

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

JAN WENDLAND
Claimant

JON H SCHUMAN CPA INC
Employer

APPEAL 21A-UI-07870-SC-T
**ADMINISTRATIVE LAW JUDGE
DECISION**

OC: 01/31/21
Claimant: Appellant (2)

Iowa Code § 96.5(1) – Voluntary Quitting

STATEMENT OF THE CASE:

On March 13, 2021, Jan Wendland (claimant) filed an appeal from the March 4, 2021, reference 01, unemployment insurance decision that denied benefits based upon the determination she voluntarily quit employment with Jon H. Schuman CPA, Inc. (employer) and failed to show she left with good cause attributable to the employer. The parties were properly notified about the hearing held by telephone on May 27, 2021. The claimant participated personally. The employer did not respond to the hearing notice and did not participate. No exhibits were offered into the record.

ISSUE:

Did the claimant voluntarily quit employment with good cause attributable to the employer?

FINDINGS OF FACT:

Having reviewed all of the evidence in the record, the administrative law judge finds: The claimant was employed full-time as a Receptionist beginning on July 6, 2020, and was separated from employment on February 1, 2021, when she quit. Jon Schuman, the claimant's supervisor and the only CPA in the office, had the claimant print the W-3 forms he completed that would need to be submitted to the IRS on behalf of his clients. She reminded him regularly that he needed to sign the documents before they could be submitted.

On February 1, the claimant reminded Schuman that the W-3 forms still needed be signed and postmarked the following Monday to be timely. Schuman did not plan be in the office before Monday and directed the claimant to sign the forms with his signature. The claimant expressed her discomfort with forging tax documents. Schuman continued to insist that she sign the forms for him. The claimant quit rather than sign the forms with his signature.

REASONING AND CONCLUSIONS OF LAW:

For the reasons that follow, the administrative law judge concludes claimant voluntarily left the employment with good cause attributable to the employer. Benefits are allowed.

Iowa Code section 96.5(1) provides:

An individual shall be disqualified for benefits, regardless of the source of the individual's wage credits:

1. Voluntary quitting. If the individual has left work voluntarily without good cause attributable to the individual's employer, if so found by the department.

Iowa Admin. Code r. 871-24.26 provides, in relevant part:

Voluntary quit with good cause attributable to the employer and separations not considered to be voluntary quits. The following are reasons for a claimant leaving employment with good cause attributable to the employer:

- (3) The claimant left due to unlawful working conditions.
- (4) The claimant left due to intolerable or detrimental working conditions.

A notice of an intent to quit had been required by *Cobb v. Emp't Appeal Bd.*, 506 N.W.2d 445, 447-78 (Iowa 1993), *Suluki v. Emp't Appeal Bd.*, 503 N.W.2d 402, 405 (Iowa 1993), and *Swanson v. Emp't Appeal Bd.*, 554 N.W.2d 294, 296 (Iowa Ct. App. 1996). Those cases required an employee to give an employer notice of intent to quit, thus giving the employer an opportunity to cure working conditions. However, in 1995, the Iowa Administrative Code was amended to include an intent-to-quit requirement. The requirement was only added to rule 871-24.26(6)(b), the provision addressing work-related health problems. No intent-to-quit requirement was added to rule 871-24.26(4), the intolerable working conditions provision. Our supreme court has concluded that, because the intent-to-quit requirement was added to rule 871-24.26(6)(b) but not 871-24.26(4), notice of intent to quit is not required for intolerable working conditions. *Hy-Vee, Inc. v. Emp't Appeal Bd.*, 710 N.W.2d 1 (Iowa 2005).

The claimant has the burden of proving that the voluntary leaving was for good cause attributable to the employer. Iowa Code § 96.6(2). "Good cause" for leaving employment must be that which is reasonable to the average person, not the overly sensitive individual or the claimant in particular. *Uniweld Products v. Indus. Relations Comm'n*, 277 So.2d 827 (Fla. Dist. Ct. App. 1973). The employer's directive and continued insistence that the claimant forge government documents created an unlawful or detrimental work environment and constitutes good cause for quitting that is attributable to the employer. Benefits are allowed.

DECISION:

The March 4, 2021, reference 01, unemployment insurance decision is reversed. The claimant voluntarily left the employment with good cause attributable to the employer. Benefits are allowed, provided she is otherwise eligible. Any benefits claimed and withheld on this basis shall be paid.



Stephanie R. Callahan
Administrative Law Judge

June 9, 2021
Decision Dated and Mailed

src/scn