IN THE IOWA ADMINISTRATIVE HEARINGS DIVISION CENTRAL PANEL BUREAU

AD Strong Construction, LLC Demetrio Alamilla)))
Appellant,) Case No. 25IWDM0013
v.)
Iowa Workforce Development,) ADMINISTRATIVE LAW JUDGE) DECISION
Respondent.)

STATEMENT OF THE CASE

Iowa Workforce Development ("IWD") completed an investigation and determined that an employer-employee relationship existed between AD Strong Construction, LLC ("AD Construction" or "Appellant"), and its workers. AD Construction appealed IWD's determination. IWD transferred the case to the Department of Inspections, Appeals and Licensing (DIAL) to schedule a contested case hearing. A telephone hearing was held on July 16, 2025. AD Construction was represented by owner Demetrio Alamilla Hernandez and his spouse, Paulina Obiedo Ortiz, both of whom testified at the hearing. Jeffrey Koncsol and Dane Hopwood represented IWD. IWD employer auditor Lisa Gaeta appeared and testified. IWD exhibits 1-2 (pgs. 1-40) were admitted as evidence.

ISSUE

Whether an employer-employee relationship existed between AD Strong Construction, LLC and workers performing services for AD Strong Construction, LLC.

FINDINGS OF FACT

In May 2024, while conducting a separate audit, IWD discovered a 1099 tax form issued to AD Construction for year 2023. IWD found the business was registered with the Secretary of State, but did not have an unemployment insurance account set up. Field Auditor Lisa Gaeta opened an investigation to verify the entity's compliance with the Iowa Employment Security Law. Gaeta mailed out an audit notification letter and pre-audit questionnaire to the Appellant in September 2024. The audit period was for 2022 through 2024 tax years. Gaeta requested the business provide tax returns, 1099 forms issued, and

¹ See Iowa Code Chapter 96.

copies of checks or check register for all payments made during the audit period. The requested documents were provided to IWD.

The pre-audit questionnaire was signed by Alamilla as the owner of AD Construction. The business reported it is engaged in the business of wood framing and has casual labor – subcontractors working for the business. The business indicated all its independent contractors were issued 1099 tax forms. The information provided caused Gaeta to proceed forward with the audit in order to determine whether the subcontractors were employees or independent contractors.

A section of the pre-audit questionnaire asked whether any of the following were provided at the employer's expense: expense reimbursement, company vehicle, meals, menu/cafeteria plan, profit sharing, lodging, health insurance plan, retirement plan, or other expenses. The business indicated these items did not apply to the business. The form also asked whether the business took any deductions from pay, including for retirement, health/disability insurance, menu/cafeteria plan, dependent care, flexible spending, or other deductions from pay. Similarly, AD Construction marked that the listed deductions did not apply to its business.

AD Construction provided its tax returns to IWD. On the 2022 tax return provided, AD Construction's listed expenses show \$12,195 spent on "materials and small tools," and \$1,418 on "big tools" (saw, cordless drill kit, cordless saw, nail gun, cell phone). A list of work expenses for 2023 show AD Construction spent \$11,767 on "supplies and small tools," and \$2,652 on "big tools." Based on the tax returns, Gaeta concluded that AD Construction provided tools, materials and supplies for the jobs that the subs completed. Gaeta testified that she did not receive any information from AD Construction to contradict this conclusion.

On September 26, 2024, Auditor Gaeta mailed to AD Construction a "Services Provided" questionnaire listing the names of workers who received regular payments from the business during the audit period. The form listed a total of four workers. The questionnaire asked for the following information: 1) name of business (if worker operating as a business); 2) service provided; 3) number of workers; 4) how the business found the worker; 5) whether the worker invoiced the business; and 6) how the worker was paid. Gaeta also mailed "Questionnaires to Determine Status of Worker" to the four workers. The completed questionnaires were due by October 30, 2024. No questionnaires were returned.

AD Construction returned the completed Services Provided Request on December 12, 2024. Alamilla reported that all four listed workers were "self-employed" and did not have a business name. The workers provided framing services to AD Construction. Appellant reported the workers were paid "by the job." The workers did not invoice AD Construction for the services rendered. Appellant indicated that AD Construction found the workers through a "personal reference."

