

# MAINE STATE LEGISLATURE

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March  
February-18, 1974

Paul K. Lovejoy, Div. Director  
Leon V. Walker, Jr., Assistant

Bureau of Labor & Industry  
Attorney General

Minimum Wage and Child Labor

You have asked whether the Auburn Home for Aged Women is subject to the requirement of 26 M.R.S.A. § 664, which provides that all work performed by employees must be at the rate of 1 1/2 times the regular hourly rate, or whether it is exempt by § 663, para. E., as a public-supported non-profit organization.

The Home has filed with this office a Federal "Return of Private Foundation Exempt from Income Tax" (Form 990-PF) for the years 1971-1972. The returns for 1972 and 1973 show income from dividends and interest-endowment account of \$45,470 and \$47,679, respectively, other income from pensions, admissions, effects of deceased and board and room of employees, in the total sum of \$31,003 and \$37,403, interest \$2,661 and \$2,638, making the gross income \$79,134 and \$91,491. Contributions in the amounts of \$26,643 and \$3,771. Qualifying distributions directly for conduct of exempt purposes was given as \$82,195 and \$74,899. The Home also filed each year with this office its Annual Report of Private Foundation, Form 990-AR (under section 6056 of the Internal Revenue Code).

Since the major source of the Home's income is from endowments and gifts, it should be regarded as public-supported, and since there seems no question but what it is a non-profit organization exempt from income tax, it is our opinion that it exempt from payment of overtime wages.

LW/mf

**AN INFORMAL OPINION**