

STATE OF IDAHO
DEPARTMENT OF COMMERCE AND LABOR
EMPLOYER ACCOUNTS BUREAU
317 W MAIN STREET BOISE, IDAHO 83735-0786

NOTICE OF TAXABLE WAGE RATE FOR 2005

THIS NOTICE IS NOT A BILLING
OR A REQUEST FOR REPORTS.

RETAIN THIS DOCUMENT FOR
YOUR FILES.

SAMPLE FORM

EMPLOYER
ACCOUNT
NUMBER

| EXPERIENCE FACTORS | | | TAX RATE | 5. STANDARD RATE ASSIGNED BECAUSE |
|-------------------------------|---|---------------------|--|--------------------------------------|
| 1. AVERAGE TAXABLE PAYROLL | 2. RESERVE BALANCE AS OF THE COMPUTATION DATE | 3. RESERVE RATIO | 4. TAX RATE FOR THIS CALENDAR YEAR | |
| 172,251 | 5,583.63 | 3.2416 | 1.429 % | |

| | | | | |
|--|---|---|--|-----------------------|
| 6. ANNUAL TAXABLE WAGE BASE EACH EMPLOYEE FOR THIS CALENDAR YEAR | 7. EMPLOYMENT SECURITY FUND CONTRIBUTION RATE (SEE ITEM 7 BELOW) | 8. SPECIAL ADMINISTRATION RESERVE FUND RATE | 9. WORKFORCE DEVELOPMENT FUND RATE | DATE OF MAILING |
| 28,000 | 1.386 % | .000 % | .043 % | FEB 07, 2005 |

THIS DETERMINATION WILL BECOME FINAL AND CONCLUSIVE UNLESS A WRITTEN REQUEST FOR
REDETERMINATION IS FILED WITH THE IDAHO DEPARTMENT OF COMMERCE AND LABOR
WITHIN FOURTEEN DAYS OF THE DATE OF MAILING.

YOUR TAX RATE IS COMPUTED ANNUALLY IN ACCORDANCE WITH THE FORMULA SET FORTH IN IDAHO CODE SECTION 72-1350.

EXPLANATION OF BOXES APPEARING ON THIS RATE NOTICE

- Your average annual taxable payroll is calculated on a fiscal year ending June 30th, using up to the last four fiscal years. If you have been assigned the standard rate, nothing will appear in this box.
- Your reserve balance equals your accumulated tax paid minus accumulated benefit payments charged to your account. The reserve balance does not indicate a credit balance on an individual account, but is a figure utilized in computation of your reserve ratio. The computation date is always June 30th immediately prior to the rate year.
- Your reserve ratio is the amount in box 2 divided by the amount in box 1. This ratio determines the rate that you are assigned. A negative ratio indicates benefit charges exceed tax paid and a deficit rate has been assigned. If nothing appears in this box you have been assigned the standard rate.
- Your tax rate is assigned for the entire calendar year as indicated.
- If a reason has been entered in this box you have been assigned the standard rate for one of the following reasons:
 - LACK EXPERIENCE - A new employer must have participated in the system at least six (6) calendar quarters prior to the June 30th computation date.
 - DELINQUENT "BAIL OUT" - You were delinquent in filing reports or paying tax as of the September 30th cut off date.
 - You were assigned a deficit rate last year and your record shows that accumulated benefit charges still exceed accumulated tax payment; however, tax paid by you during the past four fiscal years exceeds the benefit charges during that period. Excess benefit charges over tax paid for the period prior to the last four fiscal years have been deleted from your record.
- An employer must pay tax on each employee's wages up to the annual taxable wage base that is established each year.
- Your employment security fund contribution rate is part of your tax rate. On FUTA 940, use this rate (box 7) times your state taxable wages to arrive at the amount of contributions paid to the state employment security fund. If the rate is zero, use the rate in box 4.
- Your special administration reserve fund rate is part of your tax rate (box 4).
- Your workforce development fund rate is part of your tax rate (box 4).

Please note: Box 4 is your total tax rate, which is the sum of boxes 7, 8, and 9.

FURTHER INFORMATION ABOUT THIS NOTICE MAY BE OBTAINED BY CONTACTING THIS AGENCY.

| OFFICE | PHONE | FAX | OFFICE | PHONE | FAX | OFFICE | PHONE | FAX |
|-----------------|--------------------|----------|-------------|--------------------|----------|------------|--------------------|----------|
| Boise Toll Free | 800-448-2977 | | Emmett | 364-7780 ext. 3476 | 365-6599 | Moscow | 882-7571 ext. 3809 | 882-R324 |
| Blackfoot | 238-6713 ext. 3726 | 785-5036 | Idaho Falls | 557-2500 ext. 3565 | 525-7045 | Payette | 842-9361 ext. 3082 | 647-7150 |
| Boise | 332-3578 | 334-6301 | Lewiston | 799-5000 ext. 3543 | 799-5007 | Pocatello | 735-6710 ext. 3710 | 238-6085 |
| Butley | 678-5518 ext. 5376 | 678-1765 | McCall | 634-7102 ext. 3009 | 634-2965 | Sandpoint | 263-7544 ext. 3946 | 263-0464 |
| Coeur d'Alene | 769-1558 ext. 3945 | 888-6784 | Meridian | 364-7785 ext. 3615 | 895-7844 | Twin Falls | 735-2500 ext. 5378 | 736-3007 |