

any employing unit who shall become liable for and pay contributions with respect to individuals in the employ of any such contractor or subcontractor who is not an employer by reason of Section 19 (f) or Section 8 (c) of this Article, may recover the same from such contractor or subcontractor. Each individual employed to perform or to assist in performing the work of any agent or employee of an employing unit shall be deemed to be employed by such employing unit for all the purposes of this Article, whether such individual was hired or paid directly by such employing unit or by such agent or employees, provided the employing unit had actual or constructive knowledge of the employment.

(f) "Employer" means: (1) With respect to the calendar years 1936 and 1937, any employing unit which in each of 20 different weeks within either the current or the preceding calendar year (whether or not such weeks are or were consecutive) has or had in employment, eight or more individuals (not necessarily simultaneously and irrespective of whether the same individuals are or were employed in each such week), and, with respect to the calendar year 1938 and any calendar year thereafter, any employing unit which in each of 20 different weeks within either the current or preceding calendar year (whether or not such weeks are or were consecutive) has or had in employment four or more individuals (not necessarily simultaneously and irrespective of whether the same individuals are or were employed in each such week);

(2) Any individual or employing unit which acquired the organization, trade or business, or substantially all the assets thereof, of another which at the time of such acquisition was an employer subject to this Article;

(3) Any individual or employing unit which acquired the organization, trade or business, or substantially all the assets thereof, of another employing unit and which, if treated as a single unit with such other employing unit, would be an employer under paragraph (1) of this sub-section.

(4) Any employing unit which together with one or more other employing units, is owned or controlled (by legally enforceable means or otherwise directly or indirectly by the same interests, or which owns or controls one or more other employing units by legally enforceable means or otherwise), and which, if treated as a single unit with such other employing unit, would be an employer under paragraph (1) of this sub-section;

(5) Any employing unit which, having become an employer under paragraphs (1), (2), (3), or (4), has not, under Section 8, ceased to be an employer subject to this Article; or

(6) For the effective period of its election pursuant to Section 8 (c) any other employing unit which has elected to become fully subject to this Article.

#### *Employment and Interstate Employment.*

(g) (1) "Employment" means service, including service in interstate commerce, performed for wages<sup>1</sup> or under any contract of hire, written or oral, express or implied.

(2) The term "employment" shall include an individual's entire service, performed within or both within and without this State if:

(A) The service is localized in this State; or

<sup>1</sup> The word "remuneration" is used in this section as amended by ch. 565, 1939.