

# IDAHO Unemployment Insurance Tax Information

2021

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## ***Important Facts about Unemployment Insurance***

The Idaho Department of Labor administers the state unemployment insurance program in conjunction with the U.S. Department of Labor. State Unemployment Tax (SUTA) is an employer-paid tax paid into the unemployment insurance trust fund that provides benefits to qualified unemployed or underemployed workers during periods of unemployment through no fault of their own.

### ***Idaho Business Registration Form (IBR)***

All new businesses, including domestic and agricultural employers, must submit a completed registration form. Information on the form is used to determine reporting requirements for the various taxes in Idaho, including unemployment insurance. The owner and spouse of a sole proprietor, a corporate officer, or an agent partner or agent member, must sign the form. The form can be submitted even if employees have not yet been hired but **must** be submitted within six months of becoming a covered employer. Failure to do so could result in penalties of up to \$500.

The form can be completed online at <http://business.idaho.gov/>. Once the form has been submitted, a determination as to coverage will be made. If coverage is met, the appropriate accounts will be established.

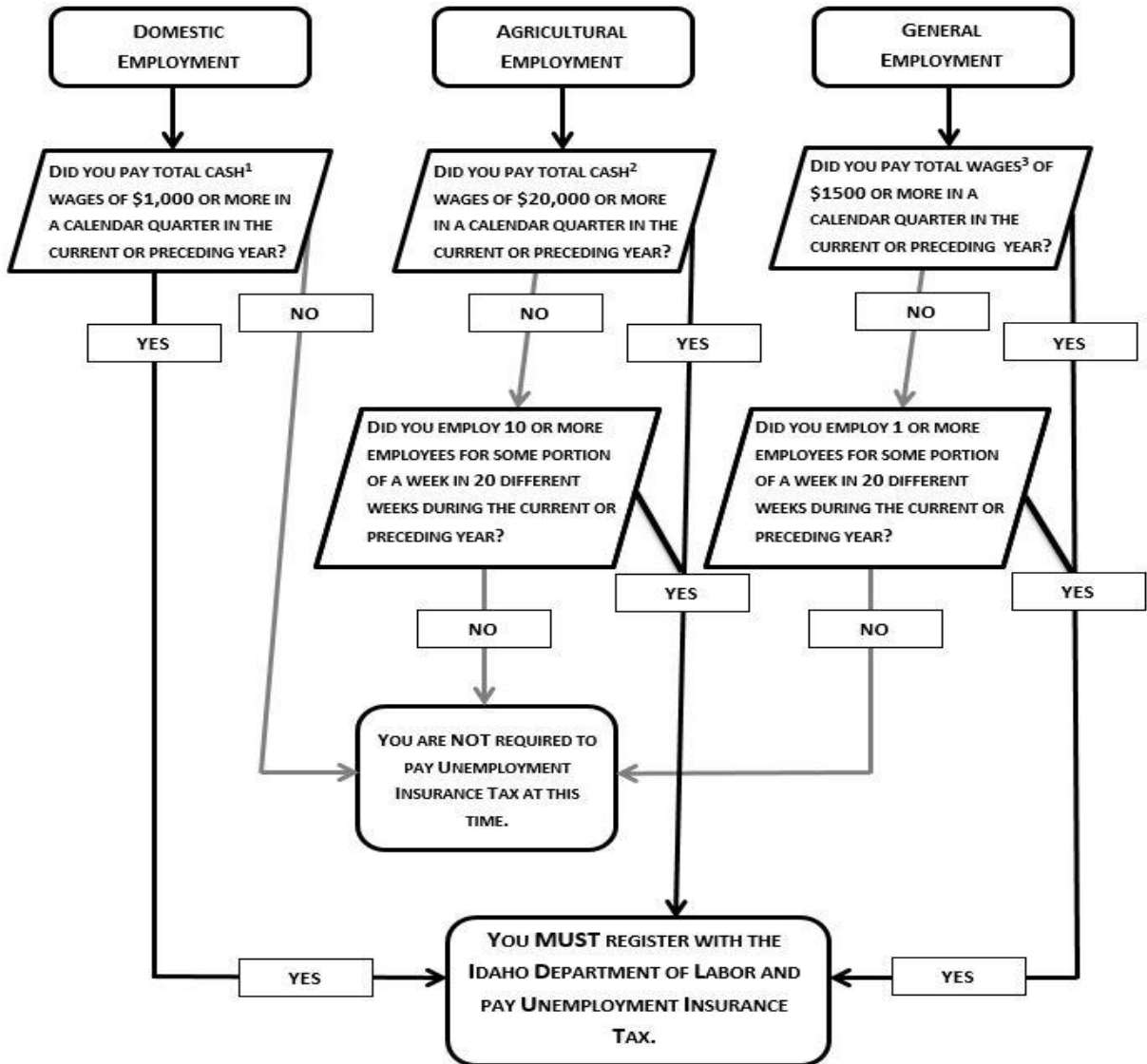
## ***Disclaimer***

This handbook provides general information about the Employment Security Law. It is for informational purposes only and is not a substitute for the law, which may be found at Title 72, Chapter 13, Idaho Code. [Idaho Statutes](#) A complete set of rules that have been promulgated pursuant to the Employment Security Law is maintained at the Idaho State Law Library and such other libraries as required by Idaho Code §67-5205. The rules may be viewed and printed from the Administrative Rules Division of the Idaho Department of Administration. Links to Idaho law may be found on Idaho's official Web site, [State of Idaho website](#).

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The Idaho Department of Labor is an Equal Opportunity Employer and Service Provider. Reasonable accommodations are available upon request. Dial 711 for Idaho Relay Service.

## Who Must Pay Unemployment Insurance Taxes?



- 1) For domestic employment, only cash wages are used to determine coverage. HOWEVER, unemployment insurance tax must be paid on both cash and noncash wages.
- 2) For agricultural employment, unemployment insurance taxes are paid on cash and cash equivalent wages only. Noncash wages not considered cash equivalents are not reportable. Include H2-A workers' wages to determine the coverage but do not pay unemployment insurance tax on their wages.
- 3) For general employment, both cash and noncash wages are used to determine coverage and for computing unemployment insurance tax.

*Note 1: Cash wages include cash, checks, money orders, etc.*

*Note 2: In determining weeks worked, any part of a day during the week is counted, and the weeks do not have to be consecutive. Each week ends on Saturday and the new week begins on Sunday.*

### ***Covered Employer***

A covered employer is any individual, partnership, corporation, limited liability company, association, trust, organization or political subdivision with one or more individuals performing services. Idaho law requires anyone who pays an individual for services and who meets the employment coverage guidelines (refer to chart on page 3) to file a quarterly State Unemployment Tax Report. It is the responsibility of the employer to notify the Idaho Department of Labor when they meet coverage. Idaho Code §72-1315. This includes notification of any change in ownership or legal entity.

If an employer is subject to the Federal Unemployment Tax Act on any services, the employer is automatically subject to Idaho unemployment insurance tax for such services. This includes services of employees in several states even though such employment in a single state might not be of a sufficient amount or duration to meet that state's coverage criteria as covered by Idaho Code §72-1316 (2).

Once an employer meets coverage, they must report for the complete year they meet coverage and the subsequent year if they are still in operation. As long as the account is active, reports must be filed for all subsequent quarters even if no wages were paid in those quarters until the Idaho Department of Labor inactivates the account. If you cease operations or believe you should no longer file reports [contact your local tax representative](#) as provided by Idaho Code §72-1352.

An employer is automatically covered and must report all wages in any amounts if the employer has taken over an existing business or acquired the assets of another business, which at the time of acquisition was a covered employer. Under these conditions, the successor employer must report wages even though the business may not meet coverage criteria after the change in ownership as provided by Idaho Code §72-1315(4).

