

Section 212, Subdivision 4 of the New York Disability and Paid Family Leave Benefits Law

(a) An executive officer of a corporation who at all times during the period involved owns all of the issued and outstanding stock of the corporation and holds all of the offices pursuant to paragraph (e) of section 715 of the business corporation law or two executive officers of a corporation who at all times during the period involved between them own all of the issued and outstanding stock of such corporation and holds all such offices provided, however, that each officer must own at least one share of stock and who is the executive officer or who are the executive officers of a corporation having other persons who are employees required to be covered under this article, shall be deemed to be included in the corporation's disability and family leave benefits insurance contract or covered by a certificate of self-insurance or a plan under Section 211 of this article. Such election shall be made by any such corporation filing with the insurance carrier, or the chair of the workers' compensation board in the case of self-insurance, upon a form prescribed by the chair, a notice that the corporation elects to exclude the executive officer or officers of such corporation named in the notice from the coverage of this article. Such election shall be effective with respect to all policies issued to such corporation by such insurance carrier as long as it shall continuously insure the corporation. Such election shall be final and binding upon the executive officer or officers named in the notice until revoked by the corporation.

(b) Notwithstanding the definition of "employer" in Section 211 of this article, a sole proprietor, member of a limited liability company or limited liability partnership, or other self-employed person may become a covered employer under this article by complying with the provisions of Subdivision 1 of this Section.

Section 715, Paragraph (3) of the Business Corporation Law

Any two or more offices may be held by the same person, except the offices of president and secretary. When all of the issued and outstanding stock of the corporation is owned by one person, such person may hold all of any combination of offices.