

IC-4008 Instructions

For Semi-Annual Report of Workers' Compensation
Premium Tax Report



This report and premium tax payment must be submitted by the **AUTHORIZED INSURANCE COMPANY** semi-annually to the Idaho Industrial Commission.

REPORT AND PAYMENT MUST BE RECEIVED IN THIS OFFICE NO LATER THAN
JULY 31 FOR JANUARY-JUNE (30 days to submit)
MARCH 3 FOR JULY-DECEMBER (60 days to submit)

Failure to file this form is a misdemeanor under Idaho Code 72-526. Penalty for late payment shall be 10% of the original tax due times the number of ten-day periods or portions thereof which have elapsed since the due date.

The IC-4008 report may be submitted using our online portal, or by PDF through mail or e-mail.

- Payments by check should be accompanied by a copy of the report.
- ACH/Wire payment instructions may be requested from WCA@iic.idaho.gov

Mailing Address	Physical Address (overnight)
Idaho Industrial Commission Fiscal Section PO Box 83720 Boise, ID 83720-0041	Idaho Industrial Commission Fiscal Section 11321 W. Chinden Blvd, Bldg #2 Boise, ID 83714

REQUIRED for PDF e-mail/mail submissions:

- **Signature**
- **Notary**

Adobe PDF form templates for mail or e-mail submissions may be downloaded from our website: www.iic.idaho.gov/find-a-form/ under "Carrier Forms and Reports" and named "Semi-Annual Premium Tax Form (IC-4008)".

Related Statutes and Rules:

[Idaho Code 72-523 – Source of Fund – Premium Tax](#)

[Idaho Code 72-524 – Sureties' Report of Tax Basis](#)

[Idaho Code 72-526 – Penalty for Default](#)

[Idaho Code 72-306A – Deductible Contract](#)

[IDAPA 17.01.01.303 Rule Gov. Collection of Prem. Tax on WC Insurance Policies](#)

Examples of our current online portal and PDF form:

Online Portal Form	PDF Form Template
<p>IC-4008 Semi-Annual Premium Tax Report</p> <p>6-Month Period Ending * 6/30/2025</p> <p>Surety * ABC Insurance Company</p> <p>FEIN 12-1212121</p> <p>Surety IC# 100</p> <p>Surety NAIC Code 12345</p> <p>Financial Details</p> <p>Gross Premium * <input type="text"/></p> <p>Adjustments * <input type="text"/></p> <p>Net Premium 0</p> <p>Payment Method Select <input type="button" value="v"/></p> <p><input type="button" value="Next"/></p>	<p>STATE OF IDAHO INDUSTRIAL COMMISSION</p> <p>IC-4008 SEMI-ANNUAL REPORT WORKERS' COMPENSATION PREMIUM TAX FOR THE PERIOD AND YEAR <input type="text"/></p> <p>Mailing Address: P.O. Box 83720 Boise, ID 83720-0041</p> <p>Street Address: 11321 W. Chinden Blvd, Bldg #2 (overnight) Boise, ID 83714</p> <p>INSURANCE COMPANY: <input type="text"/> Contact Person: <input type="text"/> Address: <input type="text"/> City: <input type="text"/> State: <input type="text"/> Postal Code: <input type="text"/> E-Mail Address: <input type="text"/> Phone: <input type="text"/> Fax: <input type="text"/></p> <p>Semi-Annual Period: <input type="checkbox"/> JANUARY - JUNE (due Jul. 31) <input type="checkbox"/> JULY - DECEMBER (due Mar. 3) </p> <p>Report Type: <input type="checkbox"/> Original or First Filing <input type="checkbox"/> Amended </p> <p>Payment will be <input type="checkbox"/> Check¹ <input type="checkbox"/> ACH/Wire² </p> <p>Gross Premiums Written..... \$ <input type="text"/> <i>Net Adjustments: Reverse Deductible Credits Taken, Returned Premiums and Premiums on Policies Not Taken.....</i> (+) \$ <input type="text"/> Net Premiums Written, before deductible credits..... (=) \$ 0.00 x .02 Tax Due (Net Premiums x 2.0% Tax Rate) (x) \$ 75.00 <i>*Minimum Tax Due = \$75.00</i></p> <p>AFFIDAVIT <input type="text"/>, being first duly sworn, deposes and states that s/he is a corporate officer, with the title of <input type="text"/>, that this report is made under the provisions of Section 72-523 and 72-524, Idaho code, and under penalty of perjury; that the foregoing statement contains a full, true and accurate report of all workers' compensation premiums reportable on business written on risk insured in the State of Idaho during the period set forth above. <input type="text"/> (Signature of Corporate Officer) State of <input type="text"/>) County of <input type="text"/>) ss. Subscribed and sworn to before me this <input type="text"/> day of <input type="text"/>, <input type="text"/> <input type="text"/> Residing at <input type="text"/> </p>

Access to the online portal is through **e-mail invite only**, through reminders distributed by the Commission on or after July 1 for January-June and January 1 for July-December.

- These e-mails will contain a unique link and key that can be used to complete your report.
- Reports certified through the portal **do not require a signature or notary** for completion.
- If the preparer is not the certifying officer:
 - An e-mail with “(UNCERTIFIED)” in the subject line and copy of report details will be sent to the preparer.
 - An e-mail with “(REQUEST)” in the subject line and copy of the report details in the body will be sent to the e-mail of the certifying officer that was provided by the preparer. A link and key will be provided in the e-mail for the officer to follow and certify the report.
- A copy of the completed report with “(CERTIFIED)” in the subject will be emailed to both the preparer and certifier upon successful submission through the portal.
- Preparers may reuse the link and key and make changes or corrections until it is certified. You may contact us to produce a new link and key if you need to submit a change or correction after certification.

Instructions for line items or portal fields required by form IC-4008 are below:

PORTAL/(PDF) FIELD NAME	INSTRUCTIONS
Gross Premium (Gross Premiums Written)	<p>This value should reflect the gross sum of premiums on policies written, without any deductions for refunds or repayments resulting from cancellations.</p> <p>This does not include premiums on contracts between insurers or reinsurers.</p> <p>For all policies written, gross direct premiums written may reflect experience modifications, deviations, and retrospective rating.</p>
Adjustments (Net Adjustments)	<p>Enter returned premiums, and premiums on policies not taken, as a negative value.</p> <p>Enter deductible credits taken as a positive value.</p>
Net Premium (Net Premiums Written)	<p>(auto-calculated on portal and pdf)</p> <p>This value should reflect the amount of gross direct premiums on policies written, less returned premiums, deductible credits, and premiums on policies not taken.</p> <p>Paid dividends should not be deducted for the purposes of calculating net premiums written.</p>

!! Net Premiums reported must be on what would have been charged **WITHOUT a deductible on the policy!! [Idaho Code 72-306A\(3\)](#)**

Companies with **any** deductible policies must also submit an *annual* IC-4008LD Deductible Policy report on March 3 of each year.

If you have any questions, please contact one of our Financial Specialists:

<i>For company names that begin with:</i>	(any)	wca@iic.idaho.gov , shared by below Financial Specialists		
	A-M	Alan Pace at	(208) 334-6083 or	alan.pace@iic.idaho.gov
	N-Z	Eric Summers at	(208) 334-6026 or	eric.summers@iic.idaho.gov