

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 Act; 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 Act.

EMPLOYMENT AND INTERSTATE EMPLOYMENT.

(g) (1) "Employment" means service, including service in interstate commerce, performed for remuneration 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

(B) The service is not localized in any State but some of the service is performed in this State and (i) the base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in this State; or (ii) the base of operations or place from which such service is directed or controlled is not in any State in which some part of the service is performed, but the individual's residence is in this State.

(3) Services performed within this State but not covered under paragraph (2) of this sub-section shall be deemed to be employment subject to this Act if contributions are not required and paid with respect to such services under an employment compensation law of any other State or of the Federal Government.

(4) Services not covered under paragraph (2) of this sub-section, and performed entirely without this State, with respect to no part of which contributions are required and paid under an unemployment compensation law of any other State or of the Federal Government, shall be deemed to be employment subject to this Act if the individual performing such services is a resident of this