

Classes of Employers

Experience Rated

- Usually a for profit employer
- Can be relieved of chargeability
- Pay quarterly unemployment wage taxes

If total charges exceed total taxes collected, the tax rate could increase.



Classes of Employers

Cost Reimbursed

- Non-profit or government entity
- Do not pay unemployment tax
- Receives a liability determination
 - Billed
 - Proportional amount paid to claimant



non profit

2018

JANUARY							FEBRUARY							MARCH						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6				1	2	3					1	2	3	
7	8	9	10	11	12	13	4	5	6	7	8	10	4	5	6	7	8	9	10	
14	15	16	17	18	19	20	11	12	13	14	15	17	11	12	13	14	15	16	17	
21	22	23	24	25	26	27	18	19	20	21	22	24	18	19	20	21	22	23	24	
28	29	30	31				25	26	27	28			25	26	27	28	29	30	31	

APRIL							MAY							JUNE						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7		1	2	3	4	5					1	2		
8	9	10	11	12	13	14	6	7	8	9	10	12	3	4	5	6	7	8	9	
15	16	17	18	19	20	21	13	14	15	16	17	19	10	11	12	13	14	15	16	
22	23	24	25	26	27	28	20	21	22	23	24	26	17	18	19	20	21	22	23	

JULY							AUGUST							SEPTEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7				1	2	3	4							1
8	9	10	11	12	13	14	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	19	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	26	16	17	18	19	20	21	22
29	30	31					26	27	28	29	30	31		23	24	25	26	27	28	29

OCTOBER							NOVEMBER							DECEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6				1	2	3							1	
7	8	9	10	11	12	13	4	5	6	7	8	10	3	4	5	6	7	8	9	
14	15	16	17	18	19	20	11	12	13	14	15	17	10	11	12	13	14	15	16	
21	22	23	24	25	26	27	18	19	20	21	22	24	17	18	19	20	21	22	23	
28	29	30	31				25	26	27	28	29	30	24	25	26	27	28	29	30	

2019

JANUARY							FEBRUARY							MARCH						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6					1	2					1	2		
7	8	9	10	11	12	13	3	4	5	6	7	9	3	4	5	6	7	8	9	
14	15	16	17	18	19	20	10	11	12	13	14	16	10	11	12	13	14	15	16	
21	22	23	24	25	26	27	17	18	19	20	21	23	17	18	19	20	21	22	23	
28	29	30	31				24	25	26	27	28		24	25	26	27	28	29	30	

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7	8	9	10	11	12	13	4	5	6	7	8	10	2	3	4	5	6	7	8	
14	15	16	17	18	19	20	11	12	13	14	15	17	9	10	11	12	13	14	15	
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7	8	9	10	11	12	13	4	5	6	7	8	10	2	3	4	5	6	7	8	
14	15	16	17	18	19	20	11	12	13	14	15	17	9	10	11	12	13	14	15	
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28	29	30	31				25	26	27	28	29	30	23	24	25	26	27	28	29	

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7	8	9	10	11	12	13	4	5	6	7	8	10	3	4	5	6	7	8	9	
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21	22	23	24	25	26	27	18	19	20	21	22	24	17	18	19	20	21	22	23	
28	29	30	31				25	26	27	28	29	30	24	25	26	27	28	29	30	

Notice of Claim and Employer Separation Statement (form 501)

- SIDES E-Response or hard copy
- Respond if separation is NOT a lay-off
- Make responses clear, honest & concise
- Seven days to respond

EMPLOYER NAME
STREET OR P.O. BOX
CITY, STATE, ZIP

Notice of Claim and Employer Separation Statement
Your response is required by 7 Days from Date of Mailing

A claimant who was previously employed by you has filed a claim for Unemployment Insurance Benefits.

Claimant Details	
Claimant Name	
Claimant Social Security Number	

By filing this claim electronically the claimant authorized you, as the employer, to release any records which pertain to this claim for benefits.

Go Paperless. Sign up for Electronic Communication with E-Response: labor.idaho.gov/e-services
Signing up allows you to receive separation notifications earlier and respond electronically.
Report and Pay Taxes and manage account information at labor.idaho.gov/employereport
Notify us of new hires as required by law. Call (800) 627-3580 to set up an account.
Report Tax Fraud at labor.idaho.gov/reportfraud

Important Information on Reverse Side of this Notice
You must complete and return the form on the reverse side of this notice, along with supporting documentation, within seven calendar days of the mail date via fax to (208) 639-3259. If we have follow-up questions, we will contact the person you identify on the form. Without your response a decision may be made based on the information currently in the file.

