

**MISSOURI COURT OF APPEALS
WESTERN DISTRICT**

COMPLETE TITLE OF CASE:

TRACY GUNN

Appellant

v.

DIVISION OF EMPLOYMENT SECURITY

Respondent

DOCKET NUMBER WD76383

DATE: February 4, 2014

Appeal From:

Labor and Industrial Relations Commission

Appellate Judges:

Division One

Alok Ahuja, P.J., Thomas H. Newton, and Anthony R. Gabbert, JJ.

Attorneys:

Tracy Gunn, Kansas City, MO

Appellant Acting Pro Se

Attorneys:

Ninion Riley, Jefferson City, MO

Counsel for Respondent

**MISSOURI APPELLATE COURT OPINION SUMMARY
MISSOURI COURT OF APPEALS, WESTERN DISTRICT**

TRACY GUNN, Appellant, v. DIVISION OF EMPLOYMENT SECURITY, Respondent.

WD76383

Labor and Industrial Relations Commission

Before Division One Judges: Ahuja, P.J., Newton, and Gabbert, JJ.

Gunn appeals the Commission’s decision denying a request for unemployment benefits. The Commission determined that Gunn is not entitled to receive wage credits because work performed for her former employer, Emmanuel Baptist Church, was exempted from the Missouri Employment Security Law.

AFFIRMED.

Division One Holds:

Gunn raises three points on appeal. In the first point, Gunn argues that she should receive unemployment benefits because the Church failed to notify her that she was ineligible to receive wage credits for calculating benefits, in violation of section 288.041. Pursuant to section 288.060.4, claimants for unemployment benefits are eligible to receive wage credits for wages paid for work performed for employers that are subject to the Employment Security Law. The exemption provided in section 288.034.9(1) covers all persons employed by churches. Nothing in the statute suggests that an employer’s failure to comply with the notice requirements of section 288.041 makes an otherwise-excluded employee eligible for unemployment benefits. Point one is denied.

In the second point, Gunn argues that the Commission’s investigation failed to include information about other employees, which would trigger a requirement to pay unemployment insurance for employers of four or more workers. Because of its lack of development, this point was not preserved for our review. Point two is denied.

In the third point, Gunn argues that she should be awarded unemployment compensation as a matter of public policy. Although Gunn became unemployed through no fault of her own, this does not change the identity of the employer. Because churches are exempt, Gunn is ineligible to receive wage credits toward unemployment benefits for work performed. Point three is denied.

Therefore, we affirm.

Opinion by Thomas H. Newton, Judge

February 4, 2014

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