

# Unemployment Insurance Division

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- Mark Whitworth – UI Administrator  
[Mark.Whitworth@cl.idaho.gov](mailto:Mark.Whitworth@cl.idaho.gov)  
332-3570 ext 3266
- Roger Holmes – Benefits Bureau Chief  
[Roger.Holmes@cl.idaho.gov](mailto:Roger.Holmes@cl.idaho.gov)  
332-3577 ext 3233
- Craig Soelberg – Wage & Hour Supervisor  
[Craig.Soelberg@cl.idaho.gov](mailto:Craig.Soelberg@cl.idaho.gov)  
332-3570 ext 3237
- Don Arnold – UI Compliance Bureau Chief  
[Don.Arnold@cl.idaho.gov](mailto:Don.Arnold@cl.idaho.gov)  
332-3576 ext 3258

# Topics

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1. Local Office Business Services Update
2. Monetary & Personal Eligibility
3. Chargeability & Liability
4. The UI Process & Adjudication of Issues
5. Wage & Hour Claims
6. UI Compliance

# Unemployment Insurance Facts

## Calendar Year 2006

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- 131.2M US covered workers
  - **618,000 Idaho covered workers**
- 7.46 million employers were subject
  - **50,000**
- 16.4 million initial claims filed
  - **80,879**
- 7.4 million received a first benefit check
  - **40,714 received a first benefit check**
- \$30.1 billion paid in benefits
  - **\$111,404,072**
- \$277.19 average weekly benefit amount
  - **\$241.02**
- 15.3 weeks - average duration
  - **11.6**

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# Idaho Department of Labor

Our 24 Local Offices serve  
Business and Job Seeker  
Customers!

# Workforce Services

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Recruiting  
Employees for  
Business

Referring  
Workers to  
Jobs and  
Training



# Workforce Services

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## For Business Customers

- Online posting of job openings
- Referral of qualified candidates
- Knowledgeable staff to assist with recruiting
- Office space for hiring events
- Business development workshops
- Local employer committees offering education & networking sessions
- No fees

# Workforce Services

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## For Job Seeker Customers

- Access Job Listings
- Career Guidance
- Job Search Workshops
- Computers, faxes, and copies for job search purposes
- Services for Veterans
- Youth Services
- Layoff assistance

# Workforce Services

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Labor Market  
Information

[www.lmi.idaho.gov](http://www.lmi.idaho.gov)

**IDAHO**  
Department of Labor

# Workforce Services

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## Labor Market Information

- Unemployment rate information
- Workforce trends
- Wage Data
- Demographic information
- Industry Statistics

# Workforce Services

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Employee  
Training

# Workforce Services

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## Employee Training

- Workforce Development Training Fund
- Workforce Investment Act Funds

[www.cl.idaho.gov](http://www.cl.idaho.gov)

# For more information...

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- Calendar of Events  
[www.cl.idaho.gov](http://www.cl.idaho.gov)
- Visit one of our 24 local offices statewide

# Monetary and Personal Eligibility

Roger Holmes  
Benefits Bureau Chief  
[Roger.Holmes@cl.idaho.gov](mailto:Roger.Holmes@cl.idaho.gov)

# What is a Base Period?

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The base period is the *first four* of the *last five* completed quarters.

(The quarter we are in and the most recently completed quarter have not been reported.)

# CURRENT BASE PERIOD

First four of last five completed qtrs

LAG  
QTR

		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	
<b>EMPLOYER NAME</b>		<b>Jan-Mar 06 Wages</b>	<b>Apr-Jun 06 Wages</b>	<b>Jul-Sept 06 Wages</b>	<b>Oct-Dec 06 Wages</b>	<b><u>Jan-Mar 07 Wages</u></b>
ABC		5,000	5,000	5,000	5,000	<u>5,000</u>
XYZ		2,200	0	0	0	<u>0</u>
TOTAL WAGES		<u>7,200</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

# Monetary Eligibility

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Claimants must have . . .

- ◆ Earnings in two quarters in the base period.
- ◆ At least \$1326.00 in any single quarter
  - ◆ Change to \$1,508 in January
- ◆ At least 25% of the highest quarter of earnings in the remaining three quarters combined

# Weekly Benefit Amounts

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- The maximum weekly benefit amount is based on data from the prior completed calendar year and potentially **changes every January**
- The MWBA is tied to the standard tax rate

# Entitlements - WBA

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- ◆ Weekly benefit range is \$51 - \$338
  - ◆ Minimum changing to \$58 in January
- ◆ The high quarter is divided by 26
- ◆ Example:  $\$2600 \div 26 = \$100.00$  WBA

# Entitlements - TBA

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- ◆ 10 – 26 weeks of benefits dependent upon the wages reported in the base period.
- ◆ Claim is locked in for one year
  - ◆ Can be denied & requalify

