

*Article for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required, pursuant to that Act, to be an "employer" under this Article.*

(g) Employment and interstate employment.—(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 *service, wherever performed, within the United States, the Virgin Islands or Canada, if that service is not covered under the unemployment insurance law of any other state, the Virgin Islands or Canada, and the place from which the service is directed or controlled is in this State, and the term "employment" shall include an individual's entire service, performed within or both within and without this State if:*

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

[(B)] (ii) 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] that service is directed or controlled, is in this State; or [(ii)] the base of operations or place from which [such] that 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 covered by an election pursuant to Section 9 of this article.

(4) Services covered by an arrangement pursuant to Section 19 of this article between the Executive Director and an agency charged with the administration of any other state or Federal unemployment insurance law pursuant to which all services performed by an individual for an employing unit are deemed to be performed entirely within this State, shall be deemed to be employment if the Executive Director has approved an election of the employing unit for which [such] those services are performed, pursuant to which the entire service of [such] that individual during the period covered by [such] that election is deemed to be insured work.

(5) Service shall be deemed to be localized within a state if:

[(A)] (i) The service is performed entirely within [such] that state; or

[(B)] (ii) The service is performed both within and without [such] that state, but the service performed [without such] outside that state is incidental to the individual's service within the state, for example, is temporary or transitory in nature or consists of isolated transactions.

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

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