### IOWA WORKFORCE DEVELOPMENT UNEMPLOYMENT INSURANCE APPEALS

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ALISA VERHEUL	APPEAL NO. 20A-UI-03987-JTT
Claimant	ADMINISTRATIVE LAW JUDGE DECISION
IOWA WORKFORCE DEVELOPMENT DEPARTMENT	
	OC: 04/05/20 Claimant: Appellant (2)

Iowa Code Section 96.3(4) – Monetary Record, Number of Dependents

# STATEMENT OF THE CASE:

Alisa Verheul filed a timely appeal from the May 6, 2020, reference 01, decision that denied her request to change the number of dependents on her claim, based on the Agency representative's conclusion that the challenge to the monetary record was untimely. After due notice was issued, a hearing was held on May 29, 2020. The claimant participated. Exhibits A, B and C were received into evidence. The administrative law judge took official notice of the following Agency administrative records: DBRO, the Monetary Record mailed to the claimant on April 8, 2020, the Statement of Fact/Decision Worksheet dated April 29, 2020, and the Statement of Fact/Decision Worksheet stamped received April 28, 2020.

#### **ISSUE:**

Whether the claimant made a timely appeal of the Monetary Record mailed to the claimant on April 8, 2020.

Whether the monetary record mailed to the claimant on April 8, 2020 correctly stated the number of dependents.

# FINDINGS OF FACT:

Having reviewed all of the evidence in the record, the administrative law judge finds: On April 7, 2020, Alisa Verheul filed an online application for Pandemic Unemployment Assistance (PUA) benefits to establish an original claim that Iowa Workforce Development deemed effective April 5, 2020. Ms. Verheul made an error in the online application that resulted in none of her children being included on the claim. Ms. Verheul is the divorced mother of four minor, dependent children. All of the children reside with Ms. Verheul. Ms. Verheul lawfully included each of the children on her 2019 income tax return. On April 8, 2020, Iowa Workforce Development mailed a monetary record to Ms. Verheul that reflected zero dependents.

On April 14, 2020, Ms. Verheul called Iowa Workforce Development customer service and spoke with a representative, and received instructions for adding her four minor, dependent children to her claim. On that same day, Ms. Verheul sent an email message to <u>uiclaimshelp@iwd.iowa.gov</u>, pursuant to the instructions she had received. Ms. Verheul

included the names, dates of birth, and Social Security numbers of the four minor, dependent children she wished to include in the claim benefits. Ms. Verheul explained in the correspondence that she had received the Monetary Record and that she wanted to correct the number of dependents on the claim. Ms. Verheul kept a copy of the correspondence. Ms. Verheul did not receive a response from Iowa Workforce Development. On April 19, 2020, Ms. Verheul again emailed <u>uiclaimshelp@iwd.iowa.gov</u>. Ms. Verheul asked for a status update regarding her attempt to add her children to her claim. Ms. Verheul appended her April 14, 2020 correspondence.

On April 28 or 29, 2020, Ms. Verheul called Iowa Workforce Development customer service and spoke with a representative. Ms. Verheul provided the names, dates of birth, and Social Security numbers to the Agency representative. Rather than receiving a corrected Monetary Record, Ms. Verheul subsequently received the May 6, 2020, reference 01, decision that stated her challenge to the Monetary Record was untimely.

### REASONING AND CONCLUSIONS OF LAW:

Iowa Code section 96.3-4 provides for calculation of the weekly benefit amount as follows:

4. Determination of benefits. With respect to benefit years beginning on or after July 1, 1983, an eligible individual's weekly benefit amount for a week of total unemployment shall be an amount equal to the following fractions of the individual's total wages in insured work paid during that quarter of the individual's base period in which such total wages were highest; the director shall determine annually a maximum weekly benefit amount equal to the following percentages, to vary with the number of dependents, of the statewide average weekly wage paid to employees in insured work which shall be effective the first day of the first full week in July:

If the number of dependents is:	The weekly benefit amount shall equal the following fraction of high quarter wages:	Subject to the following maximum percentage of the statewide average weekly wage.
0	1/23	53%
1	1/22	55%
2	1/21	57%
3	1/20	60%
4 or more	1/19	65%

The maximum weekly benefit amount, if not a multiple of one dollar shall be rounded to the lower multiple of one dollar. However, until such time as sixty-five percent of the statewide average weekly wage exceeds one hundred ninety dollars, the maximum weekly benefit amounts shall be determined using the statewide average weekly wage computed on the basis of wages reported for calendar year 1981. As used in this section "dependent" means dependent as defined in section 422.12, subsection 1, paragraph "c", as if the individual claimant was a taxpayer, except that an individual claimant's nonworking spouse shall be deemed to be a dependent under this section. "Nonworking spouse" means a spouse who does not earn more than one hundred twenty dollars in gross wages in one week.

The current minimum possible weekly Pandemic Unemployment Assistance (PUA) benefit for a claimant with zero dependents is \$203.00, the amount currently set as the claimant's weekly benefit amount. The weekly PUA benefit amount for a claimant with four dependents is higher.

Iowa Administrative Code rule 871-24.2 sets forth the procedure that a would-be unemployment insurance claimant must follow to establish a claim for benefits. Subrule (b)(8) sets forth the information the claimant must provide regarding the number of dependents and defines who counts, and does not count as a dependent:

(8) Number, name and relationship of any dependents claimed. As used in this subparagraph, "dependent" is defined as: spouse, son or daughter of the claimant, or a dependent of either; stepson or stepdaughter; foster child or child for whom claimant is a legal guardian; brother, sister, stepbrother, stepsister; father or mother of claimant, stepfather or stepmother of the claimant; son or daughter of a brother or sister of the claimant (nephew or niece); brother or sister of the father or mother of the claimant (uncle or aunt); son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the claimant; an individual who lived in the claimant's home as a member of the household for the whole year; cousin.

...

A "dependent" means an individual who has been or could have been claimed for the preceding tax year on the claimant's income tax return or will be claimed for the current income tax year. The same dependent shall not be claimed on two separate monetarily eligible concurrent established benefit years. ...

The monetary record shall constitute a final decision unless newly discovered facts which affect the validity of the original determination or a written request for reconsideration is filed by the individual within ten days of the date of the mailing of the monetary record specifying the grounds of objection to the monetary record. Iowa Admin. Code r. 871-24.9(1)(b).

The evidence in the record establishes a timely challenge to the Monetary Record. The application for benefits occurred on April 7, 2020. The Monetary Record was mailed on April 8, 2020. The written appeal from the Monetary Record was filed on April 14, 2020, well within the 10-day deadline.

The Monetary Record mailed to the claimant on April 8, 2020 incorrectly stated the number of dependents as zero and shall be corrected to include four dependents. The claimant's timely appeal from the Monetary Record included the name, dates of birth, and Social Security number necessary to add the four minor, dependent children to the claim. The children reside with the claimant and were lawfully included as dependents on her 2019 income tax return.

# **DECISION:**

The May 6, 2020, reference 01, decision is reversed. The Monetary Record mailed to the claimant on April 8, 2020 was incorrect with regard to the number of dependents. The claimant made a timely appeal from the Monetary Record. The claimant's four minor, dependent children shall be added to the claim and the PUA weekly benefit amount shall be adjusted accordingly.

James & Timberland

James E. Timberland Administrative Law Judge

June 15, 2020 Decision Dated and Mailed

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