

Idaho

*Unemployment
Insurance Tax
Information*

2009

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IDAHO
DEPARTMENT OF LABOR

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Disclaimer

This handbook provides general information about the Employment Security Law. It is for informational purposes only and is not a substitute for the law, which may be found at Title 72, Chapter 13, Idaho Code. A complete set of rules that have been promulgated pursuant to the Employment Security Law is maintained at the Idaho State Law Library and such other libraries as required by Idaho Code §67-5205. The rules may be purchased from the Administrative Rules Division of the Idaho Department of Administration. Links to Idaho law may be found on Idaho's official Web site, <http://www.idaho.gov>.

Publication Costs

This document is produced by the Idaho Department of Labor, which is funded at least in part by federal grants from the U. S. Department of Labor. Costs associated with this specific publication are available by contacting the Idaho Department of Labor.

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Important Facts about Unemployment Insurance

Most employers must provide their employees with Unemployment Insurance coverage, an employer-paid insurance that protects employees against complete loss of income during periods of involuntary unemployment. To determine if you must provide Unemployment Insurance coverage for your employees, review pages 4 through 10 or contact your [Tax Representative](#) listed on page [40](#) for assistance. If you meet coverage criteria, register with the Idaho Department of Labor by completing an Idaho Business Registration Form to obtain coverage. Each employer who is a “covered employer” as defined in section 72-1315, Idaho Code, shall complete and submit to the director a form within six months of becoming a covered employer.

To be monetarily eligible for Unemployment Insurance benefits, a claimant must have earned: (1) a minimum qualifying amount of wages, a figure that changes from year to year, in covered employment in one of the quarters in the base period, and (2) the total wages for all four quarters must be at least 25 percent more than the quarter in the base period with the highest wages. The base period is defined as the first, or oldest, four of the last five completed calendar quarters immediately preceding the week in which a claimant files a new valid claim for benefits. The only exception is in cases of workers with temporary/total disabilities. (See Idaho Code §72 1306(2).)

If monetarily eligible, a claimant must also meet personal eligibility requirements before being entitled to Unemployment Insurance benefits. The primary personal eligibility requirements are: (1) unemployed through no fault of the claimant’s own, (2) able to work, (3) available for suitable work and (4) actively seeking work. (See Idaho Code §72-1366.)

When an individual files a claim for Unemployment Insurance, the Idaho Department of Labor sends the claimant’s last employer an **employer notification**. This document notifies the employer that a claim has been filed and lists the reasons the employee has given for the separation. Except in cases where the employee has been laid off for lack of work, the Idaho Department of Labor representatives will contact employers by telephone shortly afterwards to obtain necessary information to determine benefit eligibility. Because benefits paid to claimants are charged against employers’ accounts, it is important for employers to provide separation information when contacted by an Idaho Department of Labor representative to ensure benefits are not paid unjustifiably or charged to the wrong employer’s account. (See Idaho Code §72-1351(2).) References to the applicable provisions of Idaho’s Employment Security Law are noted throughout this handbook.

Primary Required Reports

Reporting requirements vary from agency to agency. Each agency should be contacted for information or guidelines on how to comply with its requirements. A list of other government agencies that employers should contact is found on page [49](#).

Idaho Business Registration Form

All new businesses and domestic employers must submit a completed registration form. Information on the form is used to determine reporting requirements for the

various taxes in Idaho, including Unemployment Insurance. The owner and spouse of a sole proprietor, a corporate officer, or an agent partner or agent member, must sign the form. The form can be submitted even if employees have not yet been hired but must be submitted within six months of becoming a covered employer. Failure to do so could result in penalties of up to \$500.00.

The registration form can be obtained from the Idaho Department of Labor or the Idaho State Tax Commission. The form can be provided to either agency or completed online at <http://business.idaho.gov>. Once the form has been provided, each agency will determine tax coverage and the appropriate accounts will be established.

Quarterly Payroll Reports

Once registered for Unemployment Insurance coverage, an employer must report and pay unemployment insurance taxes quarterly. Reports and payments are due the last day of the months of April, July, October, and January for the quarter ending the previous month. There is no grace period. Filing late could subject the employer to a late payment penalty. The Idaho Department of Labor mails report forms to all known covered employers during the last week of each quarter. (See Idaho Code §72-1311.) The employer is not, however, relieved of the responsibility of filing the reports if the forms do not arrive by mail. Quarterly reports must be filed even if no wages were paid in the quarter. Report forms may be obtained by contacting the nearest Idaho Department of Labor Tax Representative as listed on page 38, or by writing the Idaho Department of Labor, Accounting Bureau, 317 W. Main St., Boise, Idaho 83735-0610. You can also file online by going to labor.idaho.gov and completing the following steps: 1) click on the *Unemployment Insurance*; 2) click on *UI Taxes*; 3) click on *On-Line Unemployment Insurance*.

Employers should not make adjustments for prior quarters on the current report. Prior quarter adjustments may be made on photocopies of the original report or by using the **Amended Report** form as shown on page 39, which can be obtained by calling your local Tax Representative (see page 40) or in PDF form on the Internet at labor.idaho.gov

If an employer finds errors in prior reports that must be adjusted, the employer must provide a detailed explanation. This explanation should include the names, social security numbers, amounts reported, corrected amounts and the difference by quarter for each employee affected. An adjustment may reflect either an underpayment or overpayment of taxes. If additional taxes are due, the money plus the form for the quarterly due date must be remitted. If the employer finds the error and reports it in a timely manner to the Idaho Department of Labor with payment, the penalty may be waived. If a credit results from an overpayment, the Idaho Department of Labor will issue a refund check or apply the credit to subsequent reports as requested by the employer. To file quarterly payroll reports online, see page 28.

Changes in Business Status

The box in the upper right corner of the quarterly report form should be used to report any change in address, phone number, ownership, partners, business status, corporate officers, business closure or change of entity such as a sole proprietor converting his/her business to a corporation. Failure to notify the Idaho Department of Labor of a change in ownership may result in the loss of a reduced UI tax rate. It may also make the employer subject to a civil penalty assessment.

New Hire Reporting

All employers must report newly hired employees to the Idaho Department of Labor within 20 days of the date of hire as required by Idaho Code § 72-1604. This information is mandated by the Welfare Reform Legislation of 1996 and is used to locate parents who are delinquent in making child support payments. This information is also used to identify possible fraudulent activity in state welfare and workers' compensation as well as in Unemployment Insurance claims as provided by Idaho Code §72-1605.

The new hire reporting law covers all Idaho employers either hiring new employees or rehiring employees whose previous employment was terminated more than 12 months prior to the current hire date. Employers must provide the company name, address, federal employer identification number, Idaho Unemployment Insurance account number, employee's full name, address, social security number and date of hire.

Employers may report using either paper reports or magnetic media. Employers preferring to enter the new hire information online may do so through the Internet at labor.idaho.gov/applications/newhire.

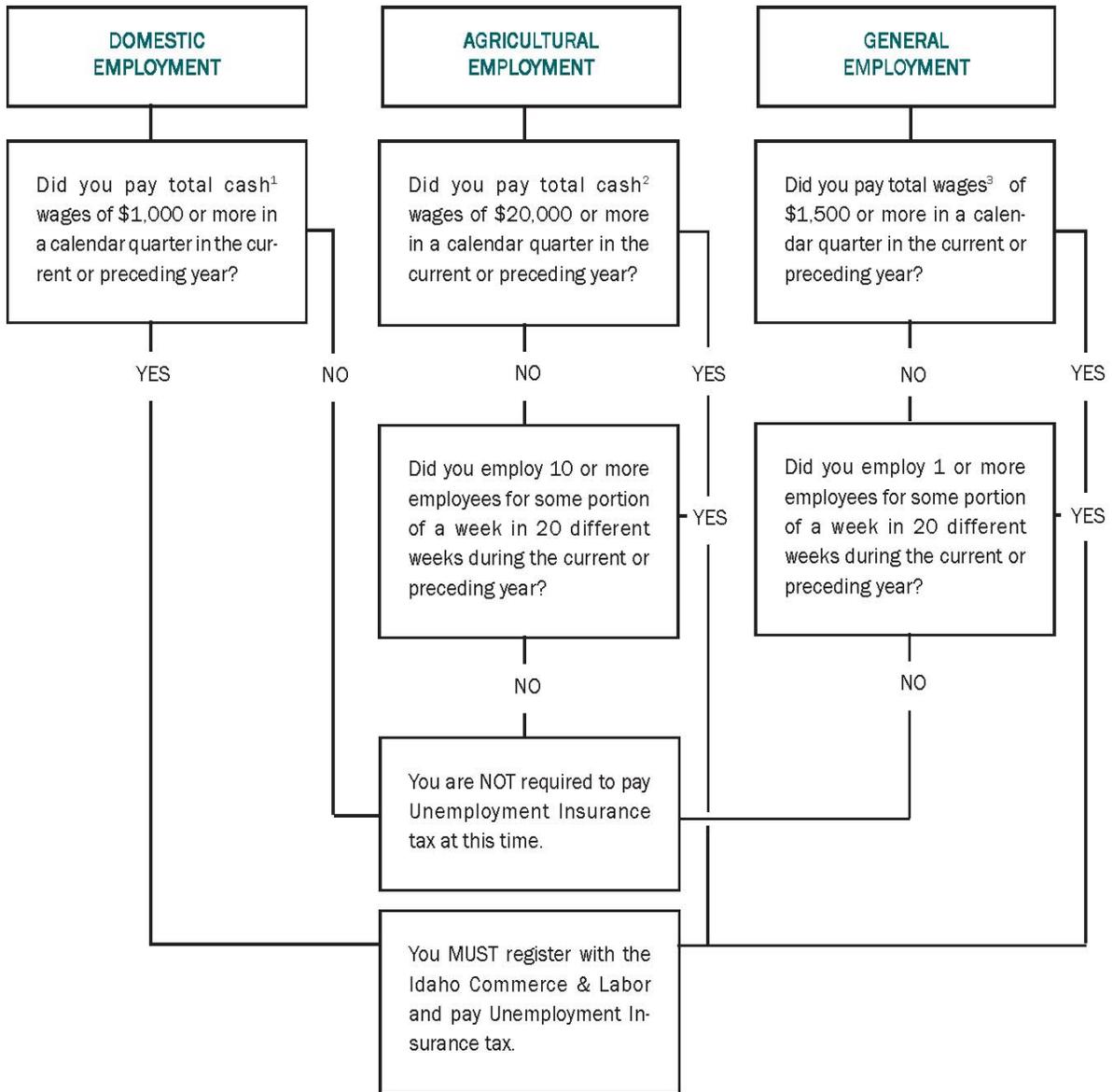
The paper report must be a completed copy of the IRS form W-4 and must include the date of hire and the Idaho Unemployment Insurance account number. These reports may be faxed to (208) 332-7411 or mailed to the Idaho Department of Labor, New Hire Reporting, 317 W. Main St., Boise, ID 83735-0610.

Multistate employers have the option of reporting all new hires to a single state. To exercise this option, federal law requires multistate employers (1) to designate one state, in which the employer has employees, for reporting new hires, and (2) to notify the U.S. Secretary of Health and Human Services in writing as to the employer's chosen state. If you have questions concerning New Hire Reporting in Idaho, magnetic media reporting, or multistate employer reporting, call (800) 627-3880.

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Who must pay Unemployment Insurance tax?



