

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**WANDA R JOHNSON**  
Claimant

**APPEAL 19A-UI-07138-S1-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**IOWA WORKFORCE DEVELOPMENT  
DEPARTMENT**

**OC: 08/25/19**  
**Claimant: Appellant (1)**

Section 96.6-2 – Timeliness of Appeal  
871 IAC 24.9(1)b – Timely Monetary Determination  
Section 96.19-18A(6) - Employment

**STATEMENT OF THE CASE:**

The claimant appealed from the August 26, 2019, reference 01, monetary record. After due notice was issued, a hearing was held by telephone conference call on October 1, 2019. The claimant participated personally. Department's Exhibit D-1 and D-2 were admitted to the record.

**ISSUE:**

The issue is whether the claimant filed a timely appeal to the monetary record and if so whether the monetary determination was correct.

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant worked for Cornerstone Fellowship Church for nineteen years. Cornerstone Fellowship Church is a religious organization. Those wages were not reflected on the claimant's monetary record dated August 27, 2019.

A corrected monetary record was mailed to the claimant's last known address of record on August 27, 2019. The claimant received the record. The record contained a warning that an appeal must be postmarked or received by the Appeals Section within ten days of the date of mailing. The appeal was filed on September 6, 2019, which is within the ten-day appeal period.

**REASONING AND CONCLUSIONS OF LAW:**

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

The representative shall promptly examine the claim and any protest, take the initiative to ascertain relevant information concerning the claim, and, on the basis of the facts found by the representative, shall determine whether or not the claim is valid, the week with respect to which benefits shall commence, the weekly benefit amount payable and its maximum duration, and whether any disqualification shall be imposed. . . . Unless the claimant or other interested party, after notification or within ten calendar days after notification was mailed to the claimant's last known address, files an appeal from the

decision, the decision is final and benefits shall be paid or denied in accordance with the decision.

Pursuant to rules 871 IAC 26.2(96)(1) and 871 IAC 24.35(96)(1), appeals are considered filed when postmarked, if mailed. *Messina v. IDJS*, 341 N.W.2d 52 (Iowa 1983). The claimant filed her appeal within the ten-day period and her appeal shall be considered timely.

For the reasons that follow the administrative law judge concludes the claimant's wages from the employer are not covered wages.

Iowa Code section 96.19(18)a provides:

18. "Employment".

- a. Except as otherwise provided in this subsection "employment" means service, including service in interstate commerce, performed for wages or under any contract of hire, written or oral, expressed or implied. Employment also means any service performed prior to January 1, 1978, which was employment as defined in this subsection prior to such date and, subject to the other provisions of this subsection, service performed after December 31, 1977, by: . . .

(6) For the purposes of subparagraphs (4) and (5), the term "employment" does not apply to service performed:

- (a) In the employ of a church or convention or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches.
- (b) By a duly ordained, commissioned, or licensed minister of a church in the exercise of that ministry or by a member of a religious order in the exercise of duties required by such order.
- (c) In the employ of a nonpublic school which is not an institution of higher education prior to January 1, 1978.

In this case the claimant worked for an employer that is a church. Therefore, the wages from the church do not constitute covered wages. The monetary record is correct.

**DECISION:**

The August 26, 2019, reference 01, monetary record is affirmed. The appeal in this case was timely. The monetary record is correct.

---

Beth A. Scheetz  
Administrative Law Judge

---

Decision Dated and Mailed

bas/rvs