

BEFORE THE INDUSTRIAL COMMISSION OF THE STATE OF IDAHO

JASON MATTE,

Claimant,

v.

DAVID R. BATES, d.b.a.
PORTABLE CEDAR CABINS,

Un-insured Employer,

Defendant.

IC 2024-022682

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND RECOMMENDATION**

Filed
March 10, 2026
Idaho Industrial
Commission

INTRODUCTION

Pursuant to Idaho Code § 72-506, the Idaho Industrial Commission assigned the above-entitled matter to Referee Brian Harper, who conducted a remote video hearing via Zoom on October 30, 2025. The October hearing was the second between the parties; the first was held on March 31, 2025, and involved a single bifurcated issue regarding the issue of employee/independent contractor.

In the October hearing, as in the March hearing, Matthew Andrew of Melba represented Claimant. Emma Wilson of Boise represented Defendant. The parties produced oral and documentary evidence at the hearing, and submitted briefs. The matter came under advisement on January 27, 2026.

ISSUES

The parties agreed to the following issues for this adjudication:

1. Whether and to what extent Claimant is entitled to the following benefits:
 - a. Medical care and the application of *Neel*;
 - b. Temporary partial and/or temporary total disability benefits (TPD/TTD).
 - c. Disability based on medical factors, or permanent partial disability (PPI);
 - d. Permanent partial disability (PPD) attributable to all factors;

2. Whether apportionment for a preexisting condition pursuant to Idaho Code § 72-406 is appropriate; and
3. Whether Employer is liable to Claimant for the penalties set forth in Idaho Code § 72-210 for failing to insure liability.¹

CONTENTIONS OF THE PARTIES

Claimant asserts that as a result of the industrial accident of May 20, 2024, and described in *Matte v. Bates, dba Portable Cedar Cabins*, IIC 2024-022682 (August 5, 2025) (*Matte I*), Claimant incurred extensive medical bills and mileage for medical treatment. He is entitled to reimbursement of medical charges at the *Neel* rate. He missed work and is entitled to TTD benefits. He suffered permanent impairment, and permanent disability in excess of such impairment. Because Defendant was uninsured, Claimant is entitled to a 10% penalty on the compensation awarded him, together with attorney fees, pursuant to Idaho Code § 72-210.

Defendant acknowledges Claimant is entitled to medical benefits related to his work injury. However, he disputes the applicability of *Neel*, which he asserts is punitive in nature, and argues Idaho Code § 72-210 controls the penalties in this case. Claimant does not get to stack penalties, and *Neel* rate recovery for medical expenses should not be included when calculating the 10% Idaho Code § 72-210 mandatory penalty. Furthermore, Defendant disputes the severity of Claimant's disability, and argues Claimant failed to carry his burden of proof for PPD benefits. Likewise, attorney fees should not be awarded on the *Neel* recovery.

EVIDENCE CONSIDERED

The record in this matter consists of the following:

1. The testimony of Claimant and Defendant, taken at hearing; and

¹ As is often the case, the issue of apportionment under Idaho Code § 72-406 was listed as a viable issue at the time of hearing but not argued in briefing by Defendant. The issue of apportionment is waived.

2. Joint exhibits (JE) A through K, which were admitted at the March 31, 2025 hearing, and joint exhibits (JE) L through CC, admitted at the October 30, 2025 hearing.

FINDINGS OF FACT

1. All facts set out in the August 5, 2025 Findings of Fact and Conclusion of Law, as well as all legal analysis and conclusions, are incorporated by reference herein as if set forth in full.

2. On May 24, 2024, after Claimant cut his right index and middle fingers while in the course and scope of his employment with Defendant, he obtained preliminary treatment at Kootenai Hospital and then was flown to Harborview Hospital in Seattle for more extensive treatment, including surgery. He spent several days at Harborview. His parents, who had travelled from Spirit Lake to Seattle, took Claimant home on May 27, 2024.

