



**Nelson H. and Rochelle Tobolsky,**  
Petitioner,

v.

**NEW JERSEY DEPARTMENT OF  
LABOR AND WORKFORCE  
DEVELOPMENT,**  
Respondent.

**OAL DKT. NO LID 13295-13  
AGENCY NO. DOL 13-031**

**STATE OF NEW JERSEY  
DEPARTMENT OF ABOR  
AND WORKFORCE DEVELOPMENT**

**FINAL ADMINISTRATIVE ACTION  
of the  
COMMISSIONER**

**Issued: July 20, 2015**

The appeal of Nelson H. and Rochelle Tobolsky (petitioner) concerning an unemployment and temporary disability assessment by the New Jersey Department of Labor and Workforce Development (DLWD) was heard by Administrative Law Judge Elia A. Pelios (ALJ). The DLWD had assessed petitioner \$6,510.01 for unpaid unemployment and temporary disability contributions for the years 2006 through 2010. At the conclusion of the hearing, the ALJ issued an initial decision affirming the DLWD's assessment, in part, and reversing, in part.<sup>1</sup> That is, the ALJ found that there had been a finding by the Appeals Tribunal (AT), within the DLWD, relative to a claim for unemployment compensation benefits filed by one of the individuals identified within the audit, to the effect that that individual, Lawrence Miles, was not entitled to unemployment compensation benefits because he had not been an employee of petitioner, but rather, had been an independent contractor. The ALJ found that he was bound by the decision of the AT relative to the services performed during the audit period by Mr. Miles and, consequently, reversed that portion of the DLWD's assessment which related to the services performed during the audit period by Mr. Miles. Regarding the remainder of the DLWD's assessment, the ALJ affirmed. Accordingly, the ALJ issued an initial decision ordering the payment by petitioner to the DLWD of \$5,108.08 in contributions (that is, the \$6,510.01 originally assessed, minus those contributions attributable to the services performed by Mr. Miles), along with applicable interest and penalties. No exceptions were filed.

Having considered the record and the ALJ's initial decision, and having made an independent evaluation of the record, I have accepted and adopted the findings of fact, conclusion and recommendation contained in the ALJ's initial decision.

<sup>1</sup> Described by the ALJ in his initial decision as having sustained the DLWD's assessment "as modified" by the ALJ.

