

EMPLOYMENT AND INTERSTATE EMPLOYMENT.

19. (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.

(g) (7) With respect to services performed after December 31, 1940, except as otherwise provided in Sub-section (I) of this section, the term "employment" shall not include:

(A) Service performed in the employ of this State or of any other State, or of any political sub-division thereof, or any instrumentality of any one or more of the foregoing which is wholly owned by this State or by one or more States or political sub-divisions; and any service performed in the employ of any instrumentality of this State, or of one or more States or political sub-divisions to the extent that the instrumentality is, with respect to such service, exempt under the Constitution of the United States from the tax imposed by Section 1600 of the Federal Internal Revenue Code;

(B) Service performed in the employ of the United States government or an instrumentality of the United States exempt under the Constitution of the United States from the contributions imposed by this Act, except that to the extent that the Congress of the United States shall permit States to require any instrumentalities of the United States to make payments into an unemployment fund under a State unemployment compensation act, all of the provisions of this Act shall be applicable to such instrumentalities and to services performed for such instrumentalities, in the same manner, to the same extent and on the same terms as to all other employers, employing units, individuals and services; provided that if this State shall not be certified for any year by the Social Security Board under Section 1603 (c) of the Federal Internal Revenue Code, the payments required of such instrumentalities with respect to such year shall be refunded by the Board from the fund in the same manner and within the same period as is provided in Section 14 (d) of this Act with respect to contributions erroneously collected;

(C) Service performed after June 30, 1939, for an employer determined to be subject to the Railroad Unemployment Insurance Act by the agency or agencies empowered to make such determination by an Act of Congress and service as an employee representative determined to be subject to said Act by said agency or agencies (except that in the case of a company or person determined by the Railroad Retirement Board to be principally engaged in business other than carrier business, this exclusion shall apply to service for such identifiable and separable enterprise conducted by that company or person as the said Board has determined to be considered the em-