

Unemployment Insurance (UI)

2026 State Plan Modification

8-24-26

Page: 416 - 446

UNEMPLOYMENT INSURANCE (UI)

(OMB Control Number: 1205-0132)

The Unemployment Insurance (UI) program requires a State Quality Service Plan (SQSP) on a 2-year planning cycle that is a condition of receipt of administrative funding to administer the program. The SQSP is the State's UI performance management and planning process that allows for an exchange of information between Federal and State partners to enhance the UI program's ability to reflect their joint commitment to performance excellence and client-centered services. A formal two-year SQSP is submitted biennially. On the off years, States may be required to modify the SQSP with additional corrective action plans and narrative if they are failing any new performance measures, and they are required to provide updated budget documents, certifications, and assurances. ETA Handbook No. 336, 18th Edition provides detailed guidance for the preparation and submittal of the SQSP and supplemental guidance is provided in an annual UIPL, issued as UIPL 15-19 for the FY 2020 SQSP. The Social Security Act (SSA) sections 302 and 303 authorize the Secretary of Labor to provide funds to administer the UI program and govern the expenditure of those funds. States that choose the option to include UI in a WIOA Combined State Plan will be required to submit their SQSP through the Combined State Plan process. The SQSP must be prepared in accordance to the instructions in ET Handbook 336, 18th Edition and there are no changes to the established SQSP cycle if a State chose to submit their SQSP through the Combined State Plan process.

A. CONTENTS OF A COMPLETE UI SQSP PACKAGE

A complete UI SQSP package includes the following documents, as described in Chapter 1, ETA Handbook 336, 18th Edition:

1. TRANSMITTAL LETTER

A cover letter to the appropriate Regional Office (RO) transmitting all the required SQSP documents.

January 7, 2026

Ms. Tamika Ledbetter
Region 6 Administrator
Employment and Training Administration
United States Department of Labor
90 7th Street, Suite 17-300
San Francisco, CA 94103 -1516

Dear Ms. Ledbetter,

Enclosed is the Idaho Department of Labor's L
fiscal year 2026.

If you have any questions, please contact JoAnna
joanna.henry@labor.idaho.gov .

2. BUDGET WORKSHEETS/FORMS

Budget worksheets/forms and plan for program administration based on projected allocations received from the Federal partner. These forms include Worksheet UI-1 and SF 424, SF 424A and SF 424B. The SF 424A is only required if the State vary the quarterly distribution of base claims activity staff years.

View Burden Statement

Application for Federal Assistance SF-424

* 1. Type of Submission:

☐

Preapplication

☒

Application

☐

Changed/Corrected Application

* 2. Type of Application:

☒

New

☐

Continuation

☐

Revision

* 3. Date Received:

08/23/2025

4. Applicant Identifier:

5a. Federal Entity Identifier:

State Use Only:

6. Date Received by State:

7. State Application

8. APPLICANT INFORMATION:

* a. Legal Name:

Executive Office of the State of Idaho

* b. Employer/Taxpayer Identification Number (EIN/TIN):

d. Address:

* Street1:

317 W Main St

Street2:

Application for Federal Assistance SF-424

* 9. Type of Applicant 1: Select Applicant Type:

A: State Government

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

* 10. Name of Federal Agency:

EMPLOYMENT AND TRAINING ADMINISTRATION

11. Catalog of Federal Domestic Assistance Number:

17.225

CFDA Title:

UNEMPLOYMENT INSURANCE

* 12. Funding Opportunity Number:

FY 2026 BASE ALLOCATIONS

* Title:

FY 2026 BASE ALLOCATIONS - ETA UIPL 15-25 FY 2026 STATE WORKFORCE AGENCY UI RESOURCE PLANNING TARGETS AND GUIDELINES

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

[Add Attachment](#)[Delete Attachment](#)[View Attachments](#)

* 15. Descriptive Title of Applicant's Project:

FY 2026 BASE GRANT ALLOCATIONS

Attach supporting documents as specified in agency instructions.

[Add Attachments](#)[Delete Attachments](#)[View Attachments](#)

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant

ID-002

Attach an additional list of Program/Project Congressional Districts if needed.

Add A

17. Proposed Project:

* a. Start Date:

10/01/2025

18. Estimated Funding (\$):

* a. Federal	15,734,654.00
* b. Applicant	0.00
* c. State	0.00
* d. Local	0.00
* e. Other	0.00
* f. Program Income	0.00
* g. TOTAL	15,734,654.00

* 19. Is Application Subject to Review By State Under Executive Order 12372?

