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**IDAPA 17  
TITLE 02  
CHAPTER 05**

**17.02.05 - ADMINISTRATIVE RULES OF THE INDUSTRIAL COMMISSION UNDER THE  
WORKERS' COMPENSATION LAW -- INDUSTRIAL COMMISSION**

**000. LEGAL AUTHORITY.**

These rules are adopted and promulgated by the Industrial Commission pursuant to the provision of Section 72-508, Idaho Code. (7-6-94)

**001. TITLE AND SCOPE.**

These rules shall be cited as IDAPA 17.02.05, "Administrative Rules of the Industrial Commission Under the Workers' Compensation Law -- Industrial Commission". (7-6-94)

**002. WRITTEN INTERPRETATIONS.**

No written interpretations of these rules exist. (7-6-94)

**003. ADMINISTRATIVE APPEALS.**

There is no administrative appeal from decisions of the Industrial Commission in workers' compensation matters, as the Commission is exempted from contested-cases provisions of the Administrative Procedure Act. (7-6-94)

**004. -- 009. (RESERVED).**

**010. DEFINITIONS.**

**01. Commission.** The Idaho Industrial Commission. (7-1-97)

**011. -- 232. (RESERVED).**

**233. RULES GOVERNING THE COLLECTION OF PREMIUM TAX ON WORKERS' COMPENSATION INSURANCE POLICIES.**

**01. Purpose.** The Industrial Commission of the State of Idaho seeks to promulgate a rule, including a form, for reporting premiums on workers' compensation insurance policies from which premium tax can be collected. (7-1-97)

**02. Authority And Definitions.** Pursuant to Sections 72-102, 72-523, 72-524, 72-526, 72-306A, Idaho Code, the Industrial Commission of the State of Idaho promulgates this rule governing the collection of premium tax on workers' compensation insurance policies. This procedure applies to all workers' compensation policies. The following definitions shall be used for this rule. (7-1-97)

**a.** "Gross Direct Premiums Written," means the gross sum of premiums on policies written, without any deduction for refunds or repayments resulting from cancellations. It does not include premiums on contracts between insurers or reinsurers. For all policies written, gross direct premiums written may reflect experience modifications, deviations, and retrospective rating. Gross direct premium for policies allowing employer deductible shall be calculated as provided by statute. (7-1-97)

**b.** "Net Premiums Written," means the amount of gross direct premiums on policies written less returned premiums and premiums on policies not taken. Paid dividends shall not be deducted for the purposes of calculating net premiums written. (7-1-97)

**c.** For purposes of this rule, "surety" shall include reciprocals, exchanges, self-insurers, and the State Insurance Fund. (7-1-97)

**03. Procedure For Submitting Premium Tax Forms.** The following form, denoted an IC 4008R, shall be used to report numbers of policies and the total gross premiums written. The original shall be sent to the Commission; a copy shall also be attached to the reporting entity's annual premium tax statement that is filed with the

Idaho Department of Insurance. This form is due to the Commission by July 31 for the reporting period of January 1 through June 30; it is due by March 3 for the reporting period of July 1 through December 31.

STATE OF IDAHO  
INDUSTRIAL COMMISSION  
PO BOX 83720  
BOISE, ID 83720-0041

SEMI-ANNUAL REPORT  
WORKERS' COMPENSATION PREMIUM TAX  
FOR THE PERIOD:  
JANUARY - JUNE  
JULY - DECEMBER

INSURANCE COMPANY: \_\_\_\_\_ FEIN: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Postal Code: \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Gross Premiums Written\$ \_\_\_\_\_  
Less: Returned Premiums and  
Premiums on Policies not Taken(-)\$ \_\_\_\_\_

Net Premiums Written (=)\$ \_\_\_\_\_  
Tax Rate (X) 0.025  
Tax Due (Net Premiums X Tax Rate)\$ \_\_\_\_\_\*  
\* Minimum tax due is \$75.00

\_\_\_\_\_, being first duly sworn, deposes and states that s/he is a corporate officer with the title of \_\_\_\_\_, that this report is made under the provisions of Section 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 risks insured in the state of Idaho during the period set forth above.

\_\_\_\_\_  
Signature of Corporate Officer

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ ) ss.

