

MAINE DEPARTMENT OF LABOR
Bureau of Unemployment Compensation

EXPLANATION OF LOCALIZATION OF WORK PROVISION
Section 1043,11,A of the Maine Employment Security Law

When an employee performs service in Maine and in some other State, the question of whether that employee is covered by the Maine Law is determined by one of four tests. These tests for uniform interpretation of the definition of employment with respect to service performed within and without this State have the objective of avoiding duplicate reporting of wages to States when an employee performs service in more than one State for a single employer.

The tests are applied in the following order to each employee and not to the employer. *as a condition of hire.*

1. **Place Where Work Is Localized**

If the service of the individual is performed entirely within this State, it would be subject to the Maine Law. If the service is performed both within and without this State and the service performed outside Maine is incidental to the individual's service performed within this State, it would be subject to the Maine Law. The word "incidental" is interpreted to mean temporary or transitory in nature, or consisting of isolated transactions.

2. **Base Of Operations**

If the individual performs some service in Maine and his base of operation is in Maine, the service would be subject to the Maine Law. "Base of operations" means the place or fixed center of more or less permanent nature from which the employee starts work and to which he customarily returns to receive instructions from his employer or communications from his customers, to replenish stocks of material, repair equipment, etc. It may be a business office, a residence of the worker or may be specified in the contract of employment.

3. **Place From Which The Service Is Directed Or Controlled**

If the individual has no base of operations, or if he performs no service in the State in which he has his base of operations, if he performs some service in Maine and if his service is directed or controlled from Maine his service would be subject to the Maine Law.

The place from which the individual's service is directed or controlled is the place at which the basic authority exists and from which general control emanates rather than the place at which a manager or foreman directly supervises the performance of service under general instructions from the place of basic authority.

4. **Place Of Residence**

If none of the first three tests apply in a given case, then if the individual performs some service in, and his residence is in this State, his service would be subject to the Maine Law.

If none of these tests apply, please contact:

Maine Department of Labor
Bureau of Unemployment Compensation
ATTN: U.C. Tax
45 Commerce Drive, P.O. Box 259
Augusta, ME 04332-0259

Telephone: (207) 621-5120
Fax: (207) 287-3733
TTY (Deaf / Hard of Hearing) 1-800-794-1110