### ***Employer Liability Guidelines***

To determine who must pay unemployment insurance tax, refer to this explanation and the flowchart on page 3. To register with the Idaho Department of Labor and begin paying unemployment insurance tax, go to [labor.idaho.gov/employerportal](http://labor.idaho.gov/employerportal). For further assistance, [contact your local tax representative](#). Coverage is determined separately for each type of employment: general, agricultural or domestic. For example, you may not meet coverage requirements in agricultural employment, meaning those wages are exempt, while wages in nonagricultural employment are covered for unemployment insurance tax purposes.

If you have more than one type of employment but fail to distinguish in your records the wages paid in each type, you MUST apply the general employment criteria in determining coverage and paying unemployment insurance tax.

In determining the number of weeks worked, any part of a day during the week is counted and the weeks do not need to be consecutive.

### ***Quarterly Unemployment Tax Reporting (Online Reporting & Form TX20/TX26)***

Once registered for unemployment insurance coverage, an employer must report and pay unemployment insurance taxes quarterly. Reports and payments are due the last day of the month following the end of each calendar quarter (for example: the quarter that includes January, February and March would be due April 30). See Idaho Code §72-1311. There is no grace period. If the last day of the month falls on a weekend or holiday the next workday is the due date. Filing late could subject

the employer to a late payment penalty. All employers are required to file online by going to [labor.idaho.gov/e-services](https://labor.idaho.gov/e-services) where you can create an account or log on to your existing account in the Employer Portal.

To continue filing a paper form (TX20, TX26) employers must submit a written request explaining why they are unable to comply with online reporting. Upon approval to submit the report forms by paper, the report forms may be obtained by contacting the nearest Idaho Department of Labor tax representative as listed in the back of this handbook, or by writing the Idaho Department of Labor, Compliance Bureau, 317 W. Main St., Boise, Idaho 83735-0760. The employer is not, however, relieved of the responsibility of filing the reports if the forms do not arrive by mail. Quarterly reports must be filed even if no wages were paid in the quarter.

Quarterly reports are available online at [labor.idaho.gov/employerportal](https://labor.idaho.gov/employerportal). Online reporting allows access 24 hours a day, seven days a week. Employers may view account activity, upload employee wages, calculate taxes or communicate directly with the department via instant messaging. Visit our [Quick Guide to Online Unemployment Reporting](#) or call a [local tax representative](#) for assistance.

### **Amended Quarterly Unemployment Tax Report (Form TX20C)**

Errors in prior reports must be corrected by filing an amended quarterly unemployment tax report. The adjustment must be made to the quarterly report in which the error occurred. The [form](#) is available online at [labor.idaho.gov/employerportal](https://labor.idaho.gov/employerportal) under the Forms tab. The form can be attached and securely emailed to the department within the employer portal or can be faxed to (208) 334-6301. Link to the report at <https://www.labor.idaho.gov/dnn/Portals/0/Publications/Business/taxreport.pdf>.

### **Refunds**

If a credit results from an overpayment, the Idaho Department of Labor will apply the credit to subsequent reports or issue a refund check. If the employer's account is active and the resulting credit can be used in a subsequent quarter, the money will be held. If the credit exceeds the amount normally owed by the employer for one quarter, a refund will be issued if requested by the employer. To request a refund the employer must complete the [refund request](#) and send it to 317 W. Main St., Boise, ID 83735-0610. Form can be found at:

[https://www.labor.idaho.gov/dnn/Portals/0/Publications/Business/refund\\_request.pdf](https://www.labor.idaho.gov/dnn/Portals/0/Publications/Business/refund_request.pdf)

### **Changes in Business Status**

Changes in business status such as address changes, change of ownership or closure must be reported to the Idaho Department of Labor. These changes may be managed online at [labor.idaho.gov/employerportal](https://labor.idaho.gov/employerportal).

### **New Hire Reporting**

All employers must report newly hired employees to the Idaho Department of Labor within 20 days of the date of hire as required by Idaho Code § 72-1604. This information is mandated by the Welfare Reform Legislation of 1996 and is used to locate parents who are delinquent in making child support payments. This information is also used to identify possible fraudulent activity in state welfare and workers' compensation as well as in unemployment insurance claims as provided by Idaho Code § 72-1605 and 72-1371.

The new hire reporting law covers all Idaho employers either hiring new employees or rehiring employees whose previous employment was terminated more than 12 months prior to the current hire date. Employers must provide the company name, address, federal employer identification number, Idaho unemployment insurance account number, employee's full name, address, Social Security number and

date of hire.

Report online at [labor.idaho.gov/newhire](http://labor.idaho.gov/newhire). You also may submit a paper report. The paper report must be a completed copy of the IRS form W-4 and must include the date of hire and the Idaho unemployment insurance account number. These reports may be faxed to (208) 332-7411 or mailed to the Idaho Department of Labor, New Hire Reporting, 317 W. Main St., Boise, ID 83735-0610

If you have questions concerning New Hire Reporting in Idaho, magnetic media reporting or multistate employer reporting, call (800) 627-3880.

### **General Employment**

Employers must report wages and pay unemployment insurance tax if, during the current or preceding calendar year, total wages of \$1,500 or more were paid in any calendar quarter or one or more individuals worked for some portion of a week in 20 different weeks of the calendar year as provided by Idaho Code §72-1315.

### **Agricultural Employment**

Agricultural employment is generally defined as work performed on a farm in connection with producing farm commodities and preparing and delivering them to storage or to a primary wholesale market or work performed in connection with the operation, management, conservation, improvement, or maintenance of a farm. Custom farming businesses may be required to use the general employment coverage criteria to determine unemployment insurance coverage.

Agricultural employers are liable if, during the current or preceding calendar year, \$20,000 or more in cash and/or cash equivalent wages were paid during a calendar quarter **OR** if 10 or more individuals were employed for some portion of a week during 20 different weeks of the calendar year. Payments such as cash, checks, money orders and commodity wages are counted if the substance of the transaction is a wage payment for services rendered.

Wages paid to members of an agricultural work crew must be reported by the agricultural employer unless the crew leader is registered by the U.S. Department of Labor under the Migrant and Seasonal Agricultural Worker Protection Act. If the payments are made to a registered crew leader, the crew leader is responsible for the payment of wages and applicable taxes as provided by Idaho Code §72-1320 and §72-1315.

### **Farm Labor Contractor Licensing**

Farm labor contractors/crew leaders who furnish members of a crew to perform agricultural labor for another person, and who are registered with the U.S. Department of Labor, are the sole employers of workers hired and are solely responsible for payment of wages and the taxes on those wages. Farmers are NOT the co-employer of registered farm labor contractors. All persons performing farm labor contractor activities must do the following:

1. Be licensed with the State of Idaho and pay a licensing fee.
2. Post a surety bond to cover unpaid wages.
3. Carry automobile insurance for all vehicles used in farm labor contracting activities.
4. Have a workers' compensation policy.
5. Provide full disclosure of conditions of employment to employees.
6. Abide by all state and federal laws.

To obtain an Idaho farm labor contracting license, contact the Wage & Hour Division at (208) 332-3579

## **Domestic Employment**

Domestic employment is work performed in the operation and maintenance of a private home, local college club or local chapter of a sorority or fraternity as distinguished from services as an employee in the pursuit of an employer's trade, occupation, profession, enterprise or vocation. It generally includes domestic services rendered by cooks, waiters, butlers, maids, janitors, laundresses, furnace men, handymen, gardeners, housekeepers, housemothers and in-home caregivers.