- 1) For Domestic employment, only cash wages are used to determine coverage. HOWEVER, unemployment insurance tax must be paid on both cash and noncash wages.
- 2) For agricultural employment, unemployment insurance taxes are paid on cash and cash equivalent wages only. Noncash wages not considered cash equivalents are not reportable. Include H2-A workers' wages to determine the coverage but do not pay unemployment insurance tax on their wages.
- 3) For general employment, both cash and noncash wages are used to determine coverage and for computing unemployment insurance tax.

Note 1: Cash wages include cash, checks, money orders, etc.

Note 2: In determining weeks worked, any part of a day during the week is counted, and the weeks do not have to be consecutive. Each week ends on Saturday and the new week begins on Sunday.

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Employer Liability

An employer is any individual, partnership, corporation, limited liability company, association, trust, organization, or political subdivision which has one or more individuals performing services in Idaho. Idaho law requires anyone who pays for services and who meets the employment coverage guidelines on pages 4 through 10 to file a quarterly State Unemployment Tax Report. It is the responsibility of the employer to notify the Idaho Department of Labor when the employer meets coverage criteria as required by Idaho Code §72-1325. This includes notification of any change in ownership or legal entity.

If an employer is subject to the Federal Unemployment Tax Act on any services, the employer is automatically subject to Idaho Unemployment Insurance tax for such services. This includes services of employees in several states even though such employment in a single state might not be of a sufficient amount or duration to meet that state's coverage criteria as covered by Idaho Code §72-1316 (2).

Once an employer meets coverage criteria, all wages paid in that calendar year must be reported, and Unemployment Insurance taxes must be paid. Reports must be filed for all subsequent quarters even if no wages were paid in those quarters until The Idaho Department of Labor deactivates the account. If you cease operations or believe you should no longer file reports, contact your local Tax Representative, listed on page 38, as provided by Idaho Code §72-1352.

An employer is automatically covered and must report all wages in any amounts if the employer has taken over an existing business or acquired the assets of another business, which at the time of acquisition was a covered employer. Under these conditions, the successor employer must report wages even though the business may not meet coverage criteria after the change in ownership as provided by Idaho Code §72-1351(4).

EMPLOYER LIABILITY GUIDELINES

To determine who must pay Unemployment Insurance taxes, refer to this explanation and the flowchart on page 6. To register with the Idaho Department of Labor and begin paying Unemployment Insurance tax, contact your local [Tax Representative](#) as listed in the back of this booklet, or call toll free at 1-800-448-2977, or register online at <http://business.idaho.gov>.

Coverage is determined separately for each type of employment – general, agricultural, or domestic. For example, you may not meet coverage requirements in agricultural employment, which means those wages are exempt, while wages in nonagricultural employment are covered for Unemployment Insurance tax purposes.

If you have more than one type of employment but fail to distinguish in your records the wages paid in each type, you **MUST** apply the general employment criteria in determining coverage and paying Unemployment Insurance tax.

In determining the number of weeks worked, any part of a day during the week is counted and the weeks do not need to be consecutive.

General Employment

Employers must report wages and pay Unemployment Insurance tax if, during the current or preceding calendar year, total wages of \$1,500 or more were paid in any calendar quarter or one or more individuals worked for some portion of a week in 20 different weeks of the calendar year as provided by Idaho Code §72-1315.

Agricultural Employment

Agricultural employment is generally defined as work performed on a farm in connection with producing farm commodities and preparing and delivering them to storage or to a primary wholesale market, or work performed in connection with the operation, management, conservation, improvement, or maintenance of a farm. Custom farming businesses may be required to use the general employment coverage criteria to determine Unemployment Insurance coverage.

Agricultural employers are liable if, during the current or preceding calendar year, \$20,000 or more in cash and/or cash equivalent wages were paid during a calendar quarter or if 10 or more individuals were employed for some portion of a week during 20 different weeks of the calendar year. Payments such as cash, checks, money orders and commodity wages are counted if the substance of the transaction is a wage payment for services rendered.

Wages paid to members of an agricultural work crew must be reported by the agricultural employer unless the crew leader is registered by the U.S. Department of Labor under the Migrant and Seasonal Agricultural Worker Protection Act. If the payments are made to a registered crew leader, the crew leader is responsible for the payment of wages and applicable taxes as provided by Idaho Code §72-1320 and §72-1315.

Farm Labor Contractor Licensing

Farm labor contractors, crew leaders who furnish members of a crew to perform agricultural labor for another person, and who are registered with the U.S. Department of Labor, are the sole employers of workers hired and are solely responsible for payment of wages and the taxes on those wages. Farmers are NOT the co-employer of registered farm labor contractor employees. All persons performing farm labor contractor activities must do the following:

1. Be licensed with the State of Idaho and pay a licensing fee.
2. Post a surety bond to cover unpaid wages.
3. Carry automobile insurance for all vehicles used in farm labor contracting activities.
4. Have a workers' compensation policy.
5. Provide full disclosure of conditions of employment to employees.

To obtain an Idaho farm labor contracting license, contact the Wage & Hour Division at 1-800-843-3193.

Domestic Employment

Domestic employment is work performed in the operation and maintenance of a private home, local college club, or local chapter of a sorority, or fraternity as distinguished from services as an employee in the pursuit of an employer's trade, occupation, profession, enterprise, or vocation. It generally includes domestic services rendered by cooks, waiters, butlers, maids, janitors, laundresses, furnace men, handymen, gardeners, housekeepers, housemothers and in-home caregivers.

Domestic employers who pay cash wages of \$1,000 or more in a calendar quarter in the current or preceding calendar year are required to report. If these criteria are met, both cash and non-cash

wages are reportable as outlined in footnote (1) on page 6. If an employer employs other types of workers, the wages of domestic workers are not automatically covered as provided by Idaho Code §72-1315.

Governmental Entity / Non-Profit 501(c)(3) / Indian Tribal Businesses

If you are a governmental entity, a nonprofit 501(c)(3) under the Internal Revenue Code, or a tribal business, you are automatically a covered employer as discussed under [Experience Rate vs. Cost Reimbursement](#).

Employers Operating Two or More Establishments in Idaho

When one employing entity operates two or more establishments in Idaho, wages of all establishments must be reported under one account. If each of the establishments is operated by a separate legal employing entity or has different Federal Employer Identification numbers, an account will be established for each entity. (NOTE: A husband and wife with separate sole proprietorship businesses may have separate account numbers.)

General Contractor Liability

A general contractor can be held liable for Unemployment Insurance tax due on wages paid by a subcontractor if final payment to the subcontractor is made and the subcontractor has not paid Unemployment Insurance taxes. (See Idaho Code §72-1355A.)

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BUSINESS ENTITIES

Corporations

C- corps and sub S- corps are legal entities separate and distinct from owners and managers. Payments to corporate officers for services performed are reportable wages. (See page 16 under [Officer Salaries](#).)

Limited Liability Company (LLC)

A limited liability company is an association with separate legal status operated as a business for profit by member owners. Members have limited liability protection from company debts. An LLC will have the same status, for purposes of Unemployment Insurance coverage as it elects for federal tax purposes. Currently, the IRS allows LLCs to be treated as a corporation, a partnership or a sole proprietorship. In most cases, if the LLC elects to be treated as either a sole proprietorship or a partnership for federal tax purposes, any remuneration paid to its members will not be treated as wages for unemployment tax purposes. If treated as a corporation, remuneration paid to its members will be treated as wages and be reportable under the State Unemployment Tax Act (SUTA), including corporation officer remuneration. (See page 16 under [Officer Salaries](#).)

Partnerships

A partnership is an unincorporated business entity which has two or more persons to carry on as co-owners of the business for profit. Partners are not employees and, therefore, are exempt from unemployment insurance coverage. Partners can be held personally liable for unpaid tax liabilities. Spouses of partners are not exempt unless they are partners themselves. Minor children must be the children of ALL partners in order to be considered exempt.

Sole Proprietorship

A sole proprietorship is an unincorporated business entity owned by one individual. It is the simplest form of business and has no existence apart from the owner. The owner is not an employee and, therefore, is exempt from unemployment insurance coverage and has no personal liability protection from business debts.

Governmental Entity and Non-Profit 501(c)(3)

If you are a governmental entity, you are automatically a covered employer but have options on how the unemployment costs are paid. See [Cost Reimbursement Options](#)

If you are recognized as a nonprofit organization per 501(c) (3) under the Internal Revenue Code, you may be a covered employer and required to report wages for Unemployment Insurance purposes. You may have options on how the unemployment costs are paid. See page 4 under [Employer Liability Guidelines](#) and [Experience Rate vs. Cost Reimbursement](#).

Experience Rate vs. Cost Reimbursement

Most employers are experience-rated employers, as outlined on page [32](#). That refers to the method used to assign a [taxable wage](#) rate to a covered employer. Under this method, all new experience-rated employers are assigned the standard rate for the current year. The standard rate will be assigned until the employer has paid taxes to the Employment Security Fund for at least six calendar quarters prior to the yearly computation date of June 30. The employer will then be assigned a rate based on the employer's own experience record and its relationship to the experience record of all other covered employers registered with the Idaho Department of Labor.

Another method of paying Unemployment Insurance tax is cost reimbursement, which is available to certain nonprofit organizations that qualify for exemption under the provisions of Internal Revenue Code 501(c)(3) and to all governmental entities including public school districts and Indian tribal business as detailed in the next paragraph. Under this method, employers reimburse the state for the actual cost of Unemployment Insurance benefits paid. A cost-reimbursement employer will be billed for its proportionate share of a claimant's benefits based on the percentage of wages paid in the base period. This applies regardless of the reason for the claimant's separation from the job.

Cost Reimbursement Options

Governmental units, Indian tribal business and nonprofit organizations as defined in the Internal Revenue Code (IRC) 501(c)(3) are covered employers and are required to report wages for Idaho Unemployment Insurance purposes. These employers may be able to report either as regular experience-rated employers or as cost-reimbursement employers. Cost-reimbursement employers have two options for reimbursing the state for benefits paid. The first is to pay at a rate of 1 percent of gross wages each quarter. The account is reconciled at yearend and the employer is billed for any additional tax due or is refunded any excess. The second is to report but pay no tax until the employer's account is charged as provided by Idaho Code §72-1315A. The election to report as a cost-reimbursement employer must be made in writing by Dec. 1 of any calendar year or within 30 days from when the employer is determined liable for UI tax. The election will remain in effect for at least two full calendar years. After the two years, a request to change to an experience-rated employer must be made in writing by Dec. 1 to be eligible for the change in the subsequent calendar year as provided by Idaho Code §72-1349A and §72-1349C.

Professional Employer Organization (PEO)

A Professional Employer Organization provides employment services acting as joint co-employer with client companies and contractually allocates some traditional employer responsibilities while sharing others. The client's payroll may be reported under the client's or the organization's state account number at the option of the PEO. The organization usually assumes responsibility and liability for the "business of employment," such as payroll, employee tax compliance, human resources compliance and benefit plans, specifically health insurance, retirement savings plans and other employee benefits. The client manages production, marketing, sales and service. The workers are usually not fired and rehired by the PEO since the workers become employees of the two companies jointly. The PEO and the client are both liable for unemployment taxes since they are co-employers.

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Covered Employment

If an employer retains the right to direct and control the services of an individual or if the worker is not established in an independent trade or business, the worker should be classified as an employee of the company. The term covered employment means an individual's entire service, including service in interstate commerce, performed for wages or under any written or oral contract of hire, expressed or implied. The following services are considered covered employment as provided by Idaho Code §72-1316.

