

Idaho Department of Labor
Rate Class Array
 Effective Date: 1/1/2017

Positive Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	0.157488 & Above	0.399%	0.38703%	0.00000%	0.01197%
2	0.141884 - 0.157487	0.664%	0.64408%	0.00000%	0.01992%
3	0.133731 - 0.141883	0.797%	0.77309%	0.00000%	0.02391%
4	0.121175 - 0.133730	0.930%	0.90210%	0.00000%	0.02790%
5	0.103263 - 0.121174	1.063%	1.03111%	0.00000%	0.03189%
6	0.080761 - 0.103262	1.196%	1.16012%	0.00000%	0.03588%
7	0.000001 - 0.080760	1.329%	1.28913%	0.00000%	0.03987%

	Tax Rate	UI Rate	Admin Rate	Workforce Rate
Standard Rate	1.395%	1.35315%	0.00000%	0.04185%

Deficit Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	(0.000001) - (0.040559)	2.391%	2.31927%	0.00000%	0.07173%
2	(0.040560) - (0.121707)	2.657%	2.57729%	0.00000%	0.07971%
3	(0.121708) - (0.229153)	2.923%	2.83531%	0.00000%	0.08769%
4	(0.229154) - (0.435559)	3.189%	3.09333%	0.00000%	0.09567%
5	(0.435560) - (1.209193)	3.720%	3.60840%	0.00000%	0.11160%
6	(1.209194) & Below	5.400%	5.40000%	0.00000%	0.00000%

Note: Taxable wage base for the effective date is: \$37,800.00