

 **Maryland**
Department of Economic &
Employment Development

William Donald Schaefer, Governor
Mark L. Wasserman, Secretary

Board of Appeals
1100 North Eutaw Street
Baltimore, Maryland 21201

Telephone: (410) 333-5032

Board of Appeals
Thomas W. Keech, Chairman
Hazel A. Warnick, Associate Member
Donna P. Watts, Associate Member

— DECISION —

Claimant:	Greg A. Meyer	Decision No.:	1859-BR-92
		Date:	October 20 , 1992
		Appeal No.:	9206422
		S. S. No.:	
Employer:	Terry Vincent	L. O. No.:	025
		Appellant:	CLAIMANT
Issue:	Whether the claimant left work voluntarily, without good cause, within the meaning of Section 8-1001 of the Labor and Employment Article.		

— NOTICE OF RIGHT OF APPEAL TO COURT —

YOU MAY FILE AN APPEAL FROM THIS DECISION IN ACCORDANCE WITH THE LAWS OF MARYLAND. THE APPEAL MAY BE TAKEN IN PERSON OR THROUGH AN ATTORNEY IN THE CIRCUIT COURT OF BALTIMORE CITY, IF YOU RESIDE IN BALTIMORE CITY, OR THE CIRCUIT COURT OF THE COUNTY IN MARYLAND IN WHICH YOU RESIDE.

THE PERIOD FOR FILING AN APPEAL EXPIRES

November 19, 1992

— APPEARANCES —

FOR THE CLAIMANT:

FOR THE EMPLOYER:

REVIEW ON THE RECORD

Upon review of the record in this case, the Board of Appeals reverses the findings of fact and conclusions of law of the Hearing Examiner:

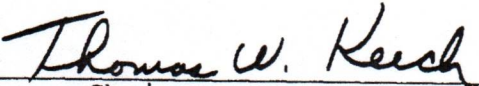
The claimant quit his employment when his employer presented to him an incorrect W-2 form for the year 1991. The claimant had worked all year for the employer and earned \$13,839.76. The first W-2 form indicated that the claimant had earned only \$3,351.91. When the claimant complained, the employer indicated that it had been done to avoid paying taxes. The claimant then quit and threatened to report the employer to the Internal Revenue Service. About a week later, the employer submitted a correct W-2.

The claimant had good cause to quit. This is not a case of an inadvertent error. The employer's attempt to issue a false W-2 statement to the claimant for the purpose of avoiding taxes is a significant violation of the employment agreement, amounting to good cause.

DECISION

The claimant voluntarily quit, but for good cause, within the meaning of Section 8-1001 of the Labor and Employment Article. No disqualification is imposed based upon the claimant's separation from employment with Terry Vincent.

The decision of the Hearing Examiner is reversed.


Chairman


Associate Member

K:H
myh

COPIES MAILED TO:

CLAIMANT

EMPLOYER

UNEMPLOYMENT INSURANCE - EASTON

 **Maryland**
Department of Economic &
Employment Development

William Donald Schaefer, Governor
Mark W. Wasserman, Secretary

Gary W. Wiedel, Administrator
Louis Wm. Steinuedel, Chief Hearing Examiner

Room 511
1100 North Eutaw Street
Baltimore, Maryland 21201

Telephone: (410) 333-5040

— DECISION —

Claimant:	Greg A. Meyer	Date:	Mailed:	04/22/92
		Appeal No.:	9206422	
		S. S. No.:		
Employer:	Terry Vincent	L.O. No.:	25	
		Appellant:	Claimant	

Issue: Whether the unemployment of the claimant was due to leaving work voluntarily, without good cause, within the meaning of Md Code, Labor and Employment Article, Title 8, Section 1001.

— NOTICE OF RIGHT TO PETITION FOR REVIEW —

ANY INTERESTED PARTY TO THIS DECISION MAY REQUEST A REVIEW AND SUCH PETITION FOR REVIEW MAY BE FILED IN ANY OFFICE OF THE DEPARTMENT OF ECONOMIC AND EMPLOYMENT DEVELOPMENT, OR WITH THE BOARD OF APPEALS, ROOM 515, 1100 NORTH EUTAW STREET, BALTIMORE MARYLAND 21201, EITHER IN PERSON OR BY MAIL.

THE PERIOD FOR FILING A PETITION FOR REVIEW EXPIRES ON

May 7, 1992

NOTE: APPEALS FILED BY MAIL, INCLUDING SELF-METERED MAIL, ARE CONSIDERED FILED ON THE DATE OF THE U.S. POSTAL SERVICE POSTMARK.

— APPEARANCES —

FOR THE CLAIMANT:

Claimant - Present

FOR THE EMPLOYER:

Not Represented

FINDINGS OF FACT

The claimant was employed on March 1, 1938 through February 11, 1992 as a carpenter at a net pay of \$220.00 per week. In the early part of 1992, the employer provided the claimant with a w-2 statement which showed less pay for the 1991 year than the

claimant actually received. The claimant discussed the matter with the employer and the employer filed a corrected W-2 form showing the proper amount of compensation that the claimant had received in 1991. The claimant felt that the employer was doing something wrong as far as paying into the Government the proper withhold taxes and had a discussion with the employer about the matter. The claimant as a result of that discussion felt that the employer was not paying in the proper withholding taxes and thereupon on February 11, 1992 quit his employment.

CONCLUSIONS OF LAW

The Maryland Code, Labor and Employment Article, Title 8, Section 1001 provides that an individual shall be disqualified for benefits where his unemployment is due to leaving work voluntarily, without good cause arising from or connected with the conditions of employment or actions of the employer. The preponderance of the credible evidence in the record will support a conclusion that the claimant voluntarily separated from employment, without good cause, within the meaning of Title 8, Section 1001.

In the instant case, the claimant has not met his burden of proof in establishing that he voluntarily quit his employment for good cause, or under valid circumstances, within the meaning of Md Code, Labor and Employment Article, Title 8, Section 1001 as his employer although in the first instance made a mistake on his W-2 statement. The employer did provide the claimant a corrected W-2 statement showing the proper amount of wages paid to the claimant in 1991. Nothing occurred as a result of his employer's actions or which resulted in any personal circumstances that would have necessarily caused the claimant to leave his employment.

DECISION

The benefit determination of the Claims Examiner is affirmed. The unemployment of the claimant was due to his leaving work voluntarily, without good cause or under valid circumstances, within the meaning of MD Code, Labor and Employment Article, Title 8, Section 1001 and benefits are denied the claimant for the week beginning February 9, 1992 and until the claimant becomes re-employed, earns at least ten times his weekly benefit

amount of (\$1,450) in covered wages, and thereafter becomes unemployed through no fault of his own.

Raymond E. Frederick *ec*
Raymond E. Frederick
Hearing Examiner

Date of Hearing: 4/20/92
cc/Specialist ID: 25283
Cassette Attached
Copies mailed on 04/22/92 to:

Claimant
Employer
Unemployment Insurance - Easton (MABS)