Undocumented Workers/Non-citizens

Services performed by all workers, including undocumented workers and other non-citizens of the United States, except H2A workers, must be considered when reporting for Unemployment Insurance tax purposes. Payments made for such workers' services are generally taxable as discussed in footnote (2) on page 6.

Statutory Employees

By statute, officers of corporations are employees. They are the only statutory employees by law. However, certain workers are required to be in the employ of, or under the direct supervision of a principal, who is properly licensed. These workers are usually covered for Unemployment Insurance tax purposes. They generally include:

- Cosmetologists and barbers working in a shop licensed by another individual, excluding workers who have a contiguous shop license and are free from direction and control.
- Well-drilling rig operators and laborers working for Idaho licensed well drillers.
- Guides working under Idaho licensed outfitters.
- Unlicensed real estate appraisers working under licensed real estate appraisers.
- Loan originators working for a mortgage broker.

Note Idaho Code §72-1316(2) & IRS CODE 31.3121(d) - (1) (b).

FUTA

Employers covered by the Federal Unemployment Tax Act are automatically subject to Idaho Unemployment Insurance. Generally, the provisions are comparable. Employers are not allowed to take the maximum credit on their federal Form 940 unless they have paid all state taxes by the due date of Form 940 as provided by Idaho Code §72-1316(2). For questions about IRS Form 940, contact the IRS at 1-800-TAX-1040.

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Exempt Employment

Generally, all wages paid for work performed are considered covered wages for Unemployment Insurance purposes. Any employer claiming exempt wages must report all pertinent facts upon which the claim is based to the Idaho Department of Labor. The person making the claim must sign the report and indicate whether he or she, as a chief executive officer or manager, is signing on behalf of the employer.

The following services are generally exempt from the definition of covered employment.

Child and Spouse Employment

These services are exempt for Unemployment Insurance purposes when services are performed for a spouse, by a child under age 21 for his or her parent as an individual proprietor, or by a parent for a child. The exemptions do not pertain to corporations, professional associations, partnerships, or Limited Liability Companies unless taxed for federal tax purposes as a sole proprietorship. In other words, these exemptions only pertain to sole proprietors. The term “child” has been defined to include stepchildren and foster children.

Elected Officials, Judicial Officers and Other Governmental Units

These services are exempt for Unemployment Insurance purposes when services are performed for governmental units by elected officials, members of a legislative or judicial body, army or air national guard, positions of major non-tenured policy-making or advisory councils established under state law, city councils, county commissioners and individuals impressed into the service for civil emergencies as provided by Idaho Code §72-1316A(5).

Students, Hospital Interns and Correctional Institution Hospital Workers

These services are exempt for Unemployment Insurance purposes when services are performed for (1) a school, college or university by a student, who is enrolled and regularly attending classes at the institution; (2) a hospital by a patient, student nurse or medical intern of the hospital; (3) a hospital in a state correctional institution by an inmate of the institution; or (4) a correctional, custodial or penal institution by an inmate of the institution.

Independent Contractor

For a worker to qualify as an independent contractor, exempt from Unemployment Insurance tax, BOTH of the following conditions must be met:

- (1) The worker must be free from direction and control in the performance of the work; **AND**
- (2) The worker must be engaged in an independently established trade, occupation, profession, or business as provided by Idaho Code §72-1316(4).

If you have questions on whether a worker is an independent contractor, please contact your local Tax Representative, listed on page [40](#), for assistance. Issuing an IRS Form 1099 or paying on a commission-only basis does not qualify someone as an independent contractor. The presence of a written or verbal contract alone does not establish independent contractor status. The actual working relationship must be evaluated to determine if there is direction or control retained by the employer and if the worker is engaged in an independent business apart from the employer.

Casual Labor

Casual labor is defined as work performed that is not in the course of the employer’s trade or business which is occasional, incidental, or irregular. Do not confuse casual labor with temporary or part-time

employment, which *is* taxable. However, if during a calendar quarter the cash remuneration paid for casual labor is \$50 or more or the casual labor is performed by an individual who is regularly employed by the employer on some portion of 24 days during the calendar year, or the preceding calendar quarter, the service is covered employment and remuneration is taxable under Idaho Employment Security Law as described in Idaho Code 72-1316A(19).

Newspaper Delivery

These services are exempt employment when performed by an individual under age 18.

Insurance Agents and Real Estate Agents

Services performed by an individual as an insurance agent or insurance solicitor are exempt employment if all such services are performed solely for commission as provided by Idaho Code § 72-1316A (13).

Services performed by an individual for a real estate broker as an associate real estate broker or as a real estate salesman, if all such services are performed solely for commission, are exempt. Commissions that are paid to the real estate broker for his own personal sales are exempt, but commissions off of other real estate agents sales are not covered under this statutory exemption and should be classified as “wages” for unemployment insurance tax purposes as provided by Idaho Code § 72-1316A (14).

Direct Sellers

These services are exempt employment when performed:

By an individual who is engaged in the trade or business of selling or soliciting the sale of consumer products in a private home or a location other than in a permanent retail establishment, provided the following criteria are met:

- (a) Substantially all the remuneration, whether or not received in cash, for the performance of the services is directly related to sales or other output, including the performance of services, rather than to the number of hours worked; and
- (b) The services performed by the individual are performed pursuant to a written contract between the individual and the person for whom the services are performed, and the contract provides that the individual shall not be treated as an employee for federal and state tax purposes. Such exemption applies solely to the individual’s engagement in the trade or business of selling or soliciting the sale of consumer products in a private home or location other than in a permanent retail establishment.

Religious, Rehabilitation, Unemployment Work Programs and Student/Employer Internships

These services are exempt employment when performed:

- In the employ of a church or convention, or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church, or convention, or association of churches; or, in the employ of an institution of higher education if it is devoted primarily to preparation of a student for the ministry, or training candidates to become members of a religious order.
- By a minister of a church in the exercise of his or her ministry, or by a member of a religious order in the exercise of duties required by such order.
- As a participant in a facility for rehabilitation of individuals whose earning capacity is impaired by age, physical or mental deficiency or injury, or provides remunerative work for individuals who, because of their impaired physical or mental capacity, cannot be readily absorbed into the labor market.

- As part of an unemployment work relief program or work training program assisted or financed in whole or in part by a federal agency or an agency of a state or political subdivision.
- By an individual under age 22 enrolled as a full-time student at an accredited education institution in a program combining academic instruction with work experience for which credit is earned, except if the service is performed in a program established at the request of employers; or

By a member of an AmeriCorps program as provided by Idaho Code §72-1316A.

Elective Coverage

Employers may request coverage of employees normally exempt from covered employment by submitting a completed form I-71-35, Declaration of Election of Coverage, and if applicable, an Idaho Business Registration form. If approved by the Idaho Department of Labor, elective coverage is effective from the beginning of the quarter in which the request is received and remains in effect for two years. After this period, the employer or the Idaho Department of Labor may terminate the elective coverage. The employer may terminate coverage by submitting a written request by Jan. 31 as provided by Idaho Code §72-1352.

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Wages

The term **wages** means all payments for services, including salaries, hourly pay, piecework pay, commissions, bonuses and the cash value of any payment in any form other than cash as provided by Idaho Code §72-1328.

Officer Salaries

Officers of corporations are considered employees of the corporation. Payments to or on behalf of officers of a corporation or association for services performed, regardless of the form of payment, are reportable wages, including subchapter S and other closely-held corporations. **If fair market wages were not reported for officers, but distributions, payment on behalf of officers or draws are taken, the Idaho Department of Labor may reclassify such distributions or a portion thereof as wages to arrive at a fair-market wage for corporate officers.** Failure to comply with appropriate accounting practices for such things as business expense reimbursements, dividends, profit distributions, return of capital or loans **may** also lead to the reclassification of payments as wages as provided by IDAPA 09.01.35.061.02(a)(d)(i) and(j).

Limited Liability Company Members and Other Workers

The same tax treatment used for federal purposes is also used to determine coverage for Idaho Unemployment Insurance tax. For example, a Limited Liability Company that files as a partnership for federal purposes will be treated as a partnership for Idaho Unemployment Insurance tax coverage determinations.

Bonuses

Bonuses paid or cash gifts given to an employee are reportable wages. Noncash gifts less than \$50 within a calendar year are not taxable.

Commissions

Commissions are reportable wages unless the services are specifically exempt from coverage such as real estate and insurance agents as discussed on page [15](#).

Spouses Hired Together

If two individuals are hired together and both are required to provide services, the wages for such services for each must be reported separately for Unemployment Insurance tax purposes.

Deductions, Employer Charge Accounts, etc.

Deductions from an employee's wages, which cover items the worker would have to pay for directly if the deductions were not made, constitute wages paid to the employee at the time of the deduction and are reportable wages.

Severance Payments

Severance or dismissal payments are reportable wages.

Sick Pay

Sick payments, except those resulting from an industrial accident under Workers' Compensation or related programs, are reportable wages. Sick payments made six months after the last services performed are not reportable wages as provided by Idaho code §72-1328.

Retirement Plans and Deferred Compensation

Retirement payments and deferred compensation are excluded from wages only when paid by the employer under a plan approved by IRS Code Sections 401(a), 403(a) and 501(a). 401K plans and SEP, or Simplified Employer Pension, amounts deducted from the employee's wages must be reported for Idaho Unemployment Insurance tax. Amounts paid by the employer and not deducted from the employee's wages are exempt as provided by Idaho Code §72-1328.

Cafeteria Plans

An employee's salary reduction contribution to an approved Internal Revenue Code §125 cafeteria plan is not subject to the state Unemployment Insurance tax. These amounts should not be reported as part of the employee's gross taxable wages.

Room and Board

The value of meals and lodging furnished by an employer to his or her employee will not be considered covered wages for Unemployment Insurance tax purposes if it meets the following tests:

- The meals and lodging are furnished at the employer's place of employment **AND**
- The meals and lodging are furnished for the employer's convenience **AND**;
- In the case of lodging, the employees must accept the lodging as a condition of employment to allow them to properly perform their duties.

Furnished meals or lodging will be considered for the employer's convenience if the employer has a substantial business reason other than providing additional pay to the worker. A statement that the meals or lodging are not intended as pay is not enough to prove that either meals or lodging are furnished for the employer's convenience.

Tips and Gratuities

Tips and gratuities received while performing services in covered employment totaling \$20 or more in a month and reported in writing to the employer by the employee as required by the IRS are reportable wages for Unemployment Insurance tax purposes as provided by Idaho Code §72-1328.

Employee Expenses and Reimbursements

All monies paid to employees for business expenses incurred while conducting the employer's business are reportable wages unless the following criteria are met:

- The expenses must be ordinary and necessary business expenses.
- The employee must have paid or incurred deductible expenses while performing services for the employer.
- The employee must adequately account to the employer for the expenses.
- The employee must return any excess reimbursement or allowance to the employer.
- The employer's records must clearly differentiate between business expenses and wages.

In the case of business travel away from the employee's tax home for a period of time requiring rest, the employer may reimburse for actual expenses incurred or reimburse on a per diem basis. In the case of per diem payments, the following rules apply:

- The expenses were for legitimate job-related travel.
- Reimbursements do not exceed the federal per diem rate for the area of travel.
- The days, destination and other travel specifics pertaining to the per diem payments must be verifiable.

The worker must provide to the employer adequate and complete documentation for the

reimbursement of the business expense including dates and business purpose.

