

Reporting Wages for Owners and Family Members

	Workers' Compensation	Unemployment Insurance
The Sole Proprietor (sole owner) of a business	Exempt (Unless optional coverage is elected)	Exempt (Do Not Report)
The Spouse of a Sole Proprietor	Exempt (Do Not Report)	Exempt (Do Not Report)
Parents of a Sole Proprietor	Exempt if a dependent living in the employer's household	Exempt (Do Not Report)
Dependents of a Sole Proprietor	Exempt if a dependent living in the employer's household	Exempt if a child of the sole proprietor and under 21 years of age
Partners of a Business Partnership	Exempt (Unless optional coverage is elected)	Exempt (Do Not Report)
Dependents of a Husband/Wife Partnership (with no other partners)	Exempt if a dependent living in the employer's household	Exempt if a minor aged child of the partners
Dependent of a Partnership if other than Husband/Wife	Required (Must Report)	Required (Must Report)
Officers of a Corporation	Exempt unless optional coverage is elected	Required (Must Report)
Relatives of a Corporate Officers	Required (Must Report)	Required (Must Report)
Members of a Limited Liability Company	Exempt unless optional coverage is elected	Exempt unless optional coverage is elected
Relatives of a Limited Liability Company	Required (Must Report)	Required (Must Report)

Please do not include wages of exempt individuals on the “Employee Wage List” or in the “Summary Report”