



# Human Resources Legal Fact Sheet: Idaho

Updated March 2023

*Disclaimer: This factsheet summarizes state laws and regulations on a variety of human resource issues for dairy farms, including wages, paystubs, deductions, child labor, and more. It is not intended to provide legal advice. The factsheet is simply an overview of select issues with a high-level explanation of key requirements for each one, with links to more information and resources throughout the document. This factsheet does not include all legal requirements for dairies. It was created in March 2023, and while it will be periodically updated, it may not reflect the current state of the law on every topic covered. Dairies should also review the federal factsheet because employers—depending on size—may be required to comply with some or all of the applicable federal laws and regulations as well. Additionally, employers should review the provisions of their collective bargaining agreement(s). By using this factsheet you understand that there is no attorney-client relationship between you and the attorneys who were involved in developing the factsheet. This factsheet should not be used as a substitute for competent legal advice from a licensed attorney.*

## Are there Idaho state laws for dairy farms about the following?

### Hiring

Topic	Answer	Summary
Notice of Payday / Pay Rate <sup>1</sup>	YES	When employers <a href="#">hire a new employee</a> , they must tell them their pay rate and the usual payday. Employers must let an employee know if there is a reduction in their wages before they perform that work. Employers must also provide the information on pay rate, payday, and any reductions in wages at the employee's request.
Reporting <sup>2</sup>	YES	<a href="#">New hires</a> and rehires must be reported to the Idaho Department of Labor within 20 days.

### Wages

Topic	Answer	Summary
Payday <sup>3</sup>	YES	Must pay employees at least once per month on regular paydays decided in advance. The pay must be given within 15 days after the end of the pay period.
Final Pay <sup>4</sup>	YES	Terminated employees must be given their <a href="#">final paycheck</a> on the next regular payday or within 10 business days, whichever is sooner. If, after separation occurs, the employee gives the employer a written request for earlier payment of all wages, the employee must be paid within 48 hours of the employer's receipt of the written request (weekends and holidays excluded).
Overtime	NO	Overtime pay is not covered in Idaho law. For overtime requirements under Federal law refer to the Federal Fact Sheet.
Minimum Wage <sup>5</sup>	YES	<a href="#">\$7.25 per hour</a> . Parent, spouse, children or other immediate family are exempt if employed in agriculture.
Hours Worked <sup>6</sup>	YES	In general, <a href="#">hours worked</a> include all times an employee must be on duty, on the employer's premises or at any other prescribed place of work. Also included is any additional time that an employee is 'suffered or permitted' to work (time spent working voluntarily when the employer knows or has reason to believe that employees are continuing to work; for example, an employee that stays late to finish an assigned task). Employers can review the <a href="#">full law here</a> .
Reporting Time Pay	NO	Idaho law does not require reporting time pay; pay is required for the <a href="#">hours worked</a> .
Pay Stub <sup>7</sup>	YES	An employer must provide employees with a statement of the deductions made from their paycheck each pay period in which deductions are made.
Taxes and Withholding <sup>8</sup>	YES	Employers must <a href="#">withhold Idaho income tax</a> if they are also required to withhold federal income tax and they paid the employee more than \$1,000 in the calendar



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	<p>year. You must give your employees a statement of taxes withheld, like a federal Form W-2, 1099-MISC or 1099-R.</p> <p>Employers must pay <a href="#">Idaho Unemployment Insurance</a> taxes if:</p> <ul style="list-style-type: none"> <li>• You paid cash wages to farm workers of \$20,000 or more in a quarter in the current or preceding calendar year; OR,</li> <li>• You employed ten or more farm workers for some part of a day in 20 or more weeks in the current or preceding calendar year.</li> </ul> <p>Certain family employment is excluded from coverage requirements (a parent employed by their son/daughter, a person employed by their spouse, or a child under 21 employed by a parent). Unemployment taxes are paid by the employer; they are not taken out of employee pay. You can credit the amount you pay to Idaho in calculating how much you owe for federal unemployment taxes. <a href="#">More details.</a></p>
Deductions <sup>9</sup>	<p><b>YES</b></p> <p>You can only withhold or deduct from a paycheck if: (1) You are required to by state or federal law; OR (2) The employee has agreed to the deduction in writing and the deduction is lawful. Refer to the federal fact sheet for additional rules on wage deductions.</p> <p>Meals, lodging, and other facilities can be considered part of wages. This includes the reasonable cost to the employer of furnishing them. The following is federal guidance on the issue:</p> <p>Meals, Lodging, and Transportation - The reasonable cost of meals and lodgings can be considered a form of wages (considered payment in kind), but an employee has to agree in writing to receive part of their wages as meals/lodgings. The meals/lodging must be provided for the employee benefit, not for the convenience of the employer. Reasonable cost generally means the cost to the employer to provide it – not the fair market value. Transportation to/from work can follow the same rules as meals/lodging as long as: transport time isn't counted as hours worked and the transportation is provided for the employee convenience (not as a necessity for being employed by the farm).</p>
Bonuses <sup>10</sup>	<p><b>YES / NO</b></p> <p>Idaho courts have addressed the issue of whether or not bonuses are considered wages. Generally, discretionary bonuses do not constitute wages. Nondiscretionary bonuses may be considered part of wages and covered under protections of Idaho wage law.</p> <p>Employers should follow any written policy they have about paying bonuses as a best practice.</p> <p>A nondiscretionary bonus is one where the amount and criteria for getting the bonus are announced in advance. For example, performance goals (like meeting somatic cell count goals) that workers know about in advance. Discretionary bonuses are ones that are not announced in advance, not expected by the employee, and not an incentive for the employee. For example, when the farm reaches a certain financial goal and decides to give all employees a bonus.</p>