3. Claimant had post-surgical follow-up appointments in Seattle. He travelled from Spirit Lake to Seattle a total of five times. It is uncontested that mileage from Spirit Lake to Harborview Hospital is 330 miles and a round trip would thus consist of 660 miles.

4. During the course of his treatment, Claimant's middle finger became infected and had to be amputated at the first joint closest to his hand. As of the date of hearing, he still retained his index finger, although it was not fully functional. Claimant had recently undergone surgery on his right index finger to deal with an infection which had developed between the time of his first and second hearings.

5. Claimant was given a 10% whole person impairment rating by his physician prior to the second hearing. Defendant does not contest this rating. Additionally, Claimant was unable to work due to his work injury from May 24, 2024, through August 26, 2024. Defendant likewise does not contest this timeframe when determining Claimant's temporary disability benefits.

DISCUSSION AND FURTHER FINDINGS

Medical Care

6. Idaho Code § 72-432(1) mandates that an employer shall provide for an injured employee such reasonable medical, surgical or other attendance or treatment, nurse and hospital service, medicines, crutches, and apparatus, as may be reasonably required by the employee's physician or needed immediately after an injury, and for a reasonable time thereafter. If the employer fails to provide the same, the injured employee may do so at the expense of the employer. Of course, an employer is only obligated to provide medical treatment necessitated by the industrial accident and is not responsible for medical treatment not related to the industrial accident. *Williamson v. Whitman Corp./Pet, Inc.*, 130 Idaho 602, 944 P.2d 1365 (1997).

7. I.C. § 72-432(13) provides for reimbursement of an injured employee's necessary travel expenses incurred while obtaining medical care. Reimbursement for transportation expenses, if the employee utilizes a private vehicle, "shall be at the mileage rate allowed by the state board of examiners for state employees; provided however, that the employee shall not be reimbursed for the first fifteen miles of any round trip, nor for traveling any round trip of fifteen miles or less. Such distance shall be calculated by the shortest practical route of travel."

8. Claimant submitted medical bills for treatment and prescriptions which were summarized in JE AA. Claimant seeks \$122,685 for such treatment. Claimant also seeks reimbursement of travel expenses for his treatment in Seattle in the sum of \$2,160.75.

9. Defendant does not contest Claimant's charges for travel. Furthermore, Defendant acknowledges the majority of Claimant's medical treatment for which he seeks reimbursement was reasonable and necessary for his work injury. He disputes responsibility for any treatment incurred by Claimant at Kootenai Health associated with his outpatient visit to the facility

on March 17, 2025, for a completely unrelated medical condition.² Defendant also disputes his responsibility to pay for treatment related to an infection in Claimant's right index finger which developed after Claimant bumped the finger while working on his car July 2025. Finally, Defendant argues he is not responsible for reimbursing Claimant the full invoice price for his treatment, as required under the *Neel* doctrine.

10. Defendant is correct in noting Claimant's medical expenses incurred on his March 17, 2025 treatment at Heritage Health are not related to his work accident and should not be included in the summary of medical expenses shown on JE AA. The more impactful issues involve the July 2025 infection and the applicability of *Neel*.

July 2025 Infection

11. Defendant also argues charges for an accident and subsequent infection in Claimant's index finger are unrelated to his industrial accident and therefore should not be included in the medical benefits awarded herein. Instead, the infection was the result of an accident which occurred while Claimant was engaged in a personal activity and any injury flowing therefrom would not be covered under Idaho's Worker's Compensation Act.

12. Claimant testified he bumped his right index finger in July 2025 while working on his truck. He sought medical care initially with his primary care provider at Heritage Health after a red boil-like infection appeared and began oozing pus. His provider ordered x-rays of the finger and put Claimant on two antibiotics because of his history of prior infection leading to the amputation of his right middle finger a year earlier, caused by the industrial accident in question. His provider felt Claimant's symptoms in 2025 were similar enough to the prior infection to warrant such care, thus relating the need for additional treatment and diagnostic

² Defendant referenced the treatment in question as having occurred at Kootenai Health, but the records indicate his treatment took place at Heritage Health.

measures to Claimant's work injury. *See* JE P, p. 731. Put a different way, because of Claimant's prior injury and infection to his industrially injured middle finger, which led to amputation, Claimant's subsequent infection to his industrially injured index finger necessitated additional precautionary treatment, including an x-ray and antibiotic regimen.

