Idaho

Employment Law Workbook Addendum
(Update on legislation enacted from Jan. 1, 2015- Dec. 31, 2016)

Topics

I. Discrimination
   No new laws or regulations enacted in 2015 or 2016.

II. Pre-Employment Inquiry Guidelines
   No new laws or regulations enacted in 2015 or 2016.

III. Family and Medical Leave
   No new laws or regulations enacted in 2015 or 2016.

IV. Wage and Hour Laws
   Idaho has joined a growing list of states to pass legislation prohibiting local governments from
   enacting employment laws that provide benefits greater than that provided under state or federal
   law. This trend is in response to cities’ attempts to impose higher minimum wages and other
   employee benefits that exceed state and federal requirements.

   The new law provides that no political subdivision shall require an employer to provide to an
   employee a minimum wage rate that exceeds the requirements of the Idaho state minimum wage
   law. The law defines “political subdivision” as any county, city, municipal corporation, health
   district, school district, irrigation district, an operating agent of irrigation districts whose board
   consists of directors of its member districts, special improvement or taxing district, or any other
   political subdivision or public corporation.

   Idaho Code § 44-1502 (Effective Date 07/01/2016).

V. Drug Testing
   No new laws or regulations enacted in 2015 or 2016.

VI. Noncompete and Other Employment Agreements
   No new laws or regulations enacted in 2015 or 2016.

VII. Workplace Safety
   No new laws or regulations enacted in 2015 or 2016.

VIII. Workers’ Compensation
   No new laws or regulations enacted in 2015 or 2016.

IX. Miscellaneous
   A. National Guard Protections

Tammy D. McCutchen, principal with Littler Mendelson PC, oversaw the firm’s review and update of this
state employment law workbook addendum.
Idaho provides employment and other protections to active members of the Air and Army National Guard called to active duty by the governor under the federal Servicemembers Civil Relief Act (SCRA) and the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA).

Previously, Idaho law only made these protections available to service members called to active duty or duty other than for training for 30 consecutive days or more. The amendments remove the requirement that the call to duty be for 30 consecutive days or more, ensuring the protections of SCRA and USERRA apply to all Air and Army National Guard members when they are called to duty.

Idaho Code § 46-409 (Effective Date 07/01/2016).

B. Income Tax Reporting

The new law makes the following changes to the state income withholding tax:

- The new law changes the due date of a typical withholding tax return from the last day of the second month following the end of the applicable period to the last date of the first month following the end of the period.

- It also adds that the due date for electronic withholding returns shall provide a five-business-day period for an employer to correct errors in the electronic file received by the due date.

Idaho Code § 63-3035 (Effective Date 07/01/2016).