



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
RELIGIOUS EXCEPTION INSTRUCTIONS

1. The employee and employer must file for the religious exception at the same time, and the application packet must include:
 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.
2. Provide your full given birth name, including any middle initials that may clearly identify the employer and employee.
3. The employee’s Social Security Number must be provided for all adult applicants. The employer must provide the Federal Employer Identification Number (FEIN) under which they are authorized to do business.
4. Phone number: If the employee does not have a personal phone, provide a phone number for an emergency contact. The employer must provide the phone number for which they conduct business with customers.
5. The full name of the religious sect and district/congregation is required and must meet the requirements of Chapter 287.804(1) RSMo and Title 26USC § 1402(g).
6. The birth name and full address of your bishop or head of your religious sect/district who helps provide spiritual guidance to the congregation is required. This is not intended to be a head of household.
7. Employees must note if they previously received a religious exception, with which employer, and if that employment relationship is still current.
8. On the Employer Affidavit (WC-138-5), the question related to the number of employees you employ, you will need to enter the total number of persons you employ at the time of this application, this will include all employees regardless of their religious exception status.
9. On the Employer Affidavit (WC-138-5), the question related to the number of employees with an exception, you need to enter the number of employees for which there is an existing, approved employee exception. This number would NOT include this application or any application for which an exception has not been approved.
10. In the line provided, legibly list your employees who currently hold a religious exception. You may use an additional piece of paper to list your employees.
11. You may not change the legal wording of the State of Missouri forms required for the exception.
12. The forms must stand on their own, so all information in all forms must be properly completed in legible writing using black ink, in 10-point font, if typewritten.
13. All three required forms must be signed, dated, and notarized on the same date. If the employee is a minor, the parent or guardian must identify their relationship to the minor, sign, and submit the application. The minor’s name and date of birth must be used in the employee section of the application packet.

Missouri Division of Workers' Compensation is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711

14. If any of the employee's or employer's contact information changes, including address or phone number, the Division must be notified immediately.
15. A notary stamp must be a black ink rubber stamp with the words notary seal, notary public, and State of Missouri. A notarized signature by a notary public commissioned in another state is not acceptable as long as they meet that state's requirements.
16. Separate application packets are required for each employee/employer relationship. Both the employee and employers must be members of a recognized religious sect and district.
17. The employee must notify the Division in writing, of any rescission to the rejection of workers' compensation coverage previously granted by the Division, within thirty days after one of the following occurs:
 1. The employee is no longer a member of the recognized religious sect and district;
 2. The employer is no longer a member of a recognized sect and district;
 3. The employee is no longer employed by the employer; or
 4. The religious sect and district that the employer or employee is a member ceases to meet the requirements of Chapter 287.804(1) RSMo and Title 26 USC § 1402(g).