



**ALBANY HIGH SCHOOL
CAREER AND TECHNICAL EDUCATION**

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Work Based Learning: Workers Compensation for Student Interns and Volunteers

Student Interns

Student interns are individuals that are providing services to gain work experience.

An unpaid student intern providing services to a for-profit business, a nonprofit or a government entity is generally considered to be an employee of that organization and should be covered under that organization's workers' compensation insurance policy. Workers' Compensation Law Judges have ruled that the training received by student interns constitutes compensation (even though the student interns may not be receiving actual "cash payments" for their efforts).

Exception: Please note that student interns (paid or unpaid) providing non-manual services to a religious, charitable or educational institution (covered under Section 501(c)(3) of the IRS tax code) are exempt from mandatory coverage (but can also be covered voluntarily). [Manual labor includes but is not limited to such tasks as filing; carrying materials such as pamphlets, binders, or books; cleaning such as dusting or vacuuming; playing musical instruments; moving furniture; shoveling snow; mowing lawns; and construction of any sort.]

Naturally, a paid student intern providing services to a for-profit business, a nonprofit (other than a nonprofit that is covered under Section 501(c)(3) of the IRS tax code) or a government entity should be covered under that organization's worker's compensation insurance policy.

http://www.wcb.ny.gov/content/main/Carriers/Coverage_wc/carrier_addCovLinks.jsp

Volunteers

Unpaid and uncompensated volunteers doing charitable work for a nonprofit organization are not considered employees and do not have to be covered by a workers' compensation policy. Please note that compensation includes stipends, room and board, and other "perks" that have monetary value. (Stipends used solely to offset expenses incurred while performing activities for the nonprofit are not counted as stipends.)

NOTE 1: For purposes of workers' compensation coverage, for-profit business entities cannot have "volunteers" doing work for the business. These individuals are employees and must be covered.

NOTE 2: Volunteer firefighters and volunteer ambulance workers are provided benefits for death or injuries suffered in the line of duty under the Volunteer Firefighters' Benefit Law and Volunteer Ambulance Workers' Benefit Law.

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