Domestic employers who pay cash wages of \$1,000 or more in a calendar quarter in the current or preceding calendar year are required to report. If these criteria are met, both cash and non-cash wages are reportable as outlined in footnote (1) on page 3. If an employer employs other types of workers, the wages of domestic workers are not automatically covered as provided by Idaho Code

## **Reporting Requirements for Employers Operating Two or More Establishments in Idaho**

Businesses with multiple locations operating with the same Federal Employer Identification number (FEIN) in Idaho must report all wages of all establishments under one account. If each of the establishments is operated by a separate legal employing entity or has a different Federal Employer Identification Number, an account will be established for each entity. (NOTE: A husband and wife with separate Federal Employer Identification Numbers and separate sole proprietorship businesses may have separate account numbers.)

## **General Contractor Liability**

A general contractor can be held liable for unemployment insurance tax due on wages paid by a subcontractor if final payment to the subcontractor is made and the subcontractor has not paid unemployment insurance taxes. (See Idaho Code §72-1355A.)

## **BUSINESS ENTITIES**

### **Corporations**

C- Corporations and sub S- Corporations are legal entities separate and distinct from owners and managers. Payments to corporate officers for services performed are reportable. Corporate officers have the option of not reporting wages for state unemployment tax purposes by completing a corporate officer opt-out form prior to March 31 of the year they wish to opt out of. Find corporate officer exemption forms for private and public entities at [labor.idaho.gov/e-services](http://labor.idaho.gov/e-services). Choose [Unemployment Insurance Tax Help & Resources](#) to access the form.

### **Limited Liability Company (LLC)**

A limited liability company is an association with separate legal status operated as a business for profit by member owners. Members have limited liability protection from company debts. An LLC will have the same status, for purposes of unemployment insurance coverage, as it elects for federal tax purposes. Currently, the IRS allows LLCs to be treated as a corporation, a partnership or a sole proprietorship. If the LLC elects to be treated as either a sole proprietorship or a partnership for federal tax purposes, any remuneration paid to its members will not be treated as wages for unemployment tax purposes and are not reportable under the State Unemployment Tax Act (SUTA). If treated as a corporation, remuneration paid will be treated as wages and be reportable under the State Unemployment Tax Act (SUTA), including corporate officer remuneration unless the corporate officer chooses to opt out.

## **Partnerships**

A partnership is an unincorporated business entity with two or more persons to carry on as co-owners of the business for profit. Partners are not employees and, therefore, are exempt from unemployment insurance coverage. Partners can be held personally liable for unpaid tax liabilities. Spouses of partners are not exempt unless they are partners themselves. Minor children must be the children of ALL partners in order to be considered exempt.

## **Sole Proprietorship**

A sole proprietorship is an unincorporated business entity owned by one individual. It is the simplest form of business and has no existence apart from the owner. The owner or their spouse is not an employee and, therefore, is exempt from unemployment insurance coverage and has no personal liability protection from business debts.

## **Governmental Entity / Non-Profit 501(c)(3) Businesses**

Governmental entities and nonprofit 501(c)(3) corporations under the Internal Revenue Code are automatically a covered employer from the first dollar paid. These entities have options on how unemployment costs are financed. (See Experience Rate vs. Cost Reimbursement on page 19).

## **Professional Employer Organization (PEO)**

A Professional Employer Organization provides employment services acting as joint co-employers with client companies and contractually allocates some traditional employer responsibilities while sharing others. The client's payroll may be reported under the client's or the organization's state account number at the option of the PEO. The organization usually assumes responsibility and liability for the "business of employment," such as payroll, employee tax compliance, human resources compliance and benefit plans, specifically health insurance, retirement savings plans and other employee benefits. The client manages production, marketing, sales and service. The workers are usually not fired and rehired by the PEO since the workers become employees of the two companies jointly. The PEO and the client are both liable for unemployment taxes since they are co-employers. If the professional employer reports the workers and payroll under its state employer account number, the professional employer shall keep separate records and submit separate quarterly wage reports for each of its clients. The professional employer shall pay contributions for its clients collectively using the professional employer's contribution rate unless it elects to pay the contribution for certain clients individually, in which instance the contribution shall be paid using the individual client's contribution rate per 72-1349B(4). Failure to report employer's records properly may be subject to civil penalty under 72-1372(h).

## **Covered Employment**

If an employer retains the right to direct and control the services of an individual or if the worker is not established in an independent trade or business, the worker should be classified as an employee of the company. The term covered employment means an individual's entire service, including service in interstate commerce, performed for wages or under any written or oral contract of hire, expressed or implied. The following services are considered covered employment as provided by Idaho Code §72-1316.

## **Undocumented Workers/Non-citizens**

Services performed by all workers, including undocumented workers and other non-citizens of the United States, except H2A workers, must be considered when reporting for unemployment insurance tax purposes. Payments made for such workers' services are generally taxable.

## **Statutory Employees**

By statute, officers of corporations are employees. They are the only statutory employees by law. However, certain workers are required to be in the employ of, or under the direct supervision of, a



principal who is properly licensed. These workers are usually covered for unemployment insurance tax purposes. They generally include:

- Cosmetologists and barbers working in a shop licensed by another individual, excluding workers who have a contiguous shop license and are free from direction and control.
- Well-drilling rig operators and laborers working for Idaho licensed well drillers.
- Guides working under Idaho licensed outfitters.
- Unlicensed real estate appraisers working under licensed real estate appraisers.
- Loan originators working for a mortgage broker.

Note Idaho Code §72-1316(2) & IRS CODE 31.3121(d) – (1) (b).

### **FUTA**

Employers covered by the Federal Unemployment Tax Act are automatically subject to Idaho unemployment insurance. Generally, the provisions are comparable. Employers are not allowed to take the maximum credit on their federal Form 940 unless they have paid all state taxes by the due date of Form 940 as provided by Idaho Code §72-1316(2). For questions about IRS Form 940, contact the IRS at 1-800-TAX-1040.

### **Exempt Employment**

The following services are generally exempt from the definition of covered employment. Below are some examples of exempt employment. For a complete list, refer to Idaho Code §72-1316A.

#### **Child and Spouse Employment**

These services are exempt for unemployment insurance purposes when services are performed for a spouse; by a child under age 21 for his or her parent as an individual proprietor; or by a parent for a child. The exemptions do not pertain to corporations, professional associations or Limited Liability Companies unless taxed for federal tax purposes as a sole proprietorship. In other words, these exemptions only pertain to sole proprietors. The term “child” has been defined to include stepchildren and foster children.

#### **Elected Officials, Judicial Officers and Other Governmental Units**

These services are exempt for unemployment insurance purposes when services are performed for governmental units by elected officials, members of a legislative or judicial body, army or air national guard, positions of major non-tenured policy-making or advisory councils established under state law, city councils, county commissioners and individuals impressed into the service for civil emergencies as provided by Idaho Code §72-1316A(5).

#### **Students, Hospital Interns and Correctional Institution Hospital Workers**

These services are exempt for unemployment insurance purposes when services are performed for (1) a school, college or university by a student who is enrolled and regularly attending classes at the institution; (2) a hospital by a patient, student nurse or medical intern of the hospital; (3) a hospital in a state correctional institution by an inmate of the institution; or (4) a correctional, custodial or penal institution by an inmate of the institution.

#### **Independent Contractor**

For a worker to qualify as an independent contractor, exempt from unemployment insurance tax, BOTH of the following conditions must be met:

- (1) The worker must be free from direction and control in the performance of the work; **AND**
- (2) The worker must be engaged in an independently established trade, occupation, profession, or business as provided by Idaho Code §72-1316(4).