☐ a. This application was made available to the State under the Executive Order 12372.

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☒ c. Program is not covered by E.O. 12372.

[View Burden Statement](#)

BUDG

Grant Program Function or Activity (a)		Assistance Listing Number (b)	
1.	FT 2026 BARE ALLOCATIONS - ETR, OPL 15-25 FT 2026 STATE WORKFORCE AGENCY OF RESOURCE PLANNING TARGETS AND GUIDELINES	17.123	\$
2.			
3.			

8. Object Class Categories	(1)
a. Personnel	\$
b. Fringe Benefits	
c. Travel	
d. Equipment	
e. Supplies	
f. Contractual	
g. Construction	
h. Other	
i. Total Direct Charges (Sum of a. thru h.)	

(a) Grant Program	
8.	FY 2026 BAKK ALLOCATIONS - ETA 20PL 15-25 FY 2026 STA AGENCY VI RESOURCE PLANNING TARGETS AND GUIDELINES
9.	
10.	
11.	
12. TOTAL (sum of lines 8-11)	
13. Federal	Total \$
14. Non-Federal	\$
15. TOTAL (sum of lines 13 and 14)	\$
SECTION E - BUDGET EST	
(a) Grant Program	
16.	FY 2026 BAKK ALLOCATIONS - ETA 20PL 15-25 FY 2026 STA AGENCY VI RESOURCE PLANNING TARGETS AND GUIDELINES
17.	

ASSURANCES - NO

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, reviewing existing information, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Project Director (0434-0188), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to all Federal awarding agencies. Further, certain Federal awarding agencies may require additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capacity to carry out the project (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller of the United States and, if appropriate, the State through any authorized representative, access to the right to examine all records, books, papers, documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directed standards.

9. Will comply, as applicable, with the provisions of the Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violations of facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazard areas and floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-547).

3. THE STATE PLAN NARRATIVE

State Plan Narrative is a vital element of the SQSP that provides a vehicle for sharing with the Federal partner State-specific efforts that affect the administration of the UI Program. The State Plan Narrative allows the State to describe in a single narrative: a) State performance in comparison to the Government Performance Review Act goals; b) actions planned to correct deficiencies regarding UI programs, UI program reviews and reporting requirements; and c) results of customer satisfaction surveys (optional).

Guidance from USDOL's Unemployment Insurance Program Letter (UIPL) 14-25 directs states with the following instruction regarding the inclusion of their SQSP in their state's WIOA Combined State Plan. Below is the excerpt from the UIPL (pages 11-12) providing states direction on this matter, specifically excluding this section and others from inclusion in the Combined State Plan.

g. **WIOA Combined State Plans.** WIOA provides the option for states to submit a Combined State Plan that includes program plans for mandatory one-stop partners and other programs. Given that the UI program is a mandatory one-stop partner under WIOA, states have the option of including the UI program as part of the Combined State Plan. However, each state must participate in the UI Performs SQSP process whether or not the state decides to include the UI program as part of its Combined State Plan.

If a state chooses to submit a WIOA Combined State Plan with UI as a required partner, the state must incorporate SQSP into the Combined State Plan via the WIOA State Plan Portal at <https://wioaplans.ed.gov/>. Those states must incorporate only the allowable documents for FY 2026 into the Combined State Plan upon ETA's approval of the SQSP, but no later than October 31, 2025.

Because of the sensitive nature of some SQSP documents, **only the following SQSP documents are allowed to be included in the WIOA Combined State Plan:**

- Transmittal Letter
- A list of CAPs (the Alternate year SQSP Overview Page from the SQSP CAPs and Quarterly Reporting Workbook)
- Budget Worksheets/Forms
- Organization Chart
- SQSP Signature Page

4. CORRECTIVE ACTION PLANS (CAPS)

CAPs are expected as a part of the SQSP when State's annual performance does not meet the established criteria for core measures, Secretary's Standards, UI program, assurances, and other program deficiencies identified in the annual SQSP guidance provided by the Department. The CAP must list both specific milestones for key corrective actions or improvement activities, and the completion date for each milestone.

