

Idaho Department of Labor
Rate Class Array
 Effective Date: 1/1/2019

Positive Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	0.153543 & Above	0.251%	0.24347%	0.00000%	0.00753%
2	0.135732 - 0.153542	0.418%	0.40546%	0.00000%	0.01254%
3	0.126118 - 0.135731	0.502%	0.48694%	0.00000%	0.01506%
4	0.111811 - 0.126117	0.585%	0.56745%	0.00000%	0.01755%
5	0.091888 - 0.111810	0.669%	0.64893%	0.00000%	0.02007%
6	0.069504 - 0.091887	0.753%	0.73041%	0.00000%	0.02259%
7	0.000001 - 0.069503	0.836%	0.81092%	0.00000%	0.02508%

	Tax Rate	UI Rate	Admin Rate	Workforce Rate
Standard Rate	1.000%	0.97000%	0.00000%	0.03000%

Deficit Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	(0.000001) - (0.028770)	1.505%	1.45985%	0.00000%	0.04515%
2	(0.028771) - (0.090772)	1.672%	1.62184%	0.00000%	0.05016%
3	(0.090773) - (0.200733)	1.840%	1.78480%	0.00000%	0.05520%
4	(0.200734) - (0.377647)	2.007%	1.94679%	0.00000%	0.06021%
5	(0.377648) - (1.118603)	2.341%	2.27077%	0.00000%	0.07023%
6	(1.118604) & Below	5.400%	5.40000%	0.00000%	0.00000%

Note: Taxable wage base for the effective date is: \$40,000.00