

23.20.526 – Exclusions from the Definition of "Employment"

23.20.526(a)(3) - Service Not in the Course of Employer's Trade or Business

*In this chapter, unless the context otherwise requires, "employment" does not include*

*service not in the course of the employing unit's trade or business performed in a calendar quarter by an individual, unless the cash remuneration paid for the service is \$50 or more and the service is performed by an individual who is regularly employed by the employing unit to perform the service; an individual is here considered to be regularly employed to perform service not in the course of an employing unit's trade or business during a calendar year quarter only if the individual performs the service for some portion of the day on each of some 24 days during the quarter or during the preceding calendar quarter;*

\* 1. If the service is in the course of the employer's trade or business, casual labor IS employment.

2. If the service is not in the course of the employer's trade or business, casual labor IS employment if:

*the remuneration for service is \$50 or more,*  
AND

*the individual performs the service on each of some 24 days during the quarter or the preceding calendar quarter.*

3. Conversely, if the service is not in the course of the employer's trade or business, casual labor IS NOT employment if:

*the individual performed the service working fewer than 24 days during the quarter or the preceding calendar quarter.*

OR

*the remuneration is less than \$50.*

*"Services not in the course of the employer's trade or business" are "services that do not promote or advance the trade or business of the employer." "All services performed for a corporation are . . . assumed to be in the course of the corporation's business." (JRC, Inc., 94H-TAX-002)*