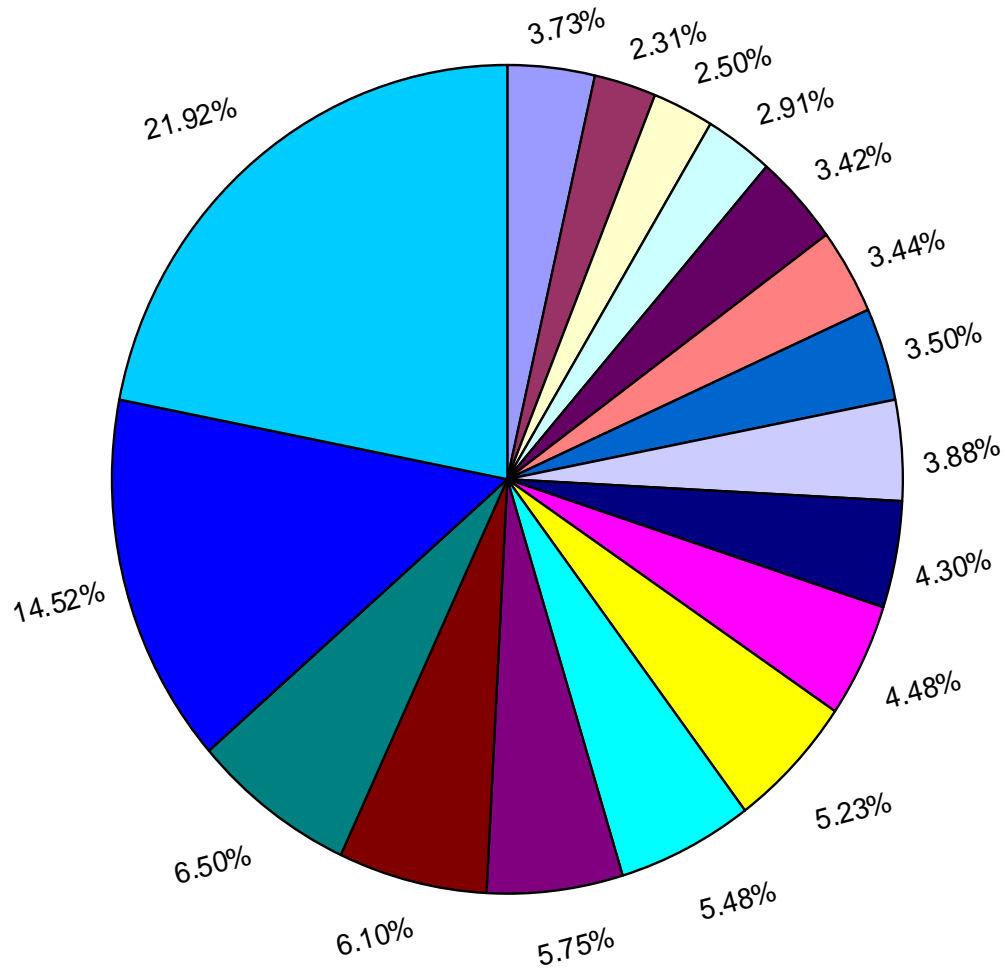
CURRENT BASE PERIOD						LAG QTR
EMPLOYER NAME		Jan-Mar 06 Wages	Apr-Jun 06 Wages	Jul-Sept 06 Wages	Oct-Dec 06 Wages	Jan-Mar 07 Wages
ABC		3,000	5,000	5,000	5,000	0
DEF		5,000	0	0	0	5,000
TOTAL WAGES		<u>8,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<p>IDAHO ENTITLEMENT: Highest qtr/26 = WBA (\$8,000/26 = \$307)  Highest qtr/Total BP wages = ratio for number of weeks</p>						
<b>Weekly Benefit</b>		<b># Weeks</b>		<b>Total Benefit</b>		
<b>307</b>		<b>22</b>		<b>\$6,754</b>		

# Ratio to Determine Weeks

Total Base Period Earnings to Highest Quarter of Benefit Earnings

<u>At Least</u>	<u>Less Than</u>	<u>Full Weeks</u>
1.25	1.50	10
1.50	1.625	11
1.625	1.750	12
1.750	1.875	13
1.875	2.00	14
2.00	2.125	15
2.125	2.250	16
2.250	2.375	17
2.375	2.500	18
2.500	2.625	19
2.625	2.750	20
2.750	2.875	21
2.875	3.000	22
3.000	3.125	23
3.125	3.250	24
3.250	3.500	25
3.500	--	26

# Percent of Claimants Eligible by Number of Weeks



**Weeks of Potential Eligibility**

10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26

# Chargeability and Liability

Two Kinds of Employers:

- Cost Reimbursement, and
- Experience Rated

# Cost Reimbursement Employers

- ◆ Non-profit organizations (501c3) and Government Agencies. Includes schools, hospitals, cities and counties, etc
- ◆ Do not pay a quarterly tax
- ◆ Reimburse the fund for benefits paid
- ◆ ALWAYS liable for benefits paid  
They pay their proportionate share of what the claimant receives in benefits

# Experience Rated Employers

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- For profit entities
- Tax rate based on employer's experience
- Can be relieved of charges

# What is the Major Base Employer (MBE)?

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- Experience-rated employer
- Paid the most wages during the base period
- Not always the most recent employer

# How is Chargeability Decided?

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Determine

- ◆ The Base Period
- ◆ The Major Base Employer (MBE)
- ◆ The cause of the final separation from the MBE

# CURRENT BASE PERIOD

CURRENT BASE PERIOD						<i>TOTAL BP <u>WAGES</u></i>
EMPLOYER NAME		Jan-Mar 06 Wages	Apr-Jun 06 Wages	Jul-Sept 06 Wages	Oct-Dec 06 Wages	
ABC (ER)	MBE 100%	3,000	5,000	5,000	5,000	<i>18,000</i>
GHI (ER)		2,200	5,000	5,000	5,000	<i>17,200</i>
<b><u>TOTAL QTRLY WAGES</u></b>		<b><u>5,200</u></b>	<b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>35,200</u></b>

