**Section 2732.125 Requirement That "Four Or More" Employees of a Nonprofit Organization Perform Services Within This State**

In applying Section 211.2 of the Act [820 ILCS 405], only individuals performing services in this State shall be included in determining whether the nonprofit organization has had four or more individuals in employment.

EXAMPLE: Organization X is a nonprofit organization, as defined in section 501(c)(3) of the Internal Revenue Code of 1986, and is exempt from income tax under section 501(a) of that Code. It maintains its national headquarters in Madison, Wisconsin, where it employs 10 persons. It also maintains a branch office in Chicago, where it employs one worker. The services of the one worker in Chicago shall not constitute employment in Illinois because this organization does not have 4 or more individuals in employment in Illinois.

(Source: Amended at 43 Ill. Reg. 6449, effective May 14, 2019)