

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D. C. 20210	CLASSIFICATION
	UI
	CORRESPONDENCE SYMBOL
RESCISSIONS	OWS
	ISSUE DATE
	May 10, 2004
None	EXPIRATION DATE
	Continuing

ADVISORY : UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 20-04

TO : STATE WORKFORCE AGENCIES

**FROM : CHERYL ATKINSON s/s
Administrator
Office of Workforce Security**

**SUBJECT : Localization of Work Provisions – Principles for Determining Where
Wages Should Be Reported When Work is Performed Entirely in One State
or in a Number of Different States.**

1. **Purpose.** To update examples of employment situations requiring uniform interpretation of localization of work provisions in state laws and to revise and reissue the Interpretation of Localization of Work Provisions.
2. **Reference.** Manual of State Employment Security Legislation, September 1950 edition, Section 2 (k)(2) and (3); [Unemployment Insurance Program Letter \(UIPL\) No. 291](#), July 1, 1952; [ET Handbook No. 392](#), Agreement Between the Government of Canada and the Government of the United State of America – Effective 1947, Amended 1983
3. **Background.** In general, under state unemployment laws, workers' wages are reported to the state where the work is performed. In order to avoid duplicate coverage or no coverage at all when a worker works for one employer in more than one state, states agreed in the early days of the UI program on how to determine where wages are to be reported in these instances. Model state legislation to put this agreement into effect was developed by the U.S. Department of Labor and incorporated into all states' UI laws in the 1940s. These provisions of states' UI laws are called "localization of work" provisions. In addition, the government of Canada agreed to the localization of work provisions in 1947, and the United States government encouraged states to follow the agreed upon provisions. In order for these provisions to accomplish their purpose, it is important that states interpret them uniformly.
4. **Revised Employment Examples** Guidance for interpreting state statutory provisions on "localization of work" was last issued on July 1, 1952, as an attachment to [UIPL No. 291](#). Recent events have highlighted the need to provide more current examples of employment situations that require the uniform interpretation among states of these statutes:

- (1) the terrorist attack on the United States on September 11, 2001, which required employers to temporarily relocate from New York to New Jersey;
- (2) the advent of the Internet which allows workers to perform services through telecommuting for an employer that may be located in a different state; and
- (3) the takeover of a major airline company by another that required flight attendants to commute long distances to work.

This UIPL reissues, with revisions addressing recent employment situations, the attached Localization of Work Provisions that was originally issued in UIPL No. 291.

5. **Action Required.** State Administrators are requested to provide copies of this advisory and attachments to the appropriate staff. Amendments to state law are not required for conformity purposes. However, states are encouraged to interpret and, if necessary, amend their unemployment laws to accord with the guidance in this UIPL to avoid duplications or exclusions from coverage.
6. **Inquiries.** Questions should be directed to the appropriate ETA Regional Office.
7. **Attachments**
 1. [Localization of Work Provisions](#)
 2. [Agreement Between the Government of Canada and the Government of the United States of America – Effective 1947, Amended 1983](#)

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Attachment 1

Localization of Work Provisions

The objective of "localization of work" provisions in state unemployment insurance laws is to cover under one state law all of the service performed by an individual for one employer, wherever it is performed. The following principles provide a guide for applying the states' statutory provisions relating to "localization of work." All of the examples provided are actual state decisions or have been taken from state manuals of interpretation or instruction.

The following language was included in the September 1950 edition of the Manual of State Employment Security Legislation and similar language now appears in all state laws:

- (1) Service that is localized within a state: The term "employment" shall include an individual's entire service, performed within, or both within and without, this state if the service is localized in this state. Service shall be deemed to be localized within a state if:
 - (A) the service is performed entirely within such state; or
 - (B) the service is performed both within and without such state but the service performed without such state is incidental to the individual's service within the state; for example, is temporary or transitory in nature or consists of isolated transactions.
- (2) Service not localized in any state: The term "employment" shall include an individual's entire service, performed within, or both within and without this state if the service is not localized in any state but some of the service is performed in this state, and;
 - (A) the individual's base of operations is in this state; or
 - (B) if there is no base of operations, the place from which such service is directed or controlled is in this state; or
 - (C) the individual's base of operations or place from which such 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.