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Summary of Covered and Exempt Wages

This table does not represent a complete list. It is included as a quick reference for commonly asked questions. Care must be taken to ensure accurate application of the law to a given wage and employment situation.

Type of Payment	Covered Wages	Exempt Wages
1. Non-cash Prizes, Gifts and Awards		X ¹¹
2. Bonuses and Commissions	X	
3. Casual/Contract Labor	X	X ¹
4. Cafeteria Plans (Section 125)		X
5. Deceased Employee's Wages	X ²	
6. Dismissal Payments	X	
7. Educational Assistance		X ³
8. Deferred Compensation Plans		
a. (401K, 403B, 457, SEP)	(Employee Paid) ⁴	(Employer Paid) ⁵
b. (PERSI)		(Employee and Employer Paid)
9. Group Term Life Insurance Costs		X
10. Jury Duty Pay Paid by Employer	X	
11. Moving Expense Reimbursement		X
12. Pensions/Annuities	X	
13. Sick Pay	X ⁶	
14. Business Expense Reimbursement	X ⁷	X ⁸
15. Vacation Pay	X	
16. Personal Use of Business Vehicle	X ⁹	
17. Domestic Employee	X ¹⁰	

(1) Casual labor is only exempt if paid \$50 or less in a calendar quarter, services are not in the course of your trade or business and the worker is not regularly employed with you.

(2) Exempt if payment is made after the calendar year of the employee's death.

(3) Exempt if job-related education/training.

(4) Payments made under a salary reduction agreement are taxable.

(5) 401K plans are exempt if under a bona fide Section 125 plan.

(6) After six months of continuous sick leave, payments are exempt. Also, if paid by a third party, the third party is liable unless the third party notified the employer of the amount of sick pay payments.

(7) Amounts in excess of specified government rate for per diem or standard mileage OR not under an accountable plan.

(8) Accountable Plan must be in place which requires your employees to meet all of the following rules:

- They must have paid or incurred deductible expenses while performing services as your employees.
- They must adequately account to you by submitting receipts or other documentation for these expenses within a reasonable period of time.
- They must return any amounts in excess of expenses within a reasonable period of time.

(9) IRC 414(h)(2), Idaho Code §59-1306 (Employer Pickup).

(10) Taxable if employer paid total cash wages of \$1,000 or more for **all** household employees in any quarter in the current or preceding calendar years.

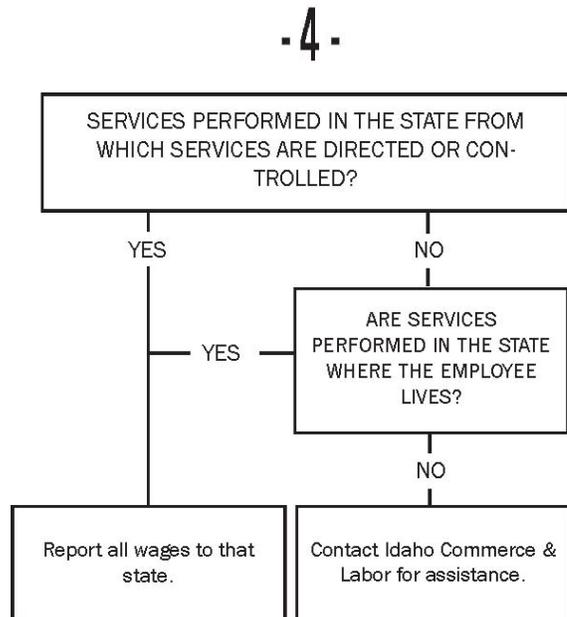
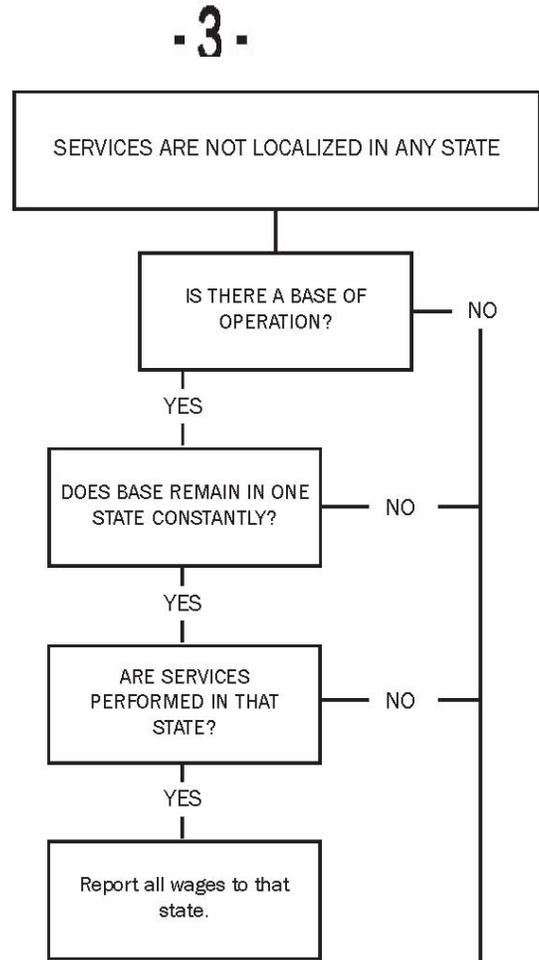
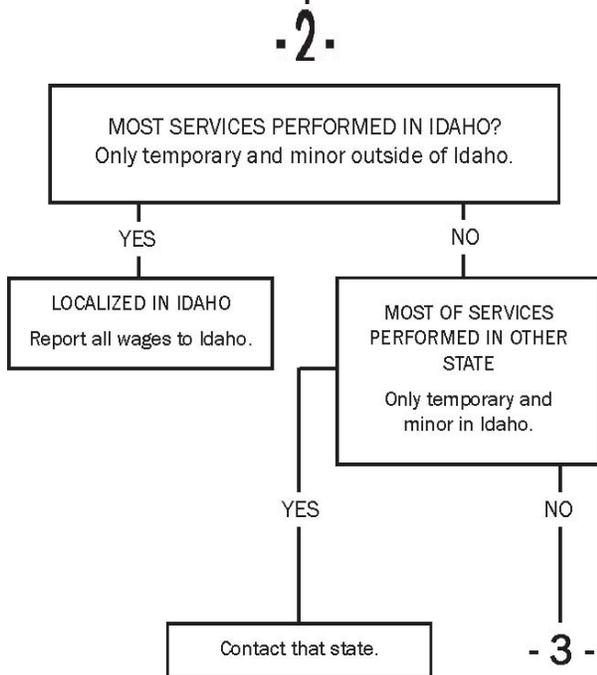
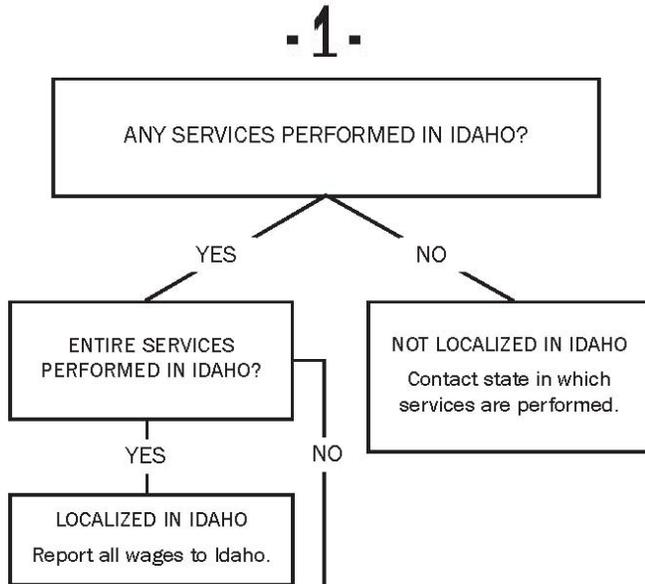
(11) Non-cash prizes, gifts and awards are exempt when given for a special occasion and as expressions of goodwill.

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To Which State Are the Wages Reportable?

When employees work in more than one state, to which state are the wages reportable? Please refer to this flowchart and further explanation on the following pages.



Employees Performing Services in More than One State

To be considered covered employment under Idaho law, the worker must perform services within this state.

The services are considered localized within Idaho and thus reportable to Idaho when:

- The services are performed entirely within Idaho.
- Most of the services are performed in Idaho and individuals work outside the state only at minor or temporary tasks.

Some factors to consider when determining whether the services of the worker are minor or temporary in nature are:

- The employment relationship between the employer and employee, particularly the intention of the employer with respect to the individual's present and future employment status.
- Whether it is intended by the employer and the employee that those services performed in another state are isolated transactions or a regular part of the employee's work.
- Whether the agreement provides that the employee will return to the original state or will continue to work in other states.
- Whether the assignment is temporary and of predetermined short duration in which no change of residence is involved. If a temporary assignment extends over a considerable period of time to the point that it becomes more like a permanent assignment, the state the wages are reported to should be re-evaluated as provided by Idaho Code §72-1316(5)(b).

Services Not Localized in Any State

If an individual's service is not localized in any state, it is necessary to apply a second test to determine the state to which employment should be reported.

- Does the individual perform some services in the state where he or she has his or her base of operation? The base of operation is the place or fixed center of a more or less permanent nature from which the employee starts work and to which he or she customarily returns in order to receive instructions from his or her employer, or communications from his or her customers or other persons, or to replenish stock and materials, to repair equipment or to perform any other functions necessary to the exercise of his or her trade or profession at some other point or points. If the individual performs services in the state where he or she has his or her base of operation, all employment, including that in the other states, is reportable to the state in which he or she has his or her base of operations.
- If the individual has no base of operations or has a base but does not perform any service in the state in which it is located, or if the base of operations moves from state to state, it is necessary to determine if any of the individual's services are performed in the state from which his or her services are directed or controlled.
- The place from which an individual's services are directed or controlled is the place where basic authority resides and where general control comes from, rather than the place where a manager or foreman directly supervises the services. If services are performed in the state where general control is held, the services are reportable to that state.
- If none of the other tests apply, all of the individual's services are reportable to the state in which the individual lives, provided that some of his or her services are performed in that state.

Services Localized in Two or More States

If an individual performs services in more than one state, and the services in each state are separate contracts of hire, then the services are covered in each state as performed. For example, a worker completes a job in one state and would normally be terminated but is offered and accepts employment in a different state.

Services Performed Outside of the United States

Services of a United States citizen performed for an employer outside of the United States must be reported to Idaho for Unemployment Insurance purposes if such services are not covered by any other state, Canada or the Virgin Islands and IF THE EMPLOYER'S PRINCIPAL PLACE OF BUSINESS IS IN IDAHO as provided by Idaho Code §72-1316.)

If you have any doubt as to which state wages and employment should be reported, please contact a Tax Representative of the Idaho Department of Labor, listed on page 40, or write to the Central Office in Boise to obtain an official determination.

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Reporting and Paying Unemployment Insurance Tax

Employee Records

Employers are required to keep the following records for each employee:

- Full name, home address and social security number.
- Place of work within Idaho.
- Date hired, rehired or returned to work after temporary or partial layoff.
- Date employment ended.
- Detailed information describing the employee's separation from employment, voluntary or discharged as provided in IDAPA Rule 09.01.35.081.
- Wages paid in each pay period, pay dates and total wages for all pay periods ending in each quarter of the year, showing separately money wages, the cash value of noncash wages and the amount of all bonuses or special commissions.
- Any special remuneration paid for services performed such as commissions or bonuses. Payments in cash or cash equivalents should be recorded separately from the cash value of noncash payments and the nature thereof.
- Amounts paid as allowances or reimbursement for traveling and other expenses and the amount of such expenses actually incurred by the employee.
- Records must be kept for three full years after the calendar year in which wages are paid and are subject to unemployment insurance audit as provided by Idaho Code §72-1337.

