

Department of Labor
State of Idaho
Boise, Idaho

ADMINISTRATIVE ORDER NO. 682

Nov. 6, 2025

To: Administrators and Cost Center Managers
Subject: Unemployment Insurance Taxable Wage Rate, Taxable Wage Base and Reserve Tax

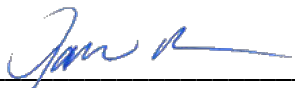
Pursuant to Idaho Code Sections 72-1347A and 72-1350, the following statistics are the basis for determining the Unemployment Insurance Taxable Wage Base for calendar year 2026 and whether a Reserve Tax shall be imposed:

Employment Security Fund Balance.....	September 30, 2025	1,130,893,753.37
Employment Security Reserve Fund Balance.....	September 30, 2025	277,131,291.54
Combined Trust Fund Balance.....	September 30, 2025	1,408,025,044.91
Covered Wages ~ Excludes Cost Reimbursement Employers.....	December 31, 2024	40,156,425,513.00
Average Annual Wage in Covered Employment (excludes cost reimbursable wages).....	December 31, 2024	58,333.10
Taxable Wage Base		58,300.00
Average High Cost Ratio (AHCR)~Highest 3 Years in the 20-year Period Ending.....	December 31, 2024	0.0176784
Average High Cost Multiple = AHCR * 1.2 Fixed Fund Size Multiplier.....		0.0212140
Fund Balance Ratio		0.0350635
Base Tax Rate		0.729 %
Standard Tax Rate		1.000 %
Taxable Wages.....	December 31, 2024	27,120,204,059.00
Reserve Fund Balance as Percent of Taxable Wages.....		1.022 %
Reserve Fund Balance as Percent of Employment Security Fund Balance.....		24.506 %
Shall A Reserve Tax Be Imposed?.....		No

Therefore, it is hereby ordered that a Reserve Tax of 17% of total contributions shall **not** be imposed for calendar year 2026. It is further ordered the taxable wage base shall be \$58,300, the base tax rate shall be 0.729%, the standard rate shall be set at 1% and the associated taxable wage rates shall be those set forth in the following tables.

Eligible Employers		Standard Rate	Deficit Employers	
Rate Class +1	0.208 %		1.000 %	Rate Class -1
Rate Class +2	0.347 %	Rate Class -2		1.389 %
Rate Class +3	0.417 %	Base Rate	Rate Class -3	1.527 %
Rate Class +4	0.486 %		Rate Class -4	1.666 %
Rate Class +5	0.555 %	0.729 %	Rate Class -5	1.944 %
Rate Class +6	0.625 %		Rate Class -6	5.400 %
Rate Class +7	0.694 %			

This order supersedes Administrative Order No. 673, dated Nov. 8, 2024, and any other orders or directives in conflict herewith.



Jani Revier, Director