13. Claimant testified the infection eventually led to surgery on his index finger to have a tendon stitch removed from the previous injury site. Claimant was still under a doctor's care from that surgery at the time of the October hearing. His counsel indicated on the record that medical records and bills for that surgery and post-surgery care were not in the record. As such, the monetary amount sought by Claimant for past medical treatment logically could not include those charges and were not part of the record.

14. When the totality of the record is considered, Claimant has proven a right to all past medical treatment benefits, including his July 2025 treatment with Heritage Health for his index finger infection, but not to include lab work he had done on that date for other, non-related issues, and not to include his treatment in March 2025 at Heritage Health for unrelated health issues. The exact dollar figure is not calculable at the time of this writing and the parties are to determine that amount when they have access to all past medical bills.

Neel Rate

15. While Claimant has proven a right to reimbursement of past medical charges related to his industrial accident, an issue remains regarding the rate of reimbursement. Claimant seeks reimbursement of his related medical expenses at the fully-invoiced *Neel* rate and not as the rate actually paid by Medicaid, as argued by Defendant.

16. The Idaho Supreme Court has previously made clear that simply because a claimant was covered by Medicaid, that fact does not prevent the claimant from being reimbursed at full invoice rate. In *Thompson v. Burley Inn*, 173 Idaho 637, 546 P.3d 649 (2024), the defendants

argued it would be unjust to allow a claimant to reap the three-fold windfall of full-invoice benefits when Medicaid paid only 1/3 of that amount for the medical procedures in question. The Court was unfazed by the reality that under *Neel* the defendants would end up paying 300% more than the actual cost of the medical treatment. The Court reasoned that if someone was going to get a windfall it was preferable to allow claimants that benefit, because such a rule would encourage defendants to approve, rather than deny, legitimate claims.

17. In the present case, Defendant argues that *Neel* does not control because, unlike the parties in *Neel*, and *Thompson*, the present case does not involve a surety who denied claims for compensation. Furthermore, in no cases since *Neel* has the Court addressed a case involving a claimant and an uninsured employer.

18. Citing to *Millard v. Abco Construction, Inc.*, 161 Idaho 194, 384 P.3d 958 (2016), Defendant notes the Court therein stated that *Neel* applies when “a surety denies a claim and that claim is subsequently deemed compensable by the Commission.” *Id.* at 196, 961.

19. Defendant tacitly acknowledges the *Thompson* Court used the term “employer” but points out that *Thompson* also involved an employer backed by a surety, the latter of which denied a claim later found compensable by the Commission. Therein, the Court, while using the term “employer,” was actually focused on the conduct of the surety when considering *Neel* ramifications.

20. Defendant accurately points out that he was the employer, but was not a surety. He did not get medical bills directly from any of Claimant’s medical providers, nor did he have the opportunity to view the charges and process the claims as they accrued. In fact, Claimant had not even made a demand for compensation upon Defendant before incurring medical charges from May through July 2024. All of those facts distinguish the present case from *Neel* and its progenies.

21. Defendant also asserts that *Neel* is, by its nature, a penalty. It often, if not almost always, results in a windfall for claimants, at the expense of defendants. Defendant recognizes the Supreme Court has declared the rationale behind *Neel* is to discourage employers and their sureties from denying legitimate claims. However, when the employer is not insured, the penalties contained in Idaho Code § 72-210 serve as a deterrent to employers failing to obtain worker's compensation for the employees. Imposing *Neel* in addition to Idaho Code § 72-210 creates an unreasonable, unduly burdensome stacking of penalties not contemplated by the legislature when it enacted Idaho Code § 72-210, and imposed what it determined to be an adequate remedy for failing to procure coverage. In the present case, allowing Claimant to stack Idaho Code § 72-210 penalties onto *Neel* rate reimbursement is inappropriate.

