

## **Employee Information Form** *Relationship Disclosure*

Physical Address:	Emplo	yee Name:	SSN:
Mailing Address (if different):			
County of Physical Address:			
Phone Number:			
Name of Participant:    Name of Employer (if applicable):			
Instructions: There are some tax exemptions for certain domestic employer and employee relationships.  Please select any of the below boxes if a relationship exists between you as the employee and the employer:    None, no relation to employer,   "Spouse of the employer and under the age of 21   "Parent of the employer and under the age of 21   "Parent of the employer - if this option is marked, read below and check all that apply:   You are employed by your son or daughter   Your son or daughter has a child or stepchild living in the home   Your son or daughter is a widower, divorced, or is living with a spouse who, because of a mental or physical condition, cannot care for the child or stepchild for at least 4 continuous weeks in a calendar quarter   Your son or daughter's child or stepchild is under the age of 18 and requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter due to a mental or physical condition  Internal Use Only  If Parent (employee) selected all 4 parent conditions, parent/employee is FUTA and SUTA Exempt   If Parent (employee) did NOT select all 4 parent conditions, parent/employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt   If Spouse or Child are selected, employee is exempt or services of one spouse employed by another in other than a trade or business, such as domestic			
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<ul> <li>If Parent (employee) selected all 4 parent conditions, parent/employee is FUTA and SUTA Exempt</li> <li>If Parent (employee) did NOT select all 4 parent conditions, parent/employee is FICA, FUTA, SUTA Exempt</li> <li>If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt</li> <li>The fine print - under IRS guidelines, Publication 15 (Circular E) Section 3, employees are not subject to Social Security, Medicare and federal unemployment tax (FUTA) if these relationships exist. The exemptions are as follows:         <ul> <li>A. Child employed by parents – Payments for work other than in a trade or business, such as domestic work in the parent's private home, are not subject to Social Security, Medicare, and FUTA tax until the child reaches age 21. (IRS Pub.15, Section 3, Paragraph 1)</li> <li>B. One spouse employed by another – Payments for services of one spouse employed by another in other than a trade or business, such as domestic service in a private home, are not subject to Social Security, Medicare, and FUTA tax. (IRS Pub.15, Section 3, Paragraph 2)</li> <li>C. Parent employed by child – Payments for the services of a parent employed by his or her child in other than a trade or business, such as domestic services, are not subject to Social Security, Medicare and FUTA tax as long as the above conditions apply. (IRS Pub.15, Section 3, Paragraph 4)</li> </ul> </li> <li>The State of South Dakota follows the federal guidelines in applying liability for state unemployment tax (SUTA). If the Caregiver falls into the category of Parent and meets all 4 parent conditions, Social Security and Medicare tax will not be withheld from their checks. If the employee is exempt from FUTA, SUTA, Social Security and Medicare, the employer will not be charged for their share of Social Security and Medicare tax will not be charged for their share of Social Security and Medicare or FUTA and SUTA withholdings.</li> </ul>	Please	None, no relation *Spouse of the *Child of the enterm of t	below boxes if a relationship exists between you as the employee and the employer: In to employer employer, In to employer, In ployer and under the age of 21 In ployer - if this option is marked, read below and check all that apply: In perpendicular the age of 21 In ployer - if this option is marked, read below and check all that apply: In or daughter has a child or stepchild living in the home In or daughter has a widower, divorced, or is living with a spouse who, because of a rephysical condition, cannot care for the child or stepchild for at least 4 In or daughter's child or stepchild is under the age of 18 and requires the live of an adult for at least 4 continuous weeks in a calendar quarter due to a
<ul> <li>If Parent (employee) did NOT select all 4 parent conditions, parent/employee is FICA, FUTA, SUTA Exempt</li> <li>If Spouse or Child are selected, employee is FICA, FUTA, SUTA Exempt</li> <li>The fine print - under IRS guidelines, Publication 15 (Circular E) Section 3, employees are not subject to Social Security, Medicare and federal unemployment tax (FUTA) if these relationships exist. The exemptions are as follows:         <ul> <li>A. Child employed by parents – Payments for work other than in a trade or business, such as domestic work in the parent's private home, are not subject to Social Security, Medicare, and FUTA tax until the child reaches age 21. (IRS Pub.15, Section 3, Paragraph 1)</li> <li>B. One spouse employed by another – Payments for services of one spouse employed by another in other than a trade or business, such as domestic service in a private home, are not subject to Social Security, Medicare, and FUTA tax. (IRS Pub.15, Section 3, Paragraph 2)</li> <li>C. Parent employed by child – Payments for the services of a parent employed by his or her child in other than a trade or business, such as domestic services, are not subject to Social Security, Medicare and FUTA tax as long as the above conditions apply. (IRS Pub.15, Section 3, Paragraph 4)</li> </ul> </li> <li>The State of South Dakota follows the federal guidelines in applying liability for state unemployment tax (SUTA). If the Caregiver falls into the category of Spouse or Child as outlined above, Social Security and Medicare tax will not be withheld from their checks. If the employee is exempt from FUTA, SUTA, Social Security and Medicare, the employer will not be charged for their share of Social Security and Medicare or FUTA and SUTA withholdings.</li> </ul>	*Intern	nal Use Only	
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