# CURRENT BASE PERIOD

CURRENT BASE PERIOD						<i>TOTAL BP <u>WAGES</u></i>
EMPLOYER NAME		Jan-Mar 06 Wages	Apr-Jun 06 Wages	Jul-Sept 06 Wages	Oct-Dec 06 Wages	
ABC (ER)	MBE 56%	3,000	5,000	5,000	5,000	<u>18,000</u>
GHI (CR)	44%	2,200	5,000	5,000	5,000	<u>17,200</u>
WYX (ER)	0%	1,000	1,000	1,000	1,000	<u>4,000</u>
<b>TOTAL QTRLY <u>WAGES</u></b>		<u>6,200</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>39,200</u>

# Filing Process & Local Office Operations

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- Establishing a Claim
- Employer Notification
- Adjudicating Issues
- Monitoring Claim Activities

# Filing and Notification

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- ◆ Claimant files a claim via
  - ◆ Internet
  - ◆ Idaho Commerce & Labor office
- ◆ Employer Notification letter sent (Quit, Discharge, or Lack of Work)
- ◆ Local office staff follow-up with phone call within 7 business days

# Adjudicating Eligibility

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## Separation Issues

- Voluntary Quit
  - Claimant disqualified if they quit without good cause
  
- Discharge for Misconduct
  - Disqualified if they willfully commit work connected misconduct

# Burden of Proof

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## Discharge

- Employer is the moving party
- Employer has the Burden of Proof

## Quit

- Claimant is the moving party
- Claimant has the Burden of Proof

# Quit Issues

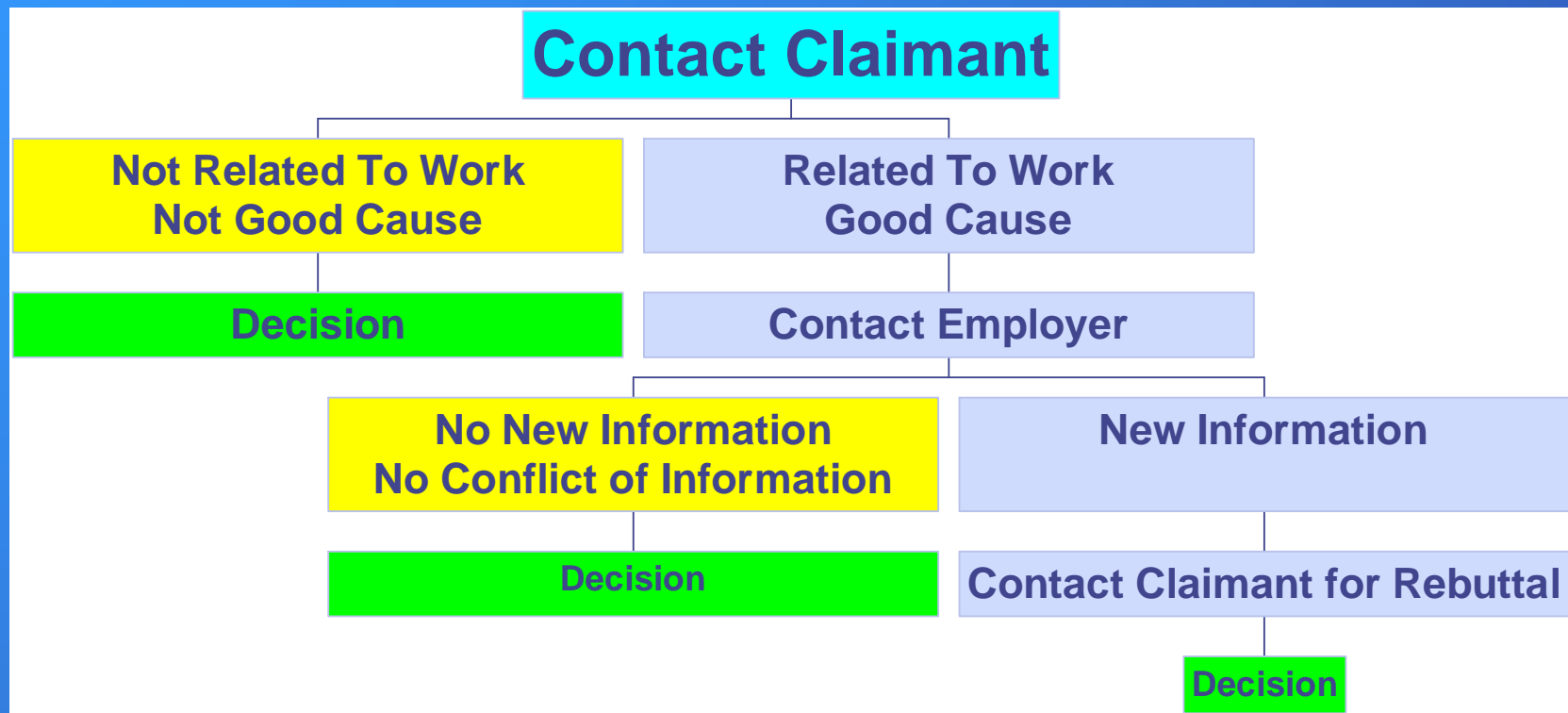
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To be eligible for benefits, the claimant must show that:

- ◆ The reason for quitting was connected with the employment
- ◆ The quit was for good cause
- ◆ An attempt to remedy the situation was made before quitting

