SUMMARY STATEMENT

Current v. Idaho Dep't of Labor, Docket No. 44683

Dennis B. Current ("Current") appealed an Idaho Industrial Commission (the "Commission") decision, which determined that he was ineligible for unemployment benefits based on his willful underreporting of earnings to the Idaho Department of Labor ("IDOL"). IDOL discovered wage discrepancies between the amount reported by Current and the amount reported by his employer, Wada Farms Partnership ("Wada Farms"). The Commission found that, while Current may not have intended to commit any fraud by underreporting his wages, he made assumptions about his hours and failed to verify that the wages he reported to IDOL were correct.

On appeal Current disputed that he "willfully" misrepresented his wages. In a unanimous decision, the Idaho Supreme Court held that substantial and competent evidence supported the Commission's decision. Accordingly, the Commission's decision was affirmed, and costs on appeal were awarded to IDOL. IDOL's request for attorney fees was denied.