MEASURES/PROGRAMS TO BE ADDRESSED		
Measures/Programs to be Addressed (Each Measure Below is Hyperlinked to the CAP Worksheet)		
B E N E F I T S	First Payment Promptness	
	First Payment Promptness (IntraState 14/21 Days)	
	First Payment Promptness (InterState 14/21 Days)	
	First Payment Promptness (IntraState 35 Days)	
	First Payment Promptness (InterState 35 Days)	
	Nonmonetary Determination Timeliness	
	Nonmonetary Determination Quality - Separations	
	Nonmonetary Determination Quality - Nonseps	
A P P E A L S	Lower Authority Appeals (30 Days)	
	Lower Authority Appeals (45 Days)	
	Average Age of Pending Lower Authority Appeals	
	Average Age of Pending Higher Authority Appeals	
	Lower Authority Appeals Quality	
T A X	New Employer Status Determinations Timelapse	
	Tax Quality (Part A)	No
	Tax Quality (Part B)	The fa
	TPS Sample Reviews	
	Effective Audit Measure	P
	Improper Payments Measure	
	Detection of Overpayments - 3 Year Measure	

5. UI PROGRAM INTEGRITY ACTION PLAN (UI IAP)

The UI IAP outlines the strategies the State will undertake during the planning period regarding the prevention reduction and recovery of UI improper payments.

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- SQSP Signature Page

6. ORGANIZATIONAL CHART

The organization chart must conform to the requirement for delivery of service through public employment offices, or such other designated providers as the Secretary may authorize; show the State's configuration from the Governor of the State down to the point of Employment Service and UI customer service delivery; and provide sufficient detail to show each organizational unit involved and the title of the unit manager.

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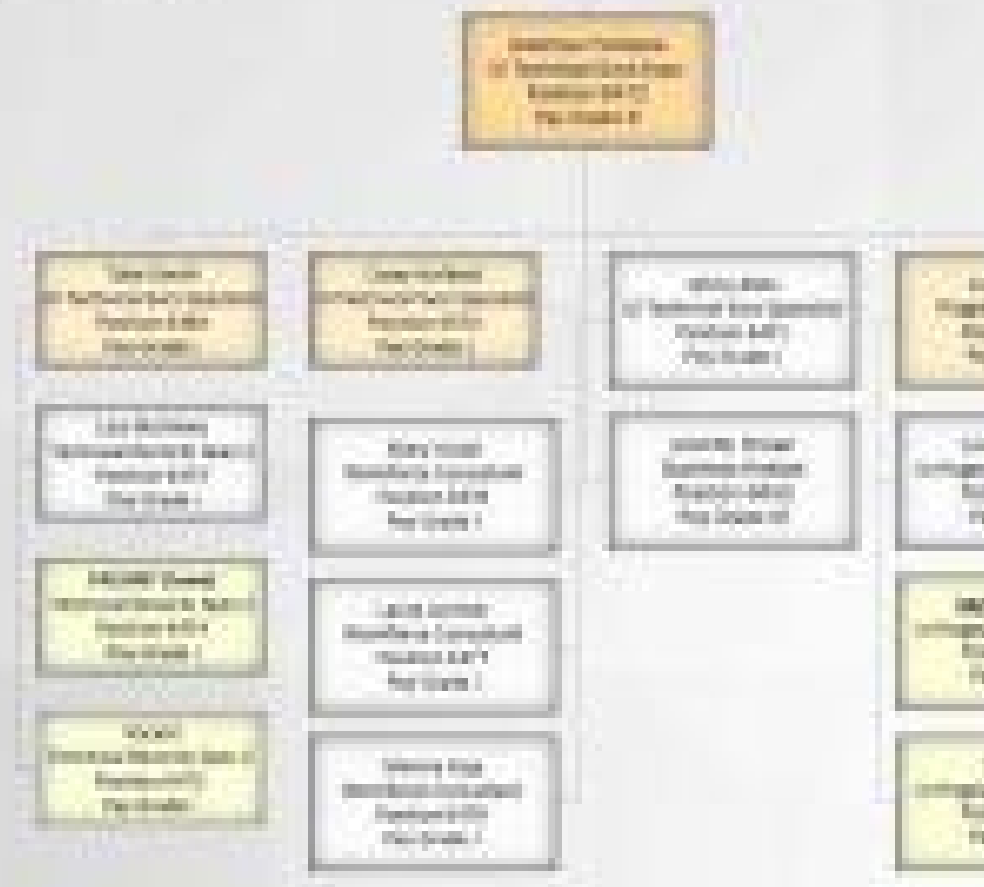
Department of Labor

July 1, 2025

559 FTP / 88 Vacant



Idaho Department of Labor
 UI Benefits Bureau – 1770
 Josh McKenna, Administrator
 82.0 FTP / 7 Vacant
 Revised: June 27, 2025



