

8-208. CHARITABLE, EDUCATIONAL, NOT FOR PROFIT, AND RELIGIOUS ORGANIZATIONS.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, EMPLOYMENT IS COVERED EMPLOYMENT IF THE EMPLOYMENT IS:

(1) PERFORMED FOR A CHARITABLE, EDUCATIONAL, RELIGIOUS, OR OTHER ORGANIZATION; AND

(2) EXCLUDED FROM THE DEFINITION OF "EMPLOYMENT" IN THE FEDERAL UNEMPLOYMENT TAX ACT BY § 3306(C)(8) OF THE ACT.

(B) EXCEPTION — CHURCH OR RELIGIOUS ORGANIZATION.

EMPLOYMENT IS NOT COVERED EMPLOYMENT IF THE EMPLOYMENT IS PERFORMED FOR:

(1) A CHURCH OR AN ASSOCIATION OR CONVENTION OF CHURCHES; OR

(2) AN ORGANIZATION THAT IS:

(I) OPERATED PRIMARILY FOR RELIGIOUS PURPOSES; AND

(II) CONTROLLED, OPERATED, PRINCIPALLY SUPPORTED, OR SUPERVISED BY A CHURCH OR AN ASSOCIATION OR CONVENTION OF CHURCHES.

(C) SAME — MINISTER OR MEMBER OF RELIGIOUS ORDER.

EMPLOYMENT IS NOT COVERED EMPLOYMENT IF THE EMPLOYMENT IS PERFORMED BY:

(1) A COMMISSIONED, LICENSED, OR ORDAINED MINISTER OF A CHURCH IN THE EXERCISE OF THE MINISTRY; OR

(2) A MEMBER OF A RELIGIOUS ORDER IN THE EXERCISE OF DUTIES REQUIRED BY THE ORDER.

(D) SAME — TAX EXEMPT ORGANIZATIONS.

DURING ANY CALENDAR QUARTER IN WHICH THE COMPENSATION IS LESS THAN \$50, THE EMPLOYMENT IS NOT COVERED EMPLOYMENT IF IT IS PERFORMED FOR AN ORGANIZATION THAT IS EXEMPT FROM INCOME TAX UNDER:

(1) § 501(A) OF THE INTERNAL REVENUE CODE UNLESS THE ORGANIZATION IS DESCRIBED IN § 401(A) OF THE INTERNAL REVENUE CODE; OR

(2) § 521 OF THE INTERNAL REVENUE CODE.