§ 512. Employer. 1. "Employer" includes the state of New York and other governmental entities and any Indian tribe as defined in section five hundred sixty-six of this article and any person, partnership, firm, association, public or private, domestic or foreign corporation, the legal representatives of a deceased person, or the receiver, trustee, or successor of a person, partnership, firm, association, public or private, domestic or foreign corporation.

2. For purposes of this article, the term "employer" includes the non-profit organization or governmental entity designated as liable for contributions under this article for all services performed by individuals who are enrolled participants in a summer youth employment program conducted and funded pursuant to title II, part B of the Federal Job Training Partnership Act. The designation shall be made in writing by the administrative entity for the service delivery area established pursuant to said federal act in which the summer youth employment program is operated, and shall become effective upon filing with the commissioner.

3. For the purpose of complying with the requirements of the federal personal responsibility and work opportunity reconciliation act, public law 104-193, the term "labor organizations" shall have the meaning given such term in section two (5) of the national labor relations act, and includes any entity (also known as a "hiring hall") which is used by the organization and any employer to carry out requirements of an agreement between the organization and the employer described in section eight (f)(3) of such act. Such "labor organizations" shall be considered employers for the purpose of submitting information to the "statewide wage reporting system" as provided in section one hundred seventy-one-a of the tax law.

4. Whenever the commissioner determines that services performed by an individual constitute employment but the supervision, direction and control are exercised by one or more entities, and one entity places the individual with, or provides the individual to, another entity to perform the services, the entity that pays the individual for the services shall be the employer under this article unless by contract the

individual is specified to be the employee of another entity, in which case the other entity shall be the employer. Whenever such employer is replaced by another entity such replacement shall be considered a transfer pursuant to section five hundred eighty-one of this article. This subdivision shall not apply to a payroll agency that the commissioner determines provides payroll services on behalf of another employer.