

ADVISORY OPINION

Agency Name: Department of Employment Security
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Subject: Unemployment insurance exemption for nonprofit volunteer
Admin Code Citation/Public Act Number:
Section Numbers:
Illinois Register Citation (Page Number and Publication Date):
Type of Rule:
(New/Emergency/Amended)
Type of Impact: Exemption from unemployment insurance contributions
(Reporting/Cost or Fee/Education Credit/Other - specify)
Business or Industry Type Affected: Any nonprofit business that has volunteers
Effective Date:

Plain Language Explanation:

Members of the public may submit comments to the agency contact listed above. Comments should be submitted within 45-days of publication in the *Illinois Register*.

Public Hearing Location (if applicable):
(Include date, time and location)

Advisory Opinion (if applicable):

Inquiry is made, as to whether \$5 paid for each day an individual performs volunteer ambulance services for a nonprofit organization, is subject to the payment of unemployment insurance contributions. Pursuant to Section 223 of the Illinois Unemployment Insurance Act, if an entity is an organization exempt from federal income tax under Section 501(a) of the Federal Internal Revenue Code (other than a qualified pension, profit sharing or stock bonus plan described in Section 401(a) of the Internal Revenue Code of 1954) or under Section 521 of the Internal Revenue Code of 1954, and the remuneration paid to the individual is less than \$50 in a calendar quarter, then such remuneration will not be considered to be wages subject to the payment of contributions, and such individual does not count in making a determination as to whether an entity is a liable employer.