If you have questions on whether a worker is an independent contractor, please contact your local tax representative for assistance. Issuing an IRS Form 1099 or paying on a commission-only basis does not qualify someone as an independent contractor. The presence of a written or verbal contract alone does not establish independent contractor status. The actual working relationship must be evaluated to determine if there is direction or control retained by the employer and if the worker is engaged in an independent business apart from the employer.

### **Casual Labor**

Casual labor is defined as work performed that is **not** in the course of the employer's trade or business, which is occasional, incidental, or irregular. The term "services not in the course of the employer's trade or business" refers to services that do not promote or advance the trade or business of the employer. The casual labor exemption found under Section 72-1316(A)(19), Idaho Code does NOT apply to services performed for a corporation because all services performed for a corporation are considered to be in the course of the trade or business of the corporation. Do not confuse casual labor with temporary or part-time employment, which is taxable. However, if during a calendar quarter the cash remuneration paid for casual labor is \$50 or more or the casual labor is performed by an individual who is regularly employed by the employer on some portion of 24 days during the calendar year, or the preceding calendar quarter, the service is covered employment and remuneration is taxable under Idaho Employment Security Law as described in Idaho Code 72-1316A(19).

### **Newspaper Delivery**

These services are exempt employment when performed by an individual under the age of 18.

### **Insurance Agents and Real Estate Agents**

Services performed by an individual as an insurance agent or insurance solicitor are exempt employment if all such services are performed solely for commission as provided by Idaho Code § 72-1316A (13).

Services performed by an individual for a real estate broker as an associate real estate broker or as a real estate salesperson, if all such services are performed solely for commission, are exempt. Commissions that are paid to the real estate broker for his own personal sales are exempt, but commissions from other real estate agents sales are not covered under this statutory exemption and should be classified as "wages" for unemployment insurance tax purposes as provided by Idaho Code § 72-1316A (14).

### **Direct Sellers**

These services are exempt employment when performed:

By an individual who is engaged in the trade or business of selling or soliciting the sale of consumer products in a private home or a location other than in a permanent retail establishment, provided the following criteria are met:

- (a) Substantially all the remuneration, whether or not received in cash, for the performance of the services is directly related to sales or other output, including the performance of services, rather than to the number of hours worked; and
- (b) The services performed by the individual are performed pursuant to a written contract between the individual and the person for whom the services are performed, and the contract provides that the individual shall not be treated as an employee for federal and state tax purposes. Such exemption applies solely to the individual's engagement in the trade or business of selling or soliciting the sale of consumer products in a private home or location other than in a permanent retail establishment. § 72-1316A(20)

## **Religious, Rehabilitation, Unemployment Work Programs and Student/Employer Internships**

These services are exempt employment when performed:

- In the employ of a church or convention, or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled or principally supported by a church, convention or association of churches; or, in the employ of an institution of higher education if it is devoted primarily to preparation of a student for the ministry or training candidates to become members of a religious order.
- By a minister of a church in the exercise of his or her ministry or by a member of a religious order in the exercise of duties required by such order.
- As a participant in a facility for rehabilitation of individuals whose earning capacity is impaired by age, physical or mental deficiency or injury, or provides remunerative work for individuals who, because of their impaired physical or mental capacity, cannot be readily absorbed into the labor market.
- As part of an unemployment work relief program or work training program assisted or financed in whole or in part by a federal agency or an agency of a state or political subdivision.
- By an individual under age 22 enrolled as a full-time student at an accredited education institution in a program combining academic instruction with work experience for which credit is earned, except if the service is performed in a program established at the request of employers; or
- By a member of an AmeriCorps program as provided by Idaho Code §72-1316A(7).

### **Elective Coverage**

Employers may request coverage of employees normally exempt from covered employment by submitting a completed form I-71-35, Declaration of Election of Coverage, and if applicable, an [Idaho Business Registration](#) form. Form I-71-35 can be obtained by contacting a [tax representative](#). If approved by the Idaho Department of Labor, elective coverage is effective from the beginning of the quarter in which the request is received and remains in effect for two years. After this period, the employer or the Idaho Department of Labor may terminate the elective coverage. The employer may terminate coverage by submitting a written request by Jan. 31 to be effective Jan. 1 of that year as provided by Idaho Code §72-1352.

### **Wages**

The term **wages** means all payments for services, including salaries, hourly pay, piecework pay, commissions, bonuses and the cash value of any payment in any form other than cash as provided by Idaho Code §72-1328.

### **Officer Salaries**

Officers of corporations are considered employees of the corporation. Payments to or on behalf of officers of a corporation or association for services performed, regardless of the form of payment, are reportable wages, including subchapter S and other closely-held corporations. If fair market wages were not reported for officers, but distributions, payment on behalf of officers or draws are taken, the Idaho Department of Labor may reclassify such distributions or a portion thereof as wages to arrive at a fair-market wage for corporate officers. Failure to comply with appropriate accounting practices for such things as business expense reimbursements, dividends, profit distributions, return of capital or loans **may** also lead to the reclassification of payments as wages as provided by IDAPA 09.01.35.061.02(a)(d)(i) and(j).

Corporate officers can choose to “opt out” of reporting wages for State Unemployment tax purposes. To do this, you must complete a corporate officer exemption form. The registration must be in a format prescribed by the department and be signed and dated by the corporate officer being exempted from coverage. Registration forms received and approved by the department on or before March 31 shall

become effective the first day of the current calendar year and shall remain in effect for two (2) consecutive calendar years. Each corporate officer must submit an exemption form no later than March 31 of the year they wish to opt out. Corporate officers wishing to “opt in” must apply by Dec. 15 of the prior year. Exemption forms are located at

<https://www2.labor.idaho.gov/eServices/EmployerPortal/Links/Forms>

### **Bonuses**

Bonuses paid or cash gifts given to an employee are reportable wages.

### **Commissions**

Commissions are reportable wages unless the services are specifically exempt from coverage such as real estate and insurance agents.

### **Spouses Hired Together**

If two individuals are hired together and both are required to provide services, the wages for such services for each must be reported separately for unemployment insurance tax purposes.

### **Severance Payments**

Severance or dismissal payments are reportable wages.

### **Sick Pay**

Sick payments, except those resulting from an industrial accident under Workers' Compensation or related programs, are reportable wages. Sick payments made six months after the last services performed are not reportable wages as provided by Idaho code §72-1328.

### **Retirement Plans and Deferred Compensation**

Retirement payments and deferred compensation are excluded from wages only when paid by the employer under a plan approved by IRS Code Sections 401(a), 403(a) and 501(a). 401(K) plans and SEP, or Simplified Employer Pension, amounts deducted from the employee's wages must be reported for Idaho unemployment insurance tax. Amounts paid by the employer and not deducted from the employee's wages are exempt as provided by Idaho Code §72-1328.

### **Cafeteria Plans**

An employee's salary reduction contribution to an approved Internal Revenue Code §125 cafeteria plan is not subject to the state unemployment insurance tax. These amounts should not be reported as part of the employee's gross taxable wages.

### **Room and Board**

The value of meals and lodging furnished by an employer to his or her employee will not be considered covered wages for unemployment insurance tax purposes if it meets the following tests:

- The meals and lodging are furnished at the employer's place of employment **AND**
- The meals and lodging are furnished for the employer's convenience **AND**;
- In the case of lodging, the employees must accept the lodging as a condition of employment to allow them to properly perform their duties.

Furnished meals or lodging will be considered for the employer's convenience if the employer has a substantial business reason other than providing additional pay to the worker. A statement that the meals or lodging are not intended as pay is not enough to prove that either meals or lodging are furnished for the employer's convenience.

## **Tips and Gratuities**

Tips and gratuities received while performing services in covered employment totaling \$20 or more in a month and reported in writing to the employer by the employee as required by the IRS are reportable wages for unemployment insurance tax purposes as provided by Idaho Code §72-1328.

