

Idaho Department of Labor
Rate Class Array
 Effective Date: 1/1/2020



| Positive Class | Ratio Range | Tax Rate | UI Rate | Admin Rate | Workforce Rate |
|----------------|---------------------|----------|----------|------------|----------------|
| 1 | 0.149504 & Above | 0.255% | 0.24735% | 0.00000% | 0.00765% |
| 2 | 0.132114 - 0.149503 | 0.424% | 0.41128% | 0.00000% | 0.01272% |
| 3 | 0.119701 - 0.132113 | 0.509% | 0.49373% | 0.00000% | 0.01527% |
| 4 | 0.106448 - 0.119700 | 0.594% | 0.57618% | 0.00000% | 0.01782% |
| 5 | 0.086270 - 0.106447 | 0.679% | 0.65863% | 0.00000% | 0.02037% |
| 6 | 0.063431 - 0.086269 | 0.764% | 0.74108% | 0.00000% | 0.02292% |
| 7 | 0.000001 - 0.063430 | 0.849% | 0.82353% | 0.00000% | 0.02547% |

| | 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) - (0.027495) | 1.527% | 1.48119% | 0.00000% | 0.04581% |
| 2 | (0.027496) - (0.096048) | 1.697% | 1.64609% | 0.00000% | 0.05091% |
| 3 | (0.096049) - (0.183458) | 1.867% | 1.81099% | 0.00000% | 0.05601% |
| 4 | (0.183459) - (0.334727) | 2.037% | 1.97589% | 0.00000% | 0.06111% |
| 5 | (0.334728) - (1.059558) | 2.376% | 2.30472% | 0.00000% | 0.07128% |
| 6 | (1.059559) & Below | 5.400% | 5.40000% | 0.00000% | 0.00000% |

Note: Taxable wage base for the effective date is: \$41,600.00