Proper Quarter to Report Wages

Wages should be reported for the calendar quarter in which the wages were:

- Actually paid to the employee in accordance with the employer's usual and customary payday as established by law or past practice.
- Due the employee in accordance with the employer's usual and customary payday as established by law or past practice but not actually paid on such date because of circumstances beyond the control of the employer or the employee.
- Not paid on the usual or customary payday as established by law or past practice but set apart on the employer's books as an amount due and payable or otherwise recognized as a specific and ascertainable amount due and payable to the worker in accordance with an agreement or contract of hire under which services were rendered as provided in IDAPA Rule 09.01.35.262.01.

Draws and Advances on Wages

Payments to employees made prior to a regular or established payday will be assigned and reported during the quarter in which they would have been paid, unless a practice has been established whereby employees are regularly given an opportunity to take a draw and as a result of this action another regular payday has been created as provided in IDAPA Rule 09.01.35.262.02.

Taxable Wage Base

While all covered wages are reportable each quarter, there is a limit on the amount of wages that are taxable. This limit is called the taxable wage base. Each year, employers receive a notice of the taxable wage base for that year. The taxable wage base is determined by the state's average annual wages in covered employment. An employer is not required to pay tax on wages of more than the annual base amount for any particular employee. See [Instructions](#) for filing quarterly reports Line 6.

Assessments

If an employer fails to file a tax report when due, the Idaho Department of Labor may, on the basis of available evidence, approximate the wages paid and assess taxes and penalties, and liens may be filed as in Idaho Code §72-1358.

Jeopardy Assessments

If the Idaho Department of Labor determines that the collection of tax or penalty due from delinquent reports from a covered employer will be jeopardized by delay, wages paid and tax due can be assessed and declared immediately payable. Tax liens shall be filed, and all real and personal property of the employer may be seized immediately as provided by Idaho Code §72-1359.

Liens

If a covered employer fails to pay tax or penalties due, the Idaho Department of Labor may file a tax lien, which accrues interest, encumbers all real and personal property and subjects the property to possible seizure as provided by Idaho Code §72-1360.

Civil Penalties

If an employer willfully fails to file a quarterly report, a penalty may be assessed for the first offense equal to the greater of \$75 or 25 percent of the tax due, for the second offense the greater of \$150 or 50 percent and the greater of \$250 or 100 percent for the third or higher offense.

A false report may result in a penalty equal to the greater of 100 percent of the amount of tax that would be due if correct report had been filed or \$250. Idaho Code §72-1372.

An employer knowingly and willingly withholding facts, or misrepresenting information with the intent to manipulate the experience rating system will incur the following civil penalties:

1. If the person is a covered employer, 10 percent of such business's taxable wages for the four preceding completed consecutive quarters.
2. If the person is not a covered employer, such person will be subject to a civil money penalty of not more than \$5,000 for each violation. Idaho Code §72-1351A(3)

Criminal Penalties

Any employer, or officer, or agent of an employer who knowingly makes a false statement, or willfully fails to disclose a material fact regarding unemployment insurance tax due, or benefits payable is subject to criminal charges as provided by Idaho Code §72-1371.

Subpoena

To ensure compliance with the law, an authorized Idaho Department of Labor representative may issue a subpoena to require the attendance of an individual and the production of business-related books and records as provided by Idaho Code §72-1338.

Automated Computerized Wage Lists

Employers are encouraged to submit quarterly employee wage reports via the Internet, diskette or magnetic tape whenever possible as discussed on page [28](#). If you have questions, please contact the Accounting Bureau, 317 W. Main St., Boise, Idaho 83735-0610 or telephone (208) 332-3570 Ext. 3150.

Claiming Wages in Another State

Employers may count wages they paid to a worker in another state in arriving at that individual

employee's taxable wages for Idaho but only if tax has been paid on those wages to the other state as in Idaho Code §72-1349(1).

Claiming Wages Paid by Your Predecessor

If a new owner takes over and continues a business and the experience rate is transferred to the new owner, the new owner may count wages paid by the former owner toward the annual taxable wages as discussed on page [32](#) under **When an Entity is Acquired by a New Owner** and in Idaho Code §72-1349(1) and §72-1351(4).

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Instructions for the Employer Quarterly Unemployment Insurance Tax Report

The Employer Quarterly Unemployment Insurance Tax Report is a two-part report, the Unemployment Insurance Tax Report, or TAX020, and the Unemployment Insurance Wage Report, or TAX026. The tax report is for reporting the wages paid and calculating the tax for the quarter. The wage report is a detailed list of all employees and their wages. The two-part report is mailed to you at the end of each quarter with a pre-addressed envelope and instructions. Pages [37-38](#) provide examples of quarterly reports.

Employers may choose to submit the wage report, form TAX026, via magnetic media. In this case, the tax report, form TAX020, must still be completed and submitted with the magnetic media. The box at the bottom of the tax report should be checked, indicating the wage report is on tape or diskette. Employers may also choose to file online at <http://labor.idaho.gov>.

Instructions for Front of Report, Form TAX020

- Line 1. Legal Entity Name - CHANGES or CORRECTIONS - It is important that any changes or error corrections concerning your business be included in the space provided next to line 1. Please make certain that the necessary corrections are made to avoid possible penalties that could arise from incorrect information. It is essential to advise the Idaho Department of Labor of changes so that timely application can be made for transfer of a reduced rate to the new entity. Failure to apply for rate transfer within 180 days of acquisition as prescribed by law may result in assignment of the standard rate.
- Line 2. Your report and payments must be submitted by this date to avoid late pay penalty and possible late filing penalty.
- Line 3. Year and quarter that wages were paid.
- Line 4. This is your tax rate. The contribution rate, administrative reserve rate and work force development rate are shown for your information. Only the contribution rate should be used in reference to state experience rate or state taxes when completing Form 940 or 940EZ for annual federal reporting as in Idaho Code §72-1350(8).
- Line 5. Enter all wages paid in covered employment this calendar quarter whether in money or in kind. This total must equal the total of the individual wages listed on line 18 of the employer's wage report. DO NOT include wages paid to employees who performed services that are exempt under Idaho Employment Security Law as discussed on page [14](#) under **Exempt Employment**.
- Line 6. Individual annual wages that exceed the amount preprinted in this block are excess wages. Report such excess wages beginning with the quarter in which this amount is reached. Enter the total excess wages for the quarter. If a going business was taken over and continued, wages paid by the former ownership may be counted toward the annual taxable wages paid by the new ownership as discussed under [Claiming Wages Paid by Predecessor](#). You may also, in arriving at the annual taxable wage base for each employee, use wages paid in another state but only on the amount on which tax was paid to that state as discussed on page [26](#) under Claiming Wages in Another State.

COST REIMBURSEMENT EMPLOYERS (certain nonprofit organizations and governmental units) DO NOT COMPLETE THIS LINE (Line 6).

Calculation of excess wages example, assuming a wage base of \$30,200:

First Quarter				Second Quarter			
	Total Wages	Excess this Qtr	Taxable Wages		Total Wages	Excess this Qtr	Taxable Wages
Jane Smith	\$10,000.00	\$0.00	\$10,000.00	Jane Smith	\$10,000.00	\$0.00	\$10,000.00
John Smith	\$ 8,000.00	\$0.00	\$8,000.00	John Smith	\$8,000.00	\$0.00	\$8,000.00
Report Totals	\$18,000.00	\$0.00	\$18,000.00	Report Totals	\$18,000.00	\$0.00	\$18,000.00
Third Quarter				Fourth Quarter			
	Total Wages	Excess this Qtr	Taxable Wages		Total Wages	Excess this Qtr	Taxable Wages
Jane Smith	\$10,000.00	\$0.00	\$10,000.00	Jane Smith	\$10,000.00*	\$9,800.00	\$200.00
John Doe	\$ 8,000.00	\$0.00	\$8,000.00	John Doe	\$8,000.00	\$6,200.00	\$1,800.00
Report Totals	\$18,000.00	\$0.00	\$18,000.00	Report Totals	\$18,000.00	\$16,000.00	\$2,000.00

*\$40,000.00 Year-to-date total wages for Jane
 -\$30,200.00 Wage base
 -\$ 0.00 Excess taken in prior quarters
\$ 9,800.00 Excess wages for Jane this quarter

Note: Excess cannot be negative. Enter zero if year-to-date total wages have not yet exceeded the wage base.

- Line 7. Taxable wages (line 5 minus line 6).
- Line 8. To calculate your tax due, multiply taxable wages (line 7) by the tax rate (line 4).
- Line 9. Your report must be postmarked by the date entered in line 2, otherwise the assessment of a late pay penalty is mandatory under the law. A late pay penalty accrues separately on each quarter due. Pages [25](#) of this handbook explain the late pay penalty and how to calculate it.
- Line 10. Total amount due for the quarter (line 8 plus line 9).
- Line 11. If there is a balance due or credit from a previous quarter, enter that amount here.
- Line 12. Total amount due (line 10 plus line 11 if it is a balance or minus line 11 if it is a credit). Make checks payable to the Idaho Department of Labor. Idaho Code §67-202(6) requires that any tax payments of \$100,000 or greater be made by electronic funds transfer. Specific information can be obtained by contacting the Idaho Department of Labor, Accounting Bureau at (208) 332-3570, Ext. 3427.
- Line 13. The monthly employment data is a count of all full- and part-time workers who worked during or received pay for the payroll period that includes the 12th of the month. Do not leave months blank. Enter a zero for months in which no employees earned wages.

Instructions for Back of Report, Form TAX026

- Line 14. Enter the worker's social security number. Include employees to whom you have already paid the maximum annual taxable wage during the year. DO NOT include employees who are exempt under the Idaho Employment Security Law as discussed on page [14](#) under **Exempt Employment**.
- Line 15. Enter the worker's name.
- Line 16. Enter the full amount of covered wages paid to each employee during the quarter. There is NO LIMIT ON THE AMOUNT OF WAGES TO BE REPORTED for an individual employee. ALL covered wages for each employee must be included on quarterly wage listings. The reported wages are maintained in our wage files and used in the event an employee files a claim for benefits. Do not list negative wages. Adjustments to prior quarters must be made on a separate form.
- Line 17. Enter the total wages for this page.
- Line 18. Enter the grand total for all pages of the wage report. Then drop the cents from this total and enter the amount on line 5 of Form TAX020.

Employers are urged to submit quarterly wages of their employees on MAGNETIC MEDIA, or PERSONAL COMPUTER DISKETTES, OR CD, OR ONLINE at [Access Idaho/IDOL](#) in place of paper listings. Information regarding this type of reporting will be sent upon request, CHECK BOX ON UPPER RIGHT HAND CORNER OF FORM TAX026 TO REQUEST THIS INFORMATION.

Instructions for Submission Via Diskette, Magnetic Tape or Cassette

When submitting wage information via magnetic media — diskette, magnetic tape or cassette — use an 80-byte record in ASCII format delimited. The file name should be "ldawage.txt." If you are reporting for multiple companies, the file must be sorted by the 10-digit state account number. Place the following information on the magnetic media paper label: 1) name and account number, 2) quarter and year, 3) line 5 gross wages from Form TAX020 and 4) contact person and phone number.

