



New York State Department of Labor
David A. Paterson, Governor
Colleen C. Gardner, Commissioner

April 23, 2010

[REDACTED]

Re: Request for Opinion
Child Labor
RO-10-0042

Dear [REDACTED]

This letter is written in response to your letter dated March 25, 2010, in which you request an opinion as to the requirements for paid youth referees for a not-for-profit youth sports league. Your letter states that a not-for-profit youth sports league wishes to employ children ages 12 to 17 to serve as referees. In connection with that, your letter asks (1) whether there is a minimum age for such employment, (2) whether working papers are necessary, (3) whether there are any tax implications, and (4) whether "they [the league] need to be concerned about disability and workers compensation."

In response to your first question, please be advised that the New York State Labor Law generally prohibits employment of minors under the age of fourteen, both during the school year or when school is not in session, with certain limited exceptions. (*See*, Labor Law §130.) None of those exceptions, however, apply to minors employed as referees or in any similar capacity. Therefore, please be advised that the minimum age for children to engage in the employment referred to in your letter is fourteen years old.

In response to your second question, please be advised that all minors (under age 18) must have employment certificates which they provide to their employer when their job begins. (Labor Law §§131; 132.)

In response to your third and fourth questions, please be advised that such questions are outside of the purview of this Department. Any tax questions you may have should be addressed to the appropriate taxing agency, and any concerns with regard to disability and workers' compensation should be addressed to the New York State Workers' Compensation Board.

This opinion is based on the facts set forth in your letter dated March 25, 2010. A different opinion might result if the circumstances outlined in your letter change, if the facts

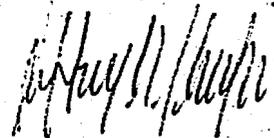
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provided were not accurate, or if any other relevant fact was not provided. If you have any further questions, please do not hesitate to contact me.

Very truly yours,

Maria L. Colavito, Counsel

By:



Jeffrey G. Shapiro
Associate Attorney

JGS:MP