

## SUMMARY STATEMENT

*Woolley v. Bridge St. Inc., IDOL, Docket No. 46743*

The Idaho Supreme Court affirmed an Idaho Industrial Commission (“Commission”) decision that held Brett Woolley was ineligible for unemployment benefits under Idaho Code section 72-1312A because he was a corporate officer whose claim for benefits was based on wages with a corporation in which he had an ownership interest. However, the Court reversed a portion of the Commission’s decision that found Woolley willfully failed to report a material fact when he answered “no” to the Idaho Department of Labor’s question “Did you receive any wages or perform services as a Corporate Officer?” The Court held that although Woolley omitted a material fact, that omission was not willful because the question did not accurately reflect the law. Section 72-1312A makes no mention of a claimant’s performance of services as a corporate officer. The Court held to serve as the basis for a willful failure to report a material fact, the question to be answered by a claimant must be accurately grounded in the legal requirements of the statute. As such, the Court reversed the Commission’s imposition of a civil penalty under Idaho Code section 72-1369(2).