

ADVISORY OPINION

Subject: Unemployment insurance exemption for nonprofit volunteer

Type of Impact: (Reporting/Cost or Fee/Education Credit/Other - specify) Exemption from unemployment insurance contributions

Business or Industry Type Affected: Any nonprofit business that has volunteers

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.

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.