The above localization of work provisions of state law are ordinarily applied in the following sequence:

- (1) Is the individual's service localized in this state or some other state?
- (2) If his/her service is not localized in any state, does he/she perform some service in the state in which his/her base of operations is located?
- (3) If the individual does not perform any service in the state in which his/her base of operations is located, does he/she perform any service in the state from which the service is directed and controlled?

(4) If the individual does not perform any service in the state from which his/her service is directed and controlled, does the individual perform any service in the state in which he/she lives?

Thus, a state agency must first determine whether an individual's service is localized in that state. That is, it must find out whether service performed outside the state, if any, is incidental to that performed in the state. If so, service is localized in the state making the determination. If not, before going to the second test, it is necessary to find out whether the service is localized in some other state. Is the service performed in the state making the determination incidental to that performed in some other state? If so, all of the service is localized in the other state and is subject to the law of that state. It is possible, however, that part of the service is localized in one state, and part in another. In such a case, it may be desirable for the employer to elect to cover all of such individual's service in one state under the Interstate Reciprocal Coverage Arrangement.

Only if the service is not localized in any state is any other test necessary. If the service is not localized, it is necessary to determine the individual's base of operations state and whether any work is performed in that state. In other words, questions must be asked: Does the individual have a base of operations in this state? Is a service performed here? If the answer to either question is "no," the state must apply a second test: Is the individual's base of operations in any state where some work is performed? If it is, the law of that state covers all of the individual's service.

If the individual has no base of operations, or if no work is performed in the state in which the base of operations is located, and coverage is not determined by the second test, then it is necessary to apply the third test of "direction and control." If the individual performs no service in the state from which the service is directed and controlled and the service is, therefore, not covered by the third test in the state making the determination, or in any other state, then it is necessary to apply the fourth test. The state must determine whether the individual performs any service in the state in which he lives.

I. Guide for Determining the Place Where Work is Localized:

It is necessary to determine first whether the service in question is localized in any state. Service is localized in a state if it is performed entirely within the state, or, if it is performed both within and outside the state, and the service performed outside the state is incidental to the individual's service performed within the state. Service is considered incidental, for example, if it is temporary or transitory in nature, or consists of isolated transactions.

A. In determining whether the service of a worker is incidental or transitory in nature, some of the factors to be considered are:

1. Is it intended by the employer and the employee that the service be an isolated transaction or a regular part of the employee's work?
2. Does the employee intend to return to the original state upon completion of the work in the other state, or is it the employee's intention to continue to work in the other state?

3. Is the work performed outside the state of the same nature as, or is it different from, the tasks and duties performed within the state?
4. How does the length of service with the employer within the state compare with the length of service outside the state?

Because of the wide variation of facts in each particular situation, no fixed length of time can be used as a yardstick in determining whether the service is incidental or not. Service longer than 12 months would not generally be considered incidental, however, flexibility should be applied and various circumstances under which the work is performed, such as the terms of the contract of hire, whether written or oral, should be considered.

B. Examples of services that are localized:

1. Service performed entirely in one state:

Example

A salesman employed by a New York corporation, who lives in Indiana and performs all of his work in Illinois, is covered by the Illinois law because all of his work is performed in Illinois, even though the corporation for which he works is located in New York and he lives in Indiana.

2. Service performed both in a state and outside that state:

Example

A contractor had a place of business in California where he maintained his records, stored his equipment and directed his various jobs wherever located. All of his jobs had been in California but he obtained a contract for a single job in Nevada which took seven months to complete. During and after the completion of his work in Nevada, the contractor continued his activities in California.

- a. A resident of California was hired in California to work on the Nevada job. When the work in Nevada was completed, the employee was laid off and not rehired by this employer. The employee's travel from California, where he was hired, to Nevada, was incidental to the work performed in Nevada. All work was localized in Nevada and was subject to the Nevada law.
- b. A resident of California had been a foreman on the employer's payroll for several years. The foreman was moved from a California job to the Nevada job where he worked until the completion of the job, at which time he came back to California for continued work with the same employer. Although this employee was in Nevada for 7 months, his regular work was in California, and the Nevada work was temporary in nature and incidental to the work performed in California. The foreman's

work, therefore, was localized in California, and the work performed in Nevada was subject to California law.