On January 9, 2025, Gaeta mailed a letter to AD Construction asking for a list or copies of checks written. AD Construction provided the information. Information provided shows the following total payments issued to the four workers:

- Worker FC paid \$2,083 in 2023; no checks paid in 2022 or 2024
- Worker AH paid \$4,176 in 2022; \$2,430 in 2023; no checks paid in 2024
- Worker LL paid \$4,697 in 2023; no checks paid in 2022 or 2024
- Worker RT paid \$324 in 2022; \$7,442 in 2023; no checks paid in 2024

For year 2023, the checks issued to these four workers occurred on the following dates:

- Worker FC paid on 9/30, 10/10, 10/23, 10/28
- Worker AH paid on 3/28, 5/8, 10/23, 12/22
- Worker LL paid 9/5, 9/12, 9/22, 10/4, 10/6, 10/10, 11/29
- Worker RT paid 3/25, 4/3, 8/20, 8/25, 9/5, 9/12, 9/19

On January 30, 2025, Gaeta mailed another letter to AD Construction asking for information regarding an additional individual, worker FDC. Alamilla responded to Gaeta's request by email on February 3. He described FDC's services were primarily framing decks, walls, few windows and doors, and some inside trim work. Alamilla stated he did not have any business insurance on file for FDC. Alamilla reported that they agreed in person on payment amount and that payments were paid by work done on a weekly basis. AD Construction provided the list of checks paid to FDC in 2024. A total of 33 checks were written from February 10 to October 16, 2024. The information showed the following check dates:

- February 10, 29, 27
- March 4, 11, 16, 27
- April 7, 11, 14, 23, 30
- May 6, 13, 20, 29
- June 12, 23
- July 2, 8, 15, 22, 29
- August 5, 12, 19, 26
- September 7, 16, 24, 30
- October 8, 16

Worker FDC was paid a total of \$26,234 during the 9-month span in 2024. The check amounts ranged from \$150 to \$1,092. A handful of checks had the same amount paid but the vast majority varied in amounts paid.

AD Strong also provided IWD with a copy of a two-page "Subcontractor's Continuing Agreement" signed by Alamilla and worker FDC on February 1, 2024. Provisions of the agreement stated, in part:

WORKMANSHIP, MATERIALS, AND LABOR: SUBCONTRACTOR shall perform all work in a timely and workmanlike manner, provide a sufficient

number of property skilled workman, all materials, tools, etc. As may be necessary to perform the work. Any work failing to conform to quality standards shall, upon written notice from AD STRONG CO. be promptly removed, replaced, and/or repaired by SUBCONTACTOR at no cost or expense to AD STRONG CO.

TIMELINESS: it is understood and agreed that time is of the essence; SUBCONTRACTOR shall commence work immediately upon notice to proceed from AD STRONG Co. and continue work at a reasonable and diligent speed.

CHANGE ORDERS: AD STRONG CO. shall not be responsible or liable for any changes or additional work of the SUBCONTRACTOR unless a proper change order and P.O. has been issued by AD STRONG CO.

INSURANCE: SUBCONTRACTOR shall be fully responsible for all losses of any suffered or incurred by SUBCONTRACTOR, loss or damage due to fire, theft, malicious mischief, vandalism or other such circumstance. SUBCONTRACTOR herewith agrees to carry, at its own cost and expense, fire insurance, workmen's compensation insurance, public liability insurance, automobile and truck liability and property damage insurance covering materials, machinery, equipment, tools, insurance covering damage to underground utilities whether disclosed or not disclosed by AD STRONG CO and such other insurance required to be performed by SUBCONTRACTOR.

MATERIALS AND SUPPLIES: SUBCONTRACTOR represent and agrees that all materials which will be used or installed by it in the performance of any work shall be new and that such materials will be free any claims, liens or encumbrances.

RISK OF LOSS: SUBCONTRACTOR shall be fully responsible for all losses of any nature suffered or incurred by SUBCONTRACTOR, including but not limited to store materials, equipment, or other property kept at the site of the work, lost or damaged due to fire, theft, malicious mischief, vandalism or other such circumstance.

WARRANTIES AND GUARANTEES: SUBCONTRATOR hereby guarantees all work performed under this contract to be free and hold AD STRONG CO harmless from any defect caused by faulty workmanship or defective materials for a period of two year from the date the work was performed. All manufacture's or suppliers' warranties and guarantees shall be obtained by SUBCONTRACTOR on behalf of AD STRONG CO.