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### Recordkeeping

Topic	Answer	Summary
Payroll <sup>11</sup>	YES	<p>Keep employee records for a minimum of three years from the last date they worked.</p> <p>According to Idaho Department of Labor <a href="#">guidance</a>, these records should include:</p> <ul style="list-style-type: none"> <li>• Personal information, including employee's name, home address, occupation, sex and date of birth if under 19 years of age</li> <li>• Hour and day when workweek begins</li> <li>• Total hours worked each workday and each workweek</li> <li>• Total daily or weekly straight time earnings</li> <li>• Regular hourly pay rate</li> <li>• Total overtime pay for each workweek</li> <li>• Deductions from wages</li> <li>• Total wages paid each pay period</li> <li>• Date of payment of wages and pay period covered</li> </ul> <p>Hours worked: Employees must be paid for all hours worked in a workweek. In general, hours worked includes all time an employee must be on duty, on the employer's premises or at any other prescribed place of work. Also included is any additional time that an employee is suffered or permitted to work.</p>
Personnel File - Access	NO	Idaho law does not require private employers to let employees view their personnel file.
Unemployment Insurance <sup>12</sup>	YES	<p>Employers covered under Unemployment Insurance Tax must file <a href="#">quarterly wage reports</a>. If no wages were paid that quarter, the employer must still file a report that states there were no wages.</p> <p>All employers, whether or not they are required to pay unemployment insurance tax, have to keep employment records for at least five (5) years from the date of payment. These must include:</p> <ul style="list-style-type: none"> <li>• Full name and home address of worker</li> <li>• SSN</li> <li>• The place of work within Idaho</li> <li>• Date on which employee was hired, rehired, or returned to work after temporary or partial layoff</li> <li>• Date employment was terminated; whether the termination occurred by voluntary action of the individual and the reason given, or by discharge or death, and the reason for discharge;</li> <li>• Wages paid for employment in each pay period and total wages for all pay periods ending in each quarter of the year, showing separately: <ul style="list-style-type: none"> <li>○ Money wages</li> <li>○ The cash value of other compensation</li> <li>○ The amount of all bonuses or special commissions</li> </ul> </li> </ul>



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		<ul style="list-style-type: none"> <li>Any special remuneration paid for services performed such as commissions or bonuses;</li> <li>Amounts paid as allowances or reimbursement for traveling and other expenses and the amount of such expenses incurred by employee</li> </ul> <p>Such records shall be open to inspection and be subject to being copied by the ID Department of Labor at any reasonable time. The inspection can include any of the employer's business records, such as journals, ledgers, time books, minute books, or any other records or information which may relate to wages or employment and that can assist with administering Unemployment Insurance law.</p>
Workers' Compensation <sup>13</sup>		<p>Employers must keep records of all injuries reported by employees or that he/she otherwise has knowledge of. The records must include: a description of the injury, how long the employee could not work because of the injury (if applicable), and a description of how the injury happened.</p> <p>Employers subject to workers' compensation coverage must keep a record of the number of employees, their job classification, and wages paid. If requested by the Industrial Commission, employers need to provide a sworn statement of those records. The Industrial Commission can verify or inspect the records at any time and as often as it needs to confirm number of employees/amount of payroll.</p>
OSHA	<b>YES</b>	Idaho has incorporated federal OSHA recordkeeping and reporting requirements. See federal factsheet for details.
Federal	<b>YES</b>	There are numerous federal rules about recordkeeping. Employers should review the federal factsheet.