- c. A resident of Nevada was hired for the Nevada job only. After the end of several months of employment in Nevada, he continued working for this employer for an equal length of time on another job in California. While the employee was working in Nevada, his work was localized there and was covered by the Nevada law because that was the only job the individual was hired for, and the Nevada contract was an isolated transaction of the employer with no likelihood of future Nevada employment for the individual. Since his move to California was considered permanent, the work in California was localized there and was subject to the California law.

World Trade Center Example

Approximately 40 employers and 1,500 employees, who were working in the area of the World Trade Center in New York City prior to the terrorist attack of September 11, 2001, were temporarily relocated to New Jersey. After the relocation, the employees' services were determined to be localized in the State of New York because their work performed in New Jersey was temporary, with the understanding that the employers intended to return to New York as soon as possible. A recommended definition of "temporary" was reiterated earlier in this document (paragraph I.A.4.) as being approximately 12 months or less, as long as it is applied with some flexibility, taking into consideration the various circumstances under which the work is performed. New York and New Jersey considered the circumstances that required this move and determined that "temporary" would be considered to extend beyond a one-year period through the end of calendar year 2002. At the end of that time, employers who continued to operate in New Jersey would be considered subject to New Jersey law effective January 1, 2003. In addition, employees who were hired while their employer was temporarily located in New Jersey, and who performed all services for that employer in New Jersey during 2001 and 2002, were considered to be performing services that were "localized" in New Jersey. As a result, their wages were subject to New Jersey law.

Telecommuting Example

A resident of New York was hired as a technical specialist for a financial information provider. All services were performed in New York for two years, after which the employee moved to Florida because her husband had changed jobs. Since the employer had invested time and money in training this individual, it agreed to allow her to telecommute from Florida. After the relocation took place, all of her assignments and work products were communicated via the Internet. Since this employee is now performing all duties in Florida, even though the employer is located in New York, her services are localized in Florida and subject to Florida law. Therefore, all wages from the date she began telecommuting from Florida, are reportable to Florida.

Airline Example

A major airline that flew out of New Jersey was acquired by another airline. The flight attendants for the defunct airline, who were previously assigned to fly out of New Jersey, were reassigned to St. Louis, Missouri. This action required the flight attendants to commute by plane from New Jersey to Missouri before beginning work. They always returned to their duty station in St. Louis before the end of their shift, at which time they commuted back to New Jersey. Because the flight attendants began work in Missouri, their work outside of Missouri was incidental (temporary or transitory in nature) to the work within Missouri, and their flight shift ended in Missouri, their work was localized in Missouri, and they were covered under Missouri law.

II. Guide for Determining the Base of Operations:

If an individual's service is not localized in any state, it is necessary to apply the second test in the statute: Does the individual perform some service in the state in which his/her base of operations is located? The individual's base of operations should not be confused with the place from which his service is directed or controlled.

The "base of operations" is the place, or fixed center of more or less permanent nature, from which the individual starts work and to which the individual customarily returns in order to receive instructions from the employer, or communications from customers or other persons, or to replenish stocks and materials, to repair equipment, or to perform any other functions necessary to exercise the individual's trade or profession at some other point or points. The base of operations may be the employee's business office, which may be located at his residence, or the contract of employment may specify a particular place at which the employee is to receive his direction and instructions. This test is applicable principally to employees, such as salesmen, who customarily travel in several states.

A. Examples of non-localized service, where coverage is decided by the base-of-operations test:

1. A salesman, a resident of California, sold products in California, Nevada, and Oregon for his employer whose place of business was in New York. The salesman operated from his home where he received instructions from his employer, communications from his customers, etc. Once a year the salesman went to New York for a two-week sales meeting. His base of operations was in California, and he performed some service in California. Therefore, all of his service was covered by the California law.
2. An employee worked for a company whose home office was in Pennsylvania. He was made a regional director working out of a branch office in New York. He worked mostly in New York, but spent considerable time also in Pennsylvania and New Jersey. The individual's base-of-operations was in New York. Since he performed some service in New York and his base of operations was in New York, it is immaterial that the source of direction and control was in Pennsylvania, and all of the individual's service was covered by the New York law.