Employer Name	1-20	20	left justify
SSN	21-29	9	9 digits no dashes
Control No.	30	1	leave blank
Account No.	31-40	10	10-digit State Account Number
Quarter	41	1	1,2,3 or 4
Year	42-45	4	CCYY
Blank	46-50	5	leave blank
Employee Last Name	51-70	20	
Employee First Name	71-85	15	
Employee Middle Initial	86	1	
Blank	87-90	4	leave blank
Quarterly Wages	91-100	10	dollars and cents; no commas and decimals; zero fill from left

A 1.44 MB diskette will hold approximately 15,000 employees. The record layout can be accomplished with a Microsoft Excel formatted text (space delimited) PRN file, Lotus PRN file or Dbase TXT file.

Magnetic tape reporters must use 9-track, half-inch tape in ASCII format with density of 1600 or 6250 BPI. Blocking must be a multiple of 80. Cartridges must be 3480s.

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Mail the magnetic media, the Employer Quarterly Unemployment Insurance Tax Report, Form TAX020, and your payment to: Cashier, the Idaho Department of Labor, 317 W. Main St., Boise, ID 83735-0610. If you have any questions, please call (208) 332-3570 ext. 3150, e-mail bboyd@cl.idaho.gov or visit our Internet site at cl.idaho.gov.

Reporting Using the Idaho Department of Labor Personal Computer Program

If you wish to report your tax and wage information using our PC program, please call (208) 332-3570 ext. 3150 or download the program from our Internet site at <http://labor.idaho.gov>. The program is compatible with all Microsoft Windows versions.

The PC program has the capability of importing wage data from your accounting system. It also can be used to report multiple employers, allowing payroll practitioners to report all of their employers on one diskette.

This program is designed for both large and small employers. It is user-friendly and will complete Form TAX020 and Form TAX026 for you. Once you have entered your wage data, it calculates excess wages and the amount of payment due. It has archival capability and allows you to review or print archived years.

Online Reporting

Employers may report their quarterly tax reports online through a company called Access Idaho. To report online, the employer or representative must have an Access Idaho user account with a user name and password.

After signing up for an Access Idaho user account, the employer is given the opportunity to complete a PIN Application and fax it to the Idaho Department of Labor at (208) 334-6301 so a pin number can be issued. The employer will receive the PIN via e-mail.

To sign up, employers should go to the www.accessidaho.org Web application. This allows practitioners to associate with several employer accounts. A PIN is required for each employer account, but once the PIN is entered the first time during the association process, it is not required for subsequent sign-on to the system.

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Unemployment Insurance Tax Rates

Standard Rate

All new employers except cost-reimbursement employers begin with the same standard Unemployment Insurance tax rate for at least the first six calendar quarters. The standard rate is established by law and can vary depending on economic conditions and the size of the employment security fund as outlined in the rate schedule on page [33](#).

Depending on the employer's experience with the Unemployment Insurance program, this initial standard rate may increase or decrease over time. Changes in the rate depend on the employer's experience rating and its relationship to the experience ratings of all other Idaho employers.

Rates are computed annually based on fiscal year July 1 through June 30 and are assigned each calendar year with a Notice of Tax Rate mailed in December.

Experience Factors

An employer's experience rate is ranked by calculating the employer's reserve ratio. This ratio is calculated by subtracting the employer's accumulated benefit payments from the employer's accumulated tax payments and then dividing by the employer's average taxable payroll. Average taxable payroll is the average of up to four fiscal years depending on how long the employer has paid wages as provided by Idaho Code §72-1351.

$$\frac{\text{Accumulated Total Taxes} - \text{Accumulated Total Benefits}}{\text{Average Taxable Payroll}} = \text{Reserve Ratio}$$

An employer has a positive reserve ratio when its total taxes paid exceed the total unemployment benefits charged to that employer's account. An employer has a negative reserve ratio when benefits charged exceed taxes paid. Each year the department makes two lists, one for positive-rated employers and one for negative-rated employers. These lists rank employers by reserve ratio so each employer may be assigned to a rate class. Those with the highest positive reserve ratios are assigned the lowest tax rates, while negatively rated employers pay taxes at substantially higher rates. For example, in 2007 employers in the best positive-rate class were assigned a tax rate of 0.372 percent and would pay only \$112.34 for each employee who makes at least the \$30,200 wage base. The worst positive-rate class was assigned a tax rate of 1.240 percent, resulting in a tax of \$374.48 when multiplied by the \$30,200 wage base. The best negative-rate class was assigned a rate of 2.232 percent, which when multiplied by the \$30,200 wage base results in a tax of \$674.06, while those in the worst rate class pay at the rate of 5.400 percent or \$1,630.80 when multiplied by \$30,200.

Eligibility for a Reduced Rate

To be eligible for a tax rate that is lower than the standard rate, an employer must have established a positive reserve ratio, filed all reports, paid all money due prior to Sept. 30 and participated in the system at least six calendar quarters prior to the computation date of June 30 as provided by Idaho Code §72-1319.

Schedules of Taxable Wage Rates in 2009

Cumulative Taxable Payroll Limits

Rate Class	More Than (% of Total Taxable Payroll)	Equal To or Less Than (% of Total Taxable Payroll)	Taxable Wage Rates for Eligible Employers (%)
1	-	12	0.447%
2	12	24	0.746%
3	24	36	0.895%
4	36	48	1.044%
5	48	60	1.193%
6	60	72	1.342%
7	72	-	1.491%

Standard Rate

1.566%

Cumulative Taxable Payroll Limits

Rate Class	More Than (% of Total Taxable Payroll)	Equal To or Less Than (% of Total Taxable Payroll)	Taxable Wage Rates for Eligible Employers (%)
1	-	30	2.685%
2	30	50	2.983%
3	50	65	3.281%
4	65	80	3.579%
5	80	95	4.176%
6	95	-	5.400%

Note: This chart shows the Experience Rate Schedule for 2009 only. Each year, a specific schedule is in effect for the entire year for all experience-rated employers.

High Tax Rates Reduced to Standard

Employers with negative reserve ratios are assigned rates higher than the standard rate. An employer with a higher-than-standard rate can be allowed to pay tax at the standard rate in the following year if:

- The employer has paid tax for four years at not less than the standard rate for each year;
- The employer has paid tax in excess of benefits charged for four consecutive years ending on June 30; and
- The employer has, on or before Sept. 30, filed all reports and paid all tax, penalty and interest due as provided by Idaho Code §72-1351(1)(a).

Redetermination of Rate

An employer may request a redetermination within 14 days of the date of mailing of the Notice of Tax Rate. The request for redetermination must be in writing to the Idaho Department of Labor. It should contain an explanation of why it is believed the rate assigned is incorrect.

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When an Entity is Acquired by a New Owner

When a new owner buys or succeeds to the business of a covered employer, the experience rating record of the predecessor shall, upon the joint written application of the predecessor and successor, be transferred to the successor. An experience rating record transfer must be requested within 180 days after a change in ownership occurs or no transfer will be allowed. The experience rate transfer is mandatory when the management, ownership, or control is substantially the same for successor as for the predecessor, and there is a continuity of business by the successor. The experience rate record includes the tax rate, current reserves, account history and any outstanding tax, penalties or interest owed as provided by Idaho Code §72-1351(4)(a).

Successor Obligations

If the predecessor's experience rating record is not assumed, the successor may still be liable for unpaid tax, penalties, or interest up to the value of the business or assets acquired provided by Idaho Code §72-1362.

SUTA Dumping

State Unemployment Tax Act dumping is the term used to describe a tax evasion scheme where employers find ways to manipulate the experience rating system so that those employers receive a lower unemployment insurance tax rate than their unemployment insurance experience would otherwise allow. In the last few years, both federal and state legislation has been passed to not only prevent this practice but also penalize participants.

Under Idaho Employment Security Law, a transfer of an experience rate is mandatory when an individual, or organization, in any manner, succeeds to, or acquires all, or part of a business. The ownership, management, or control has to be substantially the same, and there is a continuity of business activity. In determining whether the ownership, or management, or control of the successor is substantially the same, factors to be considered include, but are not limited to the following: the extent of policymaking authority; the involvement in daily management of operations; the supervision over the work force; the percentage of ownership of shares or assets; and, the involvement of common members, boards of directors, or other controlling bodies.

Any person, or business that knowingly makes false statements, or omits material facts related to an experience rate transfer, or any person, or business that promotes State Unemployment Tax Act dumping may be charged with a felony. Civil penalties will be incurred as provided by Idaho Code § 72-1351A.

Benefit Charges and Benefit Charge Statements

Benefit payments, except those attributable to cost-reimbursement employers, are charged to the employer who paid the largest individual amount of [base period](#) wages. When an employer succeeds the prior employer and the experience rate is transferred to the new employer, the employer also assumes future benefit charges. At the end of each quarter, chargeable employers receive a Benefit Charge Statement, which lists the actual amounts of charges that will be used in future rate computations. Individual claimant benefits will be shown. The form contains instructions and a time limit for any requests for adjustment. See [monetary eligible](#).

Chargeability Determination

When an individual files a benefit claim, a determination is mailed to the chargeable experience-rated employer. The claimant's name, social security number, weekly benefit amount, total potential benefits, base period and benefit year-ending date of the claim are shown on this notice. The period during which the chargeable experience-rated employer may protest the charges is also shown on the notice as provided by Idaho Code §72-1351.

If the claimant voluntarily quits employment without good cause attributable to the employer or was discharged for misconduct in connection with such services, the employer should immediately write the Idaho Department of Labor to protest the charging of benefits to his or her account. The letter should contain a complete explanation of circumstances surrounding the claimant's termination of employment.

Application for Review

If the employer fails to protest within the time allowed, the benefit payments will be charged to the employer's account and may eventually result in a higher tax rate.

Controlling Your Unemployment Insurance Tax Rate

Maintaining a Low Tax Rate

Unemployment Insurance taxes are a necessary cost of doing business in Idaho. You can play an active role in controlling these costs by understanding the factors that may increase or decrease this tax liability. These practices may also serve as important management tools for improving employee productivity and morale.

- Implement and communicate clear employee policies and workplace expectations.
- Maintain complete and accurate documentation of personnel action.
- Protest decisions when you believe they are wrong.
- Provide timely responses to the department's inquiries for information.

Responding to a Claim for Benefits

At the time a claim is filed, the department determines whether a claimant is monetarily eligible for benefits. To determine a claimant's monetary eligibility, the department applies a formula that is based on the wages received by the claimant in the first four of the last five completed calendar quarters, known as the base period. Because of this formula, an employer can be charged for benefits up to 15 months after a claimant separates from employment with the employer. Unemployment benefits are charged to the employer who paid the most wages in the claimant's base period, unless the claimant voluntarily quit employment with the employer without good cause attributable to the employer or was discharged for misconduct in connection with the employment. By maintaining complete and accurate documentation of your worker's conduct and reasons for separation, you can minimize the benefits charged to your account, which can reduce your tax rate.

Upon separation from employment, an employee files a claim online or at the local Idaho Department of Labor office. The worker provides personal information and indicates the types of separation – discharge, quit or lack of work.

The Department of Labor office mails a notification letter to the separating employer indicating the type of separation. The separating employer has three options to provide the needed information to the Idaho Department of Labor to use in determining benefits:

- Obtain the response form online at the Web site provided within the notification letter and fax or mail the form to the local Idaho Department of Labor office.
- Contact the local Idaho Department of Labor office.
- Wait for contact from an Idaho Department of Labor representative.