### Working Conditions

Topic	Answer	Summary
Bathrooms <sup>14</sup>	<b>YES</b>	Idaho has adopted the federal Pasteurized Milk Ordinance (PMO). The PMO specifies that dairy farms have one or more toilets that are conveniently located, properly constructed, properly operated, and maintained in a sanitary manner.
Working Hours	<b>NO</b>	<a href="#">No max hour or day requirements for employees 16 years or age or older.</a> See Child Labor (below) for maximum hours for minors. Federal laws limiting the number of hours a minor is permitted to work also apply.
Rest and Meal Breaks	<b>NO</b>	<a href="#">No Idaho law requires</a> rest or meal breaks for employees. Employers that choose to provide rest and meal breaks must follow the applicable federal rules. Refer to federal fact sheet.
Labor Relations <sup>15</sup>	<b>YES</b>	Employees have the right to associate, self-organize, designate representatives of their own choosing to negotiate terms and conditions of employment, or engage in other concerted activities for collective bargaining purposes or other mutual aid or protection. However, employees cannot be required to join or leave a labor organization or pay dues as a condition of employment.
Whistleblower Protection	<b>YES / NO</b>	Idaho law does not provide a general protection for private sector employees in whistleblower cases. However, topic-specific laws (like anti-discrimination laws, wage laws, etc.) may protect employees that report unlawful practices. And specific employee disclosures (for example, OSHA-related violations) are protected from retaliation. Employers should review the federal factsheet.



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Paid Vacation or Sick Leave	<b>NO</b>	Paid sick and vacation leave is not required under Idaho law. Employers who choose to provide such benefits should follow their written policy.
Breaks for Nursing Mothers	<b>NO</b>	No state law on providing workplace accommodations for employees that are nursing, but there may be requirements under federal law. Employers should refer to the federal factsheet.
Pregnancy Accommodations	<b>NO</b>	No state law on providing workplace accommodations for pregnant employees beyond what would be required to accommodate any other qualifying disability, but there may be requirements under federal law. Employers should refer to the federal factsheet. Generally, pregnancy disability must be treated the same way as other temporary disabilities. Additionally, it is illegal to discriminate against employees because they are pregnant (see below).
Family, Parental, and Pregnancy Leave	<b>NO</b>	Idaho does not have a pregnancy disability leave that applies to private sector employees but certain employers are covered by applicable federal law. Federal law requiring unpaid family or medical leave for qualifying employees may apply depending on the size of the employer. Refer to federal factsheet.
Jury Duty Leave <sup>16</sup>	<b>YES</b>	Idaho requires employers to allow employees to take unpaid leave to respond to jury summons, serve as a juror, and attend court for potential jury service. Employers cannot discharge, threaten, or coerce employees because they take jury duty leave.
Crime Victim and Witness Leave	<b>NO</b>	Idaho law does not address time off for private sector employees to provide testimony or appear in court. Idaho law also does not address crime victim leave, but federal family and medical leave laws may apply.
Military Leave <sup>17</sup>	<b>YES</b>	Employers must allow eligible employees to take military leave and must reinstate employees returning from this leave to their position or a similar position if they are qualified to perform their job duties. Employees are eligible to take up to 15 days of leave per calendar year to attend training for either (1) the National Guard; or (2) the reserve components of the armed forces.
Voting Leave	<b>NO</b>	Idaho does not have a statutory voting leave law covering private employers.
School Activity Leave	<b>NO</b>	Idaho law does not address leave for private sector employees to attend a child's school activity.

### Human Rights

Topic	Answer	Summary
Employment Discrimination <sup>18</sup>	<b>YES</b>	<p>Idaho <a href="#">law prohibits employment discrimination</a> based on the following protected categories: race, sex, color, national origin, religion, age (over 40), genetic testing/information, mental or physical disability. Applies to farms with 5 or more employees -- defined as hired for each working day of 20 or more weeks in a calendar year. Employment discrimination means bias in hiring, promotion, job assignments, firing, pay, and other terms of employment.</p> <p>Employers cannot pay men and women different wages for comparable work on jobs that have virtually the same requirements in terms of skills, effort, and responsibility. Wage differences based on seniority, merit, quantity or quality of production or other factors other than sex are permitted.</p>