Mahe Department of Labor
UI Compliance Bureau - 1760
Josh McHenry - Administrator
102.0 FTE / 13 Vacant
Revised: August 1, 2025

**Current Bureau
Program Manager
Responsible for
the Bureau**

**Full Program Supervisor
Responsible for
the Bureau**

**Full Time
Program Supervisor
Responsible for
the Bureau**

**Senior Program
Supervisor
Responsible for
the Bureau**

**Senior Program
Supervisor
Responsible for
the Bureau**

**Full Time Supervisor
Responsible for
the Bureau**

**VACANT
in the Bureau
Responsible for
the Bureau**

**Senior Program Supervisor
Responsible for
the Bureau**

**Senior Program Supervisor
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Responsible for
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**VACANT
in the Bureau
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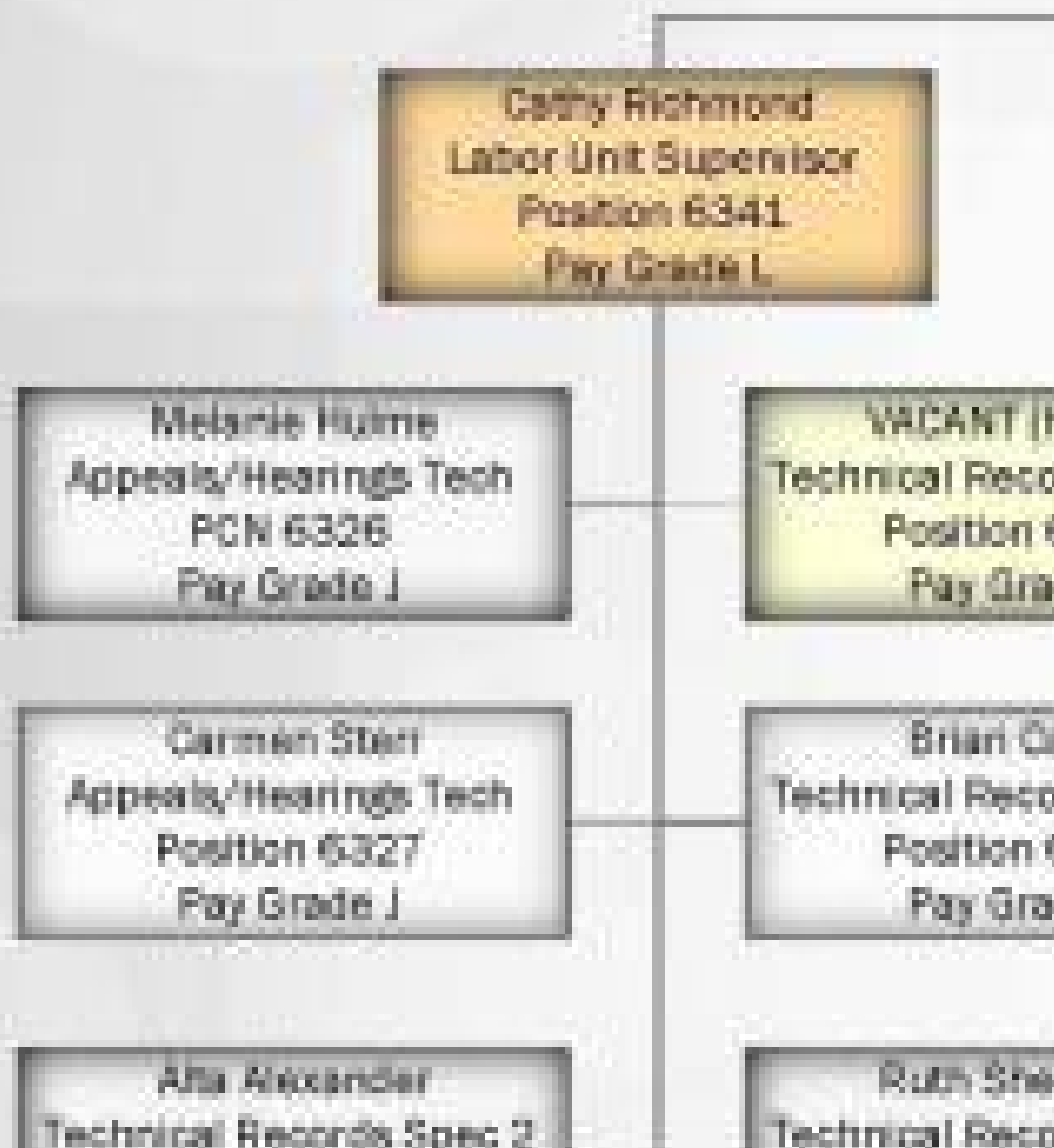
**Senior Program Supervisor
Responsible for
the Bureau**

