

**Idaho Department of Labor**  
**Rate Class Array**  
 Effective Date: 1/1/2021

Positive Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	0.146035 & Above	0.207%	0.20079%	0.00000%	0.00621%
2	0.129360 - 0.146034	0.346%	0.33562%	0.00000%	0.01038%
3	0.116735 - 0.129359	0.415%	0.40255%	0.00000%	0.01245%
4	0.102073 - 0.116734	0.484%	0.46948%	0.00000%	0.01452%
5	0.081741 - 0.102072	0.553%	0.53641%	0.00000%	0.01659%
6	0.057637 - 0.081740	0.622%	0.60334%	0.00000%	0.01866%
7	0.000001 - 0.057636	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) - (0.032874)	1.245%	1.20765%	0.00000%	0.03735%
2	(0.032875) - (0.091461)	1.383%	1.34151%	0.00000%	0.04149%
3	(0.091462) - (0.198377)	1.521%	1.47537%	0.00000%	0.04563%
4	(0.198378) - (0.378232)	1.659%	1.60923%	0.00000%	0.04977%
5	(0.378233) - (0.995146)	1.936%	1.87792%	0.00000%	0.05808%
6	(0.995147) & Below	5.400%	5.40000%	0.00000%	0.00000%

*Note: Taxable wage base for the effective date is: \$43,000.00*