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		It is illegal to retaliate against employees for filing or otherwise aiding with a complaint.
Harassment / Sexual Harassment <sup>19</sup>	<b>YES</b>	<p>Harassment is a type of employment discrimination. Harassment is unwelcome conduct. It becomes illegal when (1) employees have no choice but to tolerate the harassment if they want to keep their job; (2) it is so severe that a regular person would see it as intimidating, hostile, or abusive.</p> <p>The Idaho Supreme Court has interpreted the Idaho Human Rights law to prohibit harassment and sexual harassment following the standards of Title VII of the Civil Rights Act of 1964. See the federal section for more information.</p> <p>It is illegal to retaliate against employees for filing or otherwise aiding with a complaint.</p>
Forced Labor <sup>20</sup>	<b>YES</b>	<p>Human trafficking is illegal in Idaho, which includes the recruitment, harboring, transportation, provision, or obtaining of a person for labor, through the use of force, fraud or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.</p> <p>Employers should ensure they are carefully following all visa requirements or work agreements to avoid any inadvertent violations.</p>

### Child Labor

Topic	Answer	Summary
Child Labor <sup>21</sup>	<b>YES</b>	<p>Must be at least 16 years old to work <a href="#">during school hours</a>.</p> <p>Max hours for minors under 16: 9 hours per day, 54 hours per week. They also cannot be asked to work before 6am or after 9pm, but not during the hours when public schools are in session unless the minor (1) can read and write simple sentences in English or another language; AND (2) has received instruction in spelling, grammar, geography, and arithmetic (up to and including fractions).</p> <p>Follow federal laws on hazardous work restrictions and prohibitions (see federal factsheet).</p>

### Health and Safety

Topic	Answer	Summary
OSHA	<b>YES</b>	Idaho is under federal OSHA jurisdiction. See the federal portion of the factsheet for more information.
Workers Compensation <sup>22</sup>	<b>YES</b>	You must <a href="#">have workers compensation insurance</a> if you have any employees, whether full-time, part-time, or seasonal. Sole proprietorships that only hire family members living with the owner are exempted.



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		<p>If a work-related injury or illness results in lost work time (one day or more) or requires medical treatment, it must be reported to the Idaho Industrial Commission through a First Report of Injury form. The form should be submitted ASAP, but not later than 10 days after the occurrence. Reporting includes fatalities.</p> <p>Employers must keep records of work injuries, illness or fatalities. The record shall include a description of the injury/illness, how it happened, and for how long the employee couldn't work.</p> <p>See Federal OSHA requirements for accident reporting to OSHA.</p>
Housing	<p><b>YES /</b> <b>NO</b></p>	<p>Idaho law does not explicitly address standards for permanent agricultural housing, though general landlord/tenant or public health laws may apply. Employers should follow best practices when providing housing – which includes, at minimum, a written housing agreement and properly maintaining the facilities. The FARM HR Manual has guidance around best practices for agricultural worker housing</p>

<sup>1</sup> Idaho Code §45-610

<sup>2</sup> Idaho Code §72-1604

<sup>3</sup> Idaho Code §§45-608

<sup>4</sup> Idaho Code §45-606

<sup>5</sup> Idaho Code §44-1504

<sup>6</sup> Idaho Code §44-1202

<sup>7</sup> Idaho Code §45-609(2)

<sup>8</sup> Idaho Code §63-3036; Idaho Code §72-1301 et. Seq (in particular, 72-1315 and 72-1316A)

<sup>9</sup> Idaho Code §45-609; Idaho Code §44-1503; See also FOH §30c

<sup>10</sup> See for example: Neal v. Idaho Forest Industries, Inc., 691 P.2d 1296 (Idaho Ct. App. 1984); and, Mundell v. Stellmon, 825 P.2d 510 (Idaho Ct. App. 1992).

<sup>11</sup> Idaho Code §45-610

<sup>12</sup> Idaho Code §72-1337; Idaho Admin. Code r 09.01.35.011; r 09.01.35.081

<sup>13</sup> Idaho Code §72-601; §72-603

<sup>14</sup> Idaho Admin Code r 02.04.08

<sup>15</sup> Idaho Code §§ 44-701 to 44-703, 44-802, 44-901, 44-2001 to 44-2006, 44-2011, 72-1385

<sup>16</sup> Idaho Code. § 2-218

<sup>17</sup> Idaho Code § 46-224

<sup>18</sup> Idaho Code §67-5901; Idaho Code §67-5902; Idaho Code §67-5909; Idaho Code §44-1702; Idaho Code §§18-113, 39-8302 to 39-8303, 44-903 to 44-904, 67-5909, 72-1701 to 72-1713

<sup>19</sup> See above; see, e.g., Patterson v. State, Dep't. of Health & Welfare, 256 P.3d 718 (Idaho 2011)

<sup>20</sup> Idaho Code §§18-8601 to 18-8606

<sup>21</sup> Idaho Code §44-1301 to §44-1308

<sup>22</sup> Idaho Code §72-203; Idaho Code §§72-601 to 72-603