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Minn. Stat. § 480A.08, subd. 3 (2010).*

**STATE OF MINNESOTA  
IN COURT OF APPEALS  
A12-0473**

Renee Marie Carlson,  
Relator,

vs.

The Episcopal Diocese of Minnesota,  
Respondent,

Department of Employment and Economic Development,  
Respondent.

**Filed December 3, 2012  
Affirmed  
Stoneburner, Judge**

Department of Employment and Economic Development  
File No. 28666062-3

Renee M. Carlson, Beulah, North Dakota (pro se relator)

Rebecca J. Bernhard, St. Paul, Minnesota (for respondent The Episcopal Diocese of  
Minnesota)

Lee B. Nelson, Department of Employment and Economic Development, St. Paul,  
Minnesota (for respondent department)

Considered and decided by Halbrooks, Presiding Judge; Stoneburner, Judge; and  
Collins, Judge.\*

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\* Retired judge of the district court, serving as judge of the Minnesota Court of Appeals  
by appointment pursuant to Minn. Const. art. VI, § 10.

## UNPUBLISHED OPINION

**STONEBURNER**, Judge

Relator challenges the determination of an unemployment-law judge (ULJ) that she is ineligible for unemployment benefits because she quit her employment without good cause attributable to her employer. Relator does not dispute that she quit her employment for reasons unattributable to her employer, but she asserts that she is entitled to unemployment benefits because her employer “opted in” to unemployment coverage in the form of a reimbursable account, obligating the employer to pay benefits even for a voluntary quit not caused by the employer. Because an employer that reimburses the trust fund for benefits paid is not obligated to pay benefits to employees who do not qualify for unemployment benefits, we affirm.

### FACTS

Relator Renee Marie Carlson was employed by respondent The Episcopal Diocese of Minnesota (the diocese) from June 26, 1995, to October 7, 2011. Carlson quit her employment to move to North Dakota. Carlson then applied for unemployment-compensation benefits. The Minnesota Department of Employment and Economic Development (DEED) determined that she is ineligible to receive benefits because she voluntarily quit her employment and does not qualify for any exception to ineligibility. Carlson appealed this determination and the ULJ affirmed DEED’s determination after conducting an evidentiary hearing. On reconsideration, the ULJ reaffirmed the decision. This appeal by certiorari follows.

## DECISION

This court reviews the ULJ's decision to determine whether a party's substantial rights were prejudiced because the findings, inferences, conclusion, or decision are unsupported by substantial evidence in view of the record as a whole or affected by an error of law. Minn. Stat. § 268.105, subd. 7(d) (2010). Substantial evidence is "(1) such relevant evidence as a reasonable mind might accept as adequate to support a conclusion; (2) more than a scintilla of evidence; (3) more than some evidence; (4) more than any evidence; or (5) the evidence considered in its entirety." *Minn. Ctr. for Env'tl. Advocacy v. Minn. Pollution Control Agency*, 644 N.W.2d 457, 466 (Minn. 2002).

The parties do not dispute that Carlson voluntarily quit her employment for reasons unattributable to her employer. Carlson instead argues that she is entitled to unemployment benefits because an employer that opts into unemployment coverage in the form of a reimbursable account must pay unemployment benefits regardless of eligibility requirements. Carlson relies on Minn. Stat. §§ 268.045, .047, .053 (2010). Minn. Stat. § 268.045 governs the account that must be maintained for an employer that has elected to be liable for reimbursement of benefits paid, Minn. Stat. § 268.047 governs the effect on the employer of unemployment benefits paid, and Minn. Stat. § 268.053 provides for the election of a nonprofit organization to make reimbursements to the trust fund rather than pay quarterly taxes. None of these statutes addresses an employee's eligibility to receive unemployment benefits. And unemployment benefits are only paid to applicants who qualify under Minn. Stat. § 268.069, subd. 1 (2010), which specifically states: "The commissioner must pay unemployment benefits from the trust fund to an

applicant who has . . . *not been held ineligible for unemployment benefits under section 268.095 because of a quit or discharge.*” (Emphasis added.) Carlson has no authority for her assertion that an employee of an employer that elects reimbursement is automatically entitled to benefits despite ineligibility for benefits.

An employee who voluntarily quits her job is ineligible for unemployment benefits, unless she quit “because of a good reason caused by the employer.” Minn. Stat. § 268.095, subd. 1(1) (2010). Because Carlson did not quit for a good reason caused by her employer, she is ineligible for unemployment benefits.

**Affirmed.**