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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 3@ SCOPE OR COVERAGE

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Article 2@ EXCLUDED SERVICES

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Section 631-1@ Family Employment

631-1 Family Employment

(a) "Father" and "mother" include adoptive parents but do not include stepparent, foster parent, father-in-law or mother-in-law.

(b)

"Son" and "daughter" include adopted child but do not include stepchild, foster child, son-in-law, or daughter-in-law.

(c)

"Child under the age of 18" includes adopted child under the age of 18 but does not include stepchild or foster child under the age of 18.

(d)

With respect to the exempt status of a child under the age of 18 it is immaterial whether or not the child is living with his or her parents or is married or is independently self-supporting.

(e)

Services performed in the employ of a partnership by a spouse, father, mother, or child under the age of 18 of a partner are excluded when such services would be excluded if performed for each partner individually. For example: (1) The services of either spouse employed by a partnership composed of the other spouse and one or more of their children are excluded. (2) The services of either parent employed by a partnership composed of their children are excluded. (3) The

services of a child under the age of 18 employed by a partnership composed of his or her parents are excluded. (4) The services of a married child under the age of 18 in the employ of a partnership composed of his or her father and his or her spouse are excluded.

(1)

The services of either spouse employed by a partnership composed of the other spouse and one or more of their children are excluded.

(2)

The services of either parent employed by a partnership composed of their children are excluded.

(3)

The services of a child under the age of 18 employed by a partnership composed of his or her parents are excluded.

(4)

The services of a married child under the age of 18 in the employ of a partnership composed of his or her father and his or her spouse are excluded.

(f)

Services performed by an individual in the employ of relatives other than those referred to in Section 631 of the code are not excluded. For example, services performed by an individual in the employ of his or her brother, sister, niece or nephew are not excluded.