- a. The base-of-operations test may also be used to determine the state of coverage of service performed by traveling bands and orchestras. When the owners or executive officers remain in the state where the main office is maintained, the application of the test to an organization other than a sole proprietorship creates no problem. In applying the test to a sole proprietorship, when the owner (usually the leader) travels with the band, factors to be considered are:
 - i. Residence and mailing address of the owner.
 - ii. Location of accountant or business manager who acts as the owner's agent.
 - iii. State in which income tax returns are filed by the owner.
 - iv. State in which the owner has a traveling card from a musician's union.
 - v. State from which the band starts and to which it returns after the completion of a tour.

Examples involving bands and orchestras:

1. The leader, the sole proprietor of a traveling independent band, resides in California, receives mail in California, carries a traveling card from a California musician's union, and has a business agent in California. The band performs in several states, and its services are not localized in any state. All services of any employee who performs services in California as well as in other states are covered in California under the base-of-operations test. Even though the leader travels with the band, the principal base-of-operations for the leader and individual musicians remains fixed in California where the leader maintains his headquarters.
2. The band leader in the preceding example, while in Oregon, hired a resident of Oregon as a permanent member of the band. Under the contract of hire, the employee was to travel with the band in California and other states. Under the base-of-operations test, this employee's services are covered under California law during all periods. It is recognized that there may be a reporting period during which this employee performs services only in the State of Oregon. Also, there may be a reporting period or periods during which this employee may be performing services in several states but not in California. However, because of the period and location of employment expressed in the contract of hire, the services are considered covered in California.

III. Guide for Determining the Place From Which the Service is Directed or Controlled:

If the individual has no base-of-operations, or if he has such a base but does not perform any service in the state in which it is located, or if the base-of-operations moves from state to state, it is necessary to find out whether any of the individual's service is performed in the state from which his service is directed or controlled. The place from which an individual's service is directed or controlled is the place at which the basic authority exists and from which the general control emanates rather than the place at which a manager or foreman directly supervises the performance of services under general instructions from the place of basic authority.

Examples of service which is not localized in any state, where coverage is decided by the direction and control test:

- A. A contractor whose main office is in California is regularly engaged in road construction work in California and Nevada. All operations are under direction of a general superintendent whose office is in California. Work in each state is directly supervised by field supervisors working from field offices located in each of the two states. Each field supervisor has the power to hire and fire personnel; however, all requests for manpower must be cleared through the control office. Employees report for work at the field offices. Time cards are sent weekly to the main office in California where the payrolls are prepared. Employees regularly perform services in both California and Nevada. It is determined that neither the localization nor the base-of-operations test applies. Because the basic authority of direction and control emanates from the central office in California, the services of the employees are covered by California law.
- B. A salesman residing in Cleveland, Ohio, works for a concern whose factory and selling office are in Chicago, Illinois. The salesman's territory is Kentucky, Arkansas, Oklahoma, Illinois, and Missouri. He does not use either the Chicago office or his home in Ohio as his base of operations. Since his work is not localized in any state and he has no base of operations, all of his service is covered by the Illinois law because his work is directed and controlled from his employer's Chicago office and some of his service is in Illinois.

IV. Guide for Determining the Place of Residence:

If coverage cannot be determined by any of the tests above, it is necessary to apply the test of residence. Residence is a factor in determining coverage only when the individual's service is not localized in any state and he performs no service in the state in which he has his base of operations (if he has such a base) and he performs no service in the state from which the service is directed and controlled.

If none of the other tests apply, all of an individual's service is covered in the state in which he lives, provided that some of his service is performed in that state.

Examples of coverage determined by state of residence:

- A. A salesman employed by an Indiana company lives in Illinois. His territory covers Iowa, Kentucky, and Illinois. The salesman's service is not localized in any state. He uses his employer's Indiana office as his base of operations, and his service is directed from that office. He performs no service in the state in which his base of operations is located, nor in the state from which his service is directed and controlled. He does some work in Illinois, the state in which he lives. Consequently, all of his service is subject to the Illinois law.
- B. An individual who lives in California was hired as a member of a traveling circus to perform in California, Arizona, and New Mexico. The circus was directed and controlled from Florida. The employee performed in California and Arizona before quitting. Because none of the first three tests apply, and because he performed some service in the state in which he lived, all of his service is subject to the law of California.

