

## Article - Labor and Employment

8-208.

~~(a) Except as otherwise provided in this subtitle, 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 solely by § 3306(e)(8) of the Act.~~

~~(b) 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) 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) EMPLOYMENT IS NOT COVERED EMPLOYMENT IF THE EMPLOYMENT IS PERFORMED FOR AN ELEMENTARY OR SECONDARY SCHOOL THAT IS:~~

~~(1) OPERATED PRIMARILY FOR RELIGIOUS PURPOSES UNDER § 501(C)(2) OF THE INTERNAL REVENUE CODE; AND~~

~~(2) EXEMPT FROM INCOME TAX UNDER § 501(A) OF THE INTERNAL REVENUE CODE.~~

~~[(d)] (E) 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.~~