet the legal definition of insured work. On May 3, 2024 the Iowa Department of Inspections, Appeals, and Licensing (DIAL), UI Appeals Bureau mailed a notice of hearing to Ms. Simons for a telephone hearing scheduled for May 16, 2024.

The administrative law judge held a telephone hearing on May 16, 2024. Ms. Simons participated in the hearing personally. The administrative law judge took official notice of the administrative record and admitted Claimant’s Exhibits 1-31 as evidence.

**ISSUE:**

Were Ms. Simons’ wages from insured work?

**FINDINGS OF FACT:**

Having reviewed the evidence in the record, the administrative law judge finds: Ms. Simons applied for UI benefits effective April 7, 2024. The base period for her claim is the First Quarter of 2023 through the Last Quarter of 2023, or January 1, 2023 through December 31, 2023.

Ms. Simons began working for employer His Glory in January 2023. She worked as a full-time marketing and brand manager. The employer paid her a salary of \$70,000.00 per year through professional employer organization (PEO) America’s Back Office. Ms. Simons’ employment ended on April 8, 2024 when the employer terminated her employment.

The employer is a religious non-profit. But Ms. Simons alleges that the employer does not operate as such because it focuses 80-90 percent of its efforts on several podcasts wherein it

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<sup>1</sup> Claimant is the person who applied for UI benefits. Appellant is the person or employer who appealed.

interviews conservative political pundits and candidates from a Christian viewpoint. Ms. Simons also alleges that the employer is hyper focused on making money by selling products, such as prayer cards, precious metals, ammunition, and TBD infused cranberry seed oil tincture. Ms. Simons further alleges that the organization's leader has no formal religious training or accreditation.

The employer has not reported any wages paid to Ms. Simons during her base period.

**REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes Ms. Simons' wages from employer His Glory were not from insured work.

Iowa Code section 96.4(4)(a) provides:

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

4. 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.

Iowa Code Section 96.1A(14), (16)(a)(6)(a) and (26) provide, in relevant part:

14. "Employer" means:

a. For purposes of this chapter with respect to any calendar year after December 31, 2018, any employing unit which in any calendar quarter in either the current or preceding calendar year paid wages for service in employment.

...

16. "Employment".

a. Except as otherwise provided in this subsection, "employment" means service, including service in interstate commerce, performed for wages or under any contract of hire, written or oral, expressed or implied.

...

(5) Service performed after December 31, 1971, by an individual in the employ of a religious, charitable, educational, or other organization, but only if the service is excluded from “employment” as defined in the Federal Unemployment Tax Act, 26 U.S.C. §3301 – 3309, solely by reason of section 3306(c)(8) of that Act.

(6) For the purposes of subparagraphs (4) and (5), the term “employment” does not apply to service performed:

(a) In the employ of a church or convention or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches

26. “Insured work” means employment for employers.

Qualifying wages are those subject to contribution under a state employment security law or wages subject to tax under the federal Unemployment Tax Act.<sup>2</sup>

Iowa Admin. Code r. 871-24.1(11) provides:

*Base period.* The period of time in which the amount of wages paid to an individual in insured work which determines an individual’s eligibility for, and the amount and duration of, benefits. The base period consists of the first four of the last five completed calendar quarters immediately preceding the calendar quarter in which the individual’s claim for benefits is effective with the following exception. The department shall exclude three or more calendar quarters from the individual’s base period in which the individual received workers’ compensation or indemnity insurance benefits and substitute consecutive calendar quarters immediately preceding the base period in which the individual did not receive workers’ compensation or indemnity insurance benefits. This exception applies under the following conditions:

a. The individual did not work in and receive wages from insured work for three calendar quarters of the base period, or

b. The individual did not work in and receive wages from insured work for two calendar quarters and lacked qualifying wages from insured work to establish a valid claim for benefits during another quarter of the base period.

Ms. Simons’ wages from employer His Glory do not meet the definition of insured work. Despite Ms. Simons’ allegations, she has not established that employer His Glory is not a religious non-profit. So, the wages His Glory paid Ms. Simons may not be added to her UI claim.

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<sup>2</sup> See Iowa Admin. Code r. 871-24.1(131), (132).

**DECISION:**

The April 24, 2024 (reference 01) UI decision is AFFIRMED. Ms. Simons' wages from employer His Glory were not earned from insured work and are not added to her UI claim.