CONTRACTOR'S REMEDIES: Should SUBCONTRACTOR default or in any way neglect to carry out its obligation under this Agreement AD STRONG Co. shall have the right to (a) itself perform or contract for another to

perform any requested but unsatisfactorily completed, work from the monies owned to SUBCONTRACTOR and/or (b) terminate SUBCONTRACTOR authorization to proceed under this Agreement.

INDEMNIFICATION: SUBCONTRACTOR hereby agrees that it shall indemnify, defend and hold the CONTRACTOR its agents and employees harmless from any and all claims, losses, liabilities, judgments, cost, expenses and damages, including reasonable attorney's fees arising out of SUBCONTRACTOR'S acts or omissions associated with this Agreement.

In addition to the subcontractor agreement, AD Construction provided IWD with a copy of a "Workers Compensation Waiver" signed by worker FDC on February 1, 2024. Worker FDC identified his "business name" to be his personal name, and further indicated that he is a sole proprietorship, that he has no employee and that he, as an individual employer, has elected not to be covered under the Iowa Workers Compensation Act.

Based on the information provided and reviewed, Gaeta determined that worker FDC and the four workers listed on the "services provided" form were employees during the years at issue. Gaeta found that the five workers provided framing services to AD Construction. However, she was unable to find contractor's registration, Iowa Unemployment account or an Iowa Secretary of State Registration for the workers. Gaeta testified that under Iowa law, any contractor completing work in the state must be registered. None of the workers had a contractor registration. AD Construction also did not have a contractor registration. The workers did not have proof of business insurance. Gaeta conducted Google and social media searches, but did not find evidence that the workers advertised their own business. This was an indication that the workers did not operate an independent business or held their services out to the public. Additionally, Gaeta found that the workers had a continuous relationship with the employer and were paid on a weekly basis. Finally, Gaeta found AD Construction provided the supplies, materials and tools for the job.

A findings letter was mailed to the business on February 6, 2025, stating the five workers were determined to be employees. The auditor asked to receive any additional evidence relevant to the determination by February 19. No additional information was received.

On March 3, 2025, IWD issued its Unemployment Insurance Tax Audit Results showing amounts owed due to employee misclassification. The audit results letter indicated Auditor Gaeta relied on the following factors in determining the workers were employees:

- Method of payment indicates an employer/employee relationship. 23.19(1).
 - o The worker(s) were paid on a weekly basis.
- Degree of Business Integration indicates an employer/employee relationship. 23.19(6)
 - The worker(s) performed duties in the regular service of the employer.
 - The worker(s) performed general labor services and did not provide specialized and distinct services.
 - The work performed was necessary for the business.

- o The work was performed under the name of the employer.
- Lack of Investment in business or facilities indicates an employer/employee relationship. 23.19(3).
 - The worker(s) did not have a significant financial investment in the business.
 - The worker(s) did not have business insurance or workers' compensation insurance for the work they performed.
- The employer's Right to Discharge indicates an employer/employee relationship 23.19(1).
 - o The employer could fire the worker(s) without incurring liability.
- A Continuing relationship indicates an employer/employee relationship. 23.19(2).
 - o The workers worked continuously for several months.
- The Employee's Right to Quit indicates an employer/employee relationship. 23.19(3).
 - o The worker(s) could end the relationship without incurring liability.
- The fact the worker(s) did not make their Services available to the General Public indicates an employer/employee relationship. 23.19(1).
 - o The worker(s) did not invoice you for their work.
 - o The worker(s) did not advertise their services to the general public.
 - o The worker(s) did not have a contractor's registration.
- The worker(s) inability to realize a Profit or Loss indicates an employer/employee relationship. 23.19(3).
 - o The workers were paid for personal services rendered.

The Appellant submitted a timely appeal disputing that the named workers were employees of AD Construction.

At hearing, Alamilla and Ortiz testified to the following information regarding the operation of AD Construction. Alamilla has worked in construction for a long time. He registered his own company, AD Construction, in 2019. While Alamilla is the sole registered owner of the business, his spouse, Ortiz, assists him with the accounting side of business. Alamilla bids small-scale construction repair jobs and additions to existing homes. The jobs mostly consist of framing work, but also include decks, stairs, window replacement, and fences. Alamilla provides homeowners with an estimate prior to commencing work. Alamilla uses his own tools when completing the jobs. He also provides the materials for most of the jobs. Homeowners may occasionally provide the materials if they wish to use specific styles or finishes. Upon completion of the job, AD Construction invoices the homeowner for the work.

