

## **IDAPA Rule added to I.C. §72-1315**

### **IDAPA 09.01.35**

#### **061.DEFINITIONS.**

The definitions listed in IDAPA 09.01.35, “Unemployment Insurance Tax Administration Rules,” Section 011, and the following are applicable to the UI Compliance Bureau.

04.Treatment of Limited Liability Companies. For purposes of state unemployment tax coverage, a limited liability company will have the same status as it may have elected for federal tax purposes, or as that status may be determined or required by the federal government, subject to the provisions of Subsections 061.02 and 061.03. Any member of a limited liability company that has elected to be treated as a corporation for federal tax purposes shall be treated as a corporate officer for state Employment Security Law purposes.

05.Domestic Employment. Domestic employment is defined as work performed in the operation or maintenance of a private home, local college club, or local chapter of a college fraternity or sorority, as distinguished from services as an employee in pursuit of an employer’s trade, occupation, profession, enterprise, or vocation. In general, domestic employment “in the operation or maintenance of a private home, local college club, or local chapter of a college fraternity or sorority” includes, but is not limited to, services rendered by cooks, waiters, butlers, maids, janitors, handymen, gardeners, housekeepers, housemothers, and in-home caregivers. Ref. Section 72-1315, Idaho Code.