

NEW YORK SUPREME COURT, APPELLATE DIVISION, THIRD
DEPARTMENT

Matter of Gilgoff (Commissioner of Labor)

2026 NY Slip Op 01834 · No. CV-25-0332 · Decided March 26, 2026

SUMMARY

The Appellate Division, Third Department, affirmed a decision of the Unemployment Insurance Appeal Board finding that Joshua Gilgoff voluntarily left temporary employment without good cause and was therefore ineligible for unemployment and Federal Pandemic Unemployment Compensation benefits. The court also upheld the recovery of overpaid benefits and the forfeiture and monetary penalties imposed for willful misrepresentations.

CASE DETAILS

COURT	New York Supreme Court, Appellate Division, Third Department
WRITING FOR THE COURT	Clark, J.; Garry, P.J.; Pritzker, J.; McShan, J.; Corcoran, J.
JURISDICTION	New York Appellate Division, Third Department
DECIDED	March 26, 2026
DOCKET	CV-25-0332
DISPOSITION	affirmed
PROCEDURAL POSTURE	Claimant appealed from a decision of the Unemployment Insurance Appeal Board denying his application to reopen and/or reconsider a prior decision sustaining his disqualification from unemployment and Federal Pandemic Unemployment Compensation benefits, recovery of overpayments, and forfeiture and monetary penalties.
STANDARD OF REVIEW	The Board's factual determinations are upheld when supported by substantial evidence. Whether a claimant had good cause to leave employment and whether the claimant made a willful misrepresentation are factual questions for the Board, and issues of witness credibility, evidence evaluation, and reasonable inferences are within the Board's exclusive province.
PRECEDENTIAL VALUE	Published
PARTIES	Joshua Gilgoff v. Commissioner of Labor

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QUESTIONS PRESENTED

1. Whether substantial evidence supported the Board's determination that claimant voluntarily left employment without good cause and was therefore disqualified from unemployment insurance benefits.
2. Whether claimant's lack of demonstrated medical necessity for returning to New York to care for his hospitalized father supported the finding that he lacked good cause to leave employment.
3. Whether claimant's receipt of Federal Pandemic Unemployment Compensation benefits was properly subject to recovery after he was found ineligible for unemployment insurance benefits.
4. Whether substantial evidence supported the Board's finding that claimant made a willful misrepresentation to obtain benefits and therefore was subject to overpayment recovery, forfeiture, and monetary penalties.
5. Whether any alleged error concerning the employer's account charged for the benefits negated claimant's responsibility for recoverable overpayments and penalties.

HOLDINGS

1. A claimant who voluntarily separates from employment without good cause is disqualified from receiving unemployment insurance benefits, and substantial evidence supported the Board's determination that claimant voluntarily left without good cause.
2. Because claimant was ineligible for unemployment insurance benefits, he was also ineligible for the federal pandemic assistance and FPUC benefits paid to him, which were properly recoverable.
3. Substantial evidence supported the Board's determination that claimant made a willful misrepresentation to obtain benefits, and the resulting recoverable overpayments, forfeiture, and monetary penalties would not be disturbed.

KEY QUOTATIONS

"A claimant who voluntarily separates from employment without good cause is disqualified from receiving unemployment insurance benefits" (*1)

"Whether a claimant has good cause to leave his or her employment is a factual question for the Board to resolve and its decision will not be disturbed if supported by substantial evidence" (*1)

"absent a compelling medical necessity, relocating in order to care for a sick relative does not constitute good cause for leaving employment" (*2)

"As to the penalties imposed, whether a claimant has made a willful misrepresentation to obtain benefits is a factual issue for the Board to resolve and will be upheld if supported by substantial evidence" (*2)

FACTUAL BACKGROUND

Claimant held a temporary YMCA position in Washington scheduled to run from March 4, 2019, through June 17, 2019. He left on June 9 to return to New York after his father was hospitalized, and he rejected an offer to continue working for four additional months because of the low pay. When applying for unemployment benefits, claimant stated that the YMCA employment term had ended on June 9, although he later admitted that he had left early. The Department and Board consequently found that he voluntarily left without good cause, received recoverable overpayments, and made a willful misrepresentation.

PROCEDURAL HISTORY

After claimant left a temporary YMCA position before its scheduled end date, the Department of Labor found him ineligible for benefits, assessed recoverable overpayments, and imposed penalties for willful misrepresentation. An ALJ initially denied claimant's 2023 application to reopen as untimely. The Unemployment Insurance Appeal Board later granted reopening but sustained the underlying determinations, and subsequently denied claimant's application for reopening and reconsideration. The Appellate Division affirmed.

DISPOSITION

affirmed

CASES CITED

- Matter of Mercedes [Commissioner of Labor], 241 AD3d 1031, 1033 [3d Dept 2025]
- Matter of Klosterman v [New York State Dept. of Corr. & Community Supervision-Commissioner of Labor], ___ NY3d ___, ___, 2025 NY Slip Op 06960, *1 [Dec. 16, 2025]
- Matter of Pope [Commissioner of Labor], 224 AD3d 1039, 1039 [3d Dept 2024]
- Matter of Gaffney [Commissioner of Labor], 243 AD3d 1007, 1008 [3d Dept 2025]
- Matter of Smith [Commissioner of Labor], 228 AD3d 1159, 1160 [3d Dept 2024]
- Matter of Salloum [Commissioner of Labor], 238 AD3d 1394, 1397 [3d Dept 2025]
- Matter of Correa [Commissioner of Labor], 32 AD3d 1090, 1090-1091 [3d Dept 2006]
- Matter of Soler [Commissioner of Labor], 24 AD3d 936, 937 [3d Dept 2005]
- Matter of Lugo [Commissioner of Labor], 294 AD2d 689, 689-690 [3d Dept 2002]
- Matter of Knehnetsky [Commissioner of Labor], 239 AD3d 1218, 1219 [3d Dept 2025]
- Matter of Ejim [Commissioner of Labor], 238 AD3d 1461, 1463-1464 [3d Dept 2025]
- Matter of Ficalora [Commissioner of Labor], 233 AD3d 1215, 1217-1218 [3d Dept 2024]
- Matter of Carmody [Commissioner of Labor], ___ NY3d ___, ___, 2025 NY Slip Op 06963, *1 [Dec. 16, 2025]
- Matter of Yura [Commissioner of Labor], 224 AD3d 1055, 1056 [3d Dept 2024]
- Matter of Harrison [Commissioner of Labor], 232 AD3d 1026, 1026 n [3d Dept 2024]
- Matter of Ciotoli [Commissioner of Labor], 199 AD3d 1181, 1182 n 2 [3d Dept 2021]

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