## **Employee Expenses and Reimbursements**

All monies paid to employees for business expenses incurred while conducting the employer's business are reportable wages unless the following criteria are met:

- The expenses must be ordinary and necessary business expenses.
- The employee must have paid or incurred deductible expenses while performing services for the employer.
- The employee must adequately account to the employer for the expenses.
- The employee must return any excess reimbursement or allowance to the employer.
- The employer's records must clearly differentiate between business expenses and wages.

In the case of business travel away from the employee's tax home for a period of time requiring rest, the employer may reimburse for actual expenses incurred or reimburse on a per diem basis. In the case of per diem payments, the following rules apply:

- The expenses were for legitimate job-related travel.
- Reimbursements do not exceed the federal per diem rate for the area of travel.
- The days, destination and other travel specifics pertaining to the per diem payments must be verifiable.

The worker must provide to the employer adequate and complete documentation for the reimbursement of the business expense including dates and business purpose.

## **Summary of Covered and Exempt Wages**

This following table does not represent a complete list. It is included as a quick reference for commonly asked questions. Care must be taken to ensure accurate application of the law to a given wage and employment situation.

<b>Type of Payment</b>	<b>Covered Wages</b>	<b>Exempt Wages</b>
1. Non-cash Prizes, Gifts and Awards		X <sup>11</sup>
2. Bonuses and Commissions	X	
3. Casual/Contract Labor	X	X <sup>1</sup>
4. Cafeteria Plans (Section 125)		X
5. Deceased Employee's Wages	X <sup>2</sup>	
6. Dismissal Payments	X	
7. Educational Assistance		X <sup>3</sup>
8. Deferred Compensation Plans (401K, 403B, 457, SEP, PERSI)	(Employee Paid) <sup>4</sup>	(Employer Paid) <sup>5</sup>
9. Group Term Life Insurance Costs		X
10. Jury Duty Pay Paid by Employer	X	
11. Moving Expense Reimbursement		X
12. Pensions/Annuities	X	
13. Sick Pay	X <sup>6</sup>	

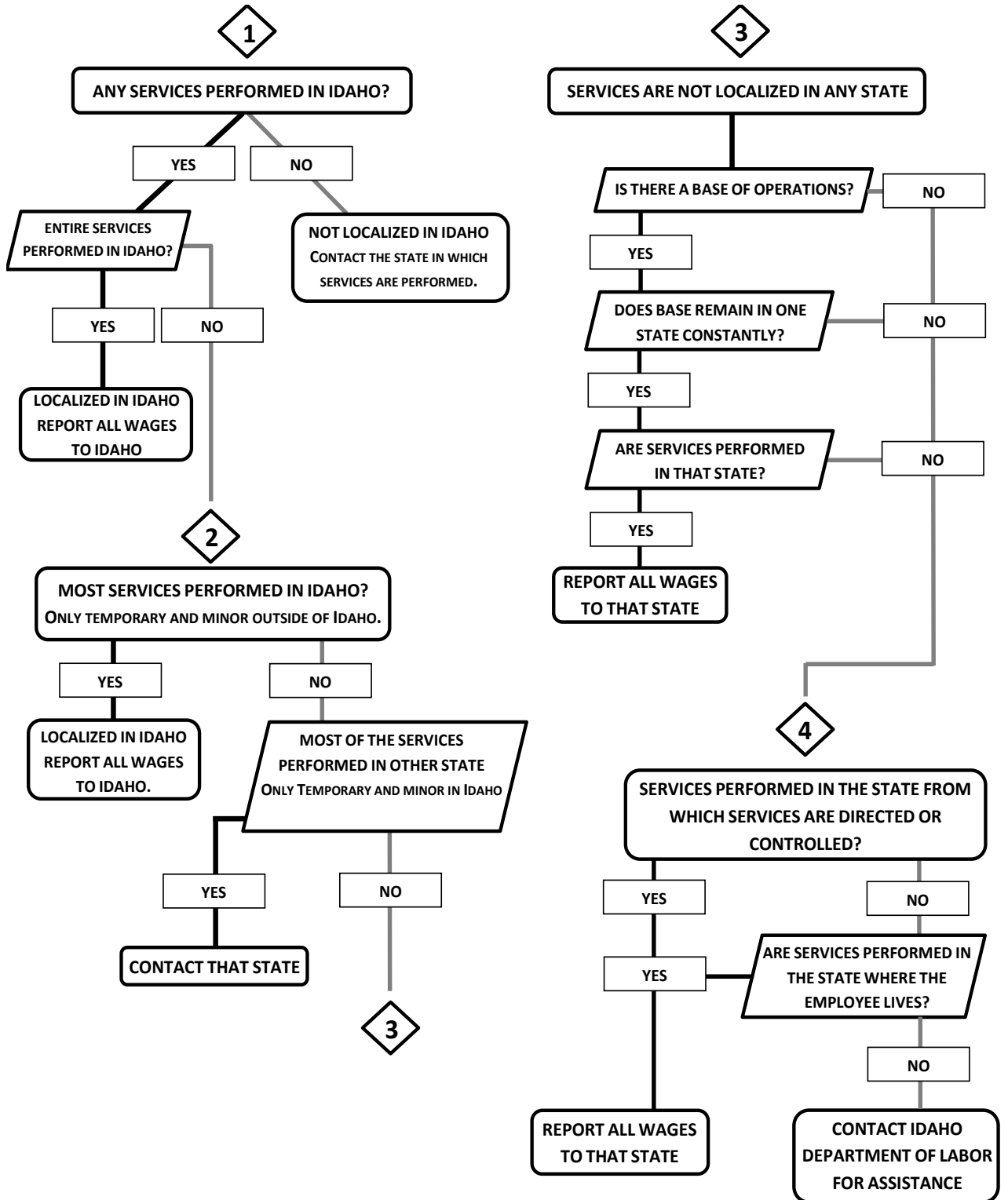
14. Business Expense Reimbursement	X <sub>7,8</sub>	X <sub>7,8</sub>
15. Vacation Pay	X	
16. Personal Use of Business Vehicle	X <sub>7,8</sub>	
17. Domestic Employee	X <sub>10</sub>	

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- (1) Causal labor is only exempt if paid \$50 or less in a calendar quarter, services are not in the course of your trade or business and the worker is not regularly employed with you.
- (2) Exempt if payment is made after the calendar year of the employee's death.
- (3) Exempt if job-related education/training.
- (4) Payments made under a salary reduction agreement are taxable.
- (5) 401K plans are exempt if under a bona fide Section 125 plan.
- (6) After six months of continuous sick leave, payments are exempt. Also, if paid by a third party, the third party is liable unless the third party notified the employer of the amount of sick pay payments.
- (7) Amounts in excess of specified government rate for per diem or standard mileage OR not under an accountable plan.
- (8) Accountable Plan must be in place, which requires your employees to meet all of the following rules:
- They must have paid or incurred deductible expenses while performing services as your employees.
  - They must adequately account to you by submitting receipts or other documentation for these expenses within a reasonable period of time.
  - They must return any amounts in excess of expenses within a reasonable period of time.
- (10) Taxable if employer paid total cash wages of \$1,000 or more for **all** household employees in any quarter in the current or preceding calendar years.
- (11) Non-cash prizes, gifts and awards are exempt when given for a special occasion and as expressions of goodwill.

## To Which State are the Wages Reportable?

When employees work in more than one state, to which state are the wages reportable? Please refer to this flowchart and further explanation on the following pages.



## ***Employees Performing Services in More than One State***

To be considered covered employment under Idaho law, the worker must perform services within this state.