# Investigative Process

## Quit



# Discharge Issues

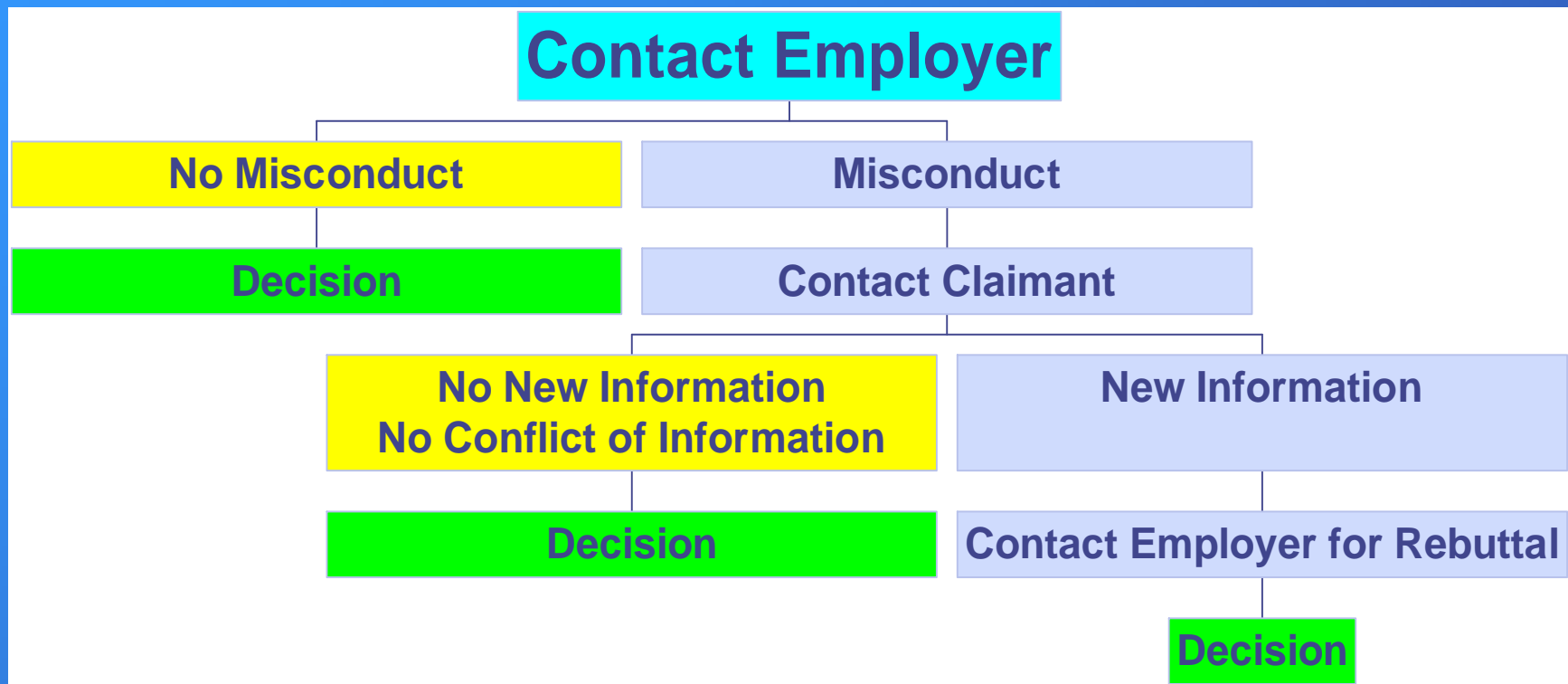
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To determine misconduct, the reason for discharge must be one of the following:

- ◆ Willful disregard of employer's interest
- ◆ Deliberate violation of reasonable rules
- ◆ Disregard for standard of behavior that an employer has a reasonable right to expect

# Investigative Process

## Discharge



# Drug Testing Policies

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- Enables employers to regulate the conduct of their employees both on and off work
- Must be explicit and
- Must be clearly communicated to workers before they are enforced

**Idaho Private Employer Alcohol and Drug-Free Workplace Act. Idaho Code § 72-1706.**

# Drug Testing Statute

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Written drug testing policy must include:

- Circumstances under which testing can take place, and
- Provisions for a confirmatory test before the employer can take action, and
- Consequences for failing a test

# Re-qualification Requirement

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Claimants disqualified for quit, discharged for misconduct, or referral/refusal to work issues may requalify by earning 14 times their weekly benefit amount.

- Experience rated employers may be relieved of chargeability
- Cost reimbursement employers are always liable

# Proving Your Case

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## Documentation:

- ◆ Copies of relevant written policies
- ◆ Signed acknowledgement that the claimant received the policy
- ◆ Warnings, verbal & written
- ◆ First person witness statements
- ◆ Supporting documents (timecards, attendance records, medical reports, etc.)

# PROTECT YOUR ACCOUNT

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- ◆ Issue a handbook or policy statement to each employee
- ◆ Issue written warnings signed by employee & have witnesses
- ◆ Have consistent methods for conveying policy changes
- ◆ Deal with problems the same way for all employees
- ◆ Tell ICL about the last incident causing a discharge

# PROTECT YOUR ACCOUNT

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- ◆ Provide first hand accounts of what happened and all supporting documentation
- ◆ Respond to ICL requests for information in a timely manner – 48 hour response deadline
- ◆ Provide separating employees w/filing information – *see handout on table*
- ◆ Report suspected UI fraud at [www.cl.idaho.gov/iw](http://www.cl.idaho.gov/iw)

# Ongoing Personal Eligibility

- ◆ Must be fully available for work
- ◆ Must be physically able to work
- ◆ Must be seeking or returning to full-time work

# Adjudicating Eligibility

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## Non-separation Issues

- Able, Available and Seeking
- Refusal of Work
- Self-Employed
- Suitable Work
- Failure to report to ICL
- Failure to complete activities report
- Fraud

# Staffing Agencies

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At the time of hire by the staffing service, must have a signed a written contract.

