

WORKERS COMPENSATION AND EMPLOYERS LIABILITY

IDAHO

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Effective January 1, 2023

Original Printing

CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM
0005	3.40	400	2016	2.12	312	2759	6.00	400	3303	2.38	338	4109	0.45	145
0008	3.40	400	2021	5.19	400	2790	2.02	302	3307	3.02	400	4110	0.78	178
0016	9.01	400	2039	2.81	381	2797	4.71	400	3315	3.15	400	4111	1.75	275
0034	3.79	400	2041	2.99	399	2799	8.16	400	3334	2.17	317	4113	-	-
0035	3.05	400	2065	1.92	292	2802	5.29	400	3336	2.45	345	4114	2.66	366
0036	4.44	400	2070	3.22	400	2835	2.84	384	3365	4.11	400	4130	3.57	400
0037	4.90	400	2081	3.35	400	2836	3.04	400	3372	2.87	387	4131	4.96	400
0042	6.26	400	2089	4.40	400	2841	3.85	400	3373	4.06	400	4133	2.51	351
0050	5.65	400	2095	4.66	400	2881	2.69	369	3383	2.02	302	4149	0.70	170
0059D	0.29	-	2105	4.28	400	2883	3.50	400	3385	1.11	211	4206	2.84	384
0065D	0.06	-	2110	2.37	337	2915	2.74	374	3400	4.96	400	4207	2.10	310
0066D	0.06	-	2111	2.43	343	2916	5.09	400	3507	2.57	357	4239	2.12	312
0067D	0.06	-	2112	3.73	400	2923	1.92	292	3515	1.87	287	4240	3.01	400
0079	4.51	400	2114	2.67	367	2960	5.62	400	3548	1.42	242	4243	2.10	310
0083	10.37	400	2121	1.65	265	3004	1.39	239	3559	2.37	337	4244	2.48	348
0106	9.83	400	2130	2.22	322	3018	2.59	359	3574	1.31	231	4250	1.89	289
0113	5.21	400	2131	1.72	272	3022	3.44	400	3581	1.19	219	4251	3.19	400
0124	4.73	400	2143	2.28	328	3027	2.25	325	3612	2.38	338	4263	4.46	400
0170	2.42	342	2157	4.18	400	3028	3.04	400	3620	3.42	400	4273	2.86	386
0251	4.01	400	2172	1.59	259	3030	4.26	400	3629	1.67	267	4279	2.40	340
0401	11.48	A	2174	3.10	400	3040	4.89	400	3632	2.61	361	4282	-	-
0766N	0.65	-	2211	6.94	400	3041	4.18	400	3634	1.59	259	4283	1.69	269
0771N	0.44	-	2220	3.10	400	3042	4.26	400	3635	2.77	377	4299	1.84	284
0908P	171.00	271	2286	-	-	3064	3.63	400	3638	1.90	290	4304	4.78	400
0913P	538.00	400	2288	3.93	400	3076	3.24	400	3642	1.46	246	4307	1.57	257
0914P	42.00	142	2302	1.90	290	3081D	5.00	400	3643	2.07	307	4351	0.91	191
0917	3.91	400	2305	2.61	361	3082D	3.83	400	3647	2.69	369	4352	1.70	270
1005	4.98	400	2361	1.89	289	3085D	4.57	400	3648	1.46	246	4360	-	-
1164D	3.04	400	2362	2.42	342	3110	4.00	400	3681	0.46	146	4361	1.13	213
1165D	2.46	346	2380	2.00	300	3111	3.02	400	3685	0.84	184	4410	3.09	400
1320	1.43	243	2388	1.24	224	3113	1.72	272	3719	0.93	193	4420	3.25	400
1322	8.30	400	2402	2.59	359	3114	2.74	374	3724	3.52	400	4431	1.51	251
1430	4.11	400	2413	2.20	320	3118	1.52	252	3726	3.52	400	4432	1.21	221
1438	4.96	400	2416	2.47	347	3119	0.98	198	3803	2.33	333	4439	-	-
1452	3.35	400	2417	1.42	242	3122	2.05	305	3807	2.12	312	4452	2.57	357
1463	9.77	400	2501	2.45	345	3126	1.61	261	3808	3.40	400	4459	2.48	348
1472	3.04	400	2503	1.13	213	3131	1.69	269	3821	6.23	400	4470	2.13	313
1624D	3.07	400	2534	-	-	3132	2.96	396	3822	3.63	400	4484	2.47	347
1642	2.48	348	2570	3.88	400	3145	1.92	292	3824	4.06	400	4493	3.03	400
1654	4.38	400	2585	3.10	400	3146	2.40	340	3826	0.83	183	4511	0.57	157
1655	-	-	2586	3.04	400	3169	2.20	320	3827	1.92	292	4557	2.32	332
1699	2.81	381	2587	2.54	354	3175	-	-	3830	1.70	270	4558	1.77	277
1701	3.07	400	2589	2.15	315	3179	1.67	267	3851	2.04	304	4568	2.32	332
1710D	3.11	400	2600	4.59	400	3180	2.20	320	3865	3.35	400	4581	0.93	193
1741	-	-	2623	6.13	400	3188	2.20	320	3881	3.62	400	4583	3.12	400
1747	2.54	354	2651	1.75	275	3220	1.82	282	4000	4.29	400	4611	1.47	247
1748	5.47	400	2660	2.37	337	3223	-	-	4021	3.95	400	4635	3.40	400
1803D	7.09	400	2670	-	-	3224	3.63	400	4024D	3.93	400	4653	1.89	289
1853	-	-	2683	-	-	3227	2.86	386	4034	6.55	400	4665	7.18	400
1860	-	-	2688	2.22	322	3240	-	-	4036	2.18	318	4670	-	-
1924	2.47	347	2702	14.94	400	3241	2.43	343	4038	4.03	400	4683	3.34	400
1925	3.35	400	2710	8.16	400	3255	2.74	374	4053	-	-	4686	2.25	325
2002	3.47	400	2714	3.87	400	3257	2.38	338	4061	-	-	4692	0.63	163
2003	3.29	400	2731	4.66	400	3270	2.45	345	4062	2.74	374	4693	1.01	201
2014	5.09	400	2735	4.40	400	3300	4.81	400	4101	2.28	328	4703	1.62	262

