

Idaho Department of Labor
Rate Class Array
 Effective Date: 1/1/2018

Positive Class	Ratio Range	Tax Rate	UI Rate	Admin Rate	Workforce Rate
1	0.156107 & Above	0.269%	0.26093%	0.00000%	0.00807%
2	0.139365 - 0.156106	0.448%	0.43456%	0.00000%	0.01344%
3	0.129124 - 0.139364	0.537%	0.52089%	0.00000%	0.01611%
4	0.118240 - 0.129123	0.627%	0.60819%	0.00000%	0.01881%
5	0.098176 - 0.118239	0.716%	0.69452%	0.00000%	0.02148%
6	0.076945 - 0.098175	0.806%	0.78182%	0.00000%	0.02418%
7	0.000001 - 0.076944	0.895%	0.86815%	0.00000%	0.02685%

	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) - (0.026667)	1.611%	1.56267%	0.00000%	0.04833%
2	(0.026668) - (0.094501)	1.791%	1.73727%	0.00000%	0.05373%
3	(0.094502) - (0.200323)	1.969%	1.90993%	0.00000%	0.05907%
4	(0.200324) - (0.369992)	2.149%	2.08453%	0.00000%	0.06447%
5	(0.369993) - (1.169482)	2.507%	2.43179%	0.00000%	0.07521%
6	(1.169483) & Below	5.400%	5.40000%	0.00000%	0.00000%

Note: Taxable wage base for the effective date is: \$38,200.00