

(ii) The service is performed both within and without that state, but the service performed 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] SECRETARY that:

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

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

(iii) The 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; and

(iv) Barbers and beauticians operating establishments and leasing chairs or booths to other properly licensed barbers and beauticians need not show compliance with subparagraphs (i), (ii) and (iii) hereof if it is shown to the satisfaction of the [Executive Director] SECRETARY that a written lease has been entered into between the operator and the lessee and is currently in force; the lessee pays a stipulated amount for the use of the chair or booth but is required to make no further accounting or report of income to the operator; the lessee has access to the premises at all hours and has the right to establish his own working hours and regulate his own prices; and the lease expressly states that the lessee is aware that he must be responsible for payment of State and federal income taxes and self-employed social security contributions, and understands he is not within covered employment as defined by this article.

(v) The use by a taxicab driver of taxicabs or taxicab equipment in a taxicab business carried on by an owner of a taxicab permit need not meet the tests of subparagraphs (i), (ii) and (iii) hereof if it is shown to the satisfaction of the [Executive Director] SECRETARY that a written agreement for the use of the taxicab or equipment has been entered into between the driver and the owner and is currently in force; the driver pays a stipulated amount for the use of the taxicab or equipment, but is required to make no further accounting or report to the owner; the driver has access to the taxicab or equipment at all hours