Alamilla completes most of the jobs himself. At times, however, he is unable to timely complete a job and will seek subcontractors for the work. Alamilla lets homeowners know if he intends to send someone else to complete the job. Alamilla testified that the five workers listed on IWD's audit letter are subcontractors that have completed jobs for AD Construction. Alamilla testified that for some jobs, he may seek a few bids from different subs, but most of the time, he already has an idea of how much a job should cost based on his personal knowledge and experience doing the same jobs. He finds the subs by reaching

out to his business acquaintances to ask for subs skilled in the jobs he needs completed. Alamilla will then meet with the referred sub at the job site, negotiate the price for the job, and the deadline for completion. The jobs are verbally agreed upon or over text messages. If they do not reach an agreement, AD Construction will seek another sub to complete job. Most of the time the subs accept offered jobs from AD Construction because Alamilla offers them a fair price. The sub may have to decline jobs from AD Construction due to their own unavailability because they are working on jobs for other companies. The subs also return for additional jobs AD Construction needs done, but each job is negotiated separately.

When a sub accepts the job, it is their responsibility to complete the work. AD Construction provides the sub with a description or specifications for the job, but does not supervise how a sub completes the work. AD Construction does not inspect the work of subs as they are expected to know how to complete the job they agreed to do. AD Construction also does not dictate when or the hours a sub will do the work. The only expectation is that the sub will finish by the agreed upon deadline, which is the completion date AD Construction promised the homeowner. AD Construction also does not prohibit a sub from hiring additional workers to help on a job. However, compensation of any additional workers a sub brings on is the sub's sole responsibility. A sub may occasionally ask for additional pay or different deadlines after starting a job. The terms can only be changed if AD Construction agrees to the changes. The subs are responsible for having their own tools and procuring materials needed to complete a job. AD Construction does not provide tools to the subs as Alamilla needs them for jobs he is completing at other job sites. A sub is financially responsible for fixing any mistakes they made in completing the jobs, including providing the materials and labor to redo the work. AD Construction expects that subs will have their own insurance, but it does not verify or keep copies of the insurance policies on file. AD Construction has not had instances when it had to terminate a sub or the sub quit a job once they started the work. When the work is completed to the homeowner's satisfaction, the homeowner pays AD Construction, who then pays the sub based on the agreement between the sub and AD Construction.

AD Construction pays the subs by the job. The payments issued to the sub reflect the total agreed upon job price that includes labor and materials. For jobs where the homeowner provided materials, the price paid reflects the labor the sub provided. While the total amount paid to the subs is negotiated by the job, AD Construction may split the payments as agreed upon with the sub. For instance, if a job takes a week or longer, a sub may be paid a portion one week and then receive the rest of the payment upon completion of the work. This is generally a request from the sub because they do not have money to cover their expenses to complete the work. Similarly, a sub may also complete multiple jobs in one week and be paid with one payment for all the separate jobs completed during that week. For worker FDC specifically, AD Construction has reached an agreement to pay him weekly as agreed upon by them. Some weeks he may be paid under the total jobs he completed for the week, and other weeks, he may be paid more. This is an agreement between AD Construction and worker FDC on how to split the payments. However, the total amount he is owed is set by each separate job they negotiated for him to complete. None of the subs listed on the audit letter were paid hourly for their work.

CONCLUSIONS OF LAW AND ANALYSIS

IWD oversees the unemployment compensation fund in Iowa, which is governed by Iowa Code chapter 96.² IWD's Director administers Iowa Code chapter 96 and is charged with adopting administrative rules.³ IWD has adopted rules found at 871 IAC chapter 23.

IWD initially determines all issues related to liability of an employing unit or employer, including the amount of contribution, the contribution rate, and successorship.⁴ Services performed by an individual for remuneration are presumed to be employment, unless proven otherwise.⁵ An individual or business bears the burden of proving the individual or business is exempt from coverage under Iowa Code chapter 96.⁶ If an employer-employee relationship exists, the designation or description of the relationship by the parties as anything other than an employer-employee relationship is immaterial.⁷

An employer is defined as "any employing unit which in any calendar quarter in either the current or preceding calendar year paid wages for service in employment." An employing unit includes any individual or organization that has in its employ one or more individuals performing services for it in Iowa. The term "employment" is defined as service "performed for wages or under any contract of hire, written or oral, express or implied." Employment includes service performed by "[a]ny individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee." ¹¹

Whether a person is an independent contractor or an employee is a "factual determination based on the nature of the working relationship and many other circumstances, not necessarily on any label used to identify the parties in the contract." In other words, if the relationship of employer and employee exists, the parties' designation or description of the worker as an independent contractor is immaterial and of no consequence.

