

**Idaho Department of Labor**  
**Rate Class Array**  
 Effective Date: 1/1/2024

| Positive Class | Ratio Range         | Tax Rate | UI Rate  | Admin Rate | Workforce Rate |
|----------------|---------------------|----------|----------|------------|----------------|
| 1              | 0.129778 & Above    | 0.281%   | 0.22480% | 0.04777%   | 0.00843%       |
| 2              | 0.111060 - 0.129777 | 0.469%   | 0.37520% | 0.07973%   | 0.01407%       |
| 3              | 0.095617 - 0.111059 | 0.562%   | 0.44960% | 0.09554%   | 0.01686%       |
| 4              | 0.079052 - 0.095616 | 0.656%   | 0.52480% | 0.11152%   | 0.01968%       |
| 5              | 0.058853 - 0.079051 | 0.750%   | 0.60000% | 0.12750%   | 0.02250%       |
| 6              | 0.041133 - 0.058852 | 0.843%   | 0.67440% | 0.14331%   | 0.02529%       |
| 7              | 0.000001 - 0.041132 | 0.937%   | 0.74960% | 0.15929%   | 0.02811%       |

|                      | Tax Rate | UI Rate  | Admin Rate | Workforce Rate |
|----------------------|----------|----------|------------|----------------|
| <b>Standard Rate</b> | 1.000%   | 0.80000% | 0.17000%   | 0.03000%       |

| Deficit Class | Ratio Range             | Tax Rate | UI Rate  | Admin Rate | Workforce Rate |
|---------------|-------------------------|----------|----------|------------|----------------|
| 1             | (0.000001) - (0.022100) | 1.687%   | 1.34960% | 0.28679%   | 0.05061%       |
| 2             | (0.022101) - (0.058167) | 1.874%   | 1.49920% | 0.31858%   | 0.05622%       |
| 3             | (0.058168) - (0.106564) | 2.062%   | 1.64960% | 0.35054%   | 0.06186%       |
| 4             | (0.106565) - (0.255571) | 2.249%   | 1.79920% | 0.38233%   | 0.06747%       |
| 5             | (0.255572) - (0.687142) | 2.624%   | 2.09920% | 0.44608%   | 0.07872%       |
| 6             | (0.687143) & Below      | 5.400%   | 5.40000% | 0.00000%   | 0.00000%       |

*Note: Taxable wage base for the effective date is: \$53,500.00*