

IDAPA Rules added to I.C. § 72-1350

09.01.30.010. DEFINITIONS.

02. AVERAGE ANNUAL WAGE. For the purpose of determining the taxable wage base, under Section 72-1350(1), Idaho Code, the average annual wage is computed by dividing that calendar year's total wages in covered employment, excluding State government and cost reimbursement employers, by the average number of workers in covered employment for that calendar year as derived from data reported to the Department of Labor by covered employers.