If the claimant:

(A) Contacts the staffing service and refuses a suitable work assignment, he will be considered to have voluntarily quit that employment; or

(B) Contacts the staffing service and the service does not have a suitable work assignment for him, he will be considered unemployed due to a lack of work; or

(C) Accepts new employment without first contacting the staffing service for additional work, he will be considered to have voluntarily quit

# The Appeals Process

## Who May File a Protest?

Any interested party disagreeing with either a personal eligibility determination or a chargeability determination.

# How To File a Protest

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- Must be filed within 14 days of the determination mail date
- State this is a protest
- Must be in writing and signed by an interested party
- Include your business name, address and phone number, the claimants name and SSN

**You can:**

**Hand-deliver, mail, or, fax the protest to a Idaho Department of Labor office or the Appeals Bureau**

# Levels of Appeal in Idaho

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- Appeals Bureau
- Industrial Commission
- Idaho Supreme Court

# Why is your former employee receiving benefits?

You did not:

1. Respond to the Dept.'s request for information
2. File a protest in time
3. Review the hearing packet before the hearing
4. Call into the hearing on time
5. Provide signed warning statements

# Why is your former employee receiving benefits?

You did not:

6. Provide witness statements or call witnesses during the appeal hearing
7. Provide a copy of the policy
8. Protest a decision because you weren't the chargeable employer
9. Treat all parties with respect during the hearing
10. Call in/participate in the hearing


# UI EMPLOYER ACCESS APPLICATION ECORE


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## Create web-based Employer computer application:

- Contact information for UI Benefit claims
- Contact information for UI Tax forms
- Give advance notice to ICL when claimant misses available work
- On-line access of claims charged against their account
- Secure environment for communication



Welcome:  ray's

Viewing File:  My File

## Home

Good Afternoon, ray jay. Welcome to the Employer Contact Portal Home

The Employer Contact Portal Home provides a common interface for employers and Department officials to communicate, interact and maintain important information related to Unemployment Insurance.

### Maintain My Employer Information

-  [Manage My Account](#)
-  [Manage Third Party accounts](#)
-  [Manage My Addresses](#)
-  [Manage My Separation Statements](#)
-  [Manage My Physical Locations](#)
-  [Manage My Forms](#)

### Communicate With ICL

-  [Report A Separation](#)
-  [Create a new conversation with ICL](#)

### Quick Links

These links open in a new window.

-  [File an Appeal](#)
-  [Pay Taxes Online](#)
-  [New Hire Directory](#)
-  [Employee UI Payment History](#)

### Communications From ICL

Last 5 Emails Sent To You:

(Click to view details)

- 3/21/2007 Welcome to ECORE. You no...
- 3/21/2007 You or someone with acces...

### ray jay Account Access

**You have access to no accounts other than your own.**

# DMV Crossmatch

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## Identity Theft Deterrent

- 136 claimants never filed after being notified of discrepancy
- 23 claimants denied for failure to provide verification of identity
- Potential trust fund savings of \$429,506.00
- ?? Number that did not file after realizing Idaho conducts cross match

\* 1/1/2006 to 12/31/06

# REA

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## Work Search Activity & Verification Program

- 12,561 claimants required to complete on-line report
- 1,004 Claimants simply quit filing
  - Potential Trust fund savings:  
\$ 2,712,107.00  
1/01/06 through 12/31/06

# REA

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## Work Search Activity & Verification Program

- 1,131 denied for failure to complete activity report
- 30 denied for invalid work search
- 99 denied for failure to report in-person
  - Potential trust fund savings:  
\$ 583,237.00

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# BREAK TIME

# Wage and Hour

What is **your** Labor IQ?

*Administering Idaho's Labor  
Laws*

# Topics

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- Test your Labor Laws IQ
- Minimum Wage Law Change
- Education
- Child Labor Law Changes
- Farm Labor Contracting
- Discussion

Employers can pay workers under the age of 20 a youth opportunity wage of \$4.25 per hour for the first 90 consecutive calendar days of employment?

True or False?

Employer X is paying a tipped employee the \$3.35 an hour required by state law.

Employer X does not have to pay any more as long as that person earns \$30 or more in tips per month.

True or False?

Compensatory time is not permissible for covered employees working in the private sector.

True or False?

In Idaho, at termination or resignation, how long does an employer have to pay the employees wages?

There is no State or Federal law requiring breaks, lunch periods, or rest periods of any kind, provided the worker is 16 years of age or older.

True or False?

You catch a worker that steals \$400 from the till. You fire the individual and turn them into the police. Can you withhold their check to cover your loss?

An employer conducts a mandatory staff meeting after regular work hours. Do employees have to be paid for the time spent in attendance?

An hourly employee is traveling to your paid training in Portland. They leave at 7pm on Thursday and come back on Saturday at 2pm. Do they have to be paid for Saturday's hours?

Employees arrive at the business location load up necessary equipment and head out to the work site. Is the travel time from shop to work site paid time?

Currently, Idaho's minimum wage is the same as the federal minimum wage which is \$5.15 per hour-

True or False?

# What is your Labor IQ?

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10 out of 10

Professor of HR

9 out of 10

Your employees love ya

8 out of 10

Employee of the Month

7 out of 10

Not bad

6 out of 10

Read-Guide to Idaho Labor Laws

1 to 5

Oh...you again

0

Please see me after class!

