



New York State Department of Labor
Unemployment Insurance Division
Liability and Determination Section
State Office Campus
Albany NY 12240-0322

Important Information for Organized Camps

Effective August 8, 1996, the New York State Unemployment Insurance Law was amended to exclude, as employment, services performed under certain conditions by a full-time student for an organized camp.

If the conditions are met, non-profit, governmental or other camps need not report or pay unemployment insurance contributions on the wages paid to secondary school or college students for services performed after August 8, 1996. Those students cannot use their camp employment after that date to gain entitlement to unemployment insurance benefits.

Please use the following information as a guide to determine whether or not the exclusion provided in Sections 511.20, 20a and 20b of the Unemployment Insurance Law applies to your camp.

The camp must be defined in the Public Health Law as a Children's Overnight Camp (Section 1392.1), a Summer Day Camp (Section 1392.2) or a Traveling Summer Day Camp (Section 1392.3).

- The camp must not operate for more than seven months in the calendar year and must not have operated for more than seven months in the preceding calendar year; **or**
- The camp must have had average gross receipts for any six months in the preceding calendar year which were not more than thirty-three and one-third percent of its average gross receipts for the other six months of that year.

The student must work for the camp for less than thirteen weeks in the year. The student must be enrolled full-time at a secondary or higher educational institution or, if between terms, must have been so enrolled in the preceding term and, by reasonable assurance, will be enrolled full-time in the succeeding term.

If you have any questions regarding this exclusion, call the Liability and Determination Section at (518) 457-5806 or 457-5807, or write to the address above.