based on sincere religious beliefs held independently of membership in any established religious church or sect.[313]

The Court has applied the *Sherbert* balancing test in several areas outside of unemployment compensation. The first two such cases involved the Amish, whose religion requires them to lead a simple life of labor and worship in a tight-knit and self-reliant community largely insulated from the materialism and other distractions of modern life. In the first, *Wisconsin v. Yoder*,[314] the Court held that a state compulsory attendance law, as applied to require Amish children to attend ninth and tenth grades of public schools in contravention of Amish religious beliefs, violated the Free Exercise Clause.

The Court first determined that the beliefs of the Amish were indeed religiously based and of great antiquity.[315] Next, the Court rejected the state's arguments that the Free Exercise Clause extends no protection because the case involved "action" or "conduct" rather than belief, and because the regulation, neutral on its face, did not single out religion.[316] Instead, the Court analyzed whether a "compelling" governmental interest required such "grave interference" with Amish belief and practices.[317] The governmental interest was not the general provision of education, as the state and the Amish agreed as to education through the first eight grades and as the Amish provided their children with additional education of a primarily vocational nature. The state's interest was really that of providing two additional years of public schooling. Nothing in the record, the Court found, showed that this interest outweighed the great harm that it would do to traditional Amish religious beliefs to impose the compulsory ninth and tenth grade attendance.[318]

But a subsequent decision involving the Amish reached a contrary conclusion. In *United States v. Lee*,[319] the Court denied the Amish exemption from compulsory participation in the Social Security system. The objection was that payment of taxes by Amish employers and employees and the receipt of public financial assistance were forbidden by their religious beliefs. Accepting that this

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[313] Frazee v. Illinois Dep't of Employment Security, 489 U.S. 829 (1989). *Cf.* United States v. Seeger, 380 U.S. 163 (1965) (interpreting the religious objection exemption from military service as encompassing a broad range of formal and personal religious beliefs).

[314] 406 U.S. 205 (1972).

[315] 406 U.S. at 215–19. Why the Court felt impelled to make these points is unclear, as it is settled that it is improper for courts to inquire into the interpretation of religious belief. *E.g.*, United States v. Lee, 455 U.S. 252, 257 (1982).

[316] 406 U.S. at 219–21.

[317] 406 U.S. at 221.

[318] 406 U.S. at 221–29.

[319] 455 U.S. 252 (1982).