22. Needless to say, Claimant disagrees with Defendant's analysis and argues there is no exception for uninsured employers under the *Neel* doctrine. The rationale of *Neel* is aptly served in this case and should be enforced.

23. While the arguments of the parties might invite serious analysis if the Commission was the final word on the application of *Neel*, it is not. As noted in *Thompson*, "the Commission correctly acknowledged that it has no right to modify a legal standard created by this Court when it wrote that '*Neel* is a creature of Idaho's Supreme Court and if any carving is to be done on the doctrine, it is up to the Supreme Court, not the Commission, to do the carving.'" That statement was true when the undersigned wrote it in 2022, and it is still true. Any modification, clarification, or alteration to the doctrine rests solely with the Idaho Supreme Court. Until such time as it says otherwise, the Commission is bound to the principle that there are two and only two prongs which must be met for *Neel* to apply; to wit, "if an employer denies a claim, and the Commission later finds that claim to be compensable, the employer must pay the full invoiced amount of the Claimant's medical expenses." *Thompson* at 645, 657.

24. It could also be argued Defendant in effect denied the claim by declining to pay any medical expenses prior to hearing, thus invoking the rationale for the *Neel* decision.³

25. When the totality of the record is considered, Claimant has proven a right to be reimbursed at the *Neel* full-invoice rate for all past medical treatment benefits deemed herein to be compensable.

Temporary Disability Benefits

26. Idaho Code §§ 72-408 and 409 provide time loss benefits to an injured worker who is temporarily totally disabled. Once a claimant attains medical stability, he is no longer in the period of recovery. *Jarvis v. Rexburg Nursing Center*, 136 Idaho 579, 38 P.3d 617 (2001).

27. Claimant seeks temporary disability benefits from the date of his work injury, May 24, 2024, through August 26, 2024. Defendant does not contest this assertion.

28. When the totality of the record is considered, Claimant has proven a right to total temporary disability benefits from May 24, 2024, through August 26, 2024.

Permanent Impairment

29. Permanent impairment is any anatomic or functional abnormality or loss after maximal medical rehabilitation has been achieved and a claimant's position is considered medically stable. *Henderson v. McCain Foods*, 142 Idaho 559, 567, 130 P.3d 1097, 1105 (2006).

30. At the conclusion of his treatment of Claimant for his hand injury in question, Claimant's treating physician assigned Claimant a 10% whole person impairment rating for his industrial injury without any apportionment. Claimant does not dispute this impairment rating.

³ Theoretically, one could also argue Defendant never denied Claimant's charges but simply did not have the financial wherewithal to pay them. As he testified to at the October 2025 hearing, Defendant had not reviewed Claimant's medical records, although he acknowledged, through his counsel, that such bills related to his hand care were reasonable and necessary. When asked why he had not reviewed the billings, Claimant testified he could not pay them. Tr. p. 97. However, the Supreme Court has not carved out an exception to *Neel* for uninsured employers confronted with medical bills beyond their ability to pay, so one must assume *Neel* applies in such situations.

31. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to permanent impairment benefits corresponding to a 10% whole person rating.

Permanent Partial Disability

32. Permanent disability results when the actual or presumed ability to engage in gainful activity is reduced or absent because of permanent impairment and no fundamental or marked change in the future can be reasonably expected. Idaho Code § 72-423. Evaluation (rating) of permanent disability is an appraisal of the injured employee's present and probable future ability to engage in gainful activity as it is affected by the medical factor of impairment and by pertinent nonmedical factors provided in Idaho Code § 72-430. Idaho Code § 72-425.

