

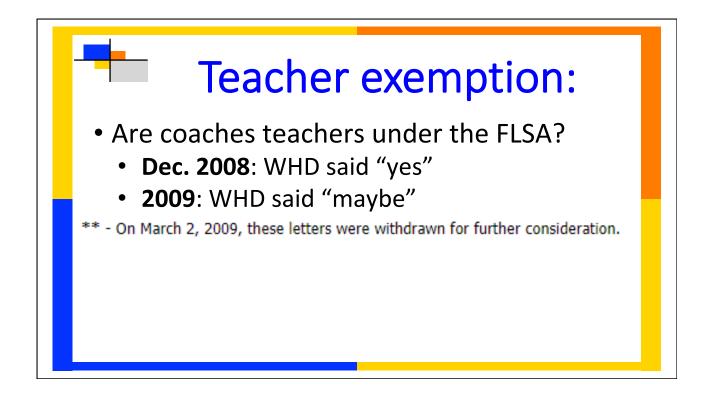


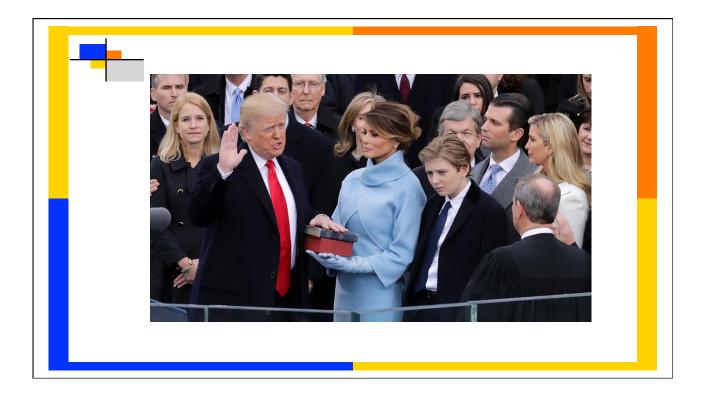
We Don't Have to Worry About:

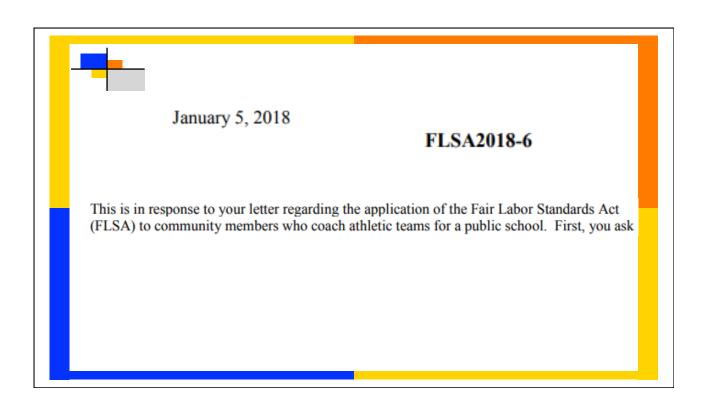
- Teachers
 - Automatically exempt
 - <u>No</u> salary basis

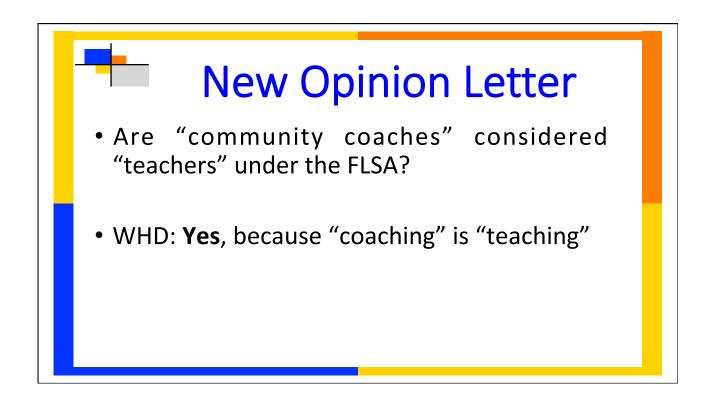
Teacher exemption: Exempt teachers include, but are not limited

- Exempt teachers include, but are not limited to: Regular academic teachers; teachers of kindergarten or nursery school pupils; teachers of gifted or disabled children
- The possession of an elementary or secondary teacher's certificate provides a clear means of identifying the individuals contemplated as being within the scope of the exemption for teaching professionals