If, after applying all of the above tests to a given set of circumstances, the individual's service is found not to be subject to any one state law, under most state laws the employer may elect to cover all of the individual's service in one state, either under a provision for election of coverage or under the Interstate Reciprocal Coverage Arrangement. Under the reciprocal coverage arrangement, the service may be covered in any one of the following states: (1) a state in which some part of the individual's service is performed, (2) the state in which he lives, or (3) a state in which the employer maintains a place of business.

ET HANDBOOK NO. 392**APPENDIX C - EXECUTIVE AGREEMENTS****1. Agreement Between The Government Of Canada And The Government Of The United States Of America - Effective 1947, Amended 1983****ARTICLE I**

(a) In this Agreement, unless the context otherwise requires:

(i) "Agency" means any officer, board, commission or other authority designated by an unemployment insurance law in force in any State or in Canada to administer the Unemployment Insurance Fund for which provision is made by such unemployment insurance law;

(ii) "State" means any State of the United States of America, the District of Columbia, Puerto Rico and the Virgin Islands.

(iii) "Federal agency" means the agency authorized to administer those provisions of the laws of the United States of America which relate to the Federal-State unemployment insurance program;

(iv) "Jurisdiction" means any State or Canada.

(b) Services performed by an individual for an employer shall be deemed to be localized within a jurisdiction if-

(i) such services are performed entirely within such jurisdiction, or

(ii) such services are performed both within and without such jurisdiction, but the services performed without such jurisdiction are incidental to the individual's services performed within such jurisdiction, for example -- are temporary or transitory in nature or consist of isolated transactions.

ARTICLE II

This Agreement shall not be applicable to employment with respect to which contributions are payable under the Railroad Unemployment Insurance Act of the United States of America or to periods of unemployment with respect to which benefits are payable under the Act.

ARTICLE III

The Government of the United States of America agrees that the Federal agency will recommend to each of the States that it carry out the provisions herein contained and Canada agrees to carry out such provisions: Provided that, if any State does not substantially carry out any such provisions, the Unemployment Insurance Commission of

Canada may suspend the operation of such provision with reference to such State.

ARTICLE IV

(a) An individual's entire services for an employer in insurable employment, as defined in the unemployment law of a jurisdiction, will be insured under the unemployment insurance law of such jurisdiction in respect to services performed by him within, or both within and without such jurisdiction if-

(1) his services are localized in such jurisdiction, or

(2) his services are not localized in any jurisdiction but some of his services are performed in such jurisdiction, and

(i) his base of operations, or, if he has no base of operations, the place from which his services are directed or controlled, is in such jurisdiction, or

(ii) his base of operations, or the place from which his services are directed or controlled, is not in any jurisdiction in which some of his services are performed but his residence is in such jurisdiction.

(b) If clauses 1 and 2 of paragraph (a) of this article do not apply with respect to an individual's services, the agency of any jurisdiction may approve, subject to such conditions as it may prescribe or as may be prescribed by its unemployment insurance law, an election by such individual's employer pursuant to which such individual's entire services for that employer shall be deemed to be insured employment under the unemployment insurance law of such jurisdiction.

ARTICLE V

The agency of any jurisdiction may perform services for the agency of any other jurisdiction in the taking and development of any claim for benefits by an individual absent from such latter jurisdiction and desirous of claiming benefits under the unemployment insurance law of such jurisdiction.

ARTICLE VI

To avoid duplication of unemployment insurance payments with respect to the same period of unemployment, the order in which an individual who has benefit rights under the unemployment insurance laws of two or more jurisdictions shall exhaust or otherwise terminate his rights to benefits shall be determined jointly by the federal agency of the United States of America and the Unemployment Insurance Commission of Canada in such manner as to be reasonable and just as between all affected interests.

ARTICLE VII

This agreement may be amended by mutual agreement evidenced by an exchange of notes between the two governments and may be terminated by either government after 60 days notice to the other government.

ACCEPTANCE

The Executive Agreement - Series 244, permits Canada to participate in the Interstate Benefit Payment Plan only on a reciprocal basis. Since the States cannot enter into agreements with a foreign government under the provisions of the United States Constitution, it is necessary for any State which wishes to include Canada in its interstate claims operation to notify the headquarters office of the Bureau of Employment Security (currently the Employment and Training Administration) through its regional office. The Bureau will in turn notify the Canadian Unemployment Insurance Commission and advise the State.

