

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**TROY M BENNETT**  
Claimant

**IOWA CENTRAL COMMUNITY COLLEGE**  
Employer

**APPEAL 19A-UI-00584-SC-T**  
**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 12/02/18**  
**Claimant: Respondent (1R)**

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Iowa Code § 96.6(2) – Timeliness of Protest  
Iowa Code § 96.7(8)B(4) – Application for Redetermination

**STATEMENT OF THE CASE:**

Iowa Central Community College (employer) filed an appeal from the notice of reimbursable benefit charges dated January 15, 2019, which listed reimbursable benefit charge information for the fourth quarter of 2018. A hearing was held on February 6, 2019, pursuant to due notice. Troy M. Bennet (claimant) participated personally. The employer participated through Director of Human Resources Kimberly Whitmore. The administrative law judge took official notice of the administrative record.

**ISSUES:**

Is the employer's protest timely?  
Did the employer timely appeal the notice of reimbursable charges?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant filed his claim for benefits effective December 2, 2018 following the separation from a full-time employer. The claimant is still employed part-time with this employer. The claimant's weekly benefit amount is \$485.00 and he earns \$104.00 each week from the employer.

The notice of claim was mailed to the employer's address of record on December 4, 2018. The employer received that notice and faxed in a protest on December 6, 2018, but did not receive any further communication from Iowa Workforce Development (IWD) about its protest. The first notice the employer received that its account was being charged for the claimant's benefits was the notice of reimbursable benefit charges mailed January 15, 2019 for the fourth quarter of 2018. The employer filed its appeal of that notice of charges on January 21, 2019. There are issues of whether the claimant is partially unemployed and whether the employer's account should be subject to charge that have not yet been investigated or adjudicated at the claim level.

**REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes the employer filed a timely appeal from the notice of reimbursable benefit charges.

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

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 provides, in relevant part:

Employer contributions and reimbursements.

7. Financing benefits paid to employees of governmental entities.

...

c. For purposes of this subsection, "governmental reimbursable employer" means an employer which makes payments to the department for the unemployment compensation fund in an amount equivalent to the regular and extended benefits paid, which are based on wages paid for services in the employ of the employer. Benefits paid to an eligible individual shall be charged against the base period employers in the inverse chronological order in which the employment of the individual occurred. However, the amount of benefits charged against an employer for a calendar quarter of the base period shall not exceed the amount of the individual's wage credits based upon employment with that employer during that quarter. At the end of each calendar quarter, the department shall bill each governmental reimbursable employer for benefits paid during that quarter. Payments by a governmental reimbursable employer shall be made in accordance with subsection 8, paragraph "b", subparagraphs (2) through (5).

...

8. Financing benefits paid to employees of nonprofit organizations.

...

b. Reimbursements for benefits paid in lieu of contributions shall be made in accordance with the following:

...

(4) The amount due specified in a bill from the department is conclusive unless, not later than fifteen days following the date the bill was mailed or otherwise delivered to the last known address of the nonprofit organization, the nonprofit organization files an application for redetermination with the department setting forth the grounds for the application. The department shall promptly review the amount due specified in the bill and shall issue a redetermination. The

redetermination is conclusive on the nonprofit organization unless, not later than thirty days after the redetermination was mailed or otherwise delivered to the last known address of the nonprofit organization, the nonprofit organization files an appeal to the district court pursuant to subsection 5.

(5) The provisions for collection of contributions under section 96.14 are applicable to reimbursements for benefits paid in lieu of contributions.

Iowa Code section 96.7(2)a(6), which applies to contributory employers, provides guidance in the situation here, which deals with a reimbursable employer. It states that an employer who did not receive notice of the claim may appeal to the department for a hearing to determine the eligibility of an individual to receive benefits.

In this case, the employer filed the protest in a timely manner but it was not received. The employer first learned its protest had not been received and its account was being charged for the claimant's benefits when it received the notice of reimbursable charges. The employer's appeal of the notice of reimbursable charges within 15 days is timely.

Because the protest and appeal were timely, the issues of whether the claimant is partially unemployed and whether the employer's account should be subject to charge are remanded to the Benefits Bureau of IWD for an initial investigation and determination.

**DECISION:**

The January 15, 2019 notice of reimbursable benefit charges for the fourth quarter of 2018 is affirmed pending a determination on whether claimant is eligible for benefits and whether the employer should be charged for those benefits.

**REMAND:**

The issues of whether the claimant is partially unemployed and whether the employer's account should be subject to charge are remanded to the Benefits Bureau of IWD for an initial investigation and determination.

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Stephanie R. Callahan  
Administrative Law Judge

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Decision Dated and Mailed

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