The services are considered localized within Idaho and thus reportable to Idaho when:

- The services are performed entirely within Idaho.
- Most of the services are performed in Idaho and individuals work outside the state only at minor or temporary tasks.

Some factors to consider when determining whether the services of the worker are minor or temporary in nature are:

- The employment relationship between the employer and employee, particularly the intention of the employer with respect to the individual's present and future employment status.
- Whether both the employer and the employee intend that those services performed in another state are isolated transactions or a regular part of the employee's work.
- Whether the agreement provides that the employee will return to the original state or will continue to work in other states.
- Whether the assignment is temporary and of predetermined short duration in which no change of residence is involved. If a temporary assignment extends over a considerable period of time to the point that it becomes more like a permanent assignment, the state the wages are reported to should be re-evaluated as provided by Idaho Code §72-1316(5)(b).

## ***Services Not Localized in Any State***

If an individual's service is not localized in any state, it is necessary to apply a second test to determine the state to which employment should be reported.

- Does the individual perform some services in the state where he or she has his or her base of operation? The base of operation is the place or fixed center of a more or less permanent nature from which the employee starts work and to which he or she customarily returns in order to receive instructions from his or her employer or communications from his or her customers or other persons, or to replenish stock and materials, to repair equipment or to perform any other functions necessary to the exercise of his or her trade or profession at some other point or points. If the individual performs services in the state where he or she has his or her base of operation, all employment, including that in the other states, is reportable to the state in which he or she has his or her base of operations.
- If the individual has no base of operations or has a base but does not perform any service in the state in which it is located, or if the base of operations moves from state to state, it is necessary to determine if any of the individual's services are performed in the state from which his or her services are directed or controlled.
- The place from which an individual's services are directed or controlled is the place where basic authority resides and where general control comes from, rather than the place where a manager or foreman directly supervises the services. If services are performed in the state where general control is held, the services are reportable to that state.
- If none of the other tests apply, all of the individual's services are reportable to the state in which the individual lives, provided that some of his or her services are performed in that state.

## ***Services Localized in Two or More States***

If an individual performs services in more than one state, and the services in each state are separate contracts of hire, then the services are covered in each state as performed. For example, a worker completes a job in one state and would normally be terminated but is offered and accepts employment in a different state.



## **Services Performed Outside of the United States**

Services of a U.S. citizen performed for an employer outside of the United States must be reported to Idaho for unemployment insurance purposes if such services are not covered by any other state, Canada or the Virgin Islands, and IF THE EMPLOYER'S PRINCIPAL PLACE OF BUSINESS IS IN IDAHO as provided by Idaho Code §72-1316.)

If you have any doubt as to which state wages and employment should be reported, please contact a tax representative of the Idaho Department of Labor or write to the Central Office in Boise to obtain an official determination.

## **REPORTING AND PAYING UNEMPLOYMENT INSURANCE TAX**

### **Online Reporting**

Employers must report and pay their unemployment insurance taxes online at [labor.idaho.gov/employerportal](http://labor.idaho.gov/employerportal).

#### Advantages

- Access your account 24 hours a day, 7 days a week.
- Upload your wages using various accounting software or enter wages manually.
- Automatically calculates your taxes and excess wages.

#### You Choose How You Pay

- Employers can use one of the following three options to pay their taxes online:
- Pay online using electronic check (free), now with payment date options.
- Use a credit or debit card to pay your taxes (3 percent vendor fee applies).
- Download a voucher and mail your payment to the department.

#### Additional Features

- Helps reduce or eliminate improper benefit payments and maintain account information.
- Reporting when employees quit or are terminated helps keep unemployment benefit charges accurate.
- Manage company officials and third party administrators who access your account.
- Manage addresses for multiple locations and update contact information.
- Communicate with the department in a secure environment.

## **Create Your New Employer Portal Account**

What you will need:

- Your business's legal name or DBA (Doing Business As)
- Employer State Unemployment Tax account number
- Total wages reported during the most recently completed quarter.
- Primary phone number and extension.
- Message phone number if different than primary.
- Email address.

#### Create Your New Account

- Log into the employer portal at [labor.idaho.gov/employerportal](http://labor.idaho.gov/employerportal).
- Sign in as a new user.
- Once your account is established all you need to access the system is your username, email address and password.
- For additional assistance call 208-332-3576 (Boise) or (800) 448-2977 (toll free)  
Or email: [SUTA@labor.idaho.gov](mailto:SUTA@labor.idaho.gov) or see [Quick Guide to Online Unemployment Reporting](#)

## ***Employee Records***

Employers are required to keep the following records for each employee:

- Full name, home address and Social Security number.
- Place of work within Idaho.
- Date hired, rehired or returned to work after temporary or partial layoff. This must be reported online at [labor.idaho.gov/newhire](http://labor.idaho.gov/newhire). Call (800) 627-3880 if you need a password.
- Date employment ended.
- Detailed information describing the employee's separation from employment, voluntary or discharged as provided in IDAPA 09.01.35.081.
- Wages paid in each pay period, pay dates and total wages for all pay periods ending in each quarter of the year, showing separately money wages, the cash value of noncash wages and the amount of all bonuses or special commissions.
- Any special remuneration paid for services performed such as commissions or bonuses. Payments in cash or cash equivalents should be recorded separately from the cash value of noncash payments and the nature thereof.
- Amounts paid as allowances or reimbursement for traveling and other expenses and the amount of such expenses actually incurred by the employee.
- Records must be kept for five full years after the calendar year in which wages are paid and are subject to unemployment insurance audit. IDAPA 09.01.35.081

## ***Proper Quarter to Report Wages***

Wages must be reported for the calendar quarter in which the wages were actually paid to the employee or as otherwise provided for in IDAPA 09.01.35.262.

## ***Draws and Advances on Wages***

Payments to employees made prior to a regular or established payday will be assigned and reported during the quarter in which they would have been paid, unless a practice has been established whereby employees are regularly given an opportunity to take a draw, and as a result of this action, another regular payday has been created as provided in IDAPA Rule 09.01.35.262.02.

## ***When Reports and Taxes Are Due***

The reports and remittance are due the last day of the months of April, July, October and January for the quarter ended the preceding month, except when the last day falls on a weekend or holiday. In those cases, the next business day is the due date as provided by Idaho Code §72-1349.

## ***Requests for Extension of Time***

The Idaho Department of Labor may, for good cause shown by a covered employer, grant filing and payment extensions not to exceed 60 days from the date due. Employers must request extensions on or before the due date of the quarter for which the extension is desired as provided by Idaho Code §72-1349.

## ***When Taxes Are Considered Paid***

Taxes are considered paid when the Idaho Department of Labor receives payment in cash, check or other remittance. Payments made by mail are considered paid on the postmark date of the payment envelope as provided in IDAPA Rule 09.01.35.011.10.

### **Dishonored Check Charge**

A processing fee of \$20 shall be charged to any person/entity that does not have sufficient funds in or credit with the bank or depository on which that person drew or delivered a check, draft or order for the full or partial payment of taxes owed.

### **Penalty for Late Payment**

A penalty is assessed when the quarterly tax is not paid by the due date. Penalties accrue separately on each quarterly tax due at the rate of 4 percent of the tax due or \$20, whichever is greater, for each month or fraction of a month the tax is delinquent. A late pay penalty is added on Line 9 the Employer Quarterly Unemployment Insurance Tax Report as provided by Idaho Code §72-1354.

### **Penalty Examples**

Enter 4 percent of the tax due or \$20, whichever is greater, for each month or fraction thereof until paid. In no case shall the penalty exceed the actual amount of tax due.

