

may make of its status as an employer and of the effective date of any election which it makes and of any termination of that election. That determination shall be subject to reconsideration, appeal and review in accordance with the provisions of subsection 8 (g) hereof.

(vii) A nonprofit organization that elects to make payments in lieu of contributions into the fund as provided in this section is not liable to pay with respect to any benefit paid to an individual whose base-period wages include wages for previously uncovered services, as defined in § 20 (n-1) of this article, to the extent that the fund is reimbursed for the benefits under the Unemployment Compensation Amendments of 1976.

20.

As used in this article, unless the context clearly requires otherwise:

(g) (7) "Employment" includes;

(i) Service of an individual who is a citizen of the United States, performed outside the United States AFTER DECEMBER 31, 1971 (except in Canada [or] AND, IN THE CASE OF the Virgin Islands AFTER DECEMBER 31, 1977 AND BEFORE JANUARY 1 OF THE YEAR FOLLOWING THE YEAR IN WHICH THE UNITED STATES SECRETARY OF LABOR APPROVES THE UNEMPLOYMENT COMPENSATION LAW OF THE VIRGIN ISLANDS UNDER § 3304 (A) OF THE INTERNAL REVENUE CODE), in the employ of an American employer (other than service which is deemed "employment" under the provisions of § 20(g) (2) of this article or the parallel provisions of another state law and shall be deemed to have been performed within this State), if:

The employer's principal place of business in the United States is located in this State; or

The employer has no place of business in the United States, but

The employer is an individual who is a resident of this State; or

The employer is a corporation which is organized under the laws of this State; or

The employer is a partnership or a trust and the number of the partners or trustees who are residents of this State is greater than the number who are residents of any one other state; or

None of the above criteria is met but the employer has elected coverage in this State or, the employer having failed to elect coverage in any state and, not being covered under the provisions of any other unemployment insurance law in any state, the individual has filed a claim for benefits,