LEGISLATURE OF THE STATE OF IDAHO<br>Sixty-seventh Legislature Second Regular Session - 2024

IN THE HOUSE OF REPRESENTATIVES
HOUSE BILL NO. 480

BY COMMERCE AND HUMAN RESOURCES COMMITTEE

AN ACT
RELATING TO EMPLOYMENT SECURITY LAW; AMENDING SECTION 72-1367, IDAHO CODE, TO REVISE PROVISIONS REGARDING BENEFIT ENTITLEMENT AND TO MAKE TECHNICAL CORRECTIONS; AND PROVIDING AN EFFECTIVE DATE.

Be It Enacted by the Legislature of the State of Idaho:
SECTION 1. That Section 72-1367, Idaho Code, be, and the same is hereby amended to read as follows:

72-1367. BENEFIT FORMULA. (1) To be eligible, an individual shall have the minimum qualifying amount of wages in covered employment in at least one (1) calendar quarter of his base period, and shall have total base period wages of at least one and one-quarter (1 1/4) times his high quarter wages. The minimum qualifying amount of wages shall be determined each January 1 and shall equal fifty percent (50\%) of the product of the state minimum wage, as defined by section 44-1502, Idaho Code, multiplied by five hundred twenty (520) hours, rounded to the lowest multiple of twenty-six (26).
(2) The weekly benefit amount shall be one twenty-sixth (1/26) of highest quarter wages, except that it shall not exceed the applicable maximum weekly benefit amount. The maximum weekly benefit amount shall be established by the director, who shall determine the state average weekly wage paid by covered employers for the preceding calendar year and the maximum weekly benefit amount to be effective for new claims filed in the first full week of the following January and filed thereafter until a new maximum weekly benefit amount becomes effective under this subsection. The maximum weekly benefit amount shall be fifty-five percent (55\%) of the state average weekly wage paid by covered employers for the preceding calendar year.
(3) Any cligible individual shall be entitled during any benefit year to a total amount of bencfits cqual to his weckly benefit amount times the number of full wecks of bencfit entitlement appearing in the following table based on his ratio of total base period earnings to highest quarter base period carnings. The maximum weeksof entitlement arebasedon a sliding scale of the official forecasted, seasonally adjusted unemployment rate for the state for a minimum of ten (10) wecks to a maximum of twenty-six (26) weeks depending on the unemployment rate incffect for the monthsof February, May, August and November as follows:
(a) For any benefit week commencing in January through March of acalendar year, the maximum allowed number of benefit wecks shall be based on the unemployment rate for the preceding month of November;
(b) For any benefit weck commencing in April through June of a calendar year, the maximum allowed number of bencfit weeks shall be based on the unemployment rate for the preceding month of February;
(c) For any benefit week commencing in July through september of a calendar year, the maximum allowed number of benefit weeks shall be based on the unemployment rate for the preceding month of May; and
(d) For any benefit week commencing in October through December of a ealendar year, the maximum allowed number of benefit weeks shall be based on the unemployment rate for the preceding month of August.
Ratio of Total Base
Period
Farningsto Highest
Quarter
Earnings

Full Weeks of Benefit Entitlement Adjusted By the Unemployment Rate

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| At Least | Up To | $\begin{aligned} & \text { 8o or } \\ & \text { Highex } \end{aligned}$ | $\begin{aligned} & 7 \% t \theta \\ & 7.9 \% \end{aligned}$ | $\begin{aligned} & 6 \% \text { to } \\ & 6.9 \% \end{aligned}$ | $\begin{aligned} & 5 \% \text { to } \\ & 5.9 \% \end{aligned}$ | $\begin{aligned} & 4 \% \text { to } \\ & 4.9 \% \end{aligned}$ | $\begin{aligned} & 3 \% \text { to } \\ & 3.9 \% \end{aligned}$ | $\begin{aligned} & z .9 \% \text { or } \\ & \text { Lower } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1.25 | 1.60 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1.6001 | 1.80 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1.8001 | 1.92 | 12 | 11 | 10 | 10 | 10 | 10 | 10 |
| 1.9201 | 2.01 | 13 | 12 | 11 | 10 | 10 | 10 | 10 |
| 2.0101 | 2.08 | 14 | 13 | 12 | 11 | 10 | 10 | 10 |
| z.0801 | z. 14 | 15 | 14 | 13 | 12 | 11 | 10 | 10 |
| 2.1401 | 2.21 | 16 | 15 | 14 | 13 | 12 | 11 | 10 |
| 2. 2101 | 2.29 | 17 | 16 | 15 | 14 | 13 | 12 | 11 |
| 2.2901 | 2.38 | 18 | 17 | 16 | 15 | 14 | 13 | 12 |
| Z. 3801 | 2.49 | 19 | 18 | 17 | 16 | 15 | 14 | 13 |
| Z. 4901 | 2.61 | 20 | 19 | 18 | 17 | 16 | 15 | 14 |
| 2. 6101 | 2.75 | 21 | 20 | 19 | 18 | 17 | 16 | 15 |
| 2. 7501 | 2.91 | z2 | 21 | 20 | 19 | 18 | 17 | 16 |
| Z. 9101 | 3.10 | 23 | z2 | 21 | 20 | 19 | 18 | 17 |
| 3.1001 | 3.32 | 24 | 23 | z2 | 21 | $z 0$ | 19 | 18 |
| 3.3201 | 3.56 | 25 | 24 | 23 | z2 | 21 | 20 | 19 |
| 3.5601 | 4.00 | 26 | 25 | z4 | 23 | z2 | 21 | 20 |

(3) (a) Any eligible individual shall be entitled during any benefit year to a total amount of benefits equal to his weekly benefit amount times the number of full weeks of benefits appearing in the following table based on his ratio of total base period earnings in covered employment to highest quarter base period earnings in covered employment:

Ratio Of Total Base Period Earnings To
Highest Quarter Earnings
At Least
Up To
1.2500
$\underline{2.0001}$
$\underline{2.0000}$

10
14

## Entitlement

(b) In addition to the benefit provided in paragraph (a) of this subsection, any eligible individual whose former employer certifies that it anticipates the individual returning to work with such firm within twenty (20) weeks shall be eligible for an additional six (6) weeks of benefits. Such certification may be filed electronically by the employer.
(4) If the total wages payable to an individual for less than full-time work performed in a week claimed exceed one-half (1/2) of his weekly benefit amount, the amount of wages that exceed one-half (1/2) of the weekly benefit amount shall be deducted from the benefits payable to the claimant. For purposes of this subsection, severance pay shall be deemed wages, even if the claimant was required to sign a release of claims as a condition of receiving the pay from the employer. "Severance pay" means a payment or payments made to a claimant by an employer as a result of the severance of the employment relationship.
(5) Benefits payable to an individual shall be rounded to the next lower full dollar amount.

SECTION 2. This act shall be in full force and effect on and after January 1, 2025.

