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Board of Appeals
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Board of Appeals
Thomas W. Keech, Chairman
Hazel A. Warnick, Associate Member
Donna P. Watts, Associate Member

— DECISION —

	Decision No.:	898-BR-91	
	Date:	July 26, 1991	
Claimant:	Cynthia K. Russo	Appeal No.:	9104837
		S. S. No.:	
Employer:	Fawn Grove Christian Academy	L.O. No.:	50
		Appellant:	EMPLOYER

Issue:

Whether the claimant performed services in employment covered by the provisions of Section 20(g) of the law.

— NOTICE OF RIGHT OF APPEAL TO COURT —

YOU MAY FILE AN APPEAL FROM THIS DECISION IN ACCORDANCE WITH THE LAWS OF MARYLAND. THE APPEAL MAY BE TAKEN IN PERSON OR THROUGH AN ATTORNEY IN THE CIRCUIT COURT OF BALTIMORE CITY, IF YOU RESIDE IN BALTIMORE CITY, OR THE CIRCUIT COURT OF THE COUNTY IN MARYLAND IN WHICH YOU RESIDE.

THE PERIOD FOR FILING AN APPEAL EXPIRES AT MIDNIGHT ON

August, 25, 1991

— APPEARANCES —

FOR THE CLAIMANT:

FOR THE EMPLOYER:

REVIEW ON THE RECORD

Upon review of the record in this case, the Board of Appeals reverses the decision of the Hearing Examiner.

The Supreme Court has ruled that schools having no legal identity separate from a church are exempt from unemployment taxation. St. Martin Evangelical Lutheran Church v. South Dakota, 449 U.S. 950, 101 S. Ct. 2142 (1981). The determining factor to be considered in this case is whether or not Fawn Grove Christian Academy has a legal identity separate from the Fawn Grove Church of the Nazarene.

The Board of Appeals concludes that the Fawn Grove Christian Academy does not have a legal identity separate from the Fawn Grove Church of the Nazarene. This conclusion is supported by the following facts.

The academy was created by the Church Board in 1984. The Academy and the Church share the same tax number. The Academy is not separately incorporated. Lacking separate incorporation, the Academy is not a legal identity separate from the Church. The Academy is a part of the Church.

The claimant therefore, performed services for this school which were not covered employment under Section 20(g)(7)(v)(B) of the Maryland Unemployment Insurance Law. This being the case, the claimant's earnings cannot be used to make a monetary determination within the meaning of Sections 20(g) and 3(b)(1) of the Law.

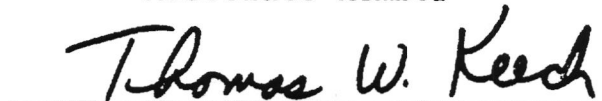
DECISION

The claimant did not work under covered employment and her earnings cannot be used to make a monetary determination within the meaning of Sections 20(g) and 3(b)(1) of the law.

The decision of the Hearing Examiner is reversed.



Associate Member



Chairman

D:K
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