

Maryland

DEPARTMENT OF ECONOMIC AND EMPLOYMENT DEVELOPMENT

BOARD OF APPEALS

Thomas W. Keech
Chairman

Hazel A. Warnick
Associate Member

1100 North Eutaw Street
Baltimore, Maryland 21201
(301) 333-5033



William Donald Schaeter, Governor
J. Randall Evans, Secretary

— DECISION —

	Decision No.:	127 -BR-88
	Date:	Feb. 11, 1988
Claimant: Irene Zeman	Appeal No.:	8711022
	S. S. No.:	
Employer: Mane, Inc.	L.O. No.:	9
	Appellant:	CLAIMANT

Issue: Whether the claimant was paid the qualifying amount of wages under the provisions of Section 4(d) of the law.

— NOTICE OF RIGHT OF APPEAL TO COURT —

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

March 12, 1988

THE PERIOD FOR FILING AN APPEAL EXPIRES AT MIDNIGHT ON

— APPEARANCES —

FOR THE CLAIMANT:

FOR THE EMPLOYER:

REVIEW ON THE RECORD

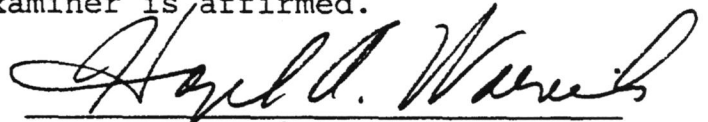
Upon review of the record in this case, the Board of Appeals affirms the decision of the Hearing Examiner.

The Board adopts the findings of fact but disagrees with the conclusions of law of the Hearing Examiner. The claimant does not have sufficient wages in her base period because only wages that were actually paid during a quarter must be credited to that quarter for the purposes of determining monetary eligibility. See, Maryland Dept. of Employment Security v. Werner, 231 Md. 474, 190 A2 786 (1963); see also, Chasan, 2039-BR-83. The claimant's \$60,000 in wages may be counted toward her monetary eligibility, but it all must be credited to the quarter when paid. Unfortunately for the claimant, wages earned in only one quarter cannot qualify a person monetarily for unemployment insurance benefits under Section 3(b).

DECISION

The claimant did not have sufficient payment of wages within the base period in order to qualify for eligibility for unemployment insurance benefits within the meaning of Section 4(d) of the Maryland Unemployment Insurance Law.

The decision of the Hearing Examiner is affirmed.



Associate Member



Chairman

W:K

kbm

COPIES MAILED TO:

CLAIMANT

EMPLOYER

UNEMPLOYMENT INSURANCE - TOWSON

STATE OF MARYLAND
APPEALS DIVISION
1100 NORTH EUTAW STREET
BALTIMORE, MARYLAND 21201
(301) 383-5040

STATE OF MARYLAND
William Donald Schaefer
Governor

— DECISION —

Date: Mailed December 29, 1987

Claimant: Irene M. Zeman

Appeal No.: 8711022

S. S. No.:

Employer: Mane, Incorporate

L.O. No.: 09

Appellant: Claimant

Issue: Whether the Claimant was paid the qualifying amount of wages under the Provisions of Section 4(d) of the Law.

— NOTICE OF RIGHT TO PETITION FOR REVIEW —

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

January 13, 1988

THE PERIOD FOR FILING A PETITION FOR REVIEW EXPIRES AT MIDNIGHT ON

NOTICE: 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:

Present

FOR THE EMPLOYER:

Not Represented

FINDINGS OF FACT

The Claimant is the owner of a corporation which holds the patent to and produces a particular type of hair barrette known as "The Mane."

During the period of approximately the proceeding five years the corporation did modest business and the Claimant took no salary, reinvesting income in the business. In the summer of 1986 the business began to prosper and a California company made an offer for the exclusive right to use of the patent and for the payment of royalties to the Claimant's company. As the result of this transaction the Claimant paid herself \$60,000 in June of 1986 to cover for deferred salary for the proceeding five years, 1982 through 1986. Thus, the Claimant had earnings of \$60,000 reportable for the tax year of 1986.

For a brief time the Claimant continued to perform services for the corporation in filling orders and in bringing a breach of contract action against the California company which had failed to pay royalties as agreed, with trial scheduled in January 1988. However, the Claimant ceased performing services in September 1986 and as of the time of hearing the Claimant is performing no services for the corporation and is available for work.

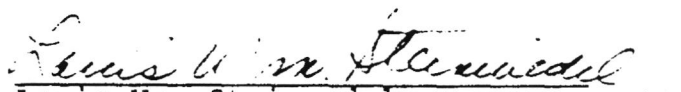
CONCLUSIONS OF LAW

The record shows that unemployment insurance taxes on the \$60,000 in wages were reported in a quarter other than the quarter in which the work was performed and therefore cannot be used in the calculation of a weekly benefit amount.

DECISION

It is held that the Claimant did not have sufficient payment of wages within the base period in order to qualify for eligibility for unemployment insurance benefits within the meaning of Section 4(d) of Maryland Unemployment Insurance Law.

The determination of the Claims Examiner is affirmed.


Louis Wm. Steinwedel
Hearing Examiner

Date of Hearing: November 12, 1987
Cassette: .6900
Specialist ID: 09655
Copies Mailed on December 29, 1987 to:
Claimant
Employer
Unemployment Insurance - Towson (MABS)