

IDAPA Rules added to I.C. § 72-1312a

IDAPA 09.01.30.010. DEFINITIONS.

08. CORPORATE OFFICER.

Any individual empowered in good faith by stockholders or directors in accordance with the corporation's articles of incorporation or bylaws to discharge the duties of a corporate officer.

IDAPA 09.01.30.375. FULLY EMPLOYED/ NOT UNEMPLOYED.

04. CORPORATE OFFICER.

a. A corporate officer has the burden of proving by a preponderance of evidence that he is unemployed due to circumstances beyond his control or the control of a family member with an ownership interest in the corporation.

b. Circumstances beyond a corporate officer's control or the control of a family member with an ownership interest in the corporation. Circumstances beyond a corporate officer's or a family member's control are circumstances that last through the corporate officer's benefit year end date and include, but are not limited to, the following:

i. Unemployment due to the corporate officer's removal from the corporation under circumstances that satisfy the personal eligibility conditions of Section 72-1366, Idaho Code;

ii. Unemployment due to dissolution of the corporation; or

iii. Unemployment due to the sale of the corporation to an unrelated third party.