

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

**MERCEDES L MOORE**  
Claimant

**APPEAL NO. 18A-UI-05260-DG-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**WALMART INC**  
Employer

**OC: 04/01/18**  
**Claimant: Respondent (1)**

Iowa Admin. Code r. 871-24.14(9) – Combined Wage Claim

**STATEMENT OF THE CASE:**

Employer filed an appeal from a decision of a representative dated April 25, 2018, (reference 03) that held that employer's account would not be relieved of charges. After due notice, a telephone conference hearing was scheduled for and held on May 24, 2018. Employer participated by Margaret Neilson, Assistant Manager. Claimant failed to respond to the hearing notice and did not participate. Employer's Exhibit 1 was admitted into evidence.

**ISSUE:**

The issue in this matter is whether the employer's account may be relieved of charges on a combined wage claim?

**FINDINGS OF FACT:**

The administrative law judge, having heard the testimony and considered all of the evidence in the record, finds: Employer protested the charges to its account and requested that it be granted a relief of charges in the State of Iowa. The employer appealed the statement of charges on the basis that it should be granted relief of charges on a combined wage claim which involved out-of-state wages.

**REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes that the employer's account may not be granted relief of charges.

Iowa Admin. Code r. 871-23.43(9)a provides, in part:

**(9) Combined wage claim transfer of wages.**

a. Iowa employers whose wage credits are transferred from Iowa to an out-of-state paying state under the interstate reciprocal benefit plan as provided in Iowa Code section 96.20 will be liable for charges for benefits paid by the out-of-state paying state. No reimbursement so payable shall be charged against a contributory employer's account for the purpose of Iowa Code section 96.7, unless wages so transferred are sufficient to establish a valid Iowa claim, and

such charges shall not exceed the amount that would have been charged on the basis of a valid Iowa claim. However, an employer who is required by law or by election to reimburse the trust fund will be liable for charges against the employer's account for benefits paid by another state as required in Iowa Code section 96.8(5), regardless of whether the Iowa wages so transferred are sufficient or insufficient to establish a valid Iowa claim. Benefit payments shall be made in accordance with the claimant's eligibility under the paying state's law. Charges shall be assessed to the employer[,] which are based on benefit payments made by the paying state.

The administrative law judge concludes that the employer shall not be relieved of charges because under the interstate reciprocal benefit plan the employer is liable for charges for benefits paid by the out-of-state paying state, unless it can show that charges exceeded those which would have been paid by a valid Iowa claim. Employer was not able to establish those facts during the hearing, and its request may not be granted.

**DECISION:**

The decision of the representative dated April 25, 2018, (reference 03) is affirmed. The employer's account may not be relieved of charges on the combined wage claim.

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Duane L. Golden  
Administrative Law Judge

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Decision Dated and Mailed

dlg/scn