The right of control, as developed through the common law, is the principal test for determining whether a worker is an employee or independent contractor in the unemployment context.¹³ Whether an employer-employee relationship exists under the usual common law rules is determined based upon an analysis of the individual facts in

² Iowa Code § 96.9(1).

³ Iowa Code § 96.11(1).

⁴ Iowa Code § 96.7(4).

⁵ Iowa Administrative Code (IAC) 871-23.19(6).

⁶ Iowa Code § 96.19(18) *f*; *Id*. § 22.7(3).

⁷ IAC 871-22.19(7).

⁸ Iowa Code § 96.19(16)a.

⁹ Iowa Code § 96.19(17).

¹⁰ Iowa Code § 96.19(18)a.

¹¹ Iowa Code § 96.19(18)*a*(2).

¹² Pennsylvania Life Ins. Co. v. Simoni, 641 N.W.2d 807, 813 (Iowa 2002) (quoting Harvey v. Care Initiatives, Inc., 634 N.W.2d 681, 684 n. 2 (Iowa 2001)).

¹³ Gaffney v. Dep't of Employ. Servs., 540 N.W.2d 430, 434 (Iowa 1995).

each case.¹⁴ IWD has also adopted a number of rules with factors to consider in determining whether a worker is an independent contractor or employee.¹⁵

Under IWD's rules,

The relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but also as to the details and means by which that result is accomplished. An employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. It is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if the employer has the right to do so.¹⁶

The right to discharge or terminate a relationship is "an important factor indicating that the person possessing that right is an employer." If the discharging party may be liable for damages for breach of contract, the circumstances are indicative of an independent contractor relationship.¹⁸

The furnishing of tools, equipment, materials, and place to work to the individual who performs the service are characteristic of an employer. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods for accomplishing the result, that individual is an independent contractor. In accomplishing the result, that individual is an independent contractor.

Another factor includes the nature of the worker's contract for the performance of a certain type, kind or piece of work at a fixed price.²¹ Generally an employee performs the work continuously and his or her labor is primarily purchased, whereas an independent contractor undertakes the performance of a specific job.²² An employee is typically paid a fixed wage on a weekly or hourly basis, whereas an independent contractor is typically paid one sum for the entire work, whether it is paid in a lump sum or installments.²³

Independent contractors can make a profit or loss and are more likely to have unreimbursed expenses than employees and to have fixed, ongoing costs regardless of whether work is currently being performed.²⁴ Independent contractors often have significant investment in real or personal property that they use in performing services

¹⁴ IAC 871-23.19(6).

¹⁵ IAC 871-23.19.

¹⁶ IAC 871-23.19(1).

¹⁷ IAC 871—23.19(1).

¹⁸ IAC 871— 23.19(1).

¹⁹ IAC 871— 23.19(1).

²⁰ IAC 871—23.19(1).

²¹ IAC 871-23.19(2).

²² IAC 871-23.19(2).

²³ IAC 871—23.19(4).

²⁴ IAC 871—23.19(3).

for others.²⁵ Independent contractors have the right to employ assistants with the exclusive right to supervise their activity and completely delegate work.²⁶

An independent contractor follows a distinct trade, occupation, business or profession in which the worker offers his or her services to the public to be performed without the control of those seeking the benefit of the worker's training or experience.²⁷ Individuals such as physicians, lawyers, dentists, veterinarians, construction contractors, public stenographers, and auctioneers, engaged in the pursuit of an independent trade, occupation, business, or profession, in which they offer services to the public, are independent contractors and not employees.²⁸ Professional employees who perform services for another individual or business are covered employees.²⁹

Viewing the evidence as a whole, the undersigned concludes AD Construction has met its burden to prove that the workers identified in IWD's March 3, 2025, Audit Results Letter operated as independent contractors, not as employees, during the time period at issue.

