

## TITLE 72

### WORKER'S COMPENSATION AND RELATED LAWS -- INDUSTRIAL COMMISSION

#### CHAPTER 13

#### EMPLOYMENT SECURITY LAW

72-1367.BENEFIT FORMULA. (1) To be eligible an individual shall have the minimum qualifying amount of wages in covered employment in at least one (1) calendar quarter of his base period, and shall have total base period wages of at least one and one-quarter (1 1/4) times his high quarter wages. The minimum qualifying amount of wages shall be determined each January 1 and shall equal fifty percent (50%) of the product of the state minimum wage, as defined by section [44-1502](#), Idaho Code, multiplied by five hundred twenty (520) hours, rounded to the lowest multiple of twenty-six (26).

(2) The weekly benefit amount shall be one twenty-sixth (1/26) of highest quarter wages except that it shall not exceed the applicable maximum weekly benefit amount. The maximum weekly benefit amount shall be established by the director, who shall determine the state average weekly wage paid by covered employers for the preceding calendar year and the maximum weekly benefit amount to be effective for new claims filed in the first full week of the following January and filed thereafter until a new maximum weekly benefit amount becomes effective under this subsection. The average weekly wage shall be computed by dividing the total wages paid in covered employment (including State government and cost reimbursement employers) for the preceding calendar year, as computed from data reported to the department by covered employers, by the monthly average number of workers in covered employment for the preceding calendar year and then dividing the resulting figure by fifty-two (52). The maximum weekly benefit amount shall be fifty-five percent (55%) of the state average weekly wage paid by covered employers for the preceding calendar year.

(3) Any eligible individual shall be entitled during any benefit year to a total amount of benefits equal to his weekly benefit amount times the number of full weeks of benefit entitlement appearing in the following table based on his ratio of total base period earnings to highest quarter base period earnings. The maximum weeks of entitlement are based on a sliding scale of the official forecasted, seasonally adjusted unemployment rate for the state for a minimum of ten (10) weeks to a maximum of twenty-six (26) weeks depending on the unemployment rate in effect for the months of February, May, August and November as follows:

(a) For any benefit week commencing in January through March of a calendar year, the maximum allowed number of benefit weeks shall be based on the unemployment rate for the preceding month of November;

(b) For any benefit week commencing in April through June of a calendar year, the maximum allowed number of benefit weeks shall be based on the unemployment rate for the preceding month of February;

(c) For any benefit week commencing in July through September of a calendar year, the maximum allowed number of benefit weeks shall be based on the unemployment rate for the preceding month of May; and

(d) For any benefit week commencing in October through December of a calendar year, the maximum allowed number of benefit weeks shall be based on the unemployment rate for the

preceding month of August.

Ratio of Total Base Full Weeks of Benefit Entitlement Adjusted By the Period Unemployment Rate Earnings to Highest Quarter Earnings								
At Least	Up To	8% or Higher	7% to 7.9%	6% to 6.9%	5% to 5.9%	4% to 4.9%	3% to 3.9%	2.9% or Lower
1.25	1.60	10	10	10	10	10	10	10
1.6001	1.80	11	10	10	10	10	10	10
1.8001	1.92	12	11	10	10	10	10	10
1.9201	2.01	13	12	11	10	10	10	10
2.0101	2.08	14	13	12	11	10	10	10
2.0801	2.14	15	14	13	12	11	10	10
2.1401	2.21	16	15	14	13	12	11	10
2.2101	2.29	17	16	15	14	13	12	11
2.2901	2.38	18	17	16	15	14	13	12
2.3801	2.49	19	18	17	16	15	14	13
2.4901	2.61	20	19	18	17	16	15	14
2.6101	2.75	21	20	19	18	17	16	15
2.7501	2.91	22	21	20	19	18	17	16
2.9101	3.10	23	22	21	20	19	18	17
3.1001	3.32	24	23	22	21	20	19	18
3.3201	3.56	25	24	23	22	21	20	19
3.5601	4.00	26	25	24	23	22	21	20

(4) If the total wages payable to an individual for less than full-time work performed in a week claimed exceed one-half (1/2) of his weekly benefit amount, the amount of wages that exceed one-half (1/2) of the weekly benefit amount shall be deducted from the benefits payable to the claimant. For purposes of this subsection, severance pay shall be deemed wages, even if the claimant was required to sign a release of claims as a condition of receiving the pay from the employer. "Severance pay" means a payment or payments made to a claimant by an employer as a result of the severance of the employment relationship.

(5) Benefits payable to an individual shall be rounded to the next lower full dollar amount.

09.01.30.010.03. Average Weekly Wage. For the purpose of establishing the maximum weekly benefit amount, under Section 72-1367(2)(a), Idaho Code, the average weekly wage is computed by dividing the total wages paid in covered employment (including State government and cost reimbursement employers) for the preceding calendar year, as computed from data reported to the Department of Labor by covered employers, by the monthly average number of workers in covered

employment for the preceding calendar year and then dividing the resulting figure by fifty-two (52).