

**RCW 50.04.110 Employment—Situs of service.** The term "employment" shall include an individual's entire service performed within or without or both within and without this state, if

- (1) The service is localized in this state; or
- (2) The service is not localized in any state, but some of the service is performed in this state, and
  - (a) the base of operations, or if there is no base of operations, then the place from which such service is directed or controlled is in this state; or
  - (b) the 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; or
- (3) The service is performed within the United States, the Virgin Islands or Canada, if
  - (a) such service is not covered under the unemployment compensation law of any other state, the Virgin Islands or Canada, and
  - (b) the place from which the service is directed or controlled is in this state. [1971 c 3 s 6; 1945 c 35 s 12; Rem. Supp. 1945 s 9998-151. Prior: 1943 c 127 s 13; 1941 c 253 s 14; 1939 c 214 s 19; 1937 c 162 s 19.]

**Construction—Compliance with federal act—1971 c 3:** See RCW 50.44.080.