

**EMPLOYMENT APPEALS BOARD DECISION**  
**2026-EAB-0148**

*Reversed*  
*No Disqualification*

**PROCEDURAL HISTORY:** On December 3, 2025, the Oregon Employment Department (the Department) served notice of an administrative decision concluding that claimant voluntarily quit work without good cause and was therefore disqualified from receiving unemployment insurance benefits from September 28, 2025 to October 24, 2026 (decision # L0014466108). Claimant filed a timely request for hearing. On January 23, 2026, ALJ Naylor conducted a hearing, and on January 26, 2026 issued Order No. 26-UI-318095, modifying decision # L0014466108 by concluding that claimant quit work without good cause and was disqualified from receiving benefits effective May 11, 2025. On February 13, 2026, claimant filed an application for review with the Employment Appeals Board (EAB).

**WRITTEN ARGUMENT:** EAB did not consider claimant's written argument because she did not state that she provided a copy of her argument to the employer as required by OAR 471-041-0080(2)(a) (May 13, 2019).

**FINDINGS OF FACT:** (1) The Internal Revenue Service employed claimant as a contact representative from April 14, 2008 until May 15, 2025.

(2) In November 2024, claimant moved in with her mother to provide care. Claimant's mother had recently been diagnosed with a serious health condition which impacted her ability to perform activities of daily living without assistance. Claimant's mother did not have other local relatives who could provide care, and she did not have the financial resources to hire a caregiver. Claimant's ability to work remotely at that time facilitated, to some degree, her ability to provide care for her mother.

(3) In early 2025, as claimant's mother's need for assistance increased, claimant asked her supervisor about a paid leave of absence, and claimant was told that she was not eligible for such leave. Around this time, the employer announced that the ability to work remotely would be discontinued for most employees. Employees could request to continue working remotely if in-person work presented a "hardship," but claimant was unaware of this option. Transcript at 16. Claimant inquired about state paid leave benefits, but learned that the state where she resided, Washington, did not provide such benefits to federal employees. Claimant was eligible for unpaid protected leave under federal law, but did not

consider this a viable option because of her reliance on wages to meet living expenses. Claimant did not utilize other employer resources to explore leave options because she believed her supervisor's response regarding leave options to be exhaustive.

(4) Beginning on January 28, 2025, nearly all federal employees, including claimant, were given the option of "deferred resignation." Transcript at 17. This entailed agreeing to quit work on a specified date, in claimant's case May 15, 2025, but be paid as if they continued to work through September 30, 2025. Employees who did not elect deferred resignation by a February 12, 2025 deadline faced potential discharge later in 2025 on less favorable terms, and claimant's supervisor suggested to claimant this was likely to occur. Due mostly to her mother's declining health, claimant elected deferred resignation. Claimant's election became irrevocable on February 14, 2025.

(5) Employees with "extenuating circumstances" electing deferred resignation could request to stop working earlier than their specified date but receive pay through September 30, 2025, and "[i]n some instances," those requests were granted. Transcript at 17-18. Claimant was unaware of this option, as her supervisor did not disclose it to her.

(6) Claimant stopped performing work for the employer on May 15, 2025, and received payments equivalent to what she would have earned in wages through September 30, 2025.

**CONCLUSIONS AND REASONS:** Claimant voluntarily quit work with good cause.

A claimant who leaves work voluntarily is disqualified from the receipt of benefits unless they prove, by a preponderance of the evidence, that they had good cause for leaving work when they did. ORS 657.176(2)(c); *Young v. Employment Dept.*, 170 Or App 752, 13 P3d 1027 (2000). "Good cause . . . is such that a reasonable and prudent person of normal sensitivity, exercising ordinary common sense, would leave work." OAR 471-030-0038(4) (September 22, 2020). "[T]he reason must be of such gravity that the individual has no reasonable alternative but to leave work." OAR 471-030-0038(4). The standard is objective. *McDowell v. Employment Dept.*, 348 Or 605, 612, 236 P3d 722 (2010).

