**Idaho State Payroll Taxes**

**ID State Income Tax Withholding**

Link to ID State Tax Commission Withholding website: <https://tax.idaho.gov/taxes/income-tax/withholding/>

**Who Must Withhold ID State Income Taxes**

An employer that pays wages or other compensation to employees for services performed within Idaho State is required to register with the ID Department of Labor. To establish Idaho withholding and unemployment accounts and provide proof of workers compensation coverage, submit an application via Idaho Business Registration System (IBRS): <https://www2.labor.idaho.gov/IBRS>. You should receive your account numbers about 10 days after you apply online.

You must forward the Idaho withholding taxes you’ve withheld on behalf of your employees based on the account filing cycle the Tax Commission assigned to you. Report and forward withholding taxes based on when you paid the wages, not when the employee earned them.

Forward the taxes either

* Electronically via the Idaho Taxpayer Access Point (TAP) website: <https://idahotap.gentax.com/TAP/_/> or
* Through the mail.

Make your check or money order for payments under $100,000 payable to the Idaho State Tax Commission. Never send cash. Mail a Form 910 and your payment to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

**Note:** When the amount due is $100,000 or greater, the law requires you to use EFT.

You must file **ID Form 910**, Idaho Withholding Payment, for every filing period (e.g., monthly, quarterly). If you have no withholding to report, you must file a “zero” Form 910, either online or through the mail (but not both).

**Monthly filers:** You must file Form 910 monthly if you’re in one of these situations:

* You withhold less than $25,000 a month and more than $750 a quarter.
* You have only one monthly pay period.

Forms are due on the 20th of the month following the payment period.

**Semimonthly filers:** You must file Form 910 twice per month if you’re in one of these situations:

* You withhold at least $300,000 in a 12-month period.
* You withhold at least $25,000 per month.

Forms are due the 20th of the month (for the 1st through 15th of the month) and on the 5th of the following month (for the 16th through the end of the month).

**Quarterly filers:** You must file Form 910 quarterly if you’re in one of these situations:

* You withhold $750 or less each quarter.
* You’re a farmer who’s required to file with the Idaho Department of Labor.

Forms are due on the last day of the month following the end of the quarter.

**Annual filers:** You must file Form 910 once per year if you’re in one of these situations:

* You withhold less than $750 annually.
* You’re a farmer who isn’t required to file with the Idaho Department of Labor.

Forms are due on the last day of January.

*\*Note for all filers:* If the due date falls on a weekend or state holiday, the due date is the next business day.

You must file **ID Form 967**, Idaho Annual Withholding Report, annually to reconcile your withholding account regardless of your filing cycle for Form 910. On Form 967, you report the taxable wages and reconcile the total amount of Idaho taxes you withheld during the calendar year to the amount you paid during the same year.

Use Form 967 to send Idaho the state copy of the Form W-2s, *Wage and Tax Statements*, and any 1099s with Idaho income tax withheld.

You can do this either online using [TAP](https://idahotap.gentax.com/TAP/_/) or through the mail.

*\*Note*: Idaho requires you to file W-2s and Form 967 electronically if you’re an employer who meets the IRS requirements to file W-2s electronically and you have 50 or more employees in Idaho.

**ID W-4 Requirements**

Idaho employees should complete Form ID W-4, Employee’s Withholding Allowance Certificate. Link to Idaho withholding forms: <https://tax.idaho.gov/taxes/income-tax/withholding/withholding-forms/>.

**ID State Unemployment Insurance**

In general, workers are covered by the unemployment law of the state in which the work is performed.

Employers with workers in Idaho must report and pay unemployment insurance taxes quarterly. All employers are required to file online at [www.labor.idaho.gov/e-services](http://www.labor.idaho.gov/e-services). Wages must be reported for the calendar quarter in which the wages were actually paid to the employee.

In Idaho, a governmental entity is automatically a covered employer from the first dollar of wages paid. At the time of registration a governmental entity may elect to establish its unemployment account using the Cost Reimbursement Method. If Cost Reimbursement is elected, the entity may either

1. Prepay 1% of gross payroll each quarter and then IDOL will reconcile the account at year end, refunding any overpayment or billing for additional charges; or
2. Report each quarter but pay no tax until the account is charged.

Idaho has adopted the Interstate Reciprocal Coverage Arrangement for unemployment insurance. Under this arrangement, if an employee works in more than one state, an

employer may elect to cover all the services of such a worker in any state in which: (1) any part of the worker's service is performed, (2) the worker has his or her residence, or (3) the

employer maintains a place of business. The agreement should be initiated through the state where the employer wants to report the payroll. A Washington employer may request to elect reciprocal coverage with another state by following the filing process outlined by Washington Administrative Code 192-300-150: <https://app.leg.wa.gov/wac/default.aspx?cite=192-300-150>.

**ID State Workers’ Compensation**

Employers with employees working in Idaho are required to have a workers’ compensation insurance policy. Workers’ compensation insurance can be obtained through any insurance agent authorized to write Idaho workers’ compensation insurance.

Washington State Department of Enterprise Services (DES) administers a Workers' Compensation Insurance program for state workers. If your employee works outside of Washington in a single other state for more than 30 days (240 hours) per year, **your agency must work with DES** to insure your out-of-state employee. For more information, contact Kimberly Haggard kimberly.haggard@des.wa.gov at DES Risk Management.

**ID State Paid Family / Medical Leave**

Idaho State does not have a paid family and medical leave program as of 01/11/2024.

**Helpful resources for Idaho State**

Link to ID State Tax Commission ‘Should I Withhold Income Tax’ chart: <https://tax.idaho.gov/wp-content/uploads/pubs/EIS00410/EIS00410_02-19-2019.pdf>

ID State Tax Commission chart of due dates for withholding: <https://tax.idaho.gov/wp-content/uploads/pubs/EIS00312/EIS00312_02-23-2022.pdf>

ID Employer Handbook to Unemployment Insurance: <https://www.labor.idaho.gov/dnn/Businesses/Help-with-Unemployment-Tax>

ID Quick Guide to Online Unemployment Reporting: <https://www2.labor.idaho.gov/eServices/EmployerPortal/Content/ReportingUserGuide.pdf>

ID State Workers’ Compensation Insurance Employer FAQs: <https://iic.idaho.gov/employer-compliance-division/employer-information/employers-faqs/>

ID State Child Support Payroll Deductions: <https://business.idaho.gov/employer-issues/child-support/>

ID State New Hire Reporting: <https://labor.idaho.gov/dnn/Businesses/Report-New-Hires>

ID State Labor Law Posters: <https://www.labor.idaho.gov/dnn/Businesses/Idaho-Labor-Laws/Required-Posters>