# Minimum Wage Change

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- \$5.85 an hour, beginning on the 60th day after the date of enactment of the Fair Minimum Wage Act of 2007
- \$6.55 an hour, beginning 12 months after that 60th day
- \$7.25 an hour, beginning 24 months after that 60th day

# Our Purpose

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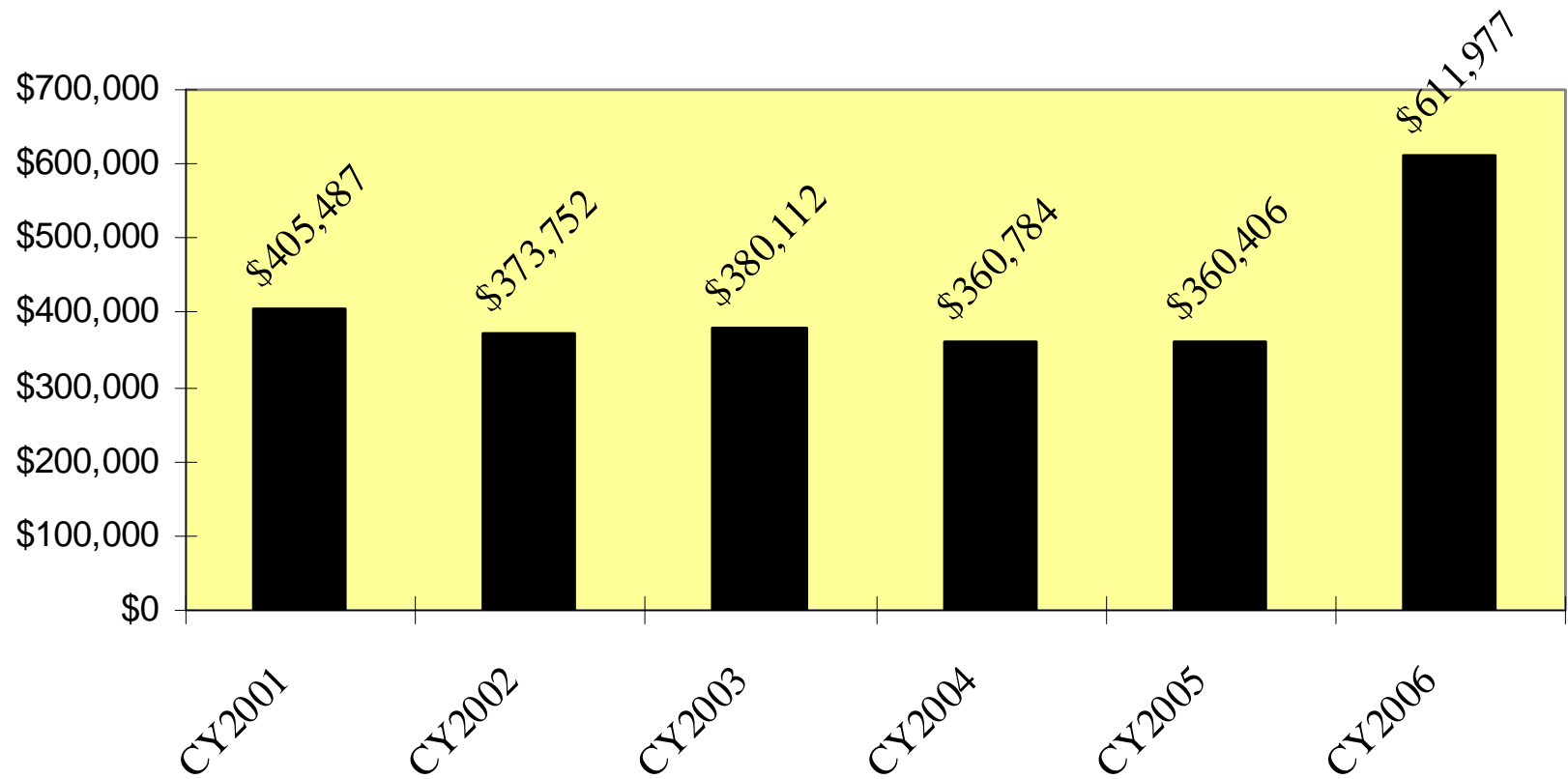
- Educate employers and employees of their obligations and rights under the Wage Payment Laws
- Enforce Wage Payment Laws
- License Farm Labor Contractors and monitor compliance

<b>Wage and Hour Enforcement Stats</b>	<b>CY 2005</b>	<b>CY 2006</b>	<b>Change (05-06)</b>
<b>Back Wages Collected</b>	<b>\$360,406</b>	<b>\$611,977</b>	<b>70% increase</b>
<b>Employees Receiving Back Wages</b>	<b>1124</b>	<b>1331</b>	<b>18% increase</b>
<b>Informal Resolution of Claims</b>	<b>158</b>	<b>347</b>	<b>120% increase</b>
<b>Enforcement Hours</b>	<b>5,170</b>	<b>5,692</b>	<b>10% increase</b>
<b>Average Days to Resolve Complaint</b>	<b>49*</b>	<b>26*</b>	<b>-23 day decrease</b>
<b>Presentations</b>	<b>46</b>	<b>105</b>	<b>128% increase</b>
<b>Phone contacts with employees and employers providing assistance and education</b>	<b>28,314</b>	<b>45,614</b>	<b>61% increase</b>

*\*Based on a sampling of claims Nov 05 vs. Nov 06*

# Collection of Unpaid Wages

Yearly Collection Data



# Education

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- Employer group presentations
- One on one consultation
- Policy reviews
- High Schools

# Child Labor Laws

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- Federal Enforcement
- Gaps in Coverage
- Current reform efforts
- Problems in this area???

