

Idaho Department of Labor  
State of Idaho  
Boise, Idaho

**ADMINISTRATIVE ORDER NO. 644**

November 12, 2020

To: Administrators and Cost Center Managers  
From: Jani Revier, Director  
Subject: Idaho Employment Security Fund: Calculation of the Actual Balance

For the purpose of determining unemployment insurance tax rates, Idaho Code Section 72-1350 (4) sets forth the methodology to determine the “actual balance” of the Employment Security Fund. This section shall be interpreted as follows:

1. Data used to calculate the fund balance will be from the Unemployment Insurance Fund Accounting System (UIFAS) maintained by the Idaho Department of Labor Accounting Bureau.
2. The Employment Security Reserve Fund (Fund 0514.03) and any reserve funding invested in the Diversified Bond Fund shall be added together to determine the market value for the Reserve Fund.
3. The Employment Security Fund shall include the sum of balances from TreasuryDirect, the balance from the Clearing Account (Fund 0514.01) and balance from the Benefit Account (Fund 0514.31), excluding any federal amounts resting in this fund as of September 30.
4. The combined total from the Reserve Fund and the Employment Security Fund added together shall constitute the actual balance of the Employment Security Fund for the purpose of Idaho Code, Section 72-1350 (4).

Funds that do not fit the definition of the Idaho Employment Security Fund as specified in Section 72-1346(1) or that were not “received for the [employment security] fund” for the express purpose of paying regular Idaho unemployment insurance benefits, cannot be used or included when calculating the balance of the Employment Security Fund.

This order is effective for calendar year 2020, each calendar year thereafter, and supersedes Administrative Order No. 571, dated November 21, 2007.

  
Jani Revier, Director