

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

**SHARON K SNIPES**

Claimant

**APPEAL NO. 08A-UI-06429-S2T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**ADD-IT-UP TAX  
& BOOKKEEPING SERVICE**

Employer

**OC: 06/08/08 R: 01  
Claimant: Respondent (1)**

Section 96.5-1 - Voluntary Quit

**STATEMENT OF THE CASE:**

Add-It-Up Tax & Bookkeeping (employer) appealed a representative's July 2, 2008 decision (reference 01) that concluded Sharon Snipes (claimant) was eligible to receive unemployment insurance benefits. After hearing notices were mailed to the parties' last-known addresses of record, a telephone hearing was scheduled for August 5, 2008. The claimant participated personally and through former co-worker, Andrea Henson. The employer participated by Victoria Overly, Owner, and Barbara Partridge, Bookkeeper.

**ISSUE:**

The issue is whether the claimant voluntarily quit work without good cause attributable to the employer.

**FINDINGS OF FACT:**

The administrative law judge, having heard the testimony and having considered all of the evidence in the record, finds that: The claimant was hired on January 2, 2006, as a full-time seasonal tax professional. The employer and the claimant had an agreement about the claimant's remuneration. The employer owes the claimant for work the claimant did in 2006. The employer may owe her wages for 2007 and 2008. The claimant believes the employer owes her approximately \$30,000.00 based on her calculations. The employer believes she owes the claimant wages but has not calculated the amount. The claimant did not agree to non-payment of the wages at the time they were due and owing. The claimant told the bookkeeper she was quitting on April 21, 2008.

**REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes the claimant voluntarily quit work with good cause attributable to the employer

Iowa Code section 96.5-1 provides:

An individual shall be disqualified for benefits:

1. Voluntary quitting. If the individual has left work voluntarily without good cause attributable to the individual's employer, if so found by the department.

A voluntary leaving of employment requires an intention to terminate the employment relationship accompanied by an overt act of carrying out that intention. Local Lodge #1426 v. Wilson Trailer, 289 N.W.2d 608, 612 (Iowa 1980). The claimant's intention to voluntarily leave work was evidenced by her words and actions. She told the employer that she was leaving and quit work. In the absence of agreement to the contrary, an employer's failure to pay wages when due constitutes good cause for leaving the employment. Deshler Broom Factory v. Kinney, 140 Nebraska 889, 2 N.W.2d 332 (1942).

When an employee quits work because the employer did not pay wages when they were due without an agreement to the contrary, her leaving is with good cause attributable to the employer. The claimant left work because she was not paid her wages when they were due and there was no agreement to the contrary. Her leaving was with good cause attributable to the employer. The claimant voluntarily quit with good cause attributable to the employer. The claimant is eligible to receive unemployment insurance benefits.

**DECISION:**

The representative's July 2, 2008 decision (reference 01) is affirmed. The claimant voluntarily quit with good cause attributable to the employer. The claimant is eligible to receive unemployment insurance benefits.

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Beth A. Scheetz  
Administrative Law Judge

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Decision Dated and Mailed

bas/kjw