

State of Oregon
Employment Appeals Board
875 Union St. N.E.
Salem, OR 97311

EMPLOYMENT APPEALS BOARD DECISION
2025-EAB-0348

Modified
No Claim Redetermination

PROCEDURAL HISTORY: On April 4, 2025, the Oregon Employment Department (the Department) served notice of a Wage and Potential Benefit Report (WPBR) concluding that claimant had a monetarily valid claim for unemployment insurance benefits with a weekly benefit amount (WBA) of \$475 and a maximum benefit amount (MBA) of \$12,350 (decision # L0010144593). Claimant filed a timely request for hearing. On May 28, 2025, ALJ Murray conducted a hearing, and on June 2, 2025, issued Order No. 25-UI-293740, modifying the WPBR by concluding that claimant was entitled to a redetermination of the WBA and MBA that included additional wages and hours. On June 6, 2025, the Department filed an application for review with the Employment Appeals Board (EAB).

WRITTEN ARGUMENT: EAB considered the Department's written argument in reaching this decision.

FINDINGS OF FACT: (1) On January 25, 2025, claimant filed an initial claim for unemployment insurance benefits. The Department determined that the claim was monetarily valid with a WBA of \$475 and MBA of \$12,350, and a base year consisting of the fourth quarter of 2023 and first through the third quarter of 2024 (October 1, 2023 through September 30, 2024).

(2) Claimant worked for two employers during the base year: Paw and Hand K9 and Days Inn Black Bear, also known as Tulsī, LLC. These employers reported claimant's wages to the Department on a quarterly basis as follows:¹

| Employer | Paw and Hand K9 | Days Inn Black Bear | Total from Both |
|----------|--------------------|------------------------|--------------------|
|----------|--------------------|------------------------|--------------------|

¹ EAB has taken notice of these facts regarding the fourth quarter of 2024 wages, which are contained in Employment Department records. OAR 471-041-0090(1) (May 13, 2019). Any party that objects to EAB taking notice of this information must send their objection to EAB in writing, stating why they object, within ten days of EAB mailing this decision. OAR 471-041-0090(2). Unless EAB receives and agrees with the objection, the noticed fact(s) will remain in the record.

| | | | Employers |
|---------------------------|-------------|-------------|-------------|
| Fourth Quarter 2023 Wages | \$0 | \$7,804.65 | \$7,804.65 |
| First Quarter 2024 Wages | \$0 | \$9,033.02 | \$9,033.02 |
| Second Quarter 2024 Wages | \$0 | \$7,824.41 | \$7,824.41 |
| Third Quarter 2024 Wages | \$6,697.21 | \$6,644.08 | \$13,341.29 |
| Fourth Quarter 2024 Wages | \$7,764.09 | \$1,998.25 | \$9,762.34 |
| Total 2024 Wages | \$14,461.30 | \$25,499.76 | \$39,961.06 |
| Total Base Year Wages | \$6,697.21 | \$31,306.16 | \$38,003.37 |

(3) Days Inn Black Bear issued claimant a W-2 tax form for 2024 showing total wages for the year of \$25,499, rounded down to the nearest dollar. Exhibit 1 at 2.

CONCLUSIONS AND REASONS: Claimant had \$38,003.37 in total wages and worked 2,313 hours in subject employment during the base year, and is therefore eligible for a WBA of \$475 and an MBA of \$12,350.

ORS 657.010 states, in relevant part:

(1) “Base year” means the first four of the last five completed calendar quarters preceding the benefit year.

* * *

(3) “Benefit year” means a period of 52 consecutive weeks commencing with the first week with respect to which an individual files an initial valid claim for benefits, and thereafter the 52 consecutive weeks period beginning with the first week with respect to which the individual next files an initial valid claim after the termination of the individual’s last preceding benefit year except that the benefit year shall be 53 weeks if the filing of an initial valid claim would result in overlapping any quarter of the base year of a previously filed initial valid claim.

(4) “Calendar quarter” means the period of three consecutive calendar months ending on March 31, June 30, September 30 or December 31, or the approximate equivalent thereof, as the Director of the Employment Department may, by rule, prescribe.

* * *

ORS 657.150 states, in relevant part:

(1) An individual shall be paid benefits for weeks during the benefit year in an amount that is to be determined by taking into account the individual’s work in subject employment in the base year as provided in this section.

(2)(a) To qualify for benefits an individual must have:

(A) Worked in subject employment in the base year with total base year wages of \$1,000 or more and have total base year wages equal to or in excess of one and one-half times the wages in the highest quarter of the base year; and

(B) Have earned wages in subject employment equal to six times the individual's weekly benefit amount in employment for service performed subsequent to the beginning of a preceding benefit year if benefits were paid to the individual for any week in the preceding benefit year.

(b) If the individual does not meet the requirements of paragraph (a)(A) of this subsection, the individual may qualify for benefits if the individual has worked a minimum of 500 hours in employment subject to this chapter during the base year.

* * *

(4)(a) An eligible individual's weekly benefit amount shall be 1.25 percent of the total wages paid in the individual's base year. However, such amount shall not be less than the minimum, nor more than the maximum weekly benefit amount.

