

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

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**DEBORAH K JORGENSEN**  
Claimant

**SIOUX CITY COMMUNITY SCHOOL DIST**  
Employer

**APPEAL 22A-UI-09856-JC-T**  
**ADMINISTRATIVE LAW JUDGE**  
**DECISION**

**OC: 04/18/21**  
**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:**

Sioux City Community School District (employer) filed an appeal from the notice of reimbursable benefit charges dated July 15, 2021, which listed reimbursable benefit charge information for the second quarter of 2021. A telephone hearing was held on May 10, 2022, pursuant to due notice. Deborah Jorgensen (claimant) did participate. Her husband, Richard Jorgensen, was an observer. The employer did participate through Stefanie Verros. The Department's Exhibit D1 and Employer Exhibit A were received.

**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 separated from employment on May 31, 2019 and filed a claim for benefits effective April 18, 2021. The notice of claim was provided to the employer in the SIDES system with an e-mail alert on April 20, 2021. Employer responded and submitted proof it sent in or tried to send in a timely response on April 20, 2021 (Employer Exhibit A). For unknown reasons, IWD did not receive the protest. No fact-finding interview or initial decision was issued in response to the notice of protest.

Then next notice of the claimant's claim for benefits was the receipt of the notice of reimbursable benefit charges mailed July 15, 2021 for the second quarter of 2021. The employer filed its appeal of that notice of charges on November 22, 2021 after correspondence with IWD Chargeback department, in which she was advised there was a backlog, that her protest had been received and to be patient and wait until the next quarter. See Department Exhibit 1. .

Whether the claimant's separation qualifies her for benefits has not yet been investigated or adjudicated by the Benefits Bureau.

**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 Admin. Code r. 871-26.4 provides, in relevant part:

2. An appeal from an initial decision concerning the allowance or denial of benefits shall be filed, by mail, facsimile, or e-mail, online, or in person, not later than ten calendar days, as determined by the postmark or the date stamp after the decision was mailed to the party at its last-known address and shall state the following:

- a. The name, address and social security number of the claimant;
- b. A reference to the decision from which appeal is taken; and,
- c. The grounds upon which the appeal is based.

3. Notwithstanding the provisions of subrule 26.4(2), a contributory employer, which has not previously received a notice of the filing of a valid claim for benefits, may appeal an individual's eligibility to receive benefits within 30 days from the mailing date of the quarterly statement of benefit charges.

4. Also notwithstanding the provisions of subrule 26.4(2), a reimbursable employer, which has not previously received a notice of the filing of a valid claim for benefits, may appeal an individual's eligibility to receive benefits within 15 days of the mailing date of the quarterly billing of benefit charges.

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 a contributory 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 following receipt of a statement of charges. While Iowa Code sections 96.7(7) and (8) which address reimbursable employers do not specifically state the reimbursable employers have appeal rights following the notice of reimbursable charges if they did not receive prior notice of the claim, Iowa Admin Code r. 871-26.4(4) allows for such an appeal.

The employer presented sufficient evidence that it filed a notice of protest to the April 20, 2021 claim in a timely manner but it was not received. Immediately upon receipt of information to that effect, (by way of the statement of charges dated July 15, 2021) an appeal/second attempt to protest was filed. This appeal was further delayed by misinformation given to employer from IWD. See Iowa Admin. Code r. 871-24.35(2).

Based on the evidence presented, the administrative law judge concludes that the employer timely protested the claim and the employer's appeal of the Statement of Charges is accepted as timely.

The issues of the reason for the separation and requalification are remanded to the Benefits Bureau of Iowa Workforce Development for an initial investigation and determination.

**DECISION:**

The July 15, 2021, Statement of Charges for the second quarter of 2021 is affirmed pending a determination on whether claimant is qualified to receive benefits or has requalified for benefits. The employer has filed a timely protest and appeal from that Statement of Charges.

**REMAND:**

The issues of the reason for the separation and whether the claimant has requalified for benefits and the employer should be relieved of charges for the benefits are remanded to the Benefits Bureau of Iowa Workforce Development for an initial investigation and determination.



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Jennifer L. Beckman  
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May 23, 2022  
Decision Dated and Mailed

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