**Full Time Supervisor
Responsible for
the Bureau**

**Senior Program Supervisor
Responsible for
the Bureau**

**VACANT
in the Bureau
Responsible for
the Bureau**

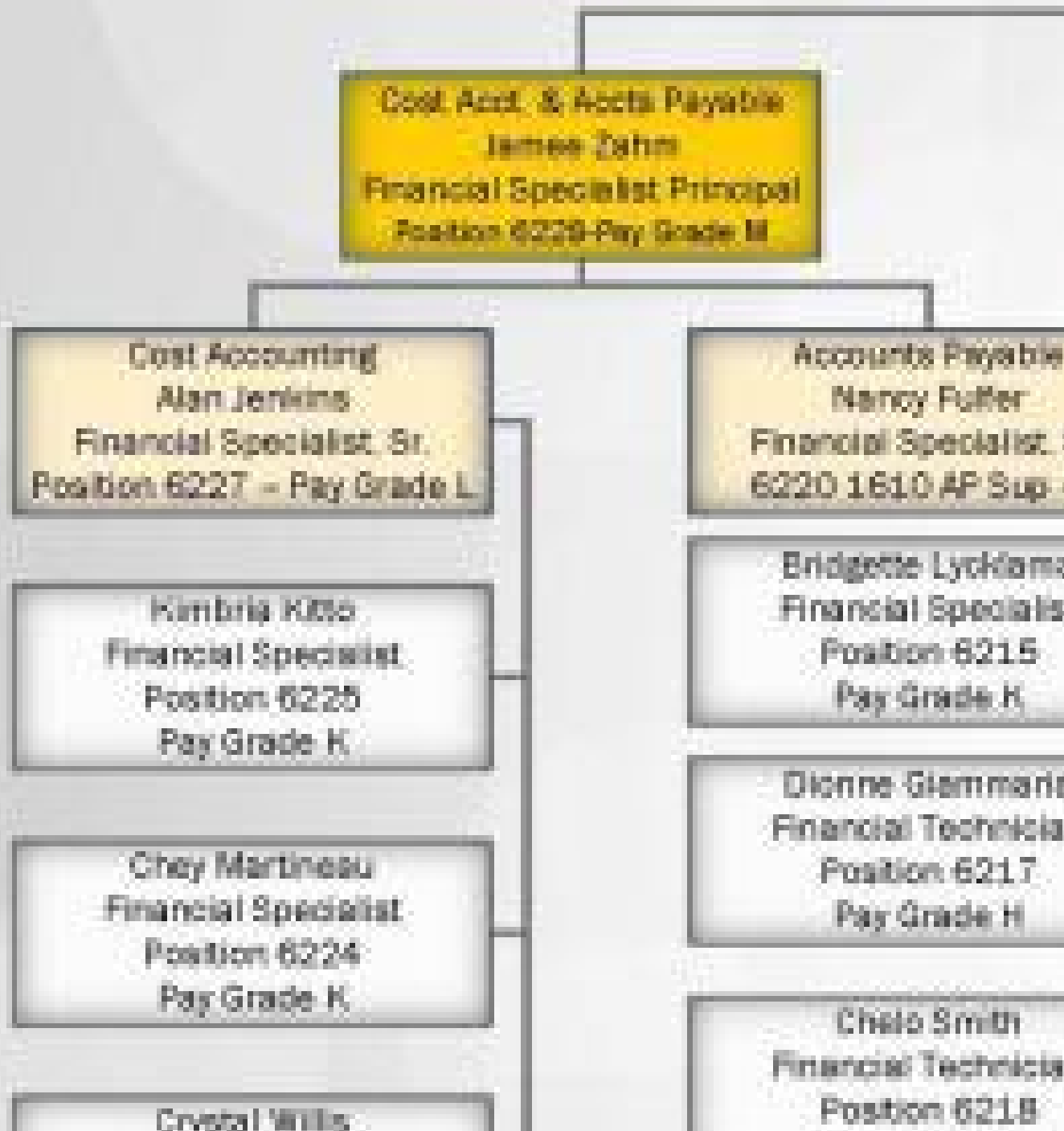
**Senior Program Supervisor
Responsible for
the Bureau**



