

IDAHO DEPARTMENT OF LABOR

RATE CLASS ARRAY

Effective date: 01/01/2026

Taxable wage base: \$58,300

Positive class	Reserve ratio range	Tax rate	UI contribution rate	Administrative rate	Workforce development rate
1	0.117661 and above	0.208%	0.20176%	0.00000%	0.00624%
2	0.097952 – 0.117660	0.347%	0.33659%	0.00000%	0.01041%
3	0.083549 – 0.097951	0.417%	0.40449%	0.00000%	0.01251%
4	0.065046 – 0.083548	0.486%	0.47142%	0.00000%	0.01458%
5	0.047475 – 0.065045	0.555%	0.53835%	0.00000%	0.01665%
6	0.034696 – 0.047474	0.625%	0.60625%	0.00000%	0.01875%
7	0.000005 – 0.034695	0.694%	0.67318%	0.00000%	0.02082%

	Tax rate	UI contribution rate	Administrative rate	Workforce development rate
Standard	1.000%	0.97000%	0.00000%	0.03000%

Deficit class	Reserve ratio range	Tax rate	UI contribution rate	Administrative rate	Workforce development rate
1	(0.000001) – (0.016965)	1.250%	1.21250%	0.00000%	0.03750%
2	(0.016966) – (0.046533)	1.389%	1.34733%	0.00000%	0.04167%
3	(0.046534) – (0.087195)	1.527%	1.48119%	0.00000%	0.04581%
4	(0.087196) – (0.182258)	1.666%	1.61602%	0.00000%	0.04998%
5	(0.182259) – (0.609972)	1.944%	1.88568%	0.00000%	0.05832%
6	(0.609973) and below	5.400%	5.40000%	0.00000%	0.00000%