

IDAHO STATE EXEMPTION STATUTES

FEDERAL BANKRUPTCY EXEMPTIONS ARE NOT AVAILABLE.

All law references are to Idaho Code.

| ASSET | EXEMPTION | LAW PROVISION |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| HOMESTEAD | Real property or mobile home to \$50,000 ; sale proceeds exempt for 6 months | 55-1003, 55-1113 |
| | Must record homestead exemption for property that is not yet occupied | 55-1004 |
| INSURANCE | Annuity contract proceeds to \$350 per month | 41-1836 |
| | Death or disability benefits | 11-604(1)(a), 41-1834 |
| | Fraternal benefit society benefit | 41-3218 |
| | Group life insurance benefits | 41-1835 |
| | Homeowners' insurance proceeds to amount of homestead exemption | 55-1008 |
| | Life insurance proceeds if clause prohibits proceeds from being used to pay beneficiary's creditors | 41-1930 |
| | Life insurance proceeds or avails for beneficiary or other than the insured | 11-604(d), 41-1833 |
| | Medical, surgical or hospital care benefits | 11-603(5) |
| MISCELLANEOUS | Alimony, child support needed for support | 11-604(1)(b) |
| | Liquor licenses | 23-514 |
| | Property of business partnership | 53-325 |
| PENSIONS | ERISA-qualified benefits | 55-1101 |
| | Firefighters | 72-1422 |
| | Police officers | 50-1517 |
| | Public employees | 59-1317 |
| | Other pensions needed for support; payments can't be mixed with other money | 11-604(1)(e) |
| PERSONAL PROPERTY | Appliances, furnishings, books, clothing, pets, musical instruments, 1 firearm, family portraits and sentimental heirlooms to \$500 per item, \$4,000 total | 11-605(1) |
| | Building materials | 45-514 |
| | Burial plots | 11-603(1) |
| | Crops cultivated by debtor on maximum 50 acres, to \$1,000 ; includes water rights of 160 inches | 11-605(6) |
| | Health aids needed | 11-603(2) |
| | Jewelry to \$250 | 11-605(2) |
| | Motor vehicle to \$1,500 | 11-605(3) |
| | Personal injury recoveries needed for support | 11-605(1)(c) |
| | Proceeds for damaged exempt property for 3 months after proceeds received | 11-606 |
| | Wrongful death recoveries needed for support | 11-604(1)(c) |
| PUBLIC BENEFITS | Aid to blind, aged, disabled, AFDC | 56-223 |
| | Federal, state and local public assistance | 11-603(4) |
| | General assistance | 56-223 |
| | Social security | 11-603(3) |
| | Unemployment compensation | 11-603(6) |
| | Veterans' benefits | 11-603(3) |
| | Workers' compensation | 72-802 |
| TOOLS OF TRADE | Arms, uniforms and accoutrements that peace officer, national guard or military personnel is required to keep | 11-605(5) |
| | Implements, books and tools of trade to \$1,000 | 11-605(3) |
| WAGES | Minimum 75% of earned but not paid wages, pension payments; bankruptcy judge may authorize more for low-income debtors | 11-207 |

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WILD CARD

NONE