Idaho Department of Labor
Workforce Administration – 1780
Kristyn Carr – Administrator
22.00 FTP / 7 Vacant
Revised: August 1, 2025



Idaho Department of Labor
Accounting Bureau – 1610
Matt Warnick – Administrator
FTP 32 / 0 Vacant
REVISED: April 14, 2025



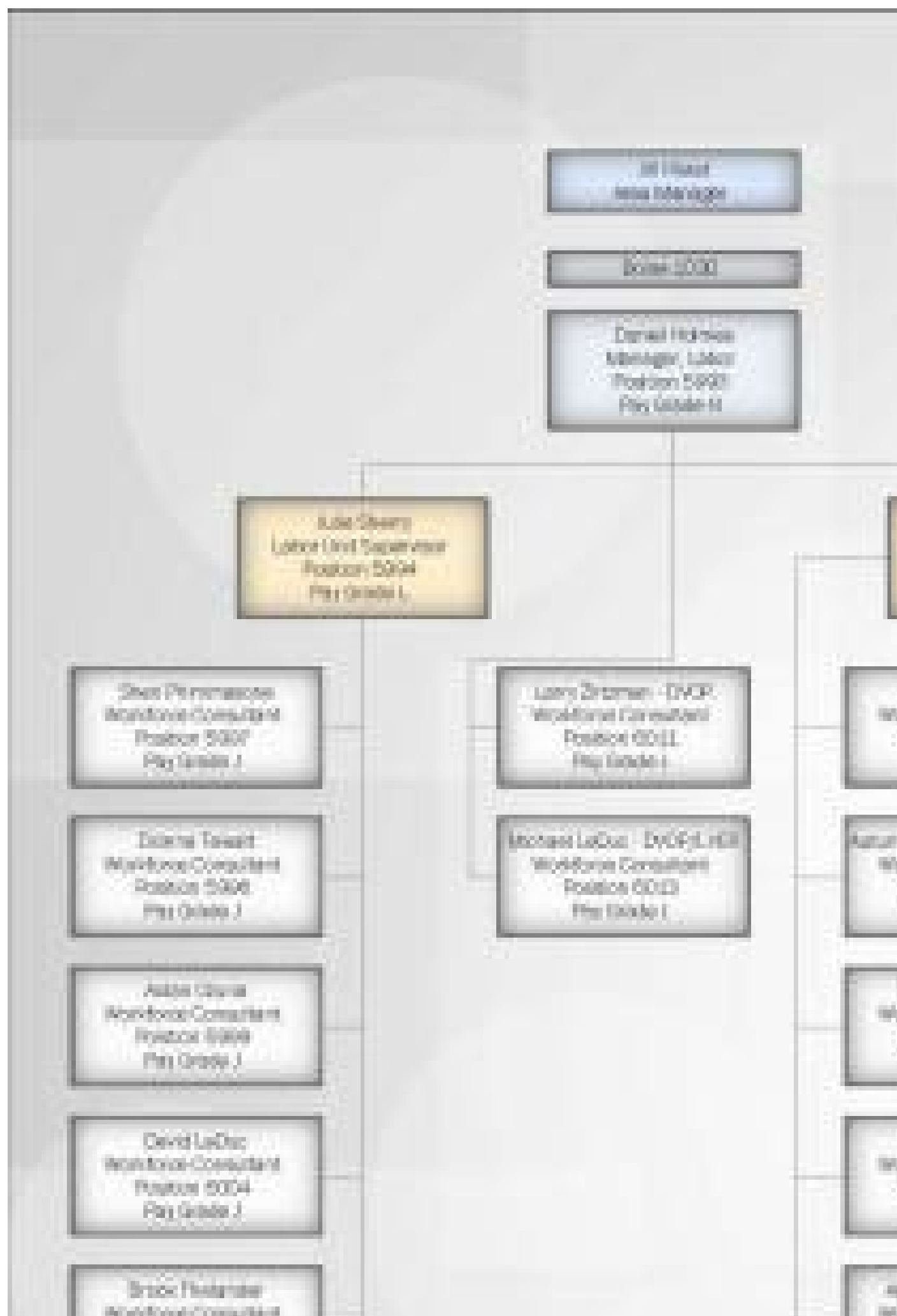
Penny Buchanan
Workforce Consultant
Position 6052
Pay Grade J