REFER TO UPDATE PAGE FOR ALL SUBSEQUENT REVISIONS TO ALL CLASS CODES

Refer to the Classification codes section of the *Basic Manual* for any state specific classification phraseology.

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CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM	CLASS CODE	RATE	MIN PREM
4717	2.13	313	5645	11.49	400	7152M	5.78	400	8013	0.46	146	8725	2.88	388
4720	2.13	313	5703	37.01	400	7153M	3.60	400	8015	0.76	176	8726F	1.85	285
4740	0.98	198	5705	15.55	400	7219	5.92	400	8017	1.23	223	8734M	0.39	139
4741	4.53	400	5951	0.70	170	7222	6.49	400	8018	2.62	362	8737M	0.35	135
4751	2.69	369	6003	6.63	400	7225	8.45	400	8021	3.26	400	8738M	0.63	163
4766N	4.81	400	6005	4.21	400	7230	6.66	400	8031	2.31	331	8742	0.29	129
4771N	2.53	397	6017	-	-	7231	6.29	400	8032	2.24	324	8745	3.37	400
4777	2.94	394	6018	2.73	373	7232	7.01	400	8033	1.84	284	8748	0.57	157
4825	0.74	174	6045	4.80	400	7309F	7.78	400	8037	1.57	257	8755	0.41	141
4828	1.72	272	6204	8.21	400	7313F	3.33	400	8039	1.59	259	8799	0.58	158
4829	1.17	217	6206	2.49	349	7317F	6.54	400	8044	2.59	359	8800	1.62	262
4902	2.27	327	6213	1.88	288	7327F	15.49	400	8046	2.71	371	8803	0.06	106
4923	0.96	196	6214	1.55	255	7333M	2.99	399	8047	0.99	199	8805M	0.20	120
5020	4.59	400	6216	4.89	400	7335M	3.32	400	8058	2.82	382	8810	0.15	115
5022	7.57	400	6217	4.52	400	7337M	5.33	400	8072	0.71	171	8811	0.11	111
5037	10.51	400	6229	5.15	400	7350F	8.39	400	8102	2.54	354	8814M	0.18	118
5040	8.78	400	6233	2.08	308	7360	3.87	400	8103	3.53	400	8815M	0.33	133
5057	3.82	400	6235	5.31	400	7370	4.38	400	8106	5.84	400	8818	2.56	356
5059	15.91	400	6236	5.64	400	7380	3.84	400	8107	2.22	322	8820	0.16	116
5069	-	-	6237	1.35	235	7382	4.72	400	8111	2.39	339	8824	3.23	400
5102	6.93	400	6251D	4.27	400	7390	4.07	400	8116	2.24	324	8825	-	-
5146	4.95	400	6252D	2.48	348	7394M	5.26	400	8203	7.83	400	8826	2.02	302
5160	2.14	314	6306	5.36	400	7395M	5.84	400	8204	4.38	400	8829	-	-
5183	3.18	400	6319	3.54	400	7398M	9.39	400	8209	4.93	400	8831	1.26	226
5188	3.16	400	6325	3.46	400	7402	0.15	115	8215	4.18	400	8832	0.34	134
5190	2.59	359	6400	5.03	400	7403	2.90	390	8227	3.86	400	8833	1.04	204
5191	0.83	183	6503	2.18	318	7405N	1.08	266	8232	3.97	400	8835	2.65	365
5192	2.85	385	6504	3.40	400	7420	3.19	400	8233	2.86	386	8842	2.44	344
5213	6.04	400	6702M*	4.01	400	7421	0.60	160	8235	5.67	400	8855	0.16	116
5215	5.53	400	6703M*	7.15	400	7422	1.34	234	8263	6.69	400	8856	0.58	158
5221	4.17	400	6704M*	4.45	400	7425	1.38	238	8264	6.69	400	8864	1.79	279
5222	7.11	400	6801F	8.00	400	7431N	0.83	228	8265	5.90	400	8868	0.58	158
5223	4.50	400	6811	5.36	400	7445N	0.58	-	8277	-	-	8869	1.25	225
5348	4.24	400	6824F	7.28	400	7453N	0.45	-	8279	11.48	400	8871	0.08	108