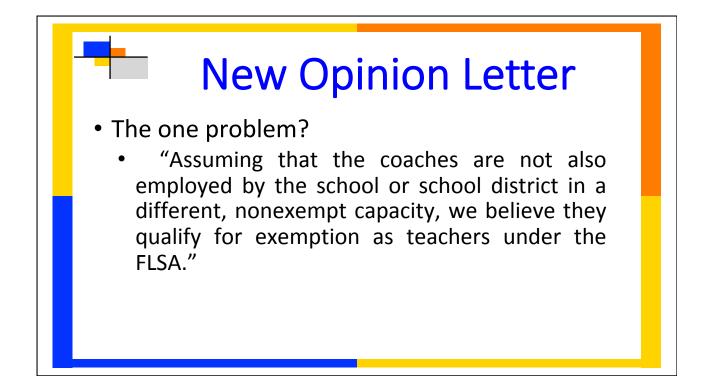


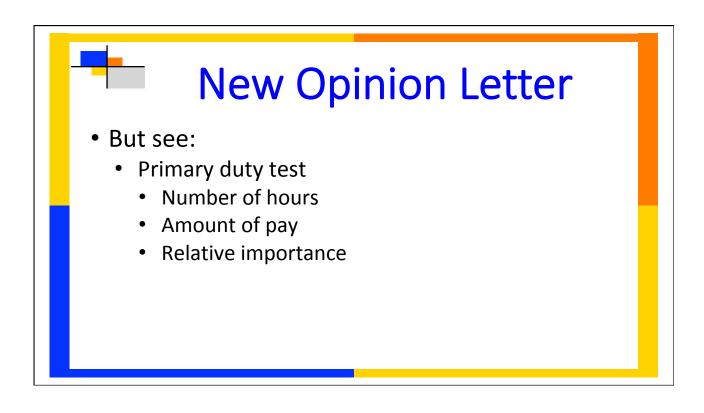
New Opinion Letter

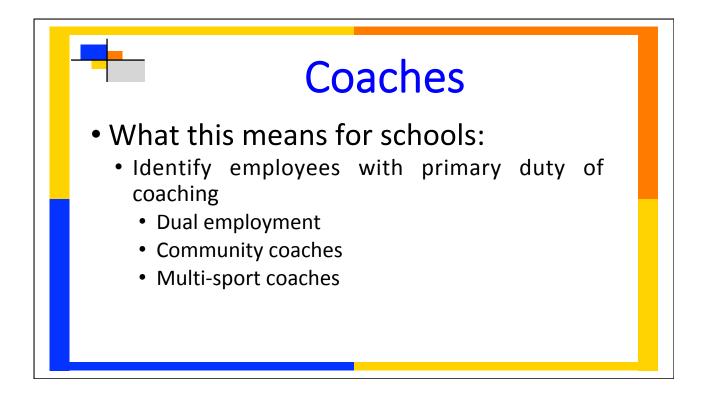
 "Coaches qualify for the exemption if their primary duty is teaching and imparting knowledge to students in an educational establishment."

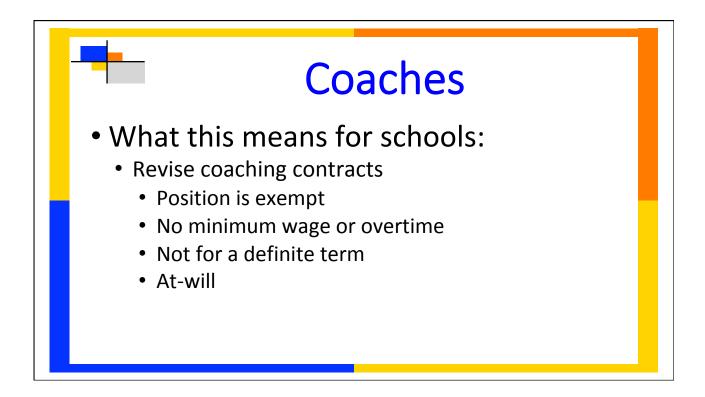
New Opinion Letter

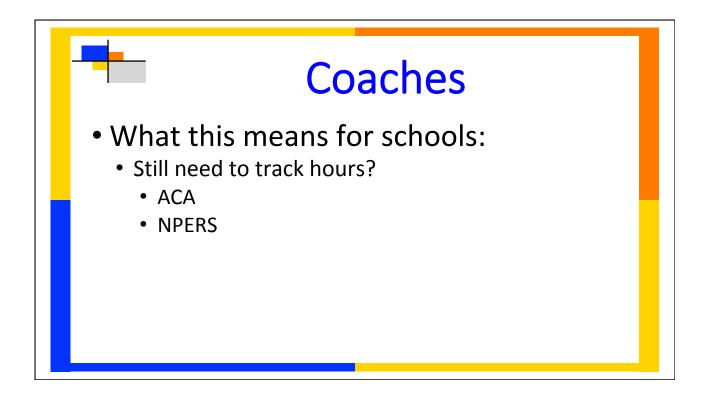
 "Coaches whose primary duties are not related to teaching—for example, performing general clerical or administrative tasks for the school unrelated to teaching, including the recruitment of students to play sports, or performing manual labor—do not qualify for the teacher exemption."

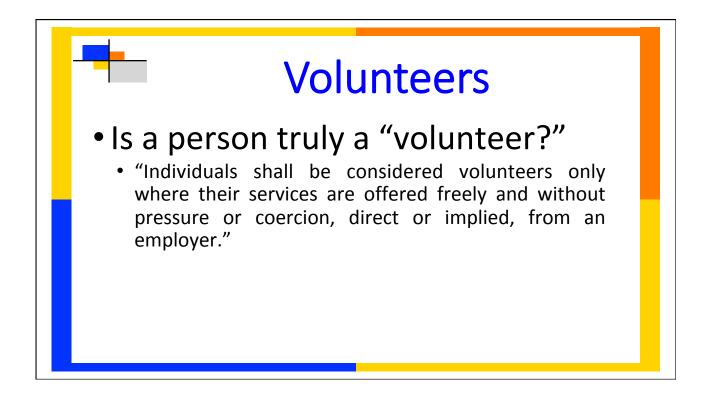












Volunteers

Is a person truly a "volunteer?"

• "no promise expectation, or receipt of compensation for the services rendered, except for reimbursement for expenses, reasonable benefits, and nominal fees"

Such individuals would not lose their volunteer status because they are reimbursed for the approximate out-of-pocket expenses incurred incidental to providing volunteer services, for example, payment for the cost of meals and transportation expenses.