In reply refer
to ULSL

U. S. DEPARTMENT OF
LABOR
Bureau of Employment
Security
Washington 25, D.C.,

Unemployment Insurance
Program
Letter No. 291
July 1, 1952

TO : ALL STATE EMPLOYMENT SECURITY AGENCIES

SUBJECT : Adoption of Uniform Interpretation of the Definition of Employment With Respect to Service Performed Within and Without a State

A statement of principles for applying the statutory provisions on localization of work to actual situations in making coverage determinations was sent for comment to all State agencies with Unemployment Insurance Program Letter No. 273. The comments received from State agencies were overwhelmingly in favor of adopting the recommended principles. The replies were discussed with the Interstate Benefit Payments Committee at its April 1952 meeting, and the statement is now being reissued, with minor changes as agreed on by the Bureau and the Committee. We ask that all State agencies adopt it, and put it into operation as soon as possible.

The attached statement, as revised, has been strengthened by:

- (1) Pointing out that a State agency must determine whether the application of a test results in coverage under its law, or under the law of some other State, before deciding that the test does not apply and before using the next test.
- (2) Adding a fourth illustration to the types of factors to be considered in determining whether service is incidental or transitory (i.e., is the work performed outside the State of the same nature as, or is it different from, the work performed within the State).
- (3) Suggesting that, while no fixed length of time can be used to determine whether service performed outside the State is incidental to that within the State, the calendar year can be used as a guide, taking into consideration also the circumstances under which the work is performed.

Although some question was raised concerning coverage of musicians, the majority of State agencies did not disagree with the special criteria suggested for determining the State of coverage of "name" bands when the leader is held to be the employer, and no change is made in the method recommended.

If any questions arise in applying to specific cases the principles recommended in the statement,

please send them to the Bureau as a clearing house so that we may clarify and revise the statement as necessary to keep it abreast of actual situations. We appreciate the help that has been given us by the State agencies in developing the statement, and we hope that it will be useful in reducing differences in interpretation on coverage questions. After there has been sufficient experience under these principles, we shall incorporate them in the Employment Security Manual.

Please let us know, through the appropriate regional office, when you adopt the principles recommended and, as provided in the Employment Security Manual, part I, sections 1209 and 1260, send us the required number of copies of any policy statement procedures, and training or other material which you issue on this subject.

Sincerely yours,
/s/ ROBERT C. GOODWIN
Robert C. Goodwin
Director

[Attachment](#)

U.S. DEPARTMENT OF LABOR Employment and Training Administration Washington, D. C. 20210	CLASSIFICATION UI
	CORRESPONDENCE SYMBOL TEUPDI
	ISSUE DATE May 9, 1997
RESCISSIONS ET Handbook No. 392 and Changes 1-14	EXPIRATION DATE Continuing

DIRECTIVE : ET HANDBOOK NO. 392, 2nd Edition

TO : ALL STATE EMPLOYMENT SECURITY AGENCIES

FROM : ROBERT S. KENYON
Acting Administrator
for Regional Management

SUBJECT : Unemployment Compensation Claims Filed Under the Interstate Benefit Payment Plan

1. **Content.** Revised interstate claims procedures.
2. **Background.** Interstate claims procedures have been revised to accomodate remote initial claimstaking in the agent State and liable States. The significant changes are:
 - (a) the elimination of the agent State requirement to obtain the claimant's signature on the initial claims form and accompanying documents in cases where the claim is filed by telephone;
 - (b) the elimination of the Claim Record Card, Form IB-1A;
 - (c) the elimination of the agent State requirement to complete an ES 935 with respect to UCFE base period wages in cases where the claim is filed by telephone;
 - (d) implementing procedures to allow claimants to present documentation of alien status by reading required information from the documentation provided by the Immigration and Naturalization Service; and,
 - (e) the elimination of the Notice of Interstate Appeal, Form IB-101.
3. **Effective Date.** The procedures published in this Handbook edition supercede all previously issued interstate procedures and are effective immediately.

4. **Action Required.** State Administrators are requested to ensure that this Handbook is made available to all appropriate staff.
5. **Attachment.** [ET Handbook No. 392, 2nd Edition.](#)