

deemed to be employment if the Board has approved an election of the employing unit for whom such services are performed, pursuant to which the entire service of such individual during the period covered by such election is deemed to be insured work.

(g) (6) Services performed by an individual for wages or under any contract of hire shall be deemed to be employment subject to this Act, irrespective of whether the common-law relationship of master and servant exists, unless and until it is shown to the satisfaction of the Board that

(A) such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; and

(B) such service is either outside the usual course of the business for which such service is performed, or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and

(C) such individual is customarily engaged in an independently established trade, occupation, profession or business of the same nature as that involved in the service in question.

(9) Services performed within the geographical boundaries of this State on land owned, held or possessed by the United States Government shall be deemed to be employment within this State.

(h) "Employment office" means a free public employment office, or branch thereof, operated by this State or maintained as a part of a State or Federal system of public employment offices.

(l) "Unemployment." An individual shall be deemed "unemployed" in any week during which he performs no services and with respect to which no wages are payable to him or in any week of less than full-time work if the wages payable to him with respect to such week are less than his weekly benefit amount.

(n) "Wages" means all remuneration for personal services, including commissions and bonuses and the cash value of all compensation in any medium other than cash. Gratuities customarily received by an individual in the course of his employment from persons other than his employing unit shall be treated as remuneration received from his employing unit. The reasonable cash value of compensation in any medium other than cash, and the reasonable amount of gratuities, shall be estimated and determined in accordance with rules prescribed by the Board. Amounts paid to traveling salesmen or other individuals as allowance or reimbursement for traveling or other expenses incurred on the business of the employ-