# Child Labor Problems

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- 16 year old was driving a forklift in Sandpoint when he rolled it over on himself (unknown injuries)
- 15 year old was driving a ditch witch in Post Falls when he cut a power line and electrocuted himself
- 10 year old working bussing tables for a small restaurant in Bayview
- 13 year old hired to do clean up on a construction site in Coeur d'Alene
- Employer has 14 to 17 year olds out selling door to door by themselves and after dark.

# Farm Labor Contracting

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- Recent Prosecution of Violators
- Media Campaign
- Field Inspections
- Verification of Registration
  - <http://cl.idaho.gov/wh>

# Discussion

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- Questions?
  - Salary Exemptions
  - Travel Pay
  - Break Requirements

# Wage & Hour Offices

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## CANYON COUNTY/ WESTERN IDAHO

-Marina Reynoso (208) 364-7783 ext.3195

## COEUR D'ALENE/NORTH IDAHO

-Dawn McLees (208) 769-1558 ext.3922

## POCATELLO/EASTERN IDAHO

-Artie Holmes (208) 236-6710 ext.3659

## BOISE/SOUTH WEST IDAHO

-Daniel Rodriguez (208) 332-3570 ext. 3192

## BURLEY/SOUTH CENTRAL IDAHO

-Linda Castaneda (208) 678-5518 ext.3128

<http://cl.idaho.gov/wh>

# Unemployment Insurance Tax and Benefit Fraud

Unemployment Insurance  
Compliance Bureau

Don Arnold, Bureau Chief

[Don.Arnold@cl.idaho.gov](mailto:Don.Arnold@cl.idaho.gov)

John Taylor, Operations Manager

[John.Taylor@cl.idaho.gov](mailto:John.Taylor@cl.idaho.gov)

# UI Compliance Bureau

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- We strive to ensure the integrity of the unemployment insurance trust fund.
  - Employer Compliance
  - Claimant Compliance
  - Collections

# Employer Compliance

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- Trust Fund
- Create a fair playing field
- Educate and Assist

Collections

Investigations

Audits

Seminars

Handbooks

Web – [cl.idaho.gov](http://cl.idaho.gov)



# Employer Compliance

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- The number of covered employers in Idaho increases:
  - 2.6% in 2003
  - 4.5% in 2004
  - 6.4% in 2005
  - 2.6% in 2006
- Currently Idaho has >50,000 covered employers
- 2006 issues resolved = 23,683

# Claimant Compliance

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- Trust Fund
- Benefits Fraud & Overpayments

Benefit Accuracy Audits

Fraud Investigations

Overpayment  
Establishments

Recovery



# Claimant Compliance

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- \$148,984,359 3-yr-avg benefits paid
- \$8,843,156 detectable/recoverable overpayments annually
- \$5,143,052 3-yr-avg actually detected
- \$3,755,521 3-yr-avg recovered
- 13<sup>th</sup> in Nation for Detection

# UI Tax 101

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- ✓ Experience Rating and Cost Reimbursement
- ✓ Employer Liability
- ✓ Covered & Exempt Employment
- ✓ Wages (broadly defined)
  - ✓ Reportable
  - ✓ Not Reportable
- ✓ Laws – Rules – Court Cases



# UI Tax 101 – Experience Rates

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- **Based upon:**
  - benefit charges
  - taxes paid
  - average annual payroll
  - delinquency
- **Standard Rate**
- **Reduced Rates**
- **Deficit Rates (Bail Out)**
- **Wage Base for 2007 = \$30,200**
- **Cost Reimbursement Emps.**

# UI Tax 101 – Employer Liability

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- **Agriculture Employer**
  - CASH wages at least \$20,000/qtr OR
  - 10 or more workers in 20 different weeks
- **Domestic Employer**
  - CASH wages of at least \$1,000/qtr
- **Government Employer**
  - First dollar coverage (may go cost reimb)
- **Everyone Else (Regular)**
  - At least \$1,500/qtr wages OR
  - 1 or more workers in 20 different weeks

# UI Tax 101—Covered Employment

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## Who do I report for UI purposes?

Work performed by a worker is covered (reportable for UI) unless there is a specific exemption in the law. (Idaho Code 72-1316)

If covered for FUTA, then covered for SUTA, but SUTA may cover more.

Undocumented workers

# UI Tax 101—Exempt Employment

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## Idaho Code 72-1372(A)

- ✓ Child (<21) & spouse of sole prop
- ✓ Govt. - Elected officials, judges, legislators, commissioners, major non-tenured policy making
- ✓ Students working for the school who is attending that school at same time
- ✓ Casual Labor (<\$50 qtr not in course of business)
- ✓ Insurance & Real Estate Sales paid commission only

# UI Tax 101—Wages

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What payments are reportable for UI purposes?

Very broadly defined as payments for services, i.e. salaries, hourly, piecework, commissions, bonuses and cash value of any non-cash payment.

# UI Tax 101—Wages

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- ✓ Tips?
- ✓ Undocumented expense reimbursements?
- ✓ Severance Pay?
- ✓ Sick Pay?
- ✓ Officer Wages?
- ✓ Cash “gifts”?
- ✓ Undocumented loan?

