

TITLE 72

WORKER'S COMPENSATION AND RELATED LAWS -- INDUSTRIAL COMMISSION

CHAPTER 13

EMPLOYMENT SECURITY LAW

72-1319.ELIGIBLE EMPLOYER. (1) "Eligible employer" means a covered employer who has completed a qualifying period as defined in subsection (2) of this section and who has filed all payroll reports required, has paid, on or before the cutoff date, all contributions and penalties due, and has established a record of accumulated contributions in excess of benefits charged to his account. For the purposes of this section, delinquencies of a minor nature may be disregarded if the director is satisfied that such covered employer has acted in good faith and that forfeiture of a reduced taxable wage rate because of such minor delinquency would be inequitable.

(2) "Qualifying period" shall be the period of three (3) consecutive years ending on the computation date in which, during all of said years, the employer shall be subject to the requirements of this chapter, except that a new employer shall have a qualifying period of one (1) year ending on the computation date in which, during all of said year, the employer shall be subject to the requirements of this chapter.

(3) Any employer who ceases to have covered employment for a period of six (6) consecutive quarters or more, shall complete another qualifying period to be eligible for consideration for a reduced contribution rate.

IDAPA 09.01.35

231.EXPERIENCE RATING -- QUALIFYING PERIOD.

When an eligible employer ceases to have covered employment for a period of six (6) consecutive quarters or more, they must complete another qualifying period in order to again be eligible for consideration for a reduced contribution rate. Ref. Section 72-1319, Idaho Code.