



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
**RELIGIOUS EXCEPTION INFORMATION**

An employee who is a member of a recognized religious sect or division as defined in Title 26 USC § 1402 (g), who is conscientiously opposed to accepting public or private insurance benefits, including benefits of any insurance system established under the Federal Social Security Act, may request an exception from the provisions of the Workers' Compensation law. The employer must also file and qualify for the religious exception described above.

If the Division grants religious exception, the employee waives their rights to any benefits under the Workers' Compensation law. The exception shall be valid until the employee rescinds the election to reject benefits or the religious sect or division of which the employee is a member ceases to meet the requirements of Chapter 287.804 (1) RSMo.

In order to be eligible for this exception, pursuant to Title 26 USC §1402 (g), the Commissioner of Social Security must find that:

1. The religious sect or division has the established benefits or teachings mentioned above,
2. It is the practice for the member of such sect or division thereof to provide for their dependent members, which is reasonable in view of their general level of living, and
3. Such sect or division thereof has been in existence at all times since December 31, 1950.

(This finding is obtained through the filing of Federal Form 4029 with the Social Security Administration and the Internal Revenue Service. Once granted, the employee and employer will receive a notification of approval, which must accompany this religious exception application.)

All the employee and employer forms for the religious exception must be filed at the same time, and the application packet must include the following four forms:

1. WC-138 (1 of 3) – Employee's Application for Religious Exception;
2. WC-138-3 (2 of 3) – Employee's Affidavit and Waiver;
3. WC-138-5 (3 of 3) – Employer's Affidavit of Exception; and
4. The Employee and Employer's approved Federal Form 4029 – Exemption from Social Security and Medicare Taxes and Waiver of Benefits.

Submit all four forms to:

By mail to: P.O. Box 1009  
Jefferson City, MO 65102

or

By email to: [DWC.Exemptions@labor.mo.gov](mailto:DWC.Exemptions@labor.mo.gov)

If you have questions, please call 573-526-6630.