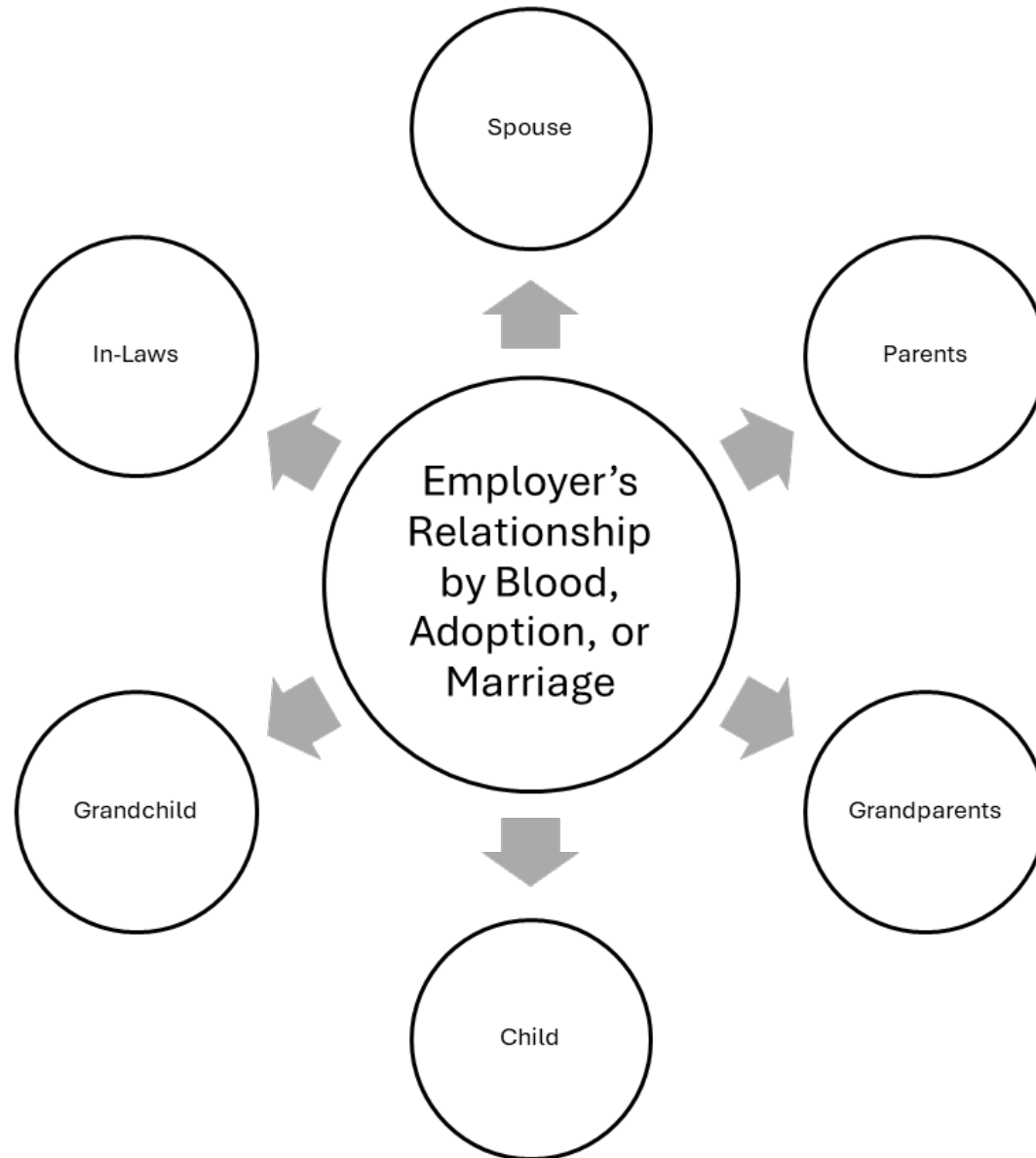
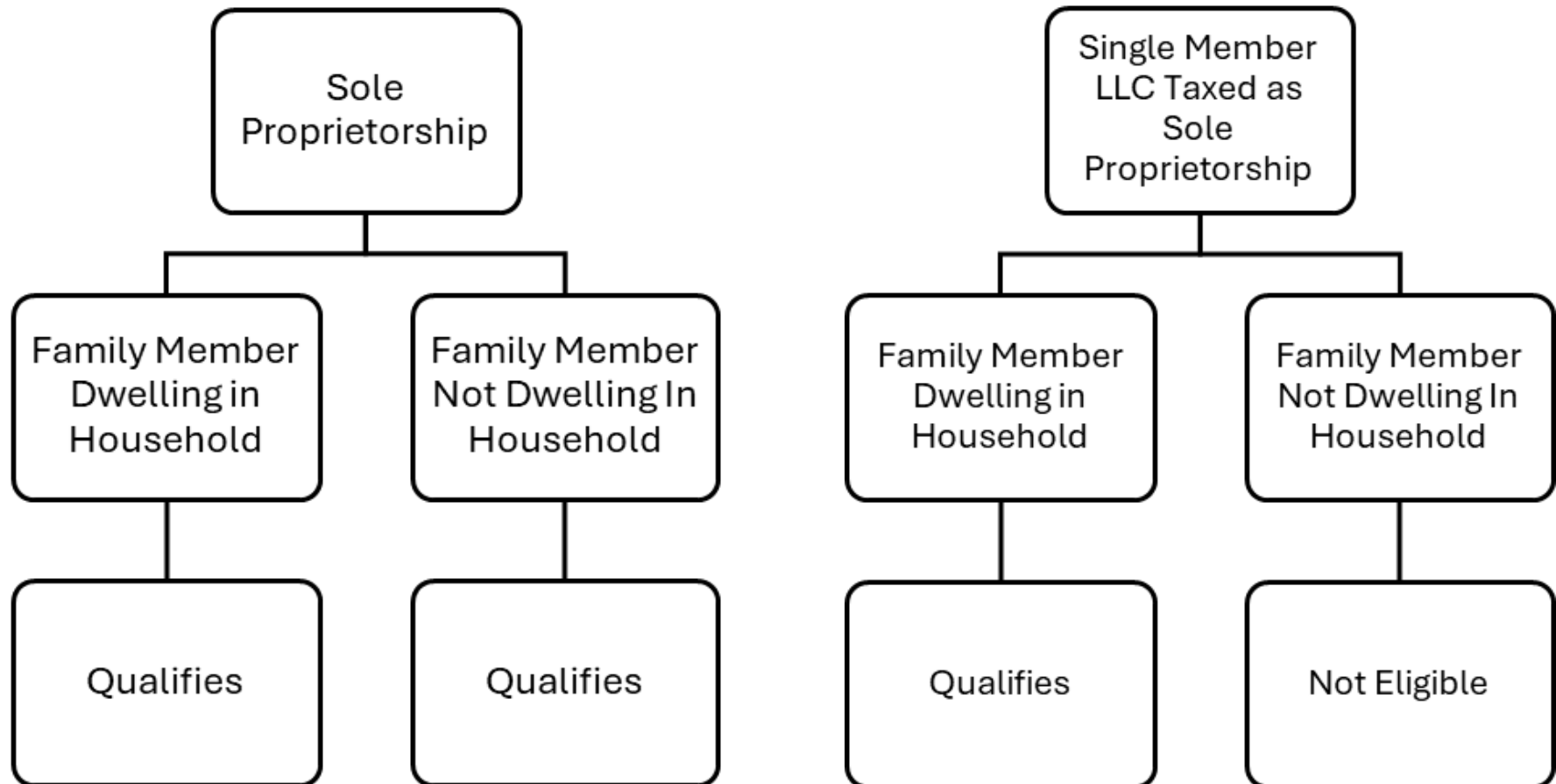


Family Relationships Defined by IC §§ 72-102 (21) Eligible for Exemption Under IC §§ 72-212(4) and (5)

IC §§ 72-102 (21) “Member of an employer’s family” can be the employer’s spouse, a person related to the employer within the first degree by blood, adoption, or marriage, or the employer’s grandchild or the grandchild’s spouse.



1. Idaho Code §§ 72-212(4) Family member employee who resides in the employer's household when the employer is a sole proprietor or the owner of a single member LLC taxed as a sole proprietorship.
2. Idaho Code §§ 72-212(5) A family member employed by, but not residing in the household of, an employer who is a sole proprietor.



Under IC§ 72-212(5) Family members must file [IC52 Form Election for Exemption](#) form with the Industrial Commission.