BOISE, FRIDAY, JUNE 19, 2020 AT 10:00 A.M.

IN THE SUPREME COURT OF THE STATE OF IDAHO

CONNIE L. SCHOEFFEL,)
Claimant-Appellant,)
v.)
THORNE RESEARCH, INC.,)
Employer-Appellant,	Docket No. 47101
and)
IDAHO DEPARTMENT OF LABOR,)
Respondent.)
	_ <i>J</i>

Appeal from the Idaho Industrial Commission.

Parson, Behle, Latimer, Boise, for Appellant.

Lawrence G. Wasden, Idaho Attorney General, Boise for Respondent.

Connie L. Schoeffel appeals an unemployment benefits decision from the Idaho Industrial Commission (Commission). After Schoeffel was laid off in 2018, she filed an unemployment benefits claim with the Idaho Department of Labor (IDOL). When applying for benefits, Schoeffel failed to report that she was entitled to compensation from her previous employer through an employee retention program and release of claims agreement. Schoeffel subsequently received unemployment benefits for four weeks. After IDOL learned of Schoeffel's employee retention program compensation, it determined that Schoeffel was not entitled to a benefit, and issued an overpayment determination requiring Schoeffel to repay the excess benefits she received. Schoeffel protested IDOL's decision, and IDOL's appeals examiner affirmed IDOL. Schoeffel appealed to the Commission. The Commission concluded that compensation Schoeffel received from her employer pursuant to the employee retention program was reportable income pursuant to Idaho Code sections 72-1312 and 72-1367, requiring a reduction of her weekly benefit. The Commission further concluded that Schoeffel was ineligible for a waiver of the repayment requirement under Idaho Code section 72-1369(5). Schoeffel timely appealed.