IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS

JACQUI DOUGLAS Claimant **RESET ANKENY I LLC** Employer	**APPEAL 22A-UI-06263-JD-T** **ADMINISTRATIVE LAW JUDGE DECISION** **OC: 05/17/20** **Claimant: Appellant (1)**

Iowa Code § 96.3(7) – Recovery of Benefit Overpayment
Iowa Code § 96.1A(37) – Total, Partial, Temporary Unemployment
Iowa Code § 96.5(5) – Other Compensation

STATEMENT OF THE CASE:

On March 10, 2022, Jacqui Douglas (claimant/appellant) filed an appeal from the March 7, 2022, reference 01, unemployment insurance decision that concluded she was overpaid regular unemployment benefits due to incorrectly reporting wages. A telephone hearing was held at on April 20, 2022, pursuant to due notice. The claimant, Jacqui Douglas, participated and testified. The employer did not participate. Department Exhibit 1`was admitted. The administrative law judge took official notice of the administrative record.

ISSUES:

Did claimant incorrectly report wages?

If so, is the claimant overpaid benefits as a result?

FINDINGS OF FACT:

Having heard the testimony and having reviewed the evidence in the record, the administrative law judge finds: Claimant's weekly benefit amount (WBA) is $287.00. The claimant's net overpayment was $500.00 after the weeks of overpayment and underpayment were determined. (Department Exhibit 1).

REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes the claimant incorrectly reported wages for the weeks between May 24, 2020, through June 6, 2020. The claimant was overpaid regular unemployment benefits as a result.

Iowa Code section 96.3(7) provides, in pertinent part:

> 7. Recovery of overpayment of benefits.

a. If an individual receives benefits for which the individual is subsequently determined to be ineligible, even though the individual acts in good faith and is not otherwise at fault, the benefits shall be recovered. The department in its discretion may recover the overpayment of benefits either by having a sum equal to the overpayment deducted from any future benefits payable to the individual or by having the individual pay to the department a sum equal to the overpayment.

b. (1) (a) If the department determines that an overpayment has been made, the charge for the overpayment against the employer's account shall be removed and the account shall be credited with an amount equal to the overpayment from the unemployment compensation trust fund and this credit shall include both contributory and reimbursable employers, notwithstanding section 96.8, subsection 5.

Iowa Admin. Code r. 871-23.2(2) provides:

Definition of wages for employment during a calendar quarter.

(2) Wages paid. Wages for employment during a calendar quarter consist of wages paid during the calendar quarter. Wages earned but not paid during the calendar quarter shall be considered as wages for employment in the quarter paid. The Employer's Contribution and Payroll Report, Form 65-5300, shall be used as prima facie evidence of when the wages were paid. If the wages are not listed on the 65-5300, they shall be considered as paid:

a. On the date appearing on the check.

b. On the date appearing on the notice of direct deposit.

c. On the date the employee received the cash payment.

d. On the date the employee received any other type of payment in lieu of cash.

Iowa Admin. Code r. 871-23.3(1) provides:

(1) Wages" means all remuneration for personal services, including commissions and bonuses and the cash value of all remuneration in any medium other than cash. Wages also means wages in lieu of notice, separation allowance, severance pay, or dismissal pay. The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rule 23.2(96).

Wage deduction from benefits is calculated as follows:

Gross wages (or holiday pay) – 25% of WBA = deduction from benefits (round down)

$204 - (.25 x $220 = $55) = $149 deduction from benefits

$220 - $149 = $71 partial benefits

See also Unemployment Insurance Benefits Handbook for further explanation.

The administrative law judge concludes that the claimant has been overpaid unemployment insurance benefits in the amount of $500.00 pursuant to Iowa Code § 96.3(7) as the claimant did incorrectly report wages for the period in question. *Id.* The representative's decision calculation is correct at $500.00.

DECISION:

The March 7, 2022, (reference 01) unemployment insurance decision is affirmed. Wages were incorrectly reported. The claimant was overpaid unemployment insurance benefits in the amount of $500.00

Jason Dunn
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April 22, 2022
Decision Dated and Mailed

jd/kmj