33. Idaho Code § 72-430(1) provides that in determining percentages of permanent disabilities, account should be taken of the nature of the physical disablement, the disfigurement if of a kind likely to handicap the employee in procuring or holding employment, the cumulative effect of multiple injuries, the occupation of the employee, and his or her age at the time of the accident causing the injury, consideration being given to the diminished ability of the affected employee to compete in an open labor market within a reasonable geographical area considering all the personal and economic circumstances of the employee, and other factors as the Commission may deem relevant. The test for determining whether a claimant has suffered a permanent disability greater than permanent impairment is "whether the physical impairment, taken in conjunction with nonmedical factors, has reduced the claimant's capacity for gainful employment." *Graybill v. Swift & Company*, 115 Idaho 293, 294, 766 P.2d 763, 764 (1988). Claimant has the burden of establishing his claim for permanent disability benefits.

34. Claimant argues he has suffered a permanent partial disability of “at least” 20% in addition to the 10% whole person PPI rating given him by his treating physician. He bases his argument on the fact his right hand tires easily with use and he has a diminished grip strength in that hand. His prior jobs, and his mechanic background, all point to Claimant continuing to work in manual labor jobs requiring the use of both hands. He testified as to how he was unable to secure employment with his disfigured hand. He lives in a rural community where jobs are not plentiful. He then argues all these factors equate to his projected 20% PPD rating, exclusive of his 10% PPI rating.

35. Defendant points out Claimant has no physician-imposed work restrictions. Claimant can still drive, and can work, by his own testimony, for at least five hours per day (as he did while helping his parents build their cabin). He is 39 years old, in the prime of his work life. His labor market includes population centers such as Rathdrum, Coeur d’Alene, and Spokane. Jobs within his skill set are plentiful.

36. Defendant testified he had jobs, such as painting and running electrical wiring, that Claimant could do for him or others similarly situated. Claimant’s job search was extremely limited and at least one attempt was made while Claimant’s infected index finger was still not fully healed. Even then, there is no evidence Claimant was not hired due to his right hand condition. Claimant had not worked for 5 years prior to his employment with Defendant.

37. Both parties raise valid points and both raise arguments which are a stretch, which is what advocates do. The fact Claimant did not get a job at a parts store does not mean he could not get one. That is a job for which he would be well suited. He can drive, and has no restrictions on standing, crouching, climbing, etc, that are required in the industry. Furthermore, as he exercises and uses his hand there is no reason to believe it will not

get stronger. It is not unusual to see workers in manual labor jobs without all ten digits, but undoubtedly recovery takes time, and even at full recovery there will be some jobs Claimant will have difficulty doing, such as using power tools, as testified to by Defendant.

38. Claimant's job market includes Coeur d'Alene and Spokane Valley, Washington. There is no doubt Claimant could find work in those towns, or even Rathdrum and surrounding locales, if he put in a concerted job search and his index finger was not actively infected at the time. Whether those jobs would pay the \$20 per hour he was making at his time-of-injury job is speculative.

39. The question is not whether Claimant has lost some job opportunities and/or wage-earning capacity; the question is whether those losses are greater than the 10% medical disability awarded him herein. Both parties recognize the question is left to the discretion of the Commission, utilizing its experience in making such determinations.

40. If Claimant had simply lost his second finger, it would be difficult to find permanent partial disability greater than his PPI rating. However, in addition to the amputated second finger, Claimant has also lost some use of his index finger as well. He is right hand dominant. His testimony on his work limitations was credible, although admittedly he has not yet learned to use his injured hand to its peak efficiency, which will come with time, exercise, and ability to adapt.

41. Guided by past experience, the testimony of the parties, the relevant factors to consider, such as the nature of his physical disablement likely to handicap Claimant in procuring or holding employment, his past occupations and skills, as well as his age and the fact that he has no limitations other than his right hand, his labor market, and his somewhat reduced capacity for gainful employment, Claimant has suffered permanent partial disability of 15%, inclusive of his 10% PPI rating.

42. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to permanent partial disability benefits in the amount of 15%, inclusive of his 10% PPI rating.

