

Voluntary Election of Coverage for Excluded Employment

(All employees in a selected non-covered employment group are reportable.)

Check non-covered employment you wish to cover:

- Service of executive officers of a corporation formed under AS 10.06.
An executive officer is one who (1) is specifically named in the bylaws, (2) serves at the pleasure of the board, and (3) is given and actually exercises authority and responsibility for the overall management of the corporation. *Note: Wages of corporate officers not meeting the definition of an executive officer are reportable.*
- Service performed by an individual in the employ of a son, daughter or spouse (sole proprietor only).
- Service by a child under age 18 for a parent (sole proprietor only).
- Service performed for a parent or legal guardian if the individual is under the age of 21 and a full-time student during eight of the last twelve months and intends to resume full-time student status within the next four months (sole proprietor only).
- Service performed for a nonprofit, federally recognized tribe or governmental agency by a person receiving work relief or work training where the program is financed in whole or in part by funds from any federally recognized tribe or a federal, state, or political subdivision.
- Service by a minister or member of a religious order of a church.
- Other service performed for a church or association of churches, including elementary and secondary schools, but not including other organizations operated for non-religious purposes.
- Service for a school, college, or university by an enrolled student who is regularly attending classes.
- Service in agricultural labor where the employer either paid less than \$20,000 in wages per quarter in current or preceding calendar year or employed fewer than 10 people.
- Service of fishing boat crewmembers if fewer than 10 who are paid a percent of the proceeds of the sale of the catch.
- Domestic service in a private home when wages paid are less than \$1,000 per quarter in the current or preceding year.
- Service selling or distributing newspapers on the street or house to house.
- Elected or appointed public officials.
- Service in the fields of insurance, real estate, or stock by a salesperson, solicitor or broker paid by commission and are not required to be covered by the Federal Unemployment Tax Act.
- Service by a full-time student under the age of 22 in a work-study program taken for credit at a public or nonprofit institution which certified that the service is an integral part of the program.
- Service performed by an individual in the exercise of duties as an officer of a federally recognized tribe.

Effective date of voluntary election of coverage: ____/____/____

Signature

Business phone

Print name and title

Email

This agreement, when approved, is binding for two complete calendar years; if the approval is not at the start of a calendar year it is binding for the remainder of that calendar year and two additional years. Coverage continues in effect on a yearly basis until a request to terminate is received by the Agency in writing before March 15 of the termination year. In the event the account becomes delinquent, the Agency reserves the right to cancel the voluntary election of coverage retroactive to the quarter a report and full payment were last received.

***Self-employment is not covered, nor can coverage be elected.
Sole proprietors, partners and members of an LLC are considered self-employed.***