



Workers' Compensation

Regulations:

1. Individuals who volunteer their services for nonprofit organizations and receive no compensation. Please note that compensation includes stipends, room and board, and other "perks" that have monetary value (WCL §3 Group 18). Money used solely to offset expenses incurred while performing activities for the nonprofit is not counted as a stipend (WCL §2 [9]);
2. Clergy and members of religious orders that are performing religious duties (WCL §3 Group 18);
3. Members of supervised amateur athletic activities operated on a nonprofit basis, provided that such members are not otherwise engaged or employed by any person, firm, or corporation participating in such athletic activity (WCL §3 Group 18);
4. People engaged in a teaching capacity in or for a nonprofit religious, charitable or educational institution (Section 501(c)(3) under the IRS tax code). (WCL §3 Group 18) To be exempt, the teachers must only be performing teaching duties;
5. People engaged in a non-manual capacity in or for a nonprofit religious, charitable or educational institution (Section 501(c)(3) under the IRS tax code (WCL §3 Group 18). Manual labor includes but is not limited to such tasks as filing; carrying materials such as pamphlets, binders, or books; cleaning such as dusting or vacuuming; playing musical instruments; moving furniture; shoveling snow; mowing lawns; and construction of any sort;

http://www.wcb.state.ny.us/content/main/Employers/Coverage_wc/empWhoNotCovered.jsp

Recommendation:

Because of these guidelines, we strongly recommend that EVERY teacher be considered a "minister" and teach Bible (religion) as a part of their responsibilities.