

TITLE 72

WORKER'S COMPENSATION AND RELATED LAWS -- INDUSTRIAL COMMISSION

CHAPTER 13

EMPLOYMENT SECURITY LAW

72-1326. REPORTABLE INCOME. (1) All reportable income must be reported to the department through the continued claims filing process in the manner prescribed by the department.

(2) Reportable income includes, but is not limited to:

(a) Wages and other payments earned or received from an employer for services performed or from performing self-employment work;

(b) Amounts received as a result of labor relations awards or judgments for back pay, or for disputed wages, constitute wages for the weeks in which the claimant would have earned them, or are assignable to the weeks stipulated in the award or judgment;

(c) Gratuities or tips for the week in which each gratuity or tip is earned.

(d) Holiday pay reportable as though earned in the week in which the holiday occurs;

(e) All non-periodic remuneration such as one-time severance pay, profit sharing, and bonus pay reportable for the week in which paid;

(f) An equal portion of a periodic severance payment reportable in each week of the period covered by the payment; provided, severance pay received in a lump sum payment at the time of severance of the employment relationship must be reported when paid;

(g) Vacation pay allocable to a certain period of time in accordance with an employment agreement reportable in the week to which it is allocable; provided, vacation pay received in a lump-sum payment at the time of severance of the employment relationship must be reported when paid;

(h) Wages for services performed prior to a claimant's separation are reportable for the week in which earned;

(i) A claimant other than employees of educational institutions who is bound by a contract which does not prevent him from accepting other employment but who receives pay for a period of not working, is required to report the contract payments as earnings in equal portions in each week of the period covered by the contract;

(j) Remuneration received for relief work or public service work;

(k) Temporary disability benefits under a worker's compensation law of any state or under a

similar law of the United States, reported in an amount attributable to such week; and

(l) Pension or retirement payments when:

(i) The pension, retirement pay, annuity, or other similar periodic payment is made under a plan maintained or contributed to by a base period employer.

(ii) The dollar amount of the weekly pension will be deducted from the claimant's weekly benefit amount unless the claimant has made contributions toward the pension.

(iii) If the claimant has made contributions toward the pension plan, no deduction for the pension will be made from the claimant's weekly benefit amount.

(iv) The burden shall be on the claimant to establish that he has made contributions toward the pension, retirement pay, annuity or other similar payment plan.

(v) Any change in the amount of the pension, retirement, or annuity payments that affects the deduction from the claimant's weekly benefit amount will be applied in the first full week after the effective date of the change.

(3) Reportable income does not include:

(a) Injury or disability compensation payments; and

(b) Amounts awarded to a claimant as a penalty or damages against an employer, other than for lost wages.

09.01.30.525. REPORTABLE INCOME.

01. Back Pay or Disputed Wages. Amounts received as a result of labor relations awards or judgments for back pay, or for disputed wages, constitute wages for the weeks in which the claimant would have earned them, or are assignable to the weeks stipulated in the award or judgment.

02. Disability/Injury Compensation. Injury or disability compensation payments are not considered wages and are not reportable income for unemployment insurance purposes.

03. Disability Retirement Payments. Retirement payments as a result of disability are treated the same as other types of retirement payments. Ref. Section 72-1312(4), Idaho Code.

04. Gratuities or Tips. Gratuities or tips must be reported by a claimant for the week in which each gratuity or tip is earned.

05. Holiday Pay. Holiday pay must be reported as though earned in the week in which the holiday occurs.

06. Non-Periodic Remuneration. All non-periodic remuneration such as one-time severance pay, profit sharing, and bonus pay is reportable for the week in which paid.

07. Penalty or Damage Awards. Amounts awarded to a claimant as a penalty or damages against an employer, other than for lost wages, do not constitute wages.

08. Pension, Retirement, or Annuity Payments. The pension deduction provision of Section 72-1312(4), Idaho Code, only applies if the pension, retirement pay, annuity, or other similar periodic payment is made under a plan maintained or contributed to by a base period employer. The dollar amount of the weekly pension will be deducted from the claimant's weekly benefit amount unless the claimant has made contributions toward the pension. If the claimant has made contributions toward the pension plan, no deduction for the pension will be made from the claimant's weekly benefit amount. Ref. Section 72-1312(4), Idaho Code.

a. Pension Contributions. The burden is on the claimant to establish by substantial, competent evidence that he has made contributions toward the pension, retirement pay, annuity or other similar payment plan.

b. Pension Payment Changes. Any change in the amount of the pension, retirement, or annuity payments which affects the deduction from the claimant's weekly benefit amount will be applied in the first full week after the effective date of the change.

09. Relief Work or Public Assistance.

a. Remuneration received for relief work or public service work will be considered wages on the same basis as any other employment.

b. Eligibility When Public Assistance Received. A person receiving public assistance is eligible for benefits if no work is involved and the claimant is otherwise eligible.

10. Severance Pay. An equal portion of a periodic severance payment must be reported in each week of the period covered by the payment. However, severance pay received in a lump sum payment at the time of severance of the employment relationship must be reported when paid.

11. Vacation Pay. Vacation pay allocable to a certain period of time in accordance with an employment agreement must be reported in the week to which it is allocable. However, vacation pay received in a lump-sum payment at the time of severance of the employment relationship must be reported when paid.

12. Verification of Earnings on Claim Reports. The Department may verify the earnings and/or reasons for separation reported by claimants on claim reports filed for benefit payments. Ref. Section 72-1368(1), Idaho Code.