

1973 S.C. Op. Atty. Gen. 233 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3577, 1973 WL 21034

Office of the Attorney General

State of South Carolina

Opinion No. 3577

July 19, 1973

***1 Private schools and institutions such as the Robert E. Lee Academy, regardless of their tax exempt status, are required to maintain proper coverage for their employees if they regularly employ six or more persons within the State.**

Compliance Officer
S. C. Industrial Commission

You have inquired of this office as to the status of the Robert E. Lee Academy, a private educational corporation, with regard to workmen's compensation coverage.

It is my understanding that the Academy presently enjoys a tax exempt status with the federal government as an eleemosynary corporation, and is inquiring as to whether or not they are exempt from the provisions of the South Carolina Workmen's Compensation Act.

Section 72–107 of the Act lists several exemptions from the requirement for coverage under our law. There is no mention of schools or eleemosynary institutions, with the exception of Textile Hall in Greenville. Public schools, colleges, universities, and other educational institutions within the State are required to maintain coverage for their employees under our Act, as they are in the majority of jurisdictions throughout the country.

Arthur Larson discussed this point in his volume, *Workmen's Compensation Law*, in Section 50.40 where he stated: It is that the compensation act expressly covers all employers, then specifically exempts such employers as it wants to exempt, so that if charitable employers are not expressly exempted the only possible conclusion is that they are covered.

It is the opinion of this office that the above reasoning applies to private schools and institutions such as the Robert E. Lee Academy, regardless of their tax exempt status, and that they are required to maintain proper coverage for their employees if they regularly employ six or more persons within the State.

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