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Daniel Zeno  
Administrative Law Judge

May 20, 2024  
Decision Dated and Mailed

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**APPEAL RIGHTS.** If you disagree with this decision, you or any interested party may:

1. Appeal to the Employment Appeal Board within fifteen (15) days of the date under the judge's signature by submitting a written appeal via mail, fax, or online to:

**Iowa Employment Appeal Board  
6200 Park Avenue Suite 100  
Des Moines, Iowa 50321  
Fax: (515)281-7191  
Online: eab.iowa.gov**

The appeal period will be extended to the next business day if the last day to appeal falls on a weekend or a legal holiday.

**AN APPEAL TO THE BOARD SHALL STATE CLEARLY:**

- 1) The name, address, and social security number of the claimant.
- 2) A reference to the decision from which the appeal is taken.
- 3) That an appeal from such decision is being made and such appeal is signed.
- 4) The grounds upon which such appeal is based.

An Employment Appeal Board decision is final agency action. If a party disagrees with the Employment Appeal Board decision, they may then file a petition for judicial review in district court.

2. If no one files an appeal of the judge's decision with the Employment Appeal Board within fifteen (15) days, the decision becomes final agency action, and you have the option to file a petition for judicial review in District Court within thirty (30) days after the decision becomes final. Additional information on how to file a petition can be found at Iowa Code §17A.19, which is online at <https://www.legis.iowa.gov/docs/code/17A.19.pdf> or by contacting the District Court Clerk of Court <https://www.iowacourts.gov/iowa-courts/court-directory/>.

**Note to Parties:** YOU MAY REPRESENT yourself in the appeal or obtain a lawyer or other interested party to do so provided there is no expense to Workforce Development. If you wish to be represented by a lawyer, you may obtain the services of either a private attorney or one whose services are paid for with public funds.

**Note to Claimant:** It is important that you file your weekly claim as directed, while this appeal is pending, to protect your continuing right to benefits.

**SERVICE INFORMATION:**

A true and correct copy of this decision was mailed to each of the parties listed.

**DERECHOS DE APELACIÓN.** Si no está de acuerdo con la decisión, usted o cualquier parte interesada puede:

1. Apelar a la Junta de Apelaciones de Empleo dentro de los quince (15) días de la fecha bajo la firma del juez presentando una apelación por escrito por correo, fax o en línea a:

**Iowa Employment Appeal Board  
6200 Park Avenue Suite 100  
Des Moines, Iowa 50321  
Fax: (515)281-7191  
En línea: eab.iowa.gov**

El período de apelación se extenderá hasta el siguiente día hábil si el último día para apelar cae en fin de semana o día feriado legal.

UNA APELACIÓN A LA JUNTA DEBE ESTABLECER CLARAMENTE:

- 1) El nombre, dirección y número de seguro social del reclamante.
- 2) Una referencia a la decisión de la que se toma la apelación.
- 3) Que se interponga recurso de apelación contra tal decisión y se firme dicho recurso.
- 4) Los fundamentos en que se funda dicho recurso.

Una decisión de la Junta de Apelaciones de Empleo es una acción final de la agencia. Si una de las partes no está de acuerdo con la decisión de la Junta de Apelación de Empleo, puede presentar una petición de revisión judicial en el tribunal de distrito.

2. Si nadie presenta una apelación de la decisión del juez ante la Junta de Apelaciones Laborales dentro de los quince (15) días, la decisión se convierte en acción final de la agencia y usted tiene la opción de presentar una petición de revisión judicial en el Tribunal de Distrito dentro de los treinta (30) días después de que la decisión adquiera firmeza. Puede encontrar información adicional sobre cómo presentar una petición en el Código de Iowa §17A.19, que se encuentra en línea en <https://www.legis.iowa.gov/docs/code/17A.19.pdf> o comunicándose con el Tribunal de Distrito Secretario del tribunal <https://www.iowacourts.gov/iowa-courts/court-directory/>.

**Nota para las partes:** USTED PUEDE REPRESENTARSE en la apelación u obtener un abogado u otra parte interesada para que lo haga, siempre que no haya gastos para Workforce Development. Si desea ser representado por un abogado, puede obtener los servicios de un abogado privado o uno cuyos servicios se paguen con fondos públicos.

**Nota para el reclamante:** es importante que presente su reclamo semanal según las instrucciones, mientras esta apelación está pendiente, para proteger su derecho continuo a los beneficios.

**SERVICIO DE INFORMACIÓN:**

Se envió por correo una copia fiel y correcta de esta decisión a cada una de las partes enumeradas.