#### **Example 1**

Tax due = \$30                      Date Due = 4/30              Paid Date = 5/6              Penalty = \$20  
Portion of one month late. \$20 is larger than 4 percent, or \$1.20, but less than tax due. Total penalty equals \$20.

#### **Example 2**

Tax due = \$30                      Date Due = 4/30              Paid Date = 6/6              Penalty = \$30  
One month plus portion of second month. \$20 is larger than 4 percent, or \$1.20. \$20 times 2 months = \$40. Penalty may not exceed tax due. Total penalty equals \$30.

#### **Example 3**

Tax due = \$1,500                      Date Due = 4/30              Paid Date = 5/6              Penalty = \$60  
Portion of one month late. Four percent, or \$60, is larger than \$20. Total penalty equals \$60.

### **Assessments**

If an employer fails to file a tax report when due, the Idaho Department of Labor may, on the basis of available evidence, approximate the wages paid and assess taxes and penalties. Liens may be filed as in Idaho Code §72-1358 and §72-1360.

### **Jeopardy Assessments**

If the Idaho Department of Labor determines that the collection of tax or penalty due from delinquent reports from a covered employer will be jeopardized by delay, wages paid and tax due can be assessed and declared immediately payable. Tax liens shall be filed, and all real and personal property of the employer may be seized immediately as provided by Idaho Code §72-1359 and §72-1360.

### **Liens**

If a covered employer fails to pay tax or penalties due, the Idaho Department of Labor may file a tax lien, which accrues interest, encumbers all real and personal property and subjects the property to possible seizure as provided by Idaho Code §72-1360.

### **Civil Penalties**

If an employer willfully fails to file a quarterly report, a penalty may be assessed for the first offense equal to the greater of \$75 or 25 percent of the tax due, for the second offense the greater of \$150 or 50 percent and the greater of \$250 or 100 percent for the third or higher offense.

A false report may result in a penalty equal to the greater of 100 percent of the amount of tax that would be due if correct report had been filed or \$250. Idaho Code §72-1372.

An employer who knowingly and willingly withholds facts, or misrepresents information with the intent to manipulate the experience rating system will incur the following civil penalties:

1. If the business is a covered employer, 10 percent of such business's taxable wages for the four preceding completed consecutive quarters.
2. If the business is not a covered employer, such business will be subject to a civil money penalty of not more than \$5,000 for each violation. Idaho Code §72-1351A(3)
3. If a determination is made finding that a professional employer failed to submit a separate quarterly wage report for each client as required in section 72-1349B(4), Idaho Code, the director shall assess a monetary penalty equal to one hundred dollars (\$100) for each client not separately reported by the professional employer; provided that the maximum penalty for any quarter shall not exceed five thousand dollars (\$5,000). Idaho Code §72-1372(1)(h).

### ***Criminal Penalties***

Any employer, or officer, or agent of an employer who knowingly makes a false statement, or willfully fails to disclose a material fact regarding unemployment insurance tax due or benefits payable is subject to criminal charges as provided by Idaho Code §72-1371.

### ***Subpoena***

To ensure compliance with the law, an authorized Idaho Department of Labor representative may issue a subpoena to require the attendance of an individual and the production of business-related books and records as provided by Idaho Code §72-1338 and §72-1339.

### ***Claiming Wages in Another State***

Employers may count wages they paid to a worker in another state in arriving at that individual employee's taxable wages for Idaho but only if tax has been paid on those wages to the other state as in Idaho Code §72-1349(1).

### ***Claiming Wages Paid by Your Predecessor***

If a new owner takes over and continues a business and the experience rate is transferred to the new owner, the new owner may count wages paid by the former owner toward the annual taxable wages as discussed on page 27 under **When an Entity is Acquired by a New Owner** and in Idaho Code §72-1349(1) and §72-1351(4).

### ***Experience Rate vs. Cost Reimbursement***

Experience-rated employers are assigned a tax rate annually. The current tax array can be viewed online at [labor.idaho.gov/e-services](http://labor.idaho.gov/e-services). Click on "Current tax rate" to find the [tax array tables](#). The standard rate will be assigned until the employer has paid taxes to the Employment Security Fund for at least six calendar quarters prior to the yearly computation date of June 30. The employer will then be assigned a rate based on the employer's own experience record and its relationship to the experience record of all other covered employers registered with the Idaho Department of Labor.

Another method of paying unemployment insurance tax is cost reimbursement, which is available to certain nonprofit organizations that qualify for exemption under the provisions of Internal Revenue Code 501(c)(3) and to all governmental entities including public school districts and Indian tribal business as detailed in the next paragraph. Under this method, employers reimburse the state for the actual cost of unemployment insurance benefits paid. A cost-reimbursement employer will be billed for its proportionate share of a claimant's benefits based on the percentage of wages paid in the base period. This applies regardless of the reason for the claimant's separation from the job.

## **Cost Reimbursement Options**

Governmental units, Indian tribal business and nonprofit organizations as defined in the Internal Revenue Code (IRC) 501(c)(3) are covered employers and are required to report wages for Idaho unemployment insurance purposes. These employers may be able to report either as regular experience-rated employers or as cost-reimbursement employers. Cost-reimbursement employers have two options for reimbursing the state for benefits paid. The first is to pay at a rate of 1 percent of gross wages each quarter. The account is reconciled at year end and the employer is billed for any additional tax due or is refunded any excess. The second is to report but pay no tax until the employer's account is charged as provided by Idaho Code §72-1315A. The election to report as a cost-reimbursement employer must be made in writing by Dec. 1 of any calendar year or within 30 days from when the employer is determined liable for UI tax. The election will remain in effect for at least two full calendar years. After the two years, a request to change to an experience-rated employer must be made in writing by Dec. 1 to be eligible for the change in the subsequent calendar year as provided by Idaho Code §72-1349A and §72-1349C.

## **UNEMPLOYMENT INSURANCE TAX RATES**

### **Standard Rate**

All new employers except cost-reimbursement employers begin with the same standard unemployment insurance tax rate for at least the first six calendar quarters. The standard rate is established by law and can vary depending on economic conditions and the size of the employment security fund.

Depending on the employer's experience with the unemployment insurance program, this initial standard rate may increase or decrease over time. Changes in the rate depend on the employer's experience rating and its relationship to the experience ratings of all other Idaho employers. Rates are computed annually based on fiscal year July 1 through June 30 and are assigned each calendar year with a Notice of Taxable Wage Rate mailed in December.

### **Experience Factors**

$$\frac{\text{Accumulated Total Taxes} - \text{Accumulated Total Benefits}}{\text{Average Taxable Payroll}}$$

An employer's experience rate is ranked by calculating the employer's reserve ratio. This ratio is calculated by subtracting the employer's accumulated benefit payments from the employer's accumulated tax payments and then dividing by the employer's average taxable payroll. Average taxable payroll is the average of up to four fiscal years depending on how long the employer has paid wages as provided by Idaho Code §72-1351.

### **Eligibility for a Reduced Rate**

To be eligible for a tax rate that is lower than the standard rate, an employer must have established a positive reserve ratio, filed all reports, paid all money due prior to Sept.30 and participated in the system at least six calendar quarters prior to the computation date of June 30 as provided by Idaho Code §72-1319. See [tax array tables](#).

### **Taxable Wage Base**

While all covered wages are reportable each quarter, there is a limit on the amount of wages that are taxable. This limit is called the taxable wage base. Each year, employers receive a notice of the taxable wage base for that year. The taxable wage base is determined by the state's average annual wages in covered employment. An employer is not required to pay tax on wages of more than the annual base

amount for any particular employee. The taxable wage base for each calendar year can be found on the [tax array tables](#).

