

IDAPA 09 - DEPARTMENT OF LABOR

09.01.35 - UNEMPLOYMENT INSURANCE TAX ADMINISTRATION RULES

DOCKET NO. 09-0135-1601

NOTICE OF INTENT TO PROMULGATE RULES - NEGOTIATED RULEMAKING

AUTHORITY: In compliance with Section 67-5220, Idaho Code, notice is hereby given that the Idaho Department of Labor intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Section 72-1333, Idaho Code.

METHOD OF PARTICIPATION: Interested persons wishing to participate in the negotiated rulemaking must respond to this notice by contacting the undersigned either in writing, by email, or by calling the phone number listed below. To participate, responses must be received by July 27, 2016

Should a reasonable number of persons respond to this notice, negotiated meetings will be scheduled and all scheduled meetings shall be posted and made accessible on the agency website at the address listed below.

Failure of interested persons to respond to this notice of intent or the lack of a sufficient number of responses to this notice of intent may result in the discontinuation of further informal proceedings. In either event, the agency shall have sole discretion in determining the feasibility of scheduling and conducting informal negotiated rulemaking and may proceed directly to formal rulemaking if proceeding with negotiated rulemaking is deemed infeasible.

Upon the conclusion of the negotiated rulemaking, any unresolved issues, all key issues considered, and conclusions reached during the negotiated rulemaking will be addressed in a written summary and made available on the agency website.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principle issues involved:

To clarify that payments by a partnership to its partner or by a sole proprietorship to its owner are excluded as wages for purposes of unemployment insurance tax.

The rule adds an additional exclusion to wages. It would exclude as wages payments by a partnership to its partner or payment by a sole proprietorship to its owner. This is currently how payments by a partnership to its partners or payments by a sole proprietorship to its owner should be handled. Providing this in a rule would help clarify this for partners, partnerships and owners of a sole proprietorship business.

ASSISTANCE ON TECHNICAL QUESTIONS, MEETING ACCOMMODATIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING DRAFT COPIES: For assistance on technical questions concerning this negotiated rulemaking, contact Larry Ingram (208) 332-3570, ext. 3543. Materials pertaining to the negotiated rulemaking, including any available preliminary rule drafts, can be found on the agency website: <http://labor.idaho.gov>.

DATED this 3rd Day of June, 2016

Larry Ingram
Bureau Chief
Department of Labor
317 West Main Street
Boise, ID 83735
(208) 332-3570 ext. 3543
larry.ingram@labor.idaho.gov