5402	5.56	400	6826F	4.10	400	7502	1.29	229	8288	5.92	400	8901	0.19	119
5403	7.45	400	6834	2.84	384	7515	0.78	178	8291	3.25	400	9012	0.81	181
5437	5.76	400	6836	3.19	400	7520	3.18	400	8292	4.75	400	9014	3.28	400
5443	2.93	393	6843F	8.36	400	7538	2.99	399	8293	7.53	400	9015	3.91	400
5445	6.68	400	6845F	4.49	400	7539	1.35	235	8304	5.39	400	9016	2.77	377
5462	6.38	400	6854	4.07	400	7540	2.53	353	8350	5.07	400	9019	2.63	363
5472	5.71	400	6872F	7.81	400	7580	2.37	337	8380	2.22	322	9033	2.51	351
5473	7.34	400	6874F	11.23	400	7590	3.67	400	8381	1.96	296	9040	3.57	400
5474	8.05	400	6882	3.06	400	7600	3.27	400	8385	2.44	344	9052	2.30	330
5478	4.31	400	6884	5.56	400	7605	1.99	299	8392	2.11	311	9058	1.68	268
5479	5.28	400	7016M	3.10	400	7610	0.55	155	8393	1.80	280	9060	1.47	247
5480	5.57	400	7024M	3.44	400	7705	4.58	400	8500	6.92	400	9061	1.59	259
5491	1.94	294	7038M	4.74	400	7710	4.07	400	8601	0.31	131	9063	1.05	205
5506	4.89	400	7046M	8.15	400	7711	4.07	400	8602	1.49	249	9077F	6.07	400
5507	4.89	400	7047M	5.53	400	7720	3.39	400	8603	0.10	110	9078	6.23	400
5508	-	-	7050M	8.48	400	7855	3.30	400	8606	2.01	301	9082	1.37	237
5535	6.89	400	7090M	5.27	400	8001	2.38	338	8709F	3.97	400	9083	1.06	206
5537	3.83	400	7098M	9.05	400	8002	2.34	334	8719	2.04	304	9084	1.73	273
5551	15.71	400	7099M	14.55	400	8006	2.01	301	8720	1.40	240	9088a	a	a
5606	0.95	195	7133	2.67	367	8008	1.11	211	8721	0.32	132	9089	1.06	206
5610	4.67	400	7151M	3.24	400	8010	1.79	279	8723	0.15	115	9093	1.43	243

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9101	5.30	400												
9102	3.46	400												
9154	1.38	238												
9156	2.37	337												
9170	9.45	400												
9178	4.73	400												
9179	10.25	400												
9180	5.84	400												
9182	1.94	294												
9186	11.51	400												
9220	5.04	400												
9402	3.99	400												
9403	6.82	400												
9410	1.54	254												
9501	3.39	400												
9505	3.53	400												
9516	2.48	348												
9519	4.16	400												
9521	3.17	400												
9522	2.89	389												
9534	3.60	400												
9554	7.65	400												
9586	0.57	157												
9600	2.59	359												
9620	1.50	250												

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* Refer to the Footnotes Page for additional information on this class code.

FOOTNOTES

- a Rate for each individual risk must be obtained from NCCI Customer Service or the Rating Organization having jurisdiction.
- A Minimum Premium \$100 per ginning location for policy minimum premium computation.
- D Rate for classification already includes the specific disease loading shown in the table below. See the **Basic Manual** rule, Supplemental and supplementary loading.

