**6I Relationship Disclosure Form – Determining Exemption Status for FUTA/FICA/SUTA**

Depending on the circumstances, some employment relationships are qualified to be exempt from FICA (Social Security and Medicare tax), FUTA (Federal Unemployment) and/or SUTA (State Unemployment).

All employees must complete the Relationship Disclosure Form that indicates what their existing relationship is to their employer. Please see red text below to determine if the employee is exempt from FICA, FUTA, or SUTA.

**FUTA Exemptions**

Employee is exempt if they are the: ***Spouse, Child under age 21, Parent*** of the Employer  
  
 Source: **Publication 926 – IRS** [**http://www.irs.gov/publications/p926/ar02.html#en\_US\_2014\_publink100086732**](http://www.irs.gov/publications/p926/ar02.html#en_US_2014_publink100086732)

Excerpt: ***Wages not counted.***   Do not count wages you pay to any of the following individuals as FUTA wages.

* Your spouse.
* Your child who is under the age of 21.
* Your parent.

1. **FICA Exemptions (Social Security/Medicare Tax)**

Employee is exempt if they are the: ***Spouse, Child under age 21, Parent*** of the Employer

Source: **Publication 926 – IRS** [**http://www.irs.gov/publications/p926/ar02.html#en\_US\_2014\_publink100086732**](http://www.irs.gov/publications/p926/ar02.html#en_US_2014_publink100086732)

Excerpt:  
***Wages not counted.***   Do not count wages you pay to any of the following individuals as social security or Medicare wages, even if these wages are $1,900 or more during the year.

1. Your spouse.
2. Your child who is under the age of 21.
3. Your parent. Exception: Count these wages if both the following conditions apply.
   1. Your parent cares for your child who is either of the following.
      1. Under the age of 18, or
      2. 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 were performed.
   2. Your marital status is one of the following.
      1. You are divorced and have not remarried,
      2. You are a widow or widower, or
      3. You are living with a spouse whose physical or mental condition prevents him or her from caring for your child for at least 4 continuous weeks in the calendar quarter services were performed.
4. An employee who is under the age of 18 at any time during the year. Exception: Count these wages if providing household services is the employee's principal occupation. If the employee is a student, providing household services is not considered to be his or her principal occupation.
5. **Wisconsin SUTA Exemptions**   
     
   Employee is exempt if they are the: ***Spouse, Parent, Child, Grandparent, Grandchild, Step-Parent, Step-Child, or Domestic Partner*** (by blood or adoption) of the Employer

Source: **Wisconsin Unemployment Insurance Handbook for Employers**[**http://dwd.wisconsin.gov/ui201/**](http://dwd.wisconsin.gov/ui201/) **Part 2, B. 2. O.**Excerpt:  
B. Employment Excluded by Statute  
2. FOR ALL EMPLOYER EXCEPT GOVERNMENT UNITS AND NONPROFIT ORGANIZATIONS:  
O. Personal care or companionship services performed for an ill or disabled family member who directly employs the individual providing services is excluded. For purposes of this exclusion, “family member” means a spouse, parent, child, grandparent, or grandchild of an individual, by blood or adoption, or an individual’s step parent, step child or domestic partner within the meaning of Chapter 770.01(1).  **Wisconsin State Legislature** <http://docs.legis.wisconsin.gov/statutes/statutes/770/01/1>  
  
Excerpt:  
(1) “Domestic partner” means an individual who has signed and filed a declaration of domestic partnership in the office of the register of deeds of the county in which he or she resides.

GT Independence  
**Relationship Disclosure**

|  |  |
| --- | --- |
| **Instructions:** Please fill in information in regards to your relationship with your employer. You must  complete all sections below and sign and date the bottom of the form.  *THIS FORM IS REQUIRED TO BEGIN EMPLOYMENT* | |
|  |  |
| Employee Name | Employer Name |

 Yes  No Person receiving services is a minor

 Yes  No I will be residing at the same address as my employer

Before employment, my existing relationship with the above named employer is:

|  |  |  |  |
| --- | --- | --- | --- |
|  | Spouse |  | Attorney-In-Fact |
|  | Parent |  | Alternate Attorney-In-Fact |
|  | Adoptive/Step Parent |  | Co-Guardian |
|  | Child under age of 21 |  | Legal Representative |
|  | Child over age of 21 |  | Paid Guardian/Conservator |
|  | Sibling |  | Stand-By Guardian |
|  | Grand Parent |  | Alternate Guardian |
|  | Grand Child |  | No Relationship |
|  | Live-together-partners |  | Other, please describe |

**Relationship Acknowledgment:**  
I understand that depending on the above selected type of relationship I have with my employer, I may be exempt from FICA (Social Security and Medicare), FUTA (Federal Unemployment) and/or SUTA (State Unemployment). *Be sure to check with your local unemployment office for additional information in regards to FUTA and SUTA.*  
I understand that regardless of my relationship with the above listed employer, I am still subject to all employment requirements including, but not limited to, background check, training and Federal, State and local tax withholdings. In addition, additional approval from the employer’s authorizing agency or county may be required before employment may begin.  
If this relationship changes at any time, you are required to notify GT Independence within 5 business days. Failure to do so may require the above listed employee to pay back all amounts received under the employment arrangement while a conflict of interest was in existence.

*Employee Signature Date*

*Employer/Representative Signature Date Employer/Representative Name*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| INTERNAL USE ONLY | | | | | |
| Evaluator’s Initials: |  | SUTA  □ Yes □No | FUTA  □ Yes □No | Medicare  □ Yes □No | Social Security  □ Yes □No |