

**Idaho Department of Labor**  
**Rate Class Array**  
 Effective Date: 1/1/2022

Positive Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	0.144705 & Above	0.207%	0.20079%	0.00000%	0.00621%
2	0.126443 - 0.144704	0.346%	0.33562%	0.00000%	0.01038%
3	0.111763 - 0.126442	0.415%	0.40255%	0.00000%	0.01245%
4	0.095310 - 0.111762	0.484%	0.46948%	0.00000%	0.01452%
5	0.074283 - 0.095309	0.553%	0.53641%	0.00000%	0.01659%
6	0.052471 - 0.074282	0.622%	0.60334%	0.00000%	0.01866%
7	0.000001 - 0.052470	0.691%	0.67027%	0.00000%	0.02073%

	Tax Rate	UI Rate	Admin Rate	Workforce Rate
<b>Standard Rate</b>	1.000%	0.97000%	0.00000%	0.03000%

Deficit Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	(0.000001) - (0.031977)	1.245%	1.20765%	0.00000%	0.03735%
2	(0.031978) - (0.085364)	1.383%	1.34151%	0.00000%	0.04149%
3	(0.085365) - (0.210600)	1.521%	1.47537%	0.00000%	0.04563%
4	(0.210601) - (0.369579)	1.659%	1.60923%	0.00000%	0.04977%
5	(0.369580) - (0.980100)	1.936%	1.87792%	0.00000%	0.05808%
6	(0.980101) & Below	5.400%	5.40000%	0.00000%	0.00000%

*Note: Taxable wage base for the effective date is: \$46,500.00*