

Idaho Department of Labor
Rate Class Array
 Effective Date: 1/1/2023

Positive Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	0.138797 & Above	0.207%	0.16560%	0.03519%	0.00621%
2	0.119349 - 0.138796	0.346%	0.27680%	0.05882%	0.01038%
3	0.103574 - 0.119348	0.415%	0.33200%	0.07055%	0.01245%
4	0.087555 - 0.103573	0.484%	0.38720%	0.08228%	0.01452%
5	0.067849 - 0.087554	0.553%	0.44240%	0.09401%	0.01659%
6	0.047109 - 0.067848	0.622%	0.49760%	0.10574%	0.01866%
7	0.000001 - 0.047108	0.691%	0.55280%	0.11747%	0.02073%

	Tax Rate	UI Rate	Admin Rate	Workforce Rate
Standard Rate	1.000%	0.80000%	0.17000%	0.03000%

Deficit Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	(0.000001) - (0.021883)	1.245%	0.99600%	0.21165%	0.03735%
2	(0.021884) - (0.059611)	1.383%	1.10640%	0.23511%	0.04149%
3	(0.059612) - (0.148106)	1.521%	1.21680%	0.25857%	0.04563%
4	(0.148107) - (0.293147)	1.659%	1.32720%	0.28203%	0.04977%
5	(0.293148) - (0.810769)	1.936%	1.54880%	0.32912%	0.05808%
6	(0.810770) & Below	5.400%	5.40000%	0.00000%	0.00000%

Note: Taxable wage base for the effective date is: \$49,900.00