

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 Act;

(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 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 wages 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