

TABLE 2. NUMERICAL EXEMPTIONS

Jurisdictions Making No Numerical Exemptions	
Alaska	
Nevada	
Arizona	New Hampshire
California	New Jersey
Colorado	New York
Connecticut	North Dakota
Delaware	Ohio
District of Columbia	Oklahoma
Hawaii <u>2/</u>	Oregon
Idaho	Pennsylvania
Illinois <u>3/</u>	Puerto Rico
Indiana	South Dakota
Iowa	Texas
Kansas <u>4/</u>	Utah
Kentucky	Vermont
Louisiana	Virgin Islands
Maine <u>5/</u>	Washington
Maryland	West Virginia
Massachusetts	Wyoming
Minnesota	United States*:
Montana	FECA
Nebraska	LHWCA

Jurisdictions in which employers are exempt who employ fewer than:

3 employees	4 employees	5 employees
Arkansas <u>1/</u>	Rhode Island <u>7/</u>	Alabama
Georgia	South Carolina	Mississippi
Michigan	Florida	Missouri
New Mexico		Tennessee <u>8/</u>
North Carolina <u>6/</u>		
Virginia		
Wisconsin <u>9/</u>		

\*Federal Employees' Compensation Act;  
Longshore and Harbor Workers' Compensation Act.

TABLE 2. NUMERICAL EXEMPTIONS (cont.)

**Footnotes:**

- 1/ **Arkansas:** Employment in which two or more employees are employed by any person engaged in building or building repair work is covered. Also covered is employment in which one or more employees is employed by a subcontractor or by a contractor who subcontracts any part of his contract. Sole proprietors or partners who devote full time to the business are covered unless elect not to be covered. Executive officers of corporation or self-insured employers may waive coverage but must provide coverage for employees of business even if such waiver reduces number of employees to less than three.
- 2/ **Hawaii:** Real estate salespersons and brokers whose earnings are solely commissions are exempt from workers' compensation coverage.
- 3/ **Illinois:** A numerical exemption of two or less employees is applicable to "carriage by land, water, or aerial service and loading or unloading in connection therewith . . ."
- 4/ **Kansas:** Employers are exempt if they have a total gross annual payroll of less than \$20,000 for all workers.
- 5/ **Maine:** Employers of agricultural or aquacultural laborers are exempt if employer has six or fewer workers, or more than six workers but total hours worked by all does not exceed 240 hours in a week or has not exceeded 240 hours anytime during the 52 weeks preceding injury, and employer maintains required liability and medical coverage.
- 6/ **North Carolina:** The Act exempts individual sawmill and logging operators with less than 10 employees, operating less than 60 days in six consecutive months and whose principal business is unrelated to sawmills.
- 7/ **Rhode Island:** Licensed real estate brokers or salespersons, or licensed or certified real estate appraisers are exempt if substantially all remuneration for services performed is directly related to sales or other output rather than the number of hours worked.
- 8/ **Tennessee:** All subcontractors and anyone engaged in the construction industry shall be required to carry workers' compensation insurance, even if they have five employees or less.
- 9/ **Wisconsin:** Employers, other than farmers, who usually have less than three employees but who have paid wages of \$500 or more in any calendar quarter for work performed within the State are covered the first day of the next calendar year.