

**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
<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) - (0.027495)	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*