

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

**MATTHEW R HIGGINS**  
Claimant

**APPEAL NO. 13A-UI-07552-H2T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**ACUTE CARE INC**  
Employer

**OC: 05/26/13**  
**Claimant: Respondent (2)**

871 IAC 23.19 - Whether Claimant Was An Employee

**STATEMENT OF THE CASE:**

The alleged employer filed an appeal from the June 17, 2013, (reference 05) unemployment insurance decision that allowed benefits. After due notice was issued a hearing was held on August 22, 2013. The alleged employee/claimant did not participate. The alleged employer participated through Jeff Oliver.

**ISSUE:**

Did the claimant ever work for and earn wages from this employer?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: Claimant was never employed by this employer. No employee-employer relationship existed between Matthew R. Higgins and Acute Care, Inc.

**REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes the claimant was never an employee of this employer, hence no benefits are allowed and this employer's account will not be charged.

In order for unemployment benefits to be paid to a claimant and employer-employee relationship must exist under Iowa Code chapter 96.

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.

The claimant never worked for Acute Care, Inc., thus he cannot be eligible for benefits based upon any separation from Acute Care, Inc.

**DECISION:**

The June 17, 2013, (reference 05) decision is reversed. The claimant was never employed by this employer, thus no charges can be made to this employer's account and the claimant cannot be paid unemployment benefits based upon a separation from Acute Care, Inc. Inasmuch as no benefits were claimed or paid, no overpayment applies.

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Teresa K. Hillary  
Administrative Law Judge

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Decision Dated and Mailed

tkh/pjs