* * *

(d) All weekly benefit amounts, if not a multiple of \$1, shall be computed to the next lower multiple of \$1.

* * *

(5) Benefits paid to an eligible individual in a benefit year shall not exceed 26 times the individual's weekly benefit amount, or one-third of the base year's wages paid, whichever is the lesser. If such amount is not a multiple of \$1, it shall be computed to the next lower multiple of \$1.

The Department determined that claimant had wages during the base year sufficient to establish a claim under ORS 657.150(2)(a), which claimant did not dispute.² Claimant asserted that the WPBR failed to include all his wages earned from Days Inn Black Bear, and that he was therefore entitled to a greater WBA and MBA. At one point in the hearing, claimant asserted that he worked the same number of hours and at the same hourly rate for that employer during each of the first three quarters of 2024. Transcript at 11. Based on this testimony, the order under review concluded that claimant earned \$9,033.02 from Days Inn Black Bear in each of the first, second, and third quarters of 2024, and was therefore entitled to have additional wages of \$1,208.61 and \$2,388.94 added to his claim for the second and third quarters of 2024, respectively, resulting in an increase in his WBA and MBA. Order No. 25-UI-293740 at 4-5. The record does not support these conclusions.

² For this reason, the number of hours worked during the base year do not affect claimant's entitlement to benefits, and are not discussed in further detail in this decision.

The record suggests that claimant's original objection to the WPBR was rooted in a misunderstanding of how it displayed the reported wages. The wage report individually listed quarterly wages from each of claimant's two employers, followed by quarterly wage totals from both employers combined. WPBR at 5. The only quarter in the base year during which claimant worked for both employers was the third quarter of 2024, in which it was reported that claimant earned a combined total of \$13,341.29.

Claimant's testimony suggested that he understood the WPBR to state that he earned that amount from Days Inn Black Bear, and because he worked roughly the same number of hours at the same hourly rate through the first three quarters of 2024, he asserted that employer should have reported approximately \$13,341.29 in wages for each of those three quarters. *See Transcript at 11.*

Later in the hearing, apparently after realizing that \$13,341.29 was the total earned from both employers in the third quarter of 2024, claimant asserted that the highest quarterly wages in 2024 reported by Days Inn Black Bear alone, \$9,033.02, should have been reported in all three quarters of 2024 used in the base year. Transcript at 14-15. However, despite initially testifying that the hours worked for that employer and resulting earnings were "the same amount all year round," claimant clarified that his "schedule was set in stone other than some overtime and stuff like that," and that his hours "didn't change, didn't vary, other than if [he] was asked to stay late or come in an extra day." Transcript at 10. It is reasonable to infer from this testimony that claimant's earnings were not identical in each quarter due to these variances in hours worked from week to week. Additionally, the W-2 form from Days Inn Black Bear submitted by claimant shows that claimant was paid \$25,499 in 2024, which is the same as the total quarterly amounts reported to the Department by that employer for 2024, and therefore supports that the quarterly amounts reported to the Department were accurate.

In weighing this evidence, claimant's assumption that his work schedule for Days Inn Black Bear was similar enough from quarter to quarter that his quarterly earnings in the first through third quarters of 2024 would not have varied is outweighed by claimant's testimony that his work hours actually did vary, and his employer's payroll records demonstrating such a variance, as reported to the Department quarterly and consistent with what was reported to the Internal Revenue Service (IRS) annually. Accordingly, more likely than not, claimant's total base year wages in subject employment were \$38,003.37. Under ORS 657.150(4)(a) and (d), 1.25 percent of \$38,003.37, rounded down to the nearest dollar, is \$475, and is claimant's WBA. Under ORS 657.150(5), 26 times claimant's WBA of \$475 equals \$12,350, which is claimant's MBA because it less than one-third of his base year earnings of \$12,667.79.

For these reasons, claimant's base year wages in subject employment are \$38,003.37 and hours worked are 2,313; his WBA is \$475; and his MBA is \$12,350. Claimant is therefore not entitled to a redetermination of his claim.

DECISION: Order No. 25-UI-293740 is modified, as outlined above.

D. Hettle and A. Steger-Bentz;
S. Serres, not participating.

DATE of Service: July 18, 2025

NOTE: You may appeal this decision by filing a Petition for Judicial Review with the Oregon Court of Appeals **within 30 days of the date of service stated above**. *See* ORS 657.282. For forms and information, visit <https://www.courts.oregon.gov/courts/appellate/forms/Pages/appeal.aspx> and choose the appropriate form under “File a Petition for Judicial Review.” You may also contact the Court of Appeals by telephone at (503) 986-5555, by fax at (503) 986-5560, or by mail at 1163 State Street, Salem, Oregon 97301.

Please help us improve our service by completing an online customer service survey. To complete the survey, please go to <https://www.surveymoz.com/s3/5552642/EAB-Customer-Service-Survey>. If you are unable to complete the survey online and wish to have a paper copy of the survey, please contact our office.



