# IOWA WORKFORCE DEVELOPMENT UNEMPLOYMENT INSURANCE APPEALS BUREAU

**TAYLOR L MICHAELS** 

Claimant

**APPEAL 20A-UI-07699-AW-T** 

ADMINISTRATIVE LAW JUDGE DECISION

IOWA WORKFORCE
DEVELOPMENT DEPARTMENT

OC: 06/28/20

Claimant: Appellant (4R)

Iowa Code § 96.3(4) – Payment – Benefit Determination, Dependents Iowa Code § 96.4(4) – Eligibility – 1 ¼ x High Quarter, 8x 2nd Benefit Year Code r. 871-24.9(1)B – Filing – Appeal of Monetary Record

#### STATEMENT OF THE CASE:

Claimant filed an appeal from the July 2, 2020 monetary determination. Claimant was properly notified of the hearing. A telephone hearing was held on August 13, 2020 at 4:00 p.m. Claimant participated. Claimant's Exhibit A was admitted. Official notice was taken of the administrative record.

### **ISSUES:**

Whether claimant filed a timely appeal.
Whether claimant's monetary determination is correct.
Whether claimant is monetarily eligible to receive benefits.

## **FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The monetary determination was mailed to claimant on July 2, 2020. Claimant filed an appeal of the monetary determination on July 9, 2020, as evidenced by the postmark.

Claimant filed an original claim effective March 15, 2020. Claimant filed the claim online and received confirmation that it was successful. (Exhibit A) Iowa Workforce Development (IWD) contacted claimant regarding an employer reporting an incorrect social security number for claimant. IWD told claimant the issue would be corrected. IWD eventually directed claimant to refile her claim and to notify IWD when she had refiled it so the claim could be backdated to March 15, 2020. Claimant refiled her claim; the effective date of the new claim was June 28, 2020. Claimant notified IWD when the new claim was filed. A monetary record was issued July 2, 2020 reflecting claimant's correct social security number but not the backdated effective date or all wages earned by claimant during the base period.

The base period for claimant's initial claim effective March 15, 2020 begins with the fourth quarter of 2018 and ends with the third quarter of 2019. Claimant has worked for Greater Altoona (a/k/a Greater Altoona Community Service Campus) since October 2018. Claimant provided paystubs and W-2s showing her earnings with this employer during 2018 and 2019.

(Exhibit A) Claimant has worked for Southeast Polk Community School District since August 2019. Those wages are reflected on the July 2, 2020 monetary determination.

### REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes claimant's appeal is timely.

Iowa Admin. Code R. 871-24.9(1)b provides:

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.

Claimant filed her appeal of the July 2, 2020 monetary determination on July 9, 2020. Claimant's appeal of the monetary determination is timely.

For the reasons that follow, the administrative law judge concludes the monetary determination is not correct, wages should be added, the claim's effective date should be corrected and claimant's monetary eligibility should be redetermined.

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 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 "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.

Iowa Code section 96.4(4)a-b-c provides:

An unemployed individual shall be eligible to receive benefits with respect to any week only if the department finds that:

- a. The individual has been paid wages for insured work during the individual's base period in an amount at least one and one-quarter times the wages paid to the individual during that quarter of the individual's base period in which the individual's wages were highest; provided that the individual has been paid wages for insured work totaling at least three and five-tenths percent of the statewide average annual wage for insured work, computed for the preceding calendar year if the individual's benefit year begins on or after the first full week in July and computed for the second preceding calendar year if the individual's benefit year begins before the first full week in July, in that calendar quarter in the individual's base period in which the individual's wages were highest, and the individual has been paid wages for insured work totaling at least one-half of the amount of wages required under this paragraph in the calendar quarter of the base period in which the individual's wages were highest, in a calendar quarter in the individual's base period other than the calendar quarter in which the individual's wages were highest. The calendar quarter wage requirements shall be rounded to the nearest multiple of ten dollars.
- b. For an individual who does not have sufficient wages in the base period, as defined in section 96.19, to otherwise qualify for benefits pursuant to this subsection, the individual's base period shall be the last four completed calendar quarters immediately preceding the first day of the individual's benefit year if such period qualifies the individual for benefits under this subsection.
- (1) Wages that fall within the alternative base period established under this paragraph "b" are not available for qualifying benefits in any subsequent benefit year.
- (2) Employers shall be charged in the manner provided in this chapter for benefits paid based upon quarters used in the alternative base period.
- c. If the individual has drawn benefits in any benefit year, the individual must during or subsequent to that year, work in and be paid wages for insured work totaling at least eight times the individual's weekly benefit amount, as a condition to receive benefits in the next benefit year.

Claimant's wages from Greater Altoona were not reported at the time the monetary determination was issued. The wages claimant earned from Greater Altoona (a/k/a Greater Altoona Community Service Campus) should be recorded. Claimant's monetary eligibility and the effective date of her claim should be redetermined.

## **DECISION:**

Claimant's appeal is timely. The July 2, 2020 monetary determination is modified in favor of appellant. The wages claimant earned from Greater Altoona (a/k/a Greater Altoona Community Service Campus) shall be added to the base period wages. Claimant's monetary eligibility and the effective date of her claim shall be redetermined accordingly.

## **REMAND:**

The issue of unrecorded wages from Greater Altoona (a/k/a Greater Altoona Community Service Campus) is remanded to the tax section of Iowa Workforce Development for addition of wages as outlined above.

Adrienne C. Williamson

Administrative Law Judge

Unemployment Insurance Appeals Bureau

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Iowa Workforce Development

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August 24, 2020

Decision Dated and Mailed

acw/scn