The employer's input assists the department in preventing and detecting improper benefit payments. Based on the employer's and employee's responses, the Idaho Department of Labor office makes an eligibility determination by denying or granting unemployment insurance benefits. Claimants are only entitled to benefits when they become unemployed through no fault of their own. This includes:

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- Being laid off due to lack of work.
- Being discharged for reasons other than misconduct.
- Quitting for good cause in connection with the employment.

Depending on the outcome of the eligibility determination, either the former employee or the employer may appeal the decision. The appeals process can be time consuming, but if you choose not to participate, the decision will likely be in favor of the claimant, which can be costly.

Misconduct

Idaho's Employment Security Law provides that a claimant will not be eligible for benefits if the employer discharges the claimant for work-related misconduct. The Idaho Supreme Court has defined misconduct as follows:

- A willful, intentional disregard of the employer's interest.
- A deliberate violation of the employer's reasonable rules.
- A disregard of the standards of behavior which the employer has a right to expect from its employees.

Under the third test, the department first considers whether the employee's conduct fell below the standard of behavior expected by the employer and then whether the employer's expectation was objectively reasonable in the particular case.

The burden of proving work-related misconduct falls on the employer. Over 50 percent of Idaho claimants who are discharged are ruled eligible for benefits. In a number of cases, this is due to the inability of the employer to produce sufficient evidence of misconduct. In proving misconduct, an employer is well served by maintaining clearly documented and communicated employee policies. An employer may also benefit by keeping records of employee orientations, training, evaluations and disciplinary actions. For example, if an employer proves that a worker was discharged for violating a documented and communicated drug or alcohol policy that complies with Idaho law, the employee will be ineligible for benefits. However, the documentation and communication to employees of that drug testing policy are essential.

Quitting for a Good Cause

To be eligible for benefits, a claimant who voluntarily quits must have had good cause connected with the employment. Idaho law places the burden of proof on the claimant. To be connected with employment, a claimant's reasons for leaving must arise from one of the following:

- Working conditions.
- Job tasks.
- Employment agreement.

The test for good cause is whether a reasonable person would consider the circumstances resulting in a claimant's unemployment to be real, substantial and compelling. Additionally, the employee must show that, after exploring alternatives to quitting, the employee had no viable option to quitting. Examples include unsafe working conditions, a hostile work environment or an employer's inability to meet payroll – all cases where the claimant had no viable option but to quit after attempting to resolve the problem with the employer.

Upon your request, the Idaho Department of Labor will have a representative come to your place of business to assist you in learning ways to control your Unemployment Insurance costs. For assistance, please contact a Tax Representative, listed on page [40](#).

CASHIER
 IDAHO DEPARTMENT OF LABOR
 317 W MAIN STREET
 BOISE, IDAHO 83735-0610
 TELEPHONE: (208) 332-3576 or (800) 448-2977

STATE OF IDAHO – DEPARTMENT OF AND LABOR
**EMPLOYER QUARTERLY
 UNEMPLOYMENT INSURANCE TAX REPORT**
 STATE ACCOUNT NUMBER:

FEDERAL IDENTIFICATION NUMBER:
 (Verify and make necessary corrections)

1. LEGAL ENTITY NAME AND ADDRESS:

SHOW BELOW ANY CHANGES IN NAME, MAILING ADDRESS OR OWNERSHIP TOGETHER WITH EFFECTIVE DATE	
NAME CHANGED TO:	
NEW MAILING ADDRESS:	
OWNERSHIP CHANGED:	EFFECTIVE DATE:
NEW OWNERS:	
CEASED OPERATIONS:	EFFECTIVE DATE:

IMPORTANT: MAKE NO PRIOR QUARTER ADJUSTMENTS ON THIS REPORT.

2. DATE QUARTERLY TAX REPORT IS DUE:		
3. YEAR WAGES WERE PAID: CALENDAR QUARTER WAGES WERE PAID:		
4. TAX RATE: + + =		
CONTRIBUTION RATE ADMINISTRATIVE RESERVE RATE WORKFORCE DEVELOPMENT RATE		
5. TOTAL GROSS WAGES PAID TO ALL EMPLOYEES THIS QUARTER. ENTER "0" IF NO EMPLOYMENT : (Should be the same as your Wage Report total.)		
6. WAGES PAID TO INDIVIDUAL WORKERS THIS QUARTER IN EXCESS OF \$ FOR THIS CALENDAR YEAR: (See Instructions)		
7. TAXABLE WAGES: (Line 5 minus line 6)		
8. TAX DUE: (Multiply line 7 by _____ %)		
9. ADD ENTER THE LARGER OF: LATE 4% of tax due times the number of months (or portion thereof) after due date OR PENALTY \$20 times the number of months (or portion thereof) after due date.		
10. TOTAL DUE FOR THIS QUARTER: (Line 8 plus line 9)		
11. PRIOR BALANCE: SUBTRACT CREDIT AND/OR ADD BALANCE DUE: (Attach supporting documents)		
12. TOTAL AMOUNT DUE: (Check box if payment was made by E.F.T.) Make checks payable to : Idaho Department of Labor <input type="checkbox"/>		
13. NUMBER OF WORKERS IN THE PAY PERIOD THAT INCLUDED THE 12 th OF THE MONTH. IF NO EMPLOYEES, ENTER ZERO. DO NOT LEAVE MONTHS BLANK.	1 st	2 nd
	3 rd	
***CHECK THE FOLLOWING BOX IF YOU HAVE SUBMITTED THE WAGE REPORT ON TAPE OR DISKETTE RATHER THAN ON THE REVERSE SIDE (Form TAX026)	<input type="checkbox"/>	
I CERTIFY THAT THE INFORMATION ON THIS REPORT IS TRUE AND CORRECT UNDER CRIMINAL PENALTY PROVISIONS OF THE IDAHO CODE SECTION 72-1371		
Signature	Date	Phone Number

OFFICE USE ONLY
 DATE RECEIVED OR
 POSTMARK

I-71-20-C
(R.11-06)

Idaho Department of Labor
Unemployment Insurance Compliance Bureau
317 W Main Street
Boise, ID 83735-0760
AMENDED UNEMPLOYMENT INSURANCE TAX REPORT

Employer Name Address

This is to amend quarter ___ of 2006 Unemployment Insurance tax report as indicated below:

	As Reported	Net Change	As Corrected
1. Total Gross Wages Paid this Quarter			
2. Wages in Excess of \$29,200			
3. Taxable Wages			
4. Tax Due @ %			
5. Total Prior Tax Payments for this Quarter			
6. Additional Tax or Credit (line 4 minus line 5)			
7. Penalty (Cannot exceed amount in box 6) Enter the larger of: 4% of Tax Due times number of months (or part of month) after Due Date –OR– \$20 times number of months (or part of month) after due date.			
8. Prior Balance (Subtract credit or add balance due. Attach supporting docs.)			
9. Total due			

Reason for adjustment:

AMENDED EMPLOYEE INFORMATION

10. SSNumber	11. Name	12. As Reported	13. As Corrected
14. Totals			
15. Difference: Increase or Reduction			

Signature _____ Title _____ Date _____
Phone () _____

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Tax Representative Information

For more information, please contact your local office Tax Representative listed below. You may also contact the Tax & Benefit Control Bureau in Boise at (208) 332-3576 or 1-800- 448-2977.

Office Location	Address	Phone	Fax
Blackfoot	155 North Maple PO Box 9 Blackfoot, ID 83221-0009	(208) 236-6713 Ext 3710	(208) 785-5036
Boise	317 W. Main St. Boise, ID 83735-0760	(208) 332-3576 Ext. 3256 (208) 332-3576 Ext. 3473 (208) 332-3576 Ext. 3475 (208) 332-3576 Ext. 3477 (208) 332-3576 Ext. 3632	(208) 334-6301
Canyon County	4514 Thomas Jefferson St Caldwell, ID 83605-5100	(208) 364-7781 Ext. 3615 (208) 364-7781 Ext. 3099 (208) 364-7781 Ext. 3146	(208) 454-7720 (208) 454-7720 (208) 454-7720
Coeur d'Alene	1221 W. Ironwood Dr, Suite 200 Coeur d'Alene, ID 83814-1402	(208) 769-1558 Ext. 3544 (208) 769-1558 Ext. 3944 (208) 769-1558 Ext. 3946 (208) 769-1558 Ext 3945	(208) 666-6784
Emmett	2030 S. Washington Emmett, ID 83617-9450	(208) 364-7780 Ext. 3476	(208) 365-6599
Idaho Falls	1515 E Lincoln Rd Idaho Falls, ID 83401	(208) 557-2500 Ext. 3565	(208) 525-7045
Lewiston	1158 Idaho St. Lewiston, ID 83501	(208) 799-5000 Ext. 3937	(208) 799-5007
Magic Valley	420 Falls Ave Twin Falls, ID 83301-3320	(208) 735-2500 Ext 3111 (208) 735-2500 Ext 3646 (208) 735-2500 Ext. 3651	(208) 736-3007
Meridian	205 East Watertower Lane Meridian, ID 83642	(208) 364-7785 Ext 3375 (208) 364-7785 Ext. 3046	(208) 895-8441
Moscow	1350 Troy Road, #1 Moscow, ID 83843-3995	(208) 882-7571 Ext 3855	(208) 882-8324
Mountain Home	1993 E. 8 th North Mtn Home, ID 83647-2333	(208) 364-7788 Ext 3794	(208) 587-2964
Pocatello	430 N. 5th Ave. P.O. Box 4087 Pocatello, ID 83205-4087	(208) 236-6710 Ext. 3711 (208) 236-6710 Ext. 3668	(208) 232-0865
Sandpoint	2101 W. Pine St. (208) Sandpoint, ID 83864-9327	(208) 263-7544 Ext 3242	(208) 263-0464

Other Information Idaho Department of Labor
Sources Online Reporting
Idaho Statutes
Administrative Rules

labor.idaho.gov
[www.access](http://www.accessidaho.org) Idaho.org
www3.state.id.us/idstat
www2.state.id.us/adm/ad/minrules/

www.accessidaho.org

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Idaho Labor Laws

The Wage & Hour Section of the Idaho Department of Labor provides information concerning Idaho wage payment laws, Idaho minimum wage and Idaho labor laws. Requests for information may be directed online at labor.idaho.gov or to any of the following locations.

Wage & Hour Contacts

Boise Office	317 W. Main St. Boise, ID 83735-0910	(208) 332-3579 or 1-800-843-3193 Fax (208) 334-6301
Craig Soelberg	Program Supervisor	(208) 332-3570 ext. 3237
Daniel Rodriguez	Labor Compliance Officer	(208) 332-3570 ext. 3192
Mini-Cassia Office	127 W. Fifth St. North Burley, ID 83318-3457	(208) 678-5518 Fax (208) 334-6430
Linda Castaneda	Labor Compliance Officer	(208) 678-5518 ext. 3128
Silver Valley Office	35 Wildcat Way, Ste B Kellogg, ID 83837-2392	(208) 783-1202 ext. 3922 Fax (208) 783-5561
Dawn McLees	Labor Compliance Officer	
Canyon County Office	1514 Thomas Jefferson St Caldwell, ID 83605-5100	(208) 364-7783, Ext. 3195 Fax: (208) 454-7720
Marina Reynoso	Labor Compliance Officer	

Federal Labor Laws

The U.S. Department of Labor provides information on the Fair Labor Standards Act, which includes federal overtime, federal minimum wage and federal child labor laws. Requests for information may be found online at www.dol.gov/esa/whd or directed to the following.