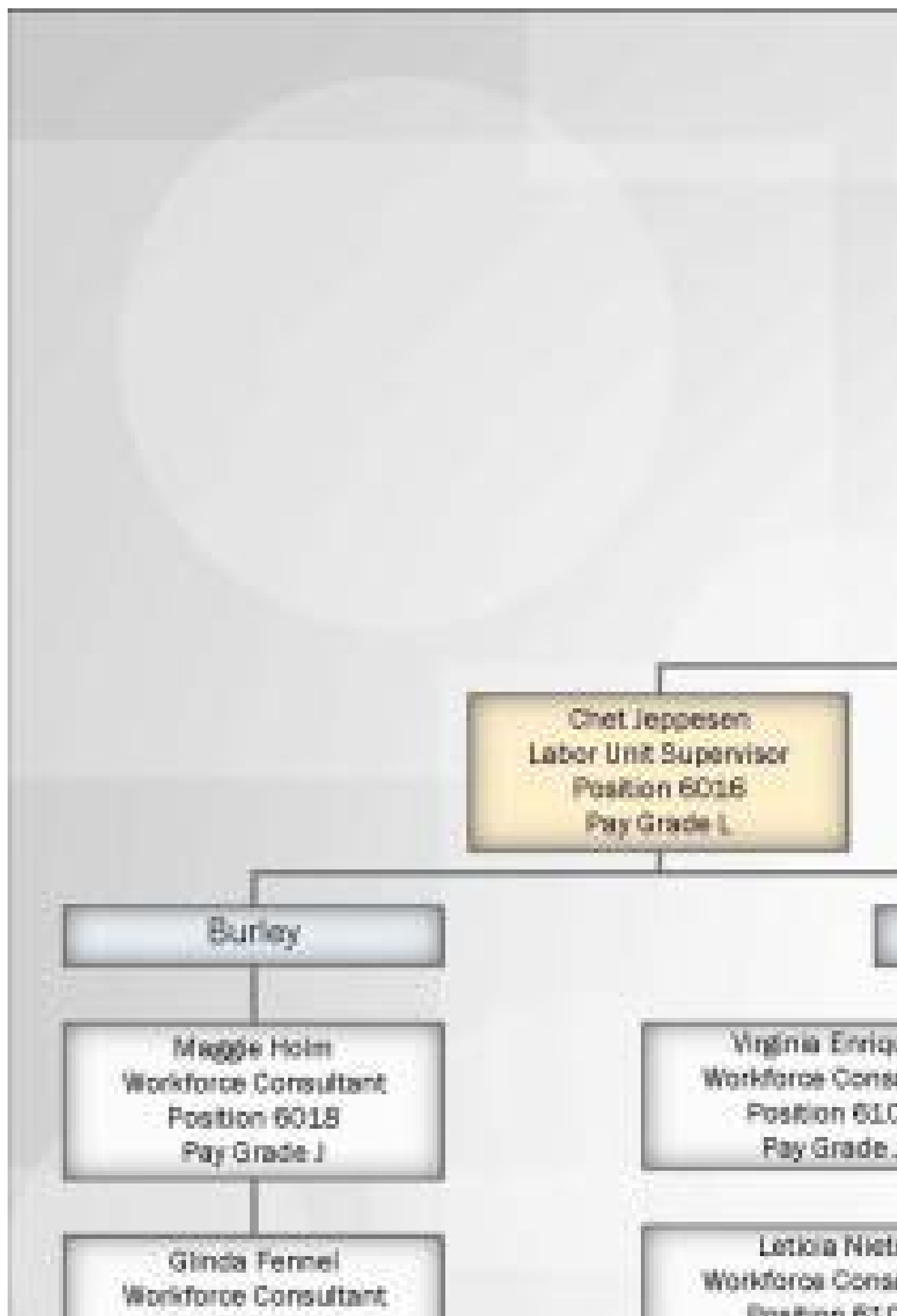
Jaquetta Bank
Workforce Consultant
Position 6047
Pay Grade J

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Brice West - DVOF
Workforce Consultant
Position 6078
Pay Grade J

Monica Jones (Cofino)





Brandy Witt
Labor Unit Supervisor
Position 6083
Pay Grade L

Lindsey Morris
Workforce Consultant
Position 6090
Pay Grade J

Jennifer Haeder
Workforce Consultant

Brandon Moffat
Labor Unit Supervisor
Position 6057
Pay Grade L

Alayna Colston (Salmon)
Workforce Consultant
Position 6068
Pay Grade J

Faviola Munio Espinoza
Workforce Consultant

7. SQSP SIGNATURE PAGE

The State administrator must sign and date the SQSP Signature Page. By signing the Signature Page, the State administrator certifies that the State will comply with all the assurances and activities contained in the SQSP guidelines.