**Reportable**

# UI Tax 101—Wages

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- ✓ Payments to sole proprietors?
- ✓ Payments to partners?
- ✓ Cafeteria Plan payments?
- ✓ Certain room and board?
- ✓ Per diem for travel?
- ✓ Holiday ham?
- ✓ Non-cash payments?
- ✓ Independent Contractors?

**Not  
Reportable**

# UI Tax 101—Wages

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## Two Misunderstood Wage Issues

**Is my worker an employee or an independent contractor?**

- A and B Test
  - Free from right or direction & control AND
  - Established independently

**How much do I report for officer wages?**

- Reasonable or Fair Market Wage

# Audits – What to Expect

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- ✓ Respect and Professionalism
- ✓ Many Questions
- ✓ Records Examination
- ✓ Closing Interview & Explanation
- ✓ Written Recap
- ✓ Appeal Rights

**Audit  
Change Rate  
79%**



# Common Benefits Fraud

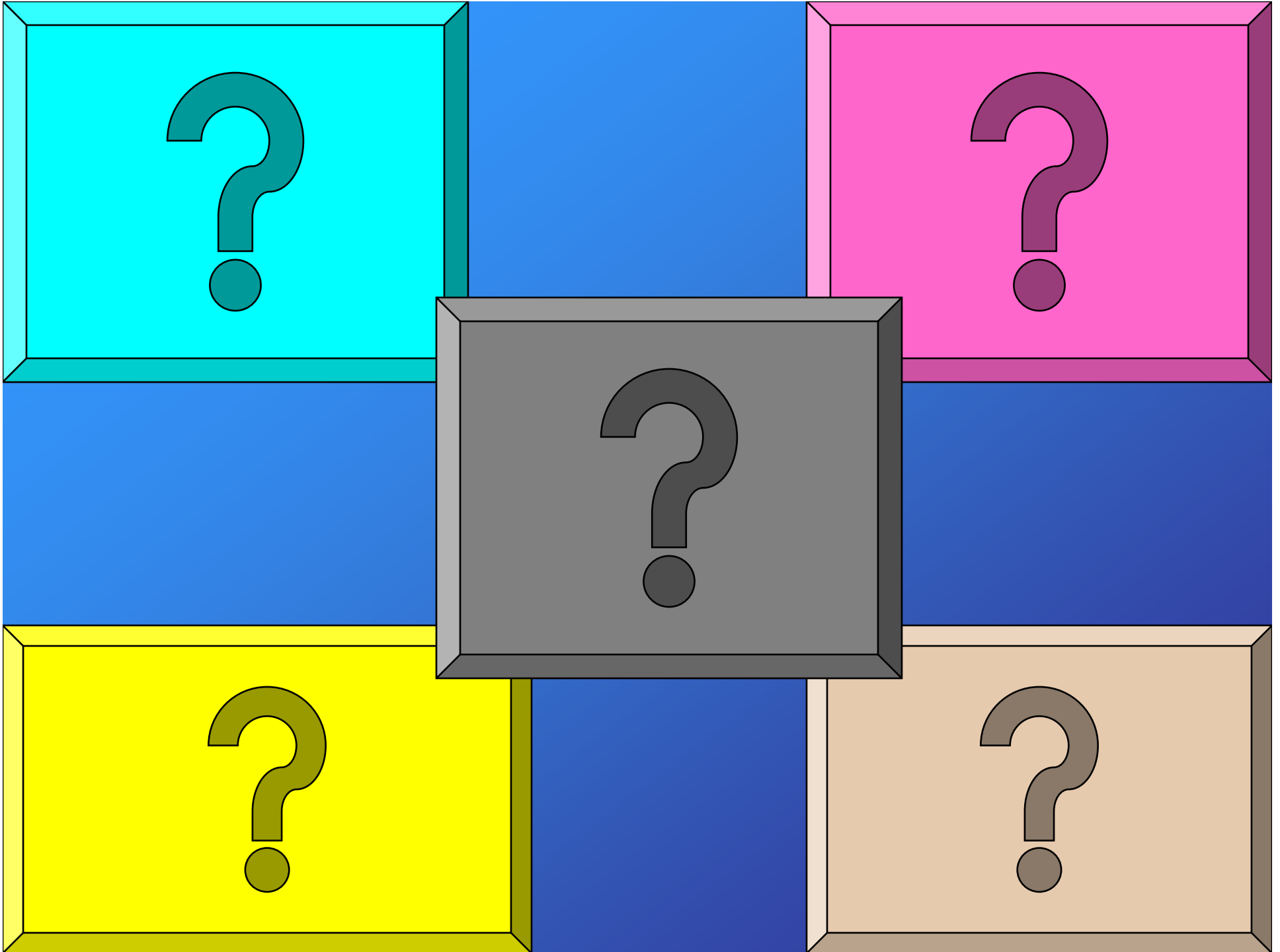
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- ✓ Misrepresenting work search efforts
- ✓ Misreporting weekly earnings
- ✓ Failing to report a return to work or subsequent quit
- ✓ Misrepresenting able and available issues
- ✓ Employer Coercion/Employee Agreement

# New Hire Reporting

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- Primary purpose is to enforce child support orders on wages
  - Also used to prevent UI benefits fraud
  - Location and collection efforts
- Mandatory to report new hires within 20 days of hire
- If a rehire within 12 months of lay off, then not required to report
- Report by: faxing W4 to 332-7411 or online at <https://cl.idaho.gov/newhirescr/nhent.asp>



Thank You

**IDAHO**  
Department of Labor