

Unemployment Insurance Tax Notice

Juneau Central Office

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877 Commercial Drive
Wasilla, AK 99654-6937
(907) 352-2535
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UI Tax Representative

Toll free (888) 448-2937

Important reporting requirements

Some Alaska employers look for ways to either supplement their existing staff or turn over their Human Resource (HR) functions to another company, thus allowing them to focus on their businesses. Alaska Department of Labor and Workforce Development is supportive of this concept as it allows businesses to flourish.

In most cases, the business supplementing its employees or turning over the HR functions to another company is the liable employer and is responsible for reporting the wages under its account, not under the account of the business providing the workers or HR functions.

For Unemployment Insurance (UI) Tax purposes, Alaska law determines which business is required to report the wages of the employee by looking at:

- who directly benefits from the services being performed by the employee;
- who exercises direction and control over the day-to-day duties; or
- whether the services performed by the employees are directly related to the nature of the client employer's business operations and whether the services are performed in the client employer's place(s) of business.

As an employer, you are required to report your employee wages under your account. Alaska does not allow employees from multiple businesses to be combined and reported under a single UI Tax account.

We are an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.



**ALASKA DEPARTMENT OF LABOR
& WORKFORCE DEVELOPMENT**

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