Disease			Disease			Disease		
Code No.	Loading	Symbol	Code No.	Loading	Symbol	Code No.	Loading	Symbol
0059D	0.29	S	1165D	0.03	S	3082D	0.05	S
0065D	0.06	S	1624D	0.03	S	3085D	0.06	S
0066D	0.06	S	1710D	0.02	S	4024D	0.03	S
0067D	0.06	S	1803D	0.39	S	6251D	0.03	S
1164D	0.03	S	3081D	0.04	S	6252D	0.02	S

S=Silica

- F Rate provides for coverage under the United States Longshore and Harbor Workers Compensation Act and its extensions. Rate includes a provision for USL&HW Assessment.
- M Risks are subject to Admiralty Law or Federal Employers Liability Act (FELA). However, the published rate is for risks that voluntarily purchase standard workers compensation and employers liability coverage. A provision for the USL&HW assessment is included for those classifications under Program II USL Act. The listed codes of 6702, 6703, 6704, 7151, 7152, 7153, 8734, 8737, 8738, 8805, 8814, and 8815 under the Federal Employers' Liability Act (FELA) for employees of interstate railroads are not applicable in the residual market.
- N This code is part of a ratable / non-ratable group shown below. The statistical non-ratable code and corresponding rate are applied in addition to the basic classification when determining premium.

Class Code	Non-Ratable Element Code
4766	0766
4771	0771
7405	7445
7431	7453

- P Classification is computed on a per capita basis.

*** Class Codes with Specific Footnotes**

- 6702 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection code rate and elr each x 1.215.
- 6703 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class rate x 2.171 and elr x 2.120.
- 6704 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class rate and elr each x 1.35.

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MISCELLANEOUS VALUES

An Assigned Risk Surcharge of 60% is to be applied to all Assigned Risk policies.

Basis of premium applicable in accordance with the *Basic Manual* notes for Code 7370 --

"Taxicab Co.":

Employee operated vehicle.....	\$70,800
Leased or rented vehicle.....	\$47,200

Catastrophe (other than Certified Acts of Terrorism) (Assigned Risk).....	0.01
Catastrophe (other than Certified Acts of Terrorism) (Voluntary).....	0.01

Expense Constant applicable in accordance with the *Basic Manual* rule..... **\$100**

Loss Sensitive Rating Plan (LSRP) - Applicable to assigned risk policies only. The factors which are used in the calculation of the LSRP are as follows:

Basic Premium Factor	0.40
Minimum Premium Factor	0.75
Maximum Premium Factor	1.75
Loss Conversion Factor	1.178
Tax Multiplier	1.036

Loss Development Factors	
1st Adjustment	0.14
2nd Adjustment	0.10
3rd Adjustment	0.08
4th Adjustment	0.07

Maximum Minimum Premium..... **\$400**

Maximum Weekly Payroll applicable in accordance with the *Basic Manual* rule, Rule for premium determination of executive officers and the Basic Manual notes for Code 9178 -- "Athletic Sports or Park: Noncontact Sports," and Code 9179 -- "Athletic Sports or Park: Contact Sports" **\$3,600**

Minimum Annual Payroll applicable for Code 8811 -- "Municipal, Township, County or State Non-Salaried Board Members and Trustees"..... **\$2,000**

Minimum Premium Multiplier..... **100**

Minimum Weekly Payroll applicable in accordance with the *Basic Manual* rule, Rule for premium determination of executive officers..... **\$900**

Premium Determination for Partners and Sole Proprietors in accordance with the *Basic Manual* rule, Rule for premium determination for partners or sole proprietors (Annual Payroll) **\$23,600**

Premium Discount Percentages - (See the *Basic Manual* rule, Premium discount.) The following premium discounts are applicable to Standard Premiums:

		Type A*	Type B*
First	\$10,000	-	-
Next	190,000	9.1%	5.1%
Next	1,550,000	11.3%	6.5%
Over	1,750,000	12.3%	7.5%

* Discounts vary based on the type of production system employed by a carrier.

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MISCELLANEOUS VALUES(cont.)

Terrorism (Assigned Risk).....	0.01
Terrorism (Voluntary)	0.01

United States Longshore and Harbor Workers' Compensation Coverage Percentage applicable only in connection with the Basic Manual rule, Federal coverages.....	80%
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(Multiply a Non-F classification rate by a factor of 1.8 to adjust for differences in benefits and loss-based expenses. This factor is the product of the adjustment for differences in benefits (1.75) and the adjustment for differences in loss-based expenses (1.029).)

Experience Rating Eligibility

A risk qualifies for experience rating on an intrastate basis when it meets the premium eligibility requirements for the state in which it operates. The eligibility amount varies by rating effective date. The **Experience Rating Plan Manual** should be referenced for the latest approved eligibility amounts by state and by effective date.