

**871—24.43(96) Church school coverage.** Schools affiliated with a church, as per 871—subrule 16.27(7), are exempt from coverage but may volunteer coverage by request to the department. Schools not affiliated with a church are covered employers with insured work.

This rule is intended to implement Iowa Code section 96.1A(16)“g”(6).

[ARC 8789C, IAB 1/8/25, effective 2/12/25]