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public residing at \_\_\_\_\_.  
My commission expires \_\_\_\_\_.  
IC 4008R

(7-1-97)

**04. Late Penalty For Failure To Timely File.** A late penalty shall be imposed as provided by Section 72-526, Idaho Code. (7-1-97)

**05. Periodic Audit.** The surety shall submit to periodic audits by the Industrial Commission to determine compliance with this rule. Failure to provide supporting information when requested may jeopardize the surety's status as an approved workers' compensation surety. (7-1-97)

**234. -- 280. (RESERVED).**

**281. RULE GOVERNING REPORTING OF ATTORNEY FEES.**

**01. Requirements For Reporting By Employer/Surety Attorney.** The following information shall be reported to the Commission, on a form furnished by the Commission (see IC Form 1023 below) by all sureties, self-insurers, the State Insurance Fund, the Industrial Special Indemnity Fund, and non-insured employers, relative to each case litigated before the Industrial Commission within thirty (30) days following the entry of a final award by the Industrial Commission, or, in the event of an appeal to a higher court, not later than thirty (30) days following a final ruling by the court. The information reported shall break down the litigation expenses incurred in each case by the reporting party into the following categories, and, if the case is appealed, shall include such costs incurred on appeal:

- (7-15-88)
- a. All fees paid to attorneys; (7-15-88)
- b. All expenses charged by attorneys; (7-15-88)
- c. Charges for reports or testimony of witnesses; (7-15-88)
- d. Cost of any depositions taken; (7-15-88)
- e. Cost for investigation made before or during hearing; (7-15-88)
- f. Costs of research or legal briefs (if separate from attorney fees). (7-15-88)

**IC Form 1023:**

INDUSTRIAL COMMISSION, P.O. BOX 83720, BOISE, ID 83720-0041

I.C. CASE NO. \_\_\_\_\_

I.C. CASE NAME \_\_\_\_\_

**REPORT OF LITIGATION EXPENSES**  
**(EMPLOYER/SURETY/ISIF/SELF INSURERS)**

In accordance with the requirements of Section 72-528, Idaho Code, this form shall be filled out and returned to the Industrial Commission within thirty (30) days following the time of entry of a final award by the Industrial Commission in the above case, or, in the event of an appeal to a final court, within 30 days following a final ruling by the court. If there is an appeal, the totals specified below shall include the expenses, costs, or fees incurred in the appeal.

- 1. Attorneys fees paid in case:
- 2. Expenses charged by attorneys:
- 3. Charges for reports or testimony of witnesses:
- 4. Cost of any depositions taken:
- 5. Cost of investigations made before or during hearing:
- 6. Costs of research or legal briefs (if separate from attorneys fees):
- 7. Filing fees paid on account of the litigation

TOTAL

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.  
FIRM NAME \_\_\_\_\_  
BY \_\_\_\_\_

Check Applicable Box:  
\_\_\_ Self Insured \_\_\_ Uninsured Employer \_\_\_ Surety  
\_\_\_ State Insurance Fund \_\_\_ Industrial Special Indemnity Fund

Sample copies of IC Form 1023 are available from the Industrial Commission, Judicial Division or Compensation Consultants, 317 Main Street, P. O. Box 83720 Boise, Idaho 83720-0041, telephone (208) 334-6000.

**02. Information To Be Reported By Claimant Attorney.** The following information shall be reported to the Commission, on a form furnished by the Commission (see IC Form 1022 below) by all attorneys engaged in representing any claimant in a litigated workers' compensation insurance claim before the Commission, relative to each case litigated, within thirty (30) days following the entry of a final award by the Industrial Commission, or in the event of an appeal to a higher court, not later than thirty (30) days following a final decision by the court. The information reported shall break down into the following categories the litigation expenses incurred in each case, and, if the case is appealed, shall include such expenses or costs incurred on appeal: (7-15-88)

- a. Attorneys fees incurred in litigation and charged to claimant; (7-15-88)
- b. Expenses incurred in litigation and charged to claimant. (7-15-88)

**IC Form 1022:**

INDUSTRIAL COMMISSION, P. O. BOX 83720, BOISE, ID 83720-0041

I.C. CASE NO. \_\_\_\_\_

I.C. CASE NAME \_\_\_\_\_  
REPORT OF LITIGATION EXPENSES (CLAIMANT'S ATTORNEY)

In accordance with the requirements of Section 72-528, Idaho Code, this form shall be filled out and returned to the Industrial Commission within thirty (30) days following the time of entry of a final award by the Industrial Commission in the above case, or, in the event of an appeal to a final court, within thirty (30) days following a final ruling by the court. If there is an appeal, the totals specified below shall include the expenses, costs, or fees incurred in the appeal.

- 1. Attorneys fees incurred in litigation and charged to claimant:
- 2. Expenses incurred in litigation and charged to claimant:

TOTAL

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.  
FIRM NAME \_\_\_\_\_  
BY \_\_\_\_\_

Sample copies of IC Form 1022 are available from Industrial Commission, 317 Main Street, P.O. Box 83720 Boise, Idaho 83720-0041, telephone (208) 334-6000.

**03. Definition Of Litigated Case.** For purposes of Section 72-528, Idaho Code, and this rule, a "case litigated before the Industrial Commission" shall mean a case in which a Complaint (formerly an application for hearing) has been filed. (7-15-88)

**282. -- 999. (RESERVED).**

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