RULES GOVERNING PROCEDURE FOR FILING ELECTION FOR EXEMPTION OR REVOCATION OF EXEMPTION.

01. Authority. Pursuant to Section 72-212, Idaho Code, the Industrial Commission hereby promulgates a rule, including a form designated as IC53 Declaration Under Idaho Code, Section 72-212(5) (Appendix A), to establish a procedure by which a family member employee of a sole proprietorship who is related to the sole proprietor employer within the first degree of consanguinity, and who is not residing in the household of the sole proprietor employer, may elect exemption from workers’ compensation insurance coverage. It also sets forth the manner in which employees may revoke a previous exemption.

02. Filing Requirements.

201. RULE GOVERNING 72-212(5) EXEMPTIONS

1. Each person who elects to exempt him/herself from coverage or revoke their exemption under Section 72-212(5), Idaho Code, of the Idaho Workers’ Compensation Law must file a written declaration of such exemption an IC 53 Declaration form with the Industrial Commission.

b. The validity of the election is subject to approval by the Commission. The Commission reserves the right to require verification of all information submitted form is available on the IC53 form (Appendix A). Fraud or misrepresentation in the information provided will void the election Commission’s website.

c. In order to revoke an election for exemption, a revocation of exemption form must be filed with the Industrial Commission.

d. The form for filing an election for exemption or revocation of exemption shall be an IC53 Declaration Under Idaho Code, Section 72-212(5) (Appendix A). The form shall be submitted to the Commission on eight and one half by eleven inch (8 1/2” x 11”) paper in a format substantially the same as that shown in Appendix A. The form is designated as either an election for exemption or revocation of exemption by checking the appropriate declaration at the bottom of the form.

e. The IC53 Declaration Under Idaho Code, Section 72-212(5) form must be signed by both the employee and the employer. An original and one (1) copy of the IC53 form shall be filed with the Commission. Upon approval by the Commission, the copy will be returned to the employee filing for an exemption or revocation of an exemption.

f. The Commission must approve the exemption or revocation of exemption. The Commission may require verification of information submitted. Fraud or misrepresentation in the information provided will void the exemption or revocation.
4. If the employer is insured, it is the employer’s responsibility to file a copy of the IC53 form with the employer’s insurance company.

5. The effective date of the exemption or revocation of exemption shall be the date the properly completed form is received by the Commission.

6. The exemption shall remain in effect until a revocation of exemption is filed with the Commission, or, termination of employment with the designated employer, or upon the death of the employee, whichever occurs first.