Idaho Code § 72-210 Penalties

43. Idaho Code § 72-210 provides for penalties if an employer fails to secure payment of compensation as required by the Act. In such case an injured employee shall be awarded, in addition to compensation under the Act, an amount equal to ten per cent (10%) of the total amount of his compensation, together with costs, if any, and reasonable attorney's fees if he has retained counsel.

Penalties

44. Defendant argues the amount allowed to Claimant for medical benefits over the amount actually paid (in this case by Medicaid) constitutes a "windfall" and a penalty; therefore, that difference cannot be construed as "compensation under the Act" as set out in Idaho Code § 72-210. He argues that Claimant and his attorney will be fairly compensated by the 10% penalty, costs, and attorney fees awarded pursuant to Idaho Code § 72-210 without the additional *Neel* penalty.

45. The term "compensation," as used in Idaho Code § 72-210, is broad enough to include the full amount of medical benefits awarded herein. Again, if Defendant seeks to modify when *Neel* applies to any case in Idaho where medical expenses were not paid by an employer and/or its surety, the path to do so runs through the Supreme Court.

46. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to the 10% penalties provided in Idaho Code § 72-210, to include past medical benefits awarded at the *Neel* rate.

Attorney Fees

47. Claimant retained counsel to represent him in these proceedings. The Commission has previously determined, and the parties agree, Defendant was uninsured at the time of the accident in question.

48. IDAPA 17.01.01.802 presumes 30% of available funds is a reasonable fee when the matter proceeds to hearing and briefing is submitted, as in the present case.

49. Defendant argues that because this decision only determines whether Employer is liable to Claimant for the attorney fees as mandated in Idaho Code § 72-210, and not the extent of such fees, he requests the right to make additional arguments regarding the extent of costs and fees in future briefing on the issue in front of the Commissioners if he and Claimant cannot agree on a dollar amount of such attorney fees.

50. Defendant's argument is well taken. When attorney fees are awarded, the Commission uses the following language in its Order;

Unless the parties can agree on an amount for reasonable attorney fees, Claimant's counsel shall, within twenty-one (21) days of the entry of the Commission's decision, file with the Commission a memorandum of attorney fees incurred in counsel's representation of Claimant in connection with these benefits, and an affidavit in support thereof, with appropriate elaboration on *Hogaboom v. Economy Mattress*, 107 Idaho 13, 684 P.2d 990 (1984). The memorandum shall be submitted for the purpose of assisting the Commission in discharging its responsibility to determine reasonable attorney fees in this matter. Within fourteen (14) days of the filing of the memorandum and affidavit thereof, Defendants may file a memorandum in response to Claimant's memorandum. If Defendants object to the time expended or the hourly charge claimed, or any other representation made by Claimant's counsel, the objection must be set forth with particularity. Within seven (7) days after Defendants' counsel files the above-referenced memorandum, Claimant's counsel may file a reply memorandum. The Commission, upon receipt of the foregoing pleadings, will review the matter and issue an order determining attorney fees

The extent of the fees is not determined herein but reserved for argument before the Commissioners. The issue of whether the attorney fee award is to be determined using the fully-invoiced amount of medical charges under *Neel* is best decided in those proceedings.

51. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to attorney fees provided for in Idaho Code § 72-210. If the parties cannot agree on the amount of fees, the matter will be decided by the Commission as set forth in its Order on this matter.

CONCLUSIONS OF LAW

1. When the totality of the record is considered, Claimant has proven a right to be reimbursed at the *Neel* full-invoiced rate for all past medical treatment benefits deemed herein to be compensable.

2. When the totality of the record is considered, Claimant has proven a right to total temporary disability benefits from May 24, 2024, through August 26, 2024.

3. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to permanent impairment benefits corresponding to a 10% whole person rating.

4. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to permanent partial disability benefits in the amount of 15%, inclusive of his 10% PPI rating.

5. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to the 10% penalties provided in Idaho Code § 72-210, to include past medical benefits awarded at the *Neel* rate.

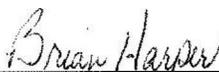
6. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to attorney fees provided for in Idaho Code § 72-210.

RECOMMENDATION

Based upon the foregoing Findings of Fact and Conclusion of Law, the Referee recommends that the Commission adopt such findings and conclusions as its own and issue an appropriate final order.

DATED this 26th day of February, 2026.

INDUSTRIAL COMMISSION



Brian Harper, Referee

CERTIFICATE OF SERVICE

I hereby certify that on the 10th day of March, 2026, a true and correct copy of the foregoing **FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION** was served by email transmission and regular United States Mail upon each of the following:

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BEFORE THE INDUSTRIAL COMMISSION OF THE STATE OF IDAHO

JASON MATTE,

Claimant,

v.

DAVID R. BATES, d.b.a.
PORTABLE CEDAR CABINS,

Un-insured Employer,

Defendant.

IC 2024-022682

ORDER

Filed
March 10, 2026
Idaho Industrial
Commission

Pursuant to Idaho Code § 72-717, Referee Brian Harper submitted the record in the above-entitled matter, together with his recommended findings of fact and conclusions of law, to the members of the Idaho Industrial Commission for their review. Each of the undersigned Commissioners has reviewed the record and the recommendation of the Referee. The Commission concurs with this recommendation.

Therefore, the Commission approves, confirms, and adopts the Referee's proposed findings of fact and conclusions of law as its own. Based upon the foregoing,

IT IS HEREBY ORDERED that:

1. When the totality of the record is considered, Claimant has proven a right to be reimbursed at the *Neel* full-invoiced rate for all past medical treatment benefits deemed herein to be compensable.

2. When the totality of the record is considered, Claimant has proven a right to total temporary disability benefits from May 24, 2024, through August 26, 2024.

3. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to permanent impairment benefits corresponding to a 10% whole person rating.

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4. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to permanent partial disability benefits in the amount of 15%, inclusive of his 10% PPI rating.

5. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to the 10% penalties provided in Idaho Code § 72-210, to include past medical benefits awarded at the *Neel* rate.

6. When the totality of the record is considered, Claimant has proven by a preponderance of the evidence that he is entitled to attorney fees provided for in Idaho Code § 72-210.

7. Claimant is entitled to attorney fees pursuant to Idaho Code § 72-804. Unless the parties can agree on an amount for reasonable attorney fees, Claimant's counsel shall, within twenty-one (21) days of the entry of the Commission's decision, file with the Commission a memorandum of attorney fees incurred in counsel's representation of Claimant in connection with these benefits, plus an affidavit in support thereof. In particular, the parties must discuss the factors set forth by the Idaho Supreme Court *Hogaboom v. Economy Mattress*, 107 Idaho 13, 684 P.2d 990 (1984). The memorandum shall be submitted for the purpose of assisting the Commission in discharging its responsibility to determine reasonable attorney fees in this matter. Within fourteen (14) days of the filing of the memorandum and affidavit thereof, Defendants may file a memorandum in response to Claimant's memorandum. If Defendants object to any representation made by Claimant, the objection must be set forth with particularity. Within seven (7) days after Defendants' response, Claimant may file a reply memorandum. The Commission, upon receipt of the foregoing pleadings, will review the matter and issue an order determining attorney fees.

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8. Pursuant to Idaho Code § 72-718, this decision is final and conclusive as to all matters adjudicated.

IT IS SO ORDERED.

DATED this the 10th day of March, 2026.



INDUSTRIAL COMMISSION

Claire Sharp

Claire Sharp, Chair

Aaron White

Aaron White, Commissioner

ATTEST:

Mary McMenomey

Assistant Commission Secretary

CERTIFICATE OF SERVICE

I hereby certify that on the 10th day of March, 2026, a true and correct copy of the foregoing **ORDER** was served by email transmission and regular United States Mail upon each of the following:

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