Mail Date: 8/11/2016

1. **Dates of Employment:** First Date Worked: ___/___/___ Last Date Worked: ___/___/___
Termination Date: ___/___/___ Month / Day / Year

2. **Total Gross Earnings for Dates Listed Above:** \$ _____

3. **Type of Position** (choose one):
 Permanent, Full Time
 Part Time - Indicate number of hours worked per week: _____
 Temporary/Seasonal - Indicate when the job was going to end: ___/___/___

4. **Will the claimant receive vacation, severance, holiday, or bonus pay?**
Amount: \$ _____ Date Paid: ___/___/___ Month / Day / Year

5. **Separation Reason** (choose one):
 Lack of Work
 Voluntary Quit - Please briefly answer the following questions:
- What reason did the claimant give for quitting? _____
- Did the claimant make any efforts to resolve the problem? _____
- What alternatives did the claimant have prior to quitting? (leave of absence, transfer, etc.) _____
 Discharged - Please briefly answer the following questions:
- What was the final incident that caused the discharge? _____
- If none, who did you choose that day to terminate the claimant? _____
- Was a company policy or established procedure violated? _____
- If yes, please supply copy of the policy and acknowledgment: _____
- What should the claimant have done? _____
- Provide details of previous incidents and a copy of warnings related to this discharge.
 Leave of Absence - Please briefly answer the following questions:
- Leave of absence Beginning Date: ___/___/___ Ending Date: ___/___/___
- Are you holding the claimant's job? **No / Yes** If yes, briefly explain: _____
- Is the leave of absence due to medical reasons? _____

Employer's Signature: _____ Date: _____
Printed Name: _____
Who should Idaho Department of Labor contact for additional information?
Contact Name & Title: _____
Phone / Email: _____

THE IDAHO UNEMPLOYMENT INSURANCE LAW HAS CHANGED EFFECTIVE 7-25-2016. ALL EMPLOYERS WILL HAVE SEVEN (7) DAYS FROM THE DATE OF MAILING TO RESPOND IN WRITING TO THE DEPARTMENT'S REQUEST FOR INFORMATION. FAILURE TO RESPOND TIMELY MAY CAUSE EXPERIENCE RATING AND LARGER EMPLOYER ACCOUNTS TO BE CHARGED. IF BENEFITS ARE OVERPAID, MAIL DATE: 8/23/2016 7/9/2016

NOTICE

Chargeability Determination

Idaho Department of Labor
317 W Main Street
Boise, ID 83735-0770
Phone: (208) 947-1055

IDAHO
DEPARTMENT OF LABOR
C.L. "BUTCH" OTTER, GOVERNOR
PAUL J. SPANIKHEBEL, INTERIM DIRECTOR

EMPLOYER XYZ
PO BOX 123
BOISE, ID 83701

Chargeability Determination

Liability for Unemployment Benefit Charges

Employer Account Number: 0000000000

An unemployment benefits claim has been filed by a claimant who was previously employed by you.

Claimant's Name:	MICKEY MOUSE		
Social Security Number	555-55-5555	Base Period Start Date:	4/1/2016
Determination ID:	99999999999	Base Period End Date:	3/31/2017
Max Chargeable Amount:	\$2,644.56	Benefit Year Begin Date:	7/23/2017
Weekly Benefit Amount:	\$301.00	Benefit Year End Date:	7/21/2018

You paid wages to the claimant during the claim's base period. The claimant's eligibility may result in charges to your unemployment tax account as a cost-reimbursement employer.

If the claimant collects the allotted \$301.00 in weekly benefits and draws out the claim's full benefit amount, the maximum proportional share chargeable to your account will be \$2,644.56.

Separation issues from your firm are pertinent only if the claimant has not earned 14 times the weekly benefit amount subsequent to the separation from your firm. A separate personal eligibility determination will be mailed to you if it is applicable.

A redetermination request will only be considered if you did not pay wages to the claimant or wages were misreported during any portion of the base period.

Law

This determination was made in accordance with Idaho Employment Security Law. Sections 72-1366 and 72-1367 state that the claimant's eligibility may result in costs to the unemployment insurance

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Employer Portal

Use our [secure online system](#) to:

- ✓ Pay taxes
- ✓ Report wages
- ✓ Manage account information

EMPLOYER PORTAL

Log in -OR- Create an account

SIDES E-Response

SIDES is the State Information Data Exchange System.

Employers must respond to benefit claims requests in seven days or they may be charged for any benefits paid before an appellate decision.

Sign up or learn more about SIDES E-Response



How are we doing?



Unemployment Insurance Tax Help & Resources

Locate and contact a tax rep, read the employer handbook on unemployment insurance and download required forms.

» Get help with unemployment insurance



Notify Us of New Hires

Idaho's New Hire reporting law requires employers to report new employees to the Idaho Department of Labor within 20 days of the date of hire.

» Report your new hires

ENTIRE

Please fill out a short survey about your level of satisfaction with our business services.

[Take the survey](#)



Current Tax Rate

The standard rate is established by law and can vary depending on economic conditions and the size of the employment security fund.

» [View current tax rate information](#)



Report Tax Fraud

Tax fraud depletes the trust fund and drives up unemployment insurance tax rates for businesses. Let us know if you suspect someone is committing fraud.

» [Fill out the online form](#)

7 WAYS
TO LOWER

..... YOUR
UNEMPLOYMENT
TAX RATE

It's easy. It saves money. And everyone benefits.

Reporting new hires, paying taxes on time and keeping clear & consistent records are a few ways you can help reduce the rate.

[LEARN THE 7 WAYS](#)



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Build your talent with IdahoWorks.

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[Internships](#)

ENTITLED

Other Changes

Unemployment insurance has been centralized to our Boise call center.

The Idaho Department of Labor has a New Service Delivery Model.



Please call 208-947-1055
for employer assistance.

Claimants call 208-332-8942
for unemployment insurance questions.

Fax documents to: 208-639-3255