Understanding Your Employment Appeals Board Decision

English

Attention – This decision affects your unemployment benefits. If you do not understand this decision, contact the Employment Appeals Board immediately. If you do not agree with this decision, you may file a Petition for Judicial Review with the Oregon Court of Appeals following the instructions written at the end of the decision.

Simplified Chinese

注意 – 本判決會影響您的失業救濟金。如果您不明白本判決，請立即聯繫就業上訴委員會。如果您不同意此判決，您可以按照該判決結尾所寫的說明，向俄勒岡州上訴法院提出司法複審申請。

Traditional Chinese

注意 – 本判決會影響您的失業救濟金。如果您不明白本判決，請立即聯繫就業上訴委員會。如果您不同意此判決，您可以按照該判決結尾所寫的說明，向俄勒岡州上訴法院提出司法複審申請。

Tagalog

Paalala – Nakakaapekto ang desisyong ito sa iyong mga benepisyo sa pagkawala ng trabaho. Kung hindi mo naiintindihan ang desisyong ito, makipag-ugnayan kaagad sa Lupon ng mga Apela sa Trabaho (Employment Appeals Board). Kung hindi ka sumasang-ayon sa desisyong ito, maaari kang maghain ng isang Petisyon sa Pagsusuri ng Hukuman (Petition for Judicial Review) sa Hukuman sa Paghahabol (Court of Appeals) ng Oregon na sinusunod ang mga tagubilin na nakasulat sa dulo ng desisyon.

Vietnamese

Chú ý - Quyết định này ảnh hưởng đến trợ cấp thất nghiệp của quý vị. Nếu quý vị không hiểu quyết định này, hãy liên lạc với Ban Kháng Cáo Việc Làm ngay lập tức. Nếu quý vị không đồng ý với quyết định này, quý vị có thể nộp Đơn Xin Tái Xét Tư Pháp với Tòa Kháng Cáo Oregon theo các hướng dẫn được viết ra ở cuối quyết định này.

Spanish

Atención – Esta decisión afecta sus beneficios de desempleo. Si no entiende esta decisión, comuníquese inmediatamente con la Junta de Apelaciones de Empleo. Si no está de acuerdo con esta decisión, puede presentar una Aplicación de Revisión Judicial ante el Tribunal de Apelaciones de Oregon siguiendo las instrucciones escritas al final de la decisión.

Russian

Внимание – Данное решение влияет на ваше пособие по безработице. Если решение Вам непонятно – немедленно обратитесь в Апелляционный Комитет по Трудоустройству. Если Вы не согласны с принятым решением, вы можете подать Ходатайство о Пересмотре Судебного Решения в Апелляционный Суд штата Орегон, следуя инструкциям, описанным в конце решения.

Khmer

ចំណុចសំខាន់ – សេចក្តីសម្រេចនេះមានផលប៉ះពាល់ដល់អត្ថប្រយោជន៍គ្មានការងារធ្វើរបស់លោកអ្នក។ ប្រសិនបើលោកអ្នកមិនយល់អំពីសេចក្តីសម្រេចនេះ សូមទាក់ទងគណៈកម្មការឧទ្ធរណ៍ការងារភ្លាមៗ។ ប្រសិនបើលោកអ្នកមិនយល់ស្របចំពោះសេចក្តីសម្រេចនេះទេ លោកអ្នកអាចដាក់ពាក្យប្តឹងសុំឲ្យមានការពិនិត្យរឿងក្តីឡើងវិញជាមួយតុលាការឧទ្ធរណ៍រដ្ឋ Oregon ដោយអនុវត្តតាមសេចក្តីណែនាំដែលសរសេរនៅខាងចុងបញ្ចប់នៃសេចក្តីសម្រេចនេះ។

Laotian

ເອົາໃຈໃສ່ – ຄໍາຕັດສິນນີ້ມີຜົນກະທົບຕໍ່ກັບເງິນຊ່ວຍເຫຼືອການຫວ່າງງານຂອງທ່ານ. ຖ້າທ່ານບໍ່ເຂົ້າໃຈຄໍາຕັດສິນນີ້, ກະລຸນາຕິດຕໍ່ຫາຄະນະກຳມະການອຸທອນການຈ້າງງານໃນທັນທີ. ຖ້າທ່ານບໍ່ເຫັນດີນຳຄໍາຕັດສິນນີ້, ທ່ານສາມາດຍື່ນຄໍາຮ້ອງຂໍການທົບທວນຄໍາຕັດສິນນຳສານອຸທອນລັດ Oregon ໄດ້ໂດຍປະຕິບັດຕາມຄໍາແນະນຳທີ່ບອກໄວ້ຢູ່ຕອນທ້າຍຂອງຄໍາຕັດສິນນີ້.

Arabic

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Farsi

توجه - این حکم بر مزایای بیکاری شما تاثیر می گذارد. اگر با این تصمیم موافق نیستید، بلافاصله با هیأت فرجام خواهی استخدام تماس بگیرید. اگر از این حکم رضایت ندارید، می‌توانید با استفاده از دستور العمل موجود در پایان آن، از دادگاه تجدید نظر اورگان درخواست تجدید نظر کنید.

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