

Advisory Opinion: Unemployment Insurance coverage

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| Agency Name: | Department of Employment Security |
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| Subject: | Unemployment Insurance coverage |
| Admin Code Citation/Public Act Number: | |
| Section Numbers: | |
| Illinois Register Citation (Page Number and Publication Date): | |
| Type of Rule: (New/Emergency/Amended) | |
| Type of Impact (Reporting/Cost or Fee/Education Credit/Other - specify): | Liability for unemployment insurance contributions |
| Business or Industry Type Affected: | Business that has employees in Virgin Islands |
| Effective Date: | |
| Plain Language Explanation: | |
| Public Hearing Location (if applicable): | |
| Advisory Opinion (if applicable): | The owner of an Illinois S corporation is the only employee of the corporation. He is a resident of the U.S. Virgin Islands and does not enter Illinois at any time during the year. The services are performed entirely in the Virgin Islands and, as the United States Secretary of Labor has approved the unemployment compensation law of the Virgin Islands, the services are covered for unemployment insurance purposes |

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| | in the Virgin Islands. |
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Members of the public may submit comments to the agency contact listed above. Comments should be submitted within 45 days of publication in the *Illinois Register*.