Though a State needs to submit the complete SQSP package on a 2-year cycle, there are certain documents contained in the SQSP package which are required to be submitted by States annually as part of the off-year submission. The documents which are required to be submitted annually are considered a modification to the complete SQSP submitted the previous year. Since funds for State UI operations are appropriated each year, each State is required to annually submit the transmittal letter, budget worksheets, organizational chart and the signature page. The modification may also include CAPs for new identified performance deficiencies, and any required modifications to existing CAPs.

Since the UI program is a required one-stop partner, States have the option of including UI in the Combined State Plan authorized by WIOA sec. 103.

U.S. De
SQSP SI

OMB Control No.: 1205-0132

U.S. DEPARTMENT OF LABOR Employment
and Training Administration

UNEMPLOYM
STATE QUALI
SIGNA

This Unemployment Insurance State Quality Service Agreement is entered into by the
Department of Labor, Employment and Training Administration

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(NAME OF S

The Unemployment Insurance SQSP is part of the
fiscal year, the State agency will adhere to and can
interpreted by the DOL and adhere to the Federal r

All work performed under this agreement will be i
with the following SQSP

B. REQUIREMENTS FOR STATES ELECTING TO INCLUDE UI IN THE COMBINED STATE PLAN

States that elect to include UI in the Combined State Plan must:

1. SUBMIT AN SQSP IN THE FOLLOWING MANNER DEPENDING ON THEIR TIMING IN THE SQSP CYCLE:

A. IF A STATE IS IN THE FIRST YEAR OF THEIR 2-YEAR CYCLE, THE STATE IS REQUIRED TO SUBMIT THE MOST RECENTLY APPROVED COMPLETE SQSP PACKAGE. A COMPLETE SQSP PACKAGE WILL INCLUDE THE TRANSMITTAL LETTER, BUDGET WORKSHEETS/FORMS, STATE PLAN NARRATIVE, CAPS (INCLUDING THE MILESTONES AND THE COMPLETION DATE FOR EACH MILESTONE), THE UI IAP, ORGANIZATIONAL CHART, AND THE SQSP SIGNATURE PAGE. ONE OF THE KEY GOALS FOR THE UI PROGRAM IS TO ENSURE THAT CLAIMANTS ARE ABLE TO SUCCESSFULLY RETURN TO WORK. AS SUCH, THE SQSP STATE PLAN NARRATIVE MUST PROVIDE A DISCUSSION OF THE PLAN COORDINATION WITH OTHER WIOA COMBINED PLAN PROGRAMS TO ENSURE A COORDINATED EFFORT AND INTEGRATED SERVICE DELIVERY.

Idaho is in the first year of the 2-year cycle; as such the required documents are submitted in the appropriate sections as presented in the guidance to states under UIPL 14-25.

B. IF A STATE IS IN THE SECOND YEAR OF THE 2-YEAR CYCLE, THE STATE IS REQUIRED TO SUBMIT THE MOST RECENTLY APPROVED COMPLETE SQSP PACKAGE WITH A MODIFICATION THAT MUST INCLUDE THE TRANSMITTAL LETTER, BUDGET WORKSHEETS/FORMS, ORGANIZATIONAL CHART, AND THE SQSP SIGNATURE PAGE. THE MODIFICATION MAY ALSO INCLUDE CAPS FOR NEW IDENTIFIED PERFORMANCE DEFICIENCIES, AND ANY REQUIRED MODIFICATIONS TO EXISTING CAPS. THE CAP MUST LIST BOTH SPECIFIC MILESTONES FOR KEY CORRECTIVE ACTIONS OR IMPROVEMENT ACTIVITIES, AND THE COMPLETION DATE FOR EACH MILESTONE.

Idaho is in the first year of the 2-year cycle; as such the required documents are submitted in the appropriate sections as presented in the guidance to states under UIPL 14-25.

2. SUBMIT THE REQUIRED OFF-YEAR SQSP COMPONENTS AS A MODIFICATION TO THE COMBINED STATE PLAN ON THE SAME CYCLE AS THE REGULAR SQSP PROCESS WHICH MUST BE APPROVED BY SEPTEMBER 30TH EACH YEAR

Idaho is in the first year of the 2-year cycle; as such the required documents are submitted in the appropriate sections as presented in the guidance to states under UIPL 14-25.