

(2) DEEMED TO BE PERFORMED IN THE STATE UNDER AN ELECTION MADE BY AN EMPLOYER AND APPROVED BY THE SECRETARY UNDER A RECIPROCAL ARRANGEMENT BETWEEN THE SECRETARY AND A UNIT OF ANOTHER STATE OR THE FEDERAL GOVERNMENT IN ACCORDANCE WITH SUBTITLE 7 OF THIS TITLE.

(C) PERFORMANCE PARTLY IN STATE.

EMPLOYMENT THAT OTHERWISE MEETS THE REQUIREMENTS OF § 8-201 OF THIS SUBTITLE AND IS PERFORMED PARTLY IN THIS STATE IS COVERED EMPLOYMENT IN ITS ENTIRETY IF:

(1) THE EMPLOYMENT THAT IS PERFORMED OUTSIDE THIS STATE IS INCIDENTAL TO THE EMPLOYMENT THAT IS PERFORMED IN THIS STATE, INCLUDING EMPLOYMENT THAT IS TEMPORARY OR TRANSITORY OR THAT CONSISTS OF ISOLATED TRANSACTIONS;

(2) THE EMPLOYMENT THAT IS PERFORMED IN THIS STATE IS NOT INCIDENTAL TO EMPLOYMENT THAT IS PERFORMED IN ANY PARTICULAR STATE BUT:

(I) THE BASE OF OPERATIONS IS IN THIS STATE; OR

(II) THE PLACE FROM WHICH THE EMPLOYMENT IS CONTROLLED OR DIRECTED IS IN THIS STATE; OR

(3) THE EMPLOYMENT:

(I) IS PERFORMED BY AN INDIVIDUAL WHO IS A RESIDENT OF THIS STATE; AND

(II) IS NOT PERFORMED IN PART IN A STATE IN WHICH THE EMPLOYMENT IS CONTROLLED OR DIRECTED OR IN WHICH THE BASE OF OPERATIONS IS LOCATED.

(D) PERFORMANCE IN CONNECTION WITH STATE.

EMPLOYMENT THAT OTHERWISE MEETS THE REQUIREMENTS OF § 8-201 OF THIS SUBTITLE IS COVERED EMPLOYMENT IF:

(1) THE EMPLOYMENT IS:

(I) CONTROLLED OR DIRECTED FROM THIS STATE;

(II) PERFORMED IN ANY STATE, THE VIRGIN ISLANDS, OR CANADA; AND

(III) NOT INSURED UNDER THE UNEMPLOYMENT INSURANCE LAW OF ANY OTHER STATE, THE VIRGIN ISLANDS, OR CANADA;