Northern Idaho
U.S. Department of Labor
ESA, Wage and Hour Division
P.O. Box 1282
Spokane, WA 99210
Phone (509) 353-2793
Fax (208) 321-2991

Southwestern and Eastern Idaho
U.S. Department of Labor
ESA, Wage and Hour Division
1150 N. Curtis Road, Suite 200
Boise, ID 83706
(208) 321-2987 or (503) 326-3057, (Portland, OR)

Idaho Child Labor Provisions:

Idaho child labor laws are found under Idaho Code sections 44-1301 through 44-1308. Violations of the Idaho child labor laws should be brought to the attention of the probation officer or the school trustees in the county where the violations occur.

Questions regarding discrimination due to race, color, handicap, age, sex, national origin or religion should be addressed to:

Idaho Human Rights Commission
1109 W. Main St., Suite #400
P.O. Box 83720, Boise, ID 83720-0040
Phone (208) 334-2873 or toll free 888-249-7025

Questions regarding accidents occurring on the job or workers' compensation benefits should be addressed to:

Idaho Industrial Commission
700 S Clearwater Lane, Boise, ID 83712
Phone (208) 334-6000 or 800-950-2110

Questions regarding unemployment compensation and tax coverage should be addressed to your local Idaho Department of Labor office. Wage claim forms are available at your local Idaho Department of Labor office or the Wage and Hour Section of the Idaho Department of Labor in Boise. If you have any questions regarding the wage payment law, call the Idaho Department of Labor office nearest you.

What Can the Idaho Department of Labor and Idaho Works Career Centers Do For My Business?***Help You Find Qualified Job Applicants***

If you are having trouble locating qualified workers for your business, check in with your nearby Idaho Department of Labor office, which features a new, highly efficient, no-cost system for connecting job seekers and employers. Access the Web site at www.labor.idaho.gov to post job listings, monitor listings and access resumes online.

Saves Time

At the heart of every Idaho Department of Labor office is the www.idahoworks.org computerized job listing service. A simple phone call, fax, or e-mail gets your job listings posted on the Internet, where the listings can be accessed by job seekers throughout Idaho and across the country. The IdahoWorks system allows the staff to search the database for applicants with the skills, training, or experience you require. You can receive applications in any manner you designate, whether your company has its own application form, accepts standard resumes, or has other procedures for reviewing job candidates.

Serves All Types of Employers

Whether you're looking for one employee or one thousand, whether you're a large corporation or a family business, www.idahoworks.org can help streamline your hiring process. The listings include all types of occupations and industries, salary levels and experience requirements, including professional, managerial, technical, administrative, agricultural, clerical and retail. Because the database is organized by categories, your listing will be targeted to individuals who are looking for the particular type of work you have available.

Convenient to Employers

To post a job opening on the IdahoWorks system, you need only to contact your nearest Idaho Department of Labor office by phone, fax, or e-mail. A consultant will record the pertinent information, including the required skills and abilities and the manner in which you would like to receive the applications. At your request, your listing can be posted to the IdahoWorks database, listed on the www.idahoworks.org Internet site and listed with America's Job Bank, where it can be accessed by job seekers from across the country. At the America's Job Bank site, registered employers can also search from thousands of resumes online to find qualified applicants.

Provide Labor Market Information

Information is available about wage rates, economic developments, employment levels and changes in Idaho's industries. Subscriptions to Idaho Employment, the Idaho Department of Labor's monthly newsletter about trends and developments in the state's work force, are available at no cost to you. This critical labor market information can be produced only through the cooperation of employers in responding to our requests for employment and wage information. The Idaho Department of Labor makes this reporting process as easy as possible, including electronic reporting options. All information is kept confidential unless we receive written permission from you to release specific data.

Provide Recruiting Assistance

The Idaho Department of Labor can help you advertise your openings, coordinate the application process and schedule recruitment interviews in facilities at the Idaho Department of Labor or at your place of business.

Provide Layoff Assistance

The Idaho Department of Labor provides job placement, retraining opportunities and other services for employees to help reduce the impact of layoffs on both the company and the community.

Facilitate Employee Training

Information is available on the Workforce Development Training Fund, which provides skill training to new employees when companies are expanding and retraining for current employees at risk of permanent layoff.

Provide Self-Referred Job Listings

Employers can have their contact information and referral instructions accessible on the IdahoWorks computerized job listing so job seekers can self-screen and contact the employer directly. Employers can review job listings online and see all the customers who have been referred to their jobs along with the referral date. If the customer allows it, the employer may also view their resume and/or profile.

Co-host Business Information Fairs

The Idaho Department of Labor co-hosts small business information fairs at which businesses can consult with government agency representatives and employer service organizations.

Provide Assistance for Federal Contractor Job Listings

The Idaho Department of Labor offers assistance in meeting the special government regulations regarding hiring practices to companies who have been awarded federal contracts.

Provide Assistance for Alien Labor Certification

Companies seeking permission to recruit foreign workers can obtain information and assistance in meeting the criteria and completing the paperwork for certification.

You can have a voice in helping us make the IdahoWorks system even more responsive to your needs. Your local employer committee, formerly the Job Service Employers Committee, brings together local employers to address common issues and provide a communication link between employers and your local Idaho Department of Labor office. We encourage you to use these services that your company pays for through the Federal Unemployment Tax Act. Visit the Idaho Department of Labor and Idaho Works Career Center locations listed on page [48](#) or visit the Idaho Works Internet site at <http://www.idahoworks.org>.

Business Services

Idaho extends a helping hand to expanding and relocating businesses.

Working as the marketing arm for the state's business development efforts, the Economic Development Division of the Idaho Department of Labor is geared to educate relocating businesses about Idaho's economic opportunities. We're eager to assist existing businesses with expansion plans, encourage the start up of new businesses, promote a stable business environment through economic diversification and support Idaho businesses in their overseas marketing programs.

In addition to a variety of publications and online information about Idaho's business and economy, the department has experienced specialists ready to answer specific questions about your relocation or expansion needs.

Business Network

The Idaho Department of Labor can help your company access this immense

market through its Idaho Business Network. Since 1985, this service has helped Idaho small businesses secure over \$500 million in awards and sales.

Working with the Idaho Business Network is timely, efficient and productive. Using specially designed bid tracking software to access a variety of procurement systems, the Idaho Business Network alerts you to potential new customers and provides information on new opportunities that match your company's product and service profile.

The Idaho Business Network is a service available to all Idaho businesses and is a great tool to expand your sales and marketing reach. Best of all, if you opt to receive your bid notification by e-mail, your membership is free.

How Does the Network Work?

Upon enrollment, information you provide on your company's products or services is entered in the network's database. Each day, the network's database is scanned against newly posted purchasing needs of federal agencies, Idaho Division of Purchasing, Idaho Department of Transportation, Idaho Division of Public Works and other government procurement sources. You are then notified of all purchasing requests or bid opportunities matching your company's products or services.

How do I sign up?

You may register online or by downloading and completing the enrollment form. If you decide to receive bid opportunities via e-mail, the service is free. If you wish to receive notices through conventional mail, a \$25 annual fee applies. You may mail it in with your enrollment form, or we will invoice you if you sign up for this option online.

The Idaho Department of Labor Office/IdahoWorksCareer Center Locations

Office location	Address	Phone	Fax
Blackfoot	155 N. Maple Blackfoot, ID 83221-0009	(208) 236-6713	(208) 785-5036
Blaine County	513 N. Main, Suite 1 Hailey, ID 83333-8417	(208) 788-3526	(208) 788-3041
Boise	219 W. Main St. Boise, ID 83735-0300	(208) 332-3575	(208) 334-6222
Bonnars Ferry	6541 Main St. Bonnars Ferry, ID 83805-8521	(208) 267-5581	(208) 267-3797
Canyon County	1514 Thomas Jefferson St Caldwell, ID 83605-5100	(208) 364-7781	(208) 454-7720
Coeur d'Alene	1221 W. Ironwood Drive, Ste 200 Coeur d'Alene, ID 83814-2668	(208) 769-1558	(208) 769-1574
Emmett	2030 S. Washington Emmett, ID 83617-9450	(208) 364-7780	(208) 365-6599
Grangeville	305 N. State St. Grangeville, ID 83530-0550	(208) 983-0440	(208) 983-0302
Idaho Falls	1515 E Lincoln Rd Idaho Falls, ID 83401-3659	(208) 557-2500	(208) 525-7268
Lewiston	1158 Idaho St. Lewiston, ID 83501-1147	(208) 799-5000	(208) 799-5007
Magic Valley	420 Falls Ave. Twin Falls, ID 83301-3320	(208) 735-2500	(208) 736-3007
McCall	299 S. Third McCall, ID 83638-0966	(208) 634-7102	(208) 634-2965
Meridian	205 E. Watertower Lane Meridian, ID 83642-6282	(208) 364-7785	(208) 895-8441
Mini-Cassia	127 W. Fifth St. North Burley, ID 83318-0158	(208) 678-5518	(208) 678-1765
Moscow	1305 Troy Road, Suite 1 Moscow, ID 83843-3995	(208) 882-7571	(208) 882-8324
Mountain Home	1993 East 8 th North Mountain Home, ID 83647-0160	(208) 364-7788	(208) 587-2964
Orofino	410 Johnson Ave. Orofino, ID 83544-0391	(208) 476-5506	(208) 476-3471
Payette	501 N. 16 th , Suite 107 Payette, ID 83661-0179	(208) 642-9361	(208) 642-7150
Pocatello	430 N. 5 th Ave. Pocatello, ID 83205-4087	(208) 236-6710	(208) 232-0865
Rexburg	1133 Stocks Ave. Rexburg, ID 83440-0158	(208) 557-2501	(208) 356-0042
St. Maries	105 N. 8 th St. Maries, ID 83861-1845	(208) 245-2518	(208) 245-2012
Salmon	1301 Main St., Suite 1 Salmon, ID 83467	(208) 756-2234	(208) 756-4672
Sandpoint	2101 W. Pine St. Sandpoint, ID 83864-9327	(208) 263-7544	(208) 265-0193
Silver Valley	35 Wildcat Way, Ste A, Kellogg, ID 83837-2252	(208) 783-1202	(208) 783-5561

Soda Springs

95 E Hooper Ave #20 (208) 236-6711
PO Box 576, Soda Springs, ID 83276

(208) 547-4763

Additional Contacts

In addition to registering with the Idaho Department of Labor for state Unemployment Insurance purposes, employers may also contact:

Who to Contact	Address	Phone	For What?
Internal Revenue Service	550 W. Fort St. Boise, ID 83724	1-800-829-1040	Federal Unemployment Tax Federal Withholding Social Security, etc.
State Tax Commission	800 Park Blvd. P.O. Box 36 Boise, ID 83722	1-800-972-7660 (208) 334-7660	State Income Tax Withholding, Income Tax Corporation Tax Sales and Use Tax
Industrial Commission	700 S Clearwater Ln P.O. Box 83720 Boise, ID 83712	1-800-950-2110 (208) 334-6000	Administers state workers Compensation Law Industrial Accident Insurance
State Insurance Fund	1215 W. State St. Boise, ID 83702	1-800-334-2370 (208) 334-2370	Workers' Compensation Coverage

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