

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**TRENTON M GAUL**  
Claimant

**IDEAL DECORATING INC**  
Employer

**APPEAL 20A-UI-04082-CL-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 12/08/19  
Claimant: Respondent (4)**

Iowa Code § 96.6(2) – Timeliness of Protest  
Iowa Code § 96.7(2)a(6) – Appeal from the Statement of Charges  
Iowa Code Chapter 96 – Requalification

**STATEMENT OF THE CASE:**

On May 13, 2020, the employer filed an appeal from Statement of Charges dated May 8, 2020, for the first quarter of 2020. A hearing was scheduled for June 2, 2020, pursuant to due notice. Claimant's phone call dropped shortly into the hearing and he did not answer when called back. Therefore, claimant did not participate. Employer participated through owner Beth Gudenkauf.

**ISSUES:**

Is the employer's protest timely?  
Is the employer's appeal from the statement of charges timely?  
Has claimant requalified for benefits?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: Claimant filed a claim for unemployment insurance benefits with an effective date of December 8, 2019.

On December 10, 2019, Iowa Workforce Development (IWD) mailed a notice of claim to employer's last address of record. The notice of claim was returned to Iowa Workforce Development as undeliverable as employer's address changed.

Employer's first notice of charges for the benefits was the receipt of the Statement of Charges mailed on May 8, 2020, for the first quarter of 2020. The employer filed its appeal of that Statement of Charges on May 13, 2020.

The claimant has requalified for benefits since the separation from the employer.

**REASONING AND CONCLUSIONS OF LAW:**

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

2. Initial determination. A representative designated by the director shall promptly notify all interested parties to the claim of its filing, and the parties have ten days from the date of mailing the notice of the filing of the claim by ordinary mail to the last known address to protest payment of benefits to the claimant.

Iowa Code section 96.7(2)a(6) provides:

2. Contribution rates based on benefit experience.

a. (6) Within forty days after the close of each calendar quarter, the department shall notify each employer of the amount of benefits charged to the employer's account during that quarter. The notification shall show the name of each individual to whom benefits were paid, the individual's social security number, and the amount of benefits paid to the individual. An employer which has not been notified as provided in section 96.6, subsection 2, of the allowance of benefits to an individual, may within thirty days after the date of mailing of the notification appeal to the department for a hearing to determine the eligibility of the individual to receive benefits. The appeal shall be referred to an administrative law judge for hearing and the employer and the individual shall receive notice of the time and place of the hearing.

The administrative law judge concludes that the employer did not have prior notice of claim and timely appealed the Statement of Charges. The administrative law judge further concludes that the claimant has requalified for benefits since the separation from this employer. Accordingly, benefits are allowed and the account of the employer shall not be charged.

**DECISION:**

The May 8, 2020, Statement of Charges for the first quarter of 2020 is modified in favor of the appellant. The employer did not have prior notice of the claim and filed a timely appeal from the Statement of Charges. The claimant has requalified for benefits since the separation from employment. Benefits are allowed, provided the claimant is otherwise eligible. The account of the employer shall not be charged.



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Christine A. Louis  
Administrative Law Judge  
Unemployment Insurance Appeals Bureau  
1000 East Grand Avenue  
Des Moines, Iowa 50319-0209  
Fax (515)478-3528

June 18, 2020  
Decision Dated and Mailed

cal/scn

**NOTE TO EMPLOYER:**

If you wish to change your address of record, please access your account at:

<https://www.myiowaui.org/UITIPTaxWeb/>.

Helpful information about using this site may be found at:

<http://www.iowaworkforce.org/ui/uiemployers.htm> and

[http://www.youtube.com/watch?v=\\_mpCM8FGQoY](http://www.youtube.com/watch?v=_mpCM8FGQoY)

**OR**

Call the Iowa Workforce Development Tax Bureau at 888-848-7442.