The testimony of Alamilla and Ortiz demonstrated that AD Construction's subcontractors control every aspects of their work, including which jobs to accept, the pay for the jobs and how they will complete the job. AD Construction advises the subs of the basic terms or specifications for the job, such as the location of the job site, completion deadline, and any specific materials the homeowner requested. After the initial agreement is reached, the sub completes the work on their own. AD Construction does not supervise the work and does not inspect the work. The subs are allowed to bring additional workers to complete the job, if they choose, and AD Construction does not control whether they do so. The subs are also responsible for having their own tools and procuring the required materials for the jobs. While AD Construction's tax returns reflect purchases for tools and materials, the testimony received at hearing credibly demonstrates that these are the tools and materials that Alamilla uses himself when completing jobs.

The testimony received at hearing further demonstrates that AD Construction's subs do not exclusively work for AD Construction but also provide services to other companies. While the subs do not advertise their services through an online presence, such as websites or social media advertising, the undersigned finds this fact immaterial in this particular case. The evidence shows the subs get work through word-of-mouth referrals. Alamilla testified that when he needs a specific job completed and does not have time to do it himself, he will call his business acquaintances to ask for referrals. This is how AD Construction first came into contact with the subs listed in the audit letter. The undersigned thus finds that the subs make their services available to the public through personal referrals. Evidence of the subs offering their services to the public is furthered supported by the fact that subs occasionally decline jobs from AD Construction because of other jobs they have accepted. The subs are not penalized in any way for not accepting a job from AD Construction and often come back for future jobs with AD Construction.

²⁵ IAC 871—23.19(3).

²⁶ IAC 871—23.19(5).

²⁷ IAC 871—23.19(2).

²⁸ IAC 871-23.19(1).

²⁹ IAC 871-23.19(1).

The evidence shows that the subs are paid by the job. The price is negotiated between the sub and AD Construction before they choose whether to accept the work. For most of the jobs, unless a homeowner wishes to use specific materials, the sub provides the materials and the labor to complete the job. As such, the job price includes both the materials and labor for completing the work, which is what AD Construction paid to the subs. While AD Construction paid some subs in weekly installments, the total amount the subs received is the total of individual jobs they completed. Alamilla testified that the subs are not paid an hourly rate for their work. The documentary evidence does not provide any indication that the subs were paid hourly. For instance, worker FDC's checks varied from \$150 to \$1,092. Only a handful of checks had the same amount paid but the vast majority varied. Reviewing the overall payments made to the subs does not provide an indication they were paid in any other manner except by jobs that included both their labor and materials.

The evidence also shows that the subs are able to make a profit or loss. When AD Construction hires a sub, the company seeks to negotiate a price that would realize a profit for AD Construction. Similarly, when a sub accepts a job from AD Construction, the sub is able to realize a profit by, for instance, procuring materials at lower costs or hiring assistants that charge less for their labor. In contrast, the sub can also lose money on a job. Testimony at hearing indicated that the subs are responsible fixing errors they made at their own cost. This fix can include having to obtain new materials and redo an entire job. The ability to realize a profit or loss indicates that the subs hired by AD Construction operate as independent contractors.

Upon review and consideration of the evidence presented, the undersigned finds that the manner of operation between AD Construction and the sub-contractors identified in the audit letter more closely resembled that of a business and its independent contractors than an employer/employee relationship. Accordingly, IWD's decision must be reversed.

DECISION

IWD's decision is REVERSED. IWD shall take any further action necessary to implement this decision.

cc: Demetrio Alamilla, AD Strong Construction, LLC,

demetrioalamilla35@gmail.com (by Mail and Email)

Jeffrey Koncsol, IWD Jeffrey.Koncsol@iwd.iowa.gov (by AEDMS)

Rhonda Hauge, IWD Rhonda.hauge@iwd.iowa.gov (by AEDMS)

Lisa Gaeta, IWD lisa.gaeta@iwd.iowa.gov (by AEDMS)

APPEAL RIGHTS

This decision constitutes final agency action. Any party may file with the presiding officer a written application for rehearing within 20 days after the issuance of the decision. A request for rehearing is deemed denied unless the presiding officer grants the rehearing request within 20 days after its filing. Any party may file a petition for judicial review in

Docket No. 25IWDM0013 Page 12 the Iowa district court within 30 days after the issuance of the decision or within 30 days after the denial of the request for rehearing. 30

³⁰ IAC 871–26.17(5)

Case Title: AD STRONG CONSTRUCTION, LLC V. IOWA WORKFORCE

DEVELOPMENT (702356)

Case Number: 25IWDM0013

Type: Final Decision

IT IS SO ORDERED.

Jasmina Sarajlija, Administrative Law Judge