

Unemployment Insurance Tax Notice

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UI Tax Representative

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Important Legal Requirement

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 employer 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 company 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 the employer:

- 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 the workers' wages for whom you oversee the day-to-day duties and the services performed by those workers are directly related to the nature of your business operations. This includes wages paid to the temporary and permanent staff you contracted for, regardless of who writes the paycheck or provides a W-2.

As the job filled by the contracting of these workers is a job that belongs to you, you are considered the liable employer and those wages are to be reported under your account. As the liable employer, either you or the contracted company can report this type of worker's wages on your account.

To assist the contracted company in reporting the workers' wages on your account, a limited Power of Attorney is available for completion at labor.state.ak.us/estax/home.htm under "Forms and Publications."

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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