

Employee Information

Name: _____ Social Security Number (last 4): _____

Physical Address: _____

City/State/Zip: _____

Mailing Address (if different): _____

City/State/Zip: _____ County: _____

Phone Number: _____ Email (optional): _____

Employer: _____ Client: _____

There are some tax exemptions given to certain domestic employer/employee relationships. Please mark any of the below boxes if the relationship exists.

Check one below if applicable. Is the employee the _____ of the **employer**? This is the relationship between the employee and the employer not the employee and the client.

- Spouse,
- Child, under the age of 21, or
- Parent *if this option is marked, please read below for more information
 - Check here if **both** of the following conditions also apply.
 - The person you provide service for is either under the age of 18 or has a physical or mental condition that requires the personal care of an adult for at least 4 continuous weeks in the calendar quarter services are performed. –AND–
 - The employer (person you are working for) is divorced, a widow or widower, or is living with a spouse whose physical or mental condition prevents him or her from caring for the child for at least 4 continuous weeks in the calendar quarter services are performed.

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:

- 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*)
- 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*)
- 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*)

The state of Utah follows the federal guidelines in applying liability for state unemployment tax (SUTA).

If the employee falls into any of the three categories outlined above, Social Security and Medicare tax will not be withheld from the employee's checks. The employer will not be charged for their share of Social Security and Medicare or FUTA and SUTA withholdings.

Employee Signature: _____ Date: _____