§ 561. Voluntary election. 1. Employer. Any employer not otherwise liable for contributions under this article as an employer may become liable therefor

(a) as of the first day of any calendar quarter, provided

(1) he files an application with the commissioner to elect coverage for at least the unexpired portion of the calendar year in which such coverage is to commence and the following calendar year;

(2) such application is filed on or before the last day of the calendar quarter in which coverage is to commence; and

(3) the commissioner approve such application in writing;

(b) as of the date on which he acquired the organization, trade or business, in whole or in part, of another employer who is liable for contributions, provided

(1) he files an application with the commissioner to elect coverage for at least the unexpired portion of the calendar year in which such acquisition occurs and the following calendar year;

(2) such application is filed within thirty days following the end of the calendar quarter in which such acquisition occurred; and

(3) the commissioner approve such application in writing.

2. Employees. (a) Services without the state. The services of a person who resides within this state but performs such services entirely without the state shall be deemed employment within the meaning of this article whenever

(1) contributions are not required with respect to such services under an unemployment compensation law of any other state or of the United States; and

(2) his employer makes application to this effect; and

(3) the commissioner approves such application in writing.

(b) Agricultural labor. All services performed in agricultural labor for an employer who is not liable for contributions pursuant to section five hundred sixty-four of this article shall be deemed employment within the meaning of this article as of the first day of any calendar quarter provided:

(i) the employer makes an election to this effect for at least the unexpired portion of the calendar year in which such election is to commence and the following calendar year,

(ii) such election is filed on or before the last day of the calendar quarter in which it is to become effective, and

(iii) the commissioner approves such election in writing.

(c) Services performed at a place of religious worship. The services of a person performed at a place of religious worship as a caretaker or for the performance of duties of a religious nature, or both, shall be deemed employment within the meaning of this article, if his employer makes application to this effect and the commissioner approves such application in writing.

3. Coverage. Liability for contributions or for payments in lieu of contributions, as the case may be, shall commence as of the first day of coverage. No remuneration paid prior to the first day of coverage shall be used for the purpose of determining entitlement to benefits.