IOWA WORKFORCE DEVELOPMENT UNEMPLOYMENT INSURANCE APPEALS BUREAU

LESLIE STRONG

Claimant

APPEAL 21A-UI-19121-ED-T

AMENDED
ADMINISTRATIVE LAW JUDGE
DECISION

IOWA WORKFORCE
DEVELOPMENT DEPARTMENT

OC: 7/12/20

Claimant: Appellant (1)

Iowa Code § 96.3(4) – Determination of Benefits Iowa Admin. Code r. 871-24.9(1)b - Dependents

STATEMENT OF THE CASE:

Claimant filed a timely appeal from the July 14, 2020, unemployment insurance decision that denied the request to add a dependent to the claim for benefits. After due notice was issued, a hearing was scheduled to be held on October 20, 2021. Claimant participated.

ISSUE:

Can the claimant's request to add one or more dependents to the claim be granted?

FINDINGS OF FACT:

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant filed the claim for benefits initially and mistakenly listed no dependents. When the claimant's error was discovered, claimant immediately requested the addition of herself as a dependent.

REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes the claimant's request to add a dependent to the claim is not granted.

Iowa Code section 96.3(4) provides:

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	The weekly	Subject to
number of	benefit amount	the following
dependents	shall equal	maximum
is:	the following fraction	percentage of
	fraction of high	the statewide
	quarter wages:	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 "a", 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 Unemployment Insurance Benefits Handbook provides at page 15:

Dependents

The number of dependents is used to determine the WBA and MBA. Adding dependents will increase the WBA and may increase the MBA. A dependent is any individual who could have been claimed on the prior year's income tax return or will be claimed this year. A claim may include a maximum of four dependents. Dependents can only be added within 10 days of filing the initial claim.

A spouse may be considered a dependent if they earned \$120.00 or less in wages (excluding self-employment) during the week before the claim effective date. Dependents cannot be:

- the individual claiming UI benefits
- a person already listed on another non-expired claim
- a spouse who listed the individual on their non-expired claim

Dependents claimed incorrectly may result in an overpayment.

The claimant wishes to include herself as a dependent. However, the Unemployment Insurance Benefits Handbook states on Page 15 that a Dependent cannot be the individual claiming UI benefits. The addition of one dependent (claimant's self) to the monetary record for a total of 1 dependent is denied.

DECISION:

The July 14, 2020, unemployment insurance decision is affirmed. The claimant's request to add one dependent to the claim is denied. Claimant is not entitled to claim herself as a dependent on the claim.

Emily Drenkow Cour

Emily Drenkow Carr Administrative Law Judge

November 18, 2021

Decision Dated and Mailed

ed/scn