### ***Deficit Tax Rates Reduced to Standard***

Employers with negative reserve ratios (deficit) are assigned rates higher than the standard rate. An employer with a higher-than-standard rate can be allowed to pay tax at the standard rate in the following year if:

- The employer has paid tax for four years at not less than the standard rate for each year;
- The employer has paid tax in excess of benefits charged for four consecutive years ending on June 30; and
- The employer has, on or before Sept. 30, filed all reports and paid all tax, penalty and interest due as provided by Idaho Code §72-1351(1)(a).

### ***Redetermination of Rate***

An employer may request a redetermination within 14 days of the date of mailing of the Notice of Tax Rate. The request for redetermination must be in writing to the Idaho Department of Labor. It should contain an explanation of why it is believed the rate assigned is incorrect.

### ***When an Entity is Acquired by a New Owner***

When a new owner buys or succeeds to the business of a covered employer, the experience rating record of the predecessor shall, upon the joint written application of the predecessor and successor, be transferred to the successor. An experience rating record transfer must be requested within 180 days after a change in ownership occurs or no transfer will be allowed. The experience rate transfer is mandatory when the management, ownership, or control is substantially the same for the successor as for the predecessor, and there is a continuity of business by the successor. The experience rate record includes the tax rate, current reserves, account history and any outstanding tax, penalties or interest owed as provided by Idaho Code §72-1351(4)(a).

### ***Successor Obligations***

If the predecessor's experience rating record is not assumed, the successor may still be liable for unpaid tax, penalties, or interest up to the value of the business or assets acquired provided by Idaho Code §721362.

### ***SUTA Dumping***

State Unemployment Tax Act dumping is the term used to describe a tax evasion scheme where employers find ways to manipulate the experience rating system so that those employers receive a lower unemployment insurance tax rate than their unemployment insurance experience would otherwise allow. Federal and state legislation has been passed to not only prevent this practice but also penalize participants.

Under Idaho Employment Security Law, a transfer of an experience rate is mandatory when an individual or organization, in any manner, succeeds to, or acquires all or part of, a business. The ownership, management, or control has to be substantially the same, and there is a continuity of business activity. In determining whether the ownership, or management, or control of the successor is substantially the same, factors to be considered include but are not limited to the following: the extent of policymaking authority; the involvement in daily management of operations; the supervision over the work force; the percentage of ownership of shares or assets; and the involvement of common members, boards of directors, or other controlling bodies.

Any person or business that knowingly makes false statements or omits material facts related to an experience rate transfer, or any person or business who promotes State Unemployment Tax Act dumping may be charged with a felony. Civil penalties will be incurred as provided by Idaho Code § 72-1351A.

## **Benefit Charges and Benefit Charge Statements**

Benefit payments, except those attributable to cost-reimbursement employers, are charged to the employer who paid the largest amount of wages during the base period. When an employer succeeds the prior employer and the experience rate is transferred to the new employer, the employer also **assumes future benefit charges**. Benefit Charge Statements list the actual amounts of charges that will be used in future rate computations. Individual claimant benefits will be shown. **“Statement of Benefit Charges” or “Statement of Liability” are available on the employer portal at [labor.idaho.gov/employerportal](http://labor.idaho.gov/employerportal).**

## **Chargeability Determination**

When an individual files an unemployment insurance claim, the department identifies the major base employer. The major base employer is an experienced rated employer who has paid the claimant the most wages during four of the last five completed calendar quarters. When a determination is made regarding benefits, a chargeability notice is mailed to this experience-rated employer. The claimant's name, social security number, weekly benefit amount, total potential benefits, base period and benefit year-ending date of the claim are shown on this notice. The period during which the chargeable experience-rated employer may protest the charges is also shown on the notice as provided by Idaho Code §72-1351.

If the claimant voluntarily quits employment without good cause attributable to the employer or was discharged for misconduct in connection with such services, the employer should immediately write the Idaho Department of Labor to protest the charging of benefits to his or her account. The letter should contain a complete explanation of circumstances surrounding the claimant's termination of employment. If the employer fails to protest the chargeability determination within the time allowed, the benefit payments will be charged to the employer's account and may eventually result in a higher tax rate.

## **CONTROLLING YOUR UNEMPLOYMENT INSURANCE TAX RATE**

### **Maintaining a Low Tax Rate**

Unemployment insurance taxes are a necessary cost of doing business in Idaho. You can play an active role in controlling these costs by understanding the factors that may increase or decrease this tax liability. These practices may also serve as important management tools for improving employee productivity and morale.

- Implement and communicate clear employee policies and workplace expectations.
- Maintain complete and accurate documentation of personnel action.
- Protest decisions when you believe they are wrong.
- Provide timely responses to the department's inquiries for information.

For more information about managing your unemployment claims online visit: <http://labor.idaho.gov/SIDES>

*Tax Representative Information - For more information, contact [your local office tax representative](#) or contact the Unemployment Insurance Compliance Bureau in Boise at (208) 332-3576 or 1-800- 448-2977.*

## **Idaho Labor Laws**

The Wage & Hour Section of the Idaho Department of Labor provides information concerning Idaho wage payment laws, Idaho minimum wage and Idaho labor laws. Requests for information may be directed online at [labor.idaho.gov](http://labor.idaho.gov) or to any of the following [Wage and Hour Contacts](#).

## **Federal Labor Laws**

The U.S. Department of Labor provides information on the Fair Labor Standards Act, which includes federal overtime, federal minimum wage and federal child labor laws. Requests for information may be directed to the following:

### **Northern Idaho**

U.S. Department of Labor  
ESA, Wage and Hour Division  
P.O. Box 1282  
Spokane, WA 99210  
(509) 353-2793  
Fax (208) 321-2991

### **Southwestern and Eastern Idaho**

U.S. Department of Labor  
ESA, Wage and Hour Division  
1150 N. Curtis Road, Suite 200  
Boise, ID 83706  
(208) 321-2987 or (503) 326-3057, (Portland, OR)

## **Idaho Child Labor Provisions**

Idaho child labor laws are found under Idaho Code sections 44-1301 through 44-1308. Violations of the Idaho child labor laws should be brought to the attention of the probation officer or the school trustees in the county where the violations occur.

Questions regarding discrimination due to race, color, handicap, age, sex, national origin or religion should be addressed to:

Idaho Human Rights Commission  
317 W Main St., 2<sup>nd</sup> Floor  
Boise, ID 83735  
(208) 334-2873 or toll free 888-249-7025

Questions regarding accidents occurring on the job or workers' compensation benefits should be addressed to:

Idaho Industrial Commission  
700 S Clearwater Lane, Boise, ID 83712  
Phone (208) 334-6000 or 800-950-2110

**Idaho Department of Labor Office Locations** (for the most current list, check [labor.idaho.gov/officedirectory](http://labor.idaho.gov/officedirectory))



### **Additional Contacts**

In addition to registering with the Idaho Department of Labor for state unemployment insurance purposes, employers may also contact:

<b>Who to Contact</b>	<b>Address</b>	<b>Phone</b>	<b>For What?</b>
<a href="#"><u>Internal Revenue Service</u></a>	550 W. Fort St. Boise, ID 83724	1-800-829-1040	Federal Unemployment Tax Federal Withholding Social Security, etc.
<a href="#"><u>State Tax Commission</u></a>	11321 W. Chinden Blvd. P.O. Box 36 Boise, ID 83722	1-800-972-7660 (208) 334-7660	State Income Tax Withholding, Income Tax Corporation Tax Sales and Use Tax
<a href="#"><u>Industrial Commission</u></a>	11321 W. Chinden Blvd. P.O. Box 83720 Boise, ID 83720	1-800-950-2110 (208) 334-6000	Administers state workers Compensation Law Industrial Accident Insurance

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