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To	SKIP JONES	From	T. LUKE
Co./Dept.		Co.	
Phone #		Phone #	
Fax #		Fax #	

February 13, 1996

Water District Secretary, Treasurer and Watermaster

Re: Workers Compensation Insurance and Withholding Taxes

Dear Sir:

Several questions have been directed to the Department of Water Resources (Department) in the past year regarding workers compensation insurance requirements for watermasters and other water district staff.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the watermaster as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance and insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Couer d'Alene, Idaho Falls, Pocatello and Twin Falls.

Water districts are also reminded that all paid water district staff may be subject to state and federal withholding taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of these withholding taxes may be the responsibility of the the watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

General questions regarding water districts, watermaster appointments, and water district budgets may be directed to IDWR regional offices. You may also contact Tim Luke, IDWR state office, at 327-7864.

Sincerely,

Tim Luke

cc: Regions