Per OAR 471-030-0038(5)(g), leaving work with good cause includes, but is not limited to, leaving work due to compelling family reasons. "Compelling family reasons" is defined under OAR 471-030-0038(1)(e) as follows:

\* \* \*

(B) The illness or disability of a member of the individual's immediate family necessitates care by another and the individual's employer does not accommodate the employee's request for time off[.]

\* \* \*

Claimant quit work by electing deferred resignation, primarily doing so in order to serve as her mother's caregiver. The record shows that claimant's mother required assistance with essential activities of daily living, and had no alternative options for receiving care. Additionally, according to claimant's supervisor, claimant likely faced discharge later in 2025 under less favorable conditions if she did not

elect deferred resignation. Under these circumstances, a reasonable and prudent person of normal sensitivity, exercising ordinary common sense, would leave work when claimant did. Claimant therefore faced a grave situation.

The order under review concluded that claimant had the reasonable alternative to leaving work of contacting the human resources department or navigating a relatively new internal website concerning employee benefits to see whether other options were available that would allow her to provide care for her mother. Order No. 26-UI-318095 at 3. The record does not support this conclusion.

The record shows that prior to electing deferred resignation, claimant asked her supervisor about leave options and was told that she was ineligible for paid leave, but was eligible for unpaid protected leave. However, as claimant's need for leave was for an indefinite period, unpaid protected leave was not a reasonable alternative to quitting. *See Sothras v. Employment Division*, 48 Or App 69, 616 P2d 524 (1980) (despite being on an unpaid leave of absence for more than a month claimant remained unable to return to work; the court held that "a protracted, unpaid leave of absence is not a 'reasonable alternative' to leaving work and being unemployed; indeed it is not an alternative at all").

The employer's witness at hearing did not assert that any form of paid leave was available to claimant, but suggested that if claimant had explored other resources she would have learned of the options to apply for waivers to certain policies based on "hardship" or "extenuating circumstances." One such waiver would, if granted, have allowed claimant to continue working from home despite the employer generally mandating in-person work beginning in early 2025. As it can reasonably be inferred that the employer would have expected claimant to devote her full attention to work duties during her shifts, rather than to caregiving duties, this would not have resolved the grave situation claimant faced in needing to provide extensive care for her mother on a long-term basis. The other waiver would, if granted, have allowed claimant to stop performing work earlier than May 15, 2025 if she elected deferred resignation, and still be paid the equivalent of her wages through September 30, 2025. This was also not a reasonable alternative to leaving work because although it would, if granted, have allowed claimant to immediately provide full-time care to her mother while continuing to be paid by the employer, it was contingent on claimant making an irrevocable offer to resign, and therefore would not have served to ultimately preserve the employment relationship. Therefore, the record does not show that claimant's further exploration of the employer's resources would have yielded a reasonable alternative to quitting that was actually available to claimant. Accordingly, claimant quit for a reason of such gravity that she had no reasonable alternative but to leave work when she did, and therefore quit with good cause.<sup>1</sup>

For these reasons, claimant voluntarily quit work with good cause and is not disqualified from receiving unemployment insurance benefits based on the work separation.

**DECISION:** Order No. 26-UI-318095 is set aside, as outlined above.

S. Serres and A. Steger-Bentz;

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<sup>1</sup> Because claimant showed good cause for leaving work under the standard analysis, it is unnecessary to evaluate whether claimant also quit for "compelling family reasons" within the meaning of the rule.

D. Hettle, not participating.

**DATE of Service: March 30, 2026**

**NOTE:** This decision reverses the ALJ's order denying claimant benefits. Please note that in most cases, payment of benefits owed will take about a week for the Department to complete.

**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.

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# 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 desisyong ito.

## 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**

هذا القرار قد يؤثر على منحة البطالة الخاصة بك، إذا لم تفهم هذا القرار، إتصل بمجلس منازعات العمل فوراً، و إذا كنت لا توافق على هذا القرار، يمكنك رفع شكوى للمراجعة القانونية محكمة الإستئناف بأوريغون و ذلك بإتباع الإرشادات المدرجة أسفل القرار .

**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.

**Employment Appeals Board - 875 Union Street NE | Salem, OR 97311**  
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