

Department of Labor
State of Idaho
Boise, Idaho

ADMINISTRATIVE ORDER NO. 656

November 18, 2021

To: Administrators and Cost Center Managers
Subject: Unemployment Insurance Taxable Wage Rate Table, Taxable Wage Base and Reserve Tax

Pursuant to Sections 72-1347A and 72-1350, Idaho Code, the following statistics are the basis for determining the Unemployment Insurance Taxable Wage Rates and Taxable Wage Base for calendar year 2022 and whether a Reserve Tax shall be imposed:

Employment Security Fund Balance.....	September 30, 2021	832,578,129.86
Employment Security Reserve Fund Balance.....	September 30, 2021	201,098,479.06
Combined Trust Fund Balance.....	September 30, 2021	1,033,676,608.92
Covered Wages ~ Excludes Cost Reimbursement Employers.....	December 31, 2020	27,663,137,185.00
Average Annual Wage in Covered Employment (excludes cost reimbursable wages).....	December 31, 2020	46,485.69
Taxable Wage Base		46,500.00
Average High Cost Ratio (AHCR)~Highest 3 Years in the 20-year Period Ending.....	December 31, 2020	0.0181899
Average High Cost Multiple = AHCR * 1.3 Fixed Fund Size Multiplier.....		0.0236469
Fund Balance Ratio		0.0373666
Base Tax Rate.....		0.882 %
Standard Tax Rate		1.00 %
Taxable Wages.....	December 31, 2020	18,365,443,219.00
Reserve Fund Balance as Percent of Taxable Wages.....		1.095 %
Reserve Fund Balance as Percent of Employment Security Fund Balance.....		24.154 %
Shall A Reserve Tax Be Imposed?.....		No

Therefore, it is hereby ordered that a Reserve Tax shall not be imposed for calendar year 2022. It is further ordered that for calendar year 2022 the taxable wage base shall be \$46,500, the base tax rate shall be 0.882%, the standard rate shall be set at 1.0% and the associated taxable wage rates shall be those set forth in the following tables.

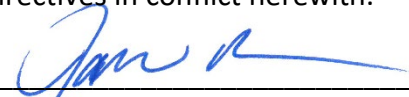
Eligible Employers	
Rate Class +1	0.252 %
Rate Class +2	0.420 %
Rate Class +3	0.504 %
Rate Class +4	0.588 %
Rate Class +5	0.672 %
Rate Class +6	0.756 %
Rate Class +7	0.840 %

Standard Rate
1.0 %

Base Rate
0.882 %

Deficit Employers	
Rate Class -1	1.512 %
Rate Class -2	1.680 %
Rate Class -3	1.848 %
Rate Class -4	2.016 %
Rate Class -5	2.352 %
Rate Class -6	5.400 %

This order supersedes Administrative Order No. 645, dated November 12, 2020, and any other orders or directives in conflict herewith.



Jani Revier, Director

[Informational]

Idaho Unemployment Insurance Tax Rates and Contributions per employee

2021

Wage Base = \$43,000

2022

Wage Base = \$46,500

Rate Class	2021 UI Tax Rates		Maximum Tax per Employee		2022 UI Tax Rates		Maximum Tax per Employee	
	Percent	Percent	Dollars	Dollars	Percent	Percent Change	Dollars	Percent Change
Positive Employers								
1	12%	0.207	89		0.252	21.7	117	31.65
2	12%	0.346	149		0.420	21.4	195	31.27
3	12%	0.415	178		0.504	21.4	234	31.33
4	12%	0.484	208		0.588	21.5	273	31.38
5	12%	0.553	238		0.672	21.5	312	31.41
6	12%	0.622	267		0.756	21.5	352	31.44
7	28%	0.691	297		0.840	21.6	391	31.46
Average Positive Employers	100%	0.509	219		0.618	21.5	287	31.42
Base Rate								
		0.726	312		0.882	21.5	410	31.4
Standard Rated Employers		1.000	430		1.000	0.0	465	8.1
Deficit Employers								
-1	30%	1.245	535		1.512	21.4	703	31.3
-2	20%	1.383	595		1.680	21.5	781	31.4
-3	15%	1.521	654		1.848	21.5	859	31.4
-4	15%	1.659	713		2.016	21.5	937	31.4
-5	15%	1.936	832		2.352	21.5	1,094	31.4
-6	5%	5.400	2,322		5.400	0.0	2,511	8.1
Average Deficit Employers	100%	1.688	726		1.992	18.0	926	27.7