



# Alaska Employer Unemployment Insurance Tax



Sarah Palin, Governor

Clark Bishop, Commissioner

Thomas Nelson, Director

## **JUNEAU CENTRAL OFFICE**

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Juneau, AK 99811-5509  
(907) 465-2757  
Toll Free: (888) 448-3527  
FAX: (907) 465-2374  
Email: [esd\\_tax@labor.state.ak.us](mailto:esd_tax@labor.state.ak.us)  
TDD - Relay Alaska Operator  
(800) 770-8973

## **UI TAX OFFICES**

UI Tax Representative  
Toll Free (888) 448-2937

Anchorage UI Tax  
3301 Eagle St., Rm. 106  
P.O. Box 241767  
Anchorage, AK 99524-1767  
(907) 269-4850  
FAX: (907) 269-4845

Fairbanks UI Tax  
675 Seventh Ave.  
Station L, Fairbanks, AK  
99701-4595  
(907) 451-2876  
FAX: (907) 451-2883

Juneau UI Tax  
1111 W. Eighth St., Rm. 203  
P.O. Box 115509  
Juneau, AK 99811-5509  
(907) 465-2787  
FAX: (907) 465-2374

Kenai UI Tax  
11312 Kenai Spur Highway,  
Suite 2, Kenai, AK  
99611-9106  
(907) 283-4478  
FAX: (907) 283-5152

Wasilla UI Tax  
877 Commercial Drive  
Wasilla, AK 99654-6937  
(907) 352-2535  
FAX: (907) 352-2581

## **2008 Unemployment Insurance Tax Rates and Taxable Wage Base**

Employers should have received the 2008 employer and employee tax rates notice. In 2008 Alaskan employers will be enjoying the lowest UI tax rate in over twenty years. The tax rate notice also includes the 2008 taxable wage base which is \$31,300. For questions concerning assigned tax rates, please call the Employer Account Specialist Unit at the UI Tax Central Office located in Juneau at (888) 448-3527 or (907) 465-2757. You may also email the UI Tax Central Office at [esd.tax@alaska.gov](mailto:esd.tax@alaska.gov).

## **Using Employer Option Forms**

Last quarter, employers received an "Employer Option Form" with the 4th quarter Contribution Report Form. By using this form employers may be able to help equalize some artificial quarterly payroll declines.

A decline in quarterly wages exists when the amount of total wages reported reflects a decrease from one quarter to the next. Artificial payroll declines can be caused by issuing bonuses, biweekly payrolls, lump-sum payments, labor dispute settlements, changes to accounting methods, or payroll issued in a different quarter than normal. The higher the decline in wages from one quarter to the next, the higher the employer tax rate may be.

The "Employer Option Form" enables employers to either delete or apportion wage payments in order to stabilize payroll from one quarter to the next. Stabilizing payroll may provide a more favorable tax rate.

For questions concerning the options available to employers please call the local UI Tax office. Employer Option Forms, in addition to other UI Tax forms, are available online by logging on to [www.labor.alaska.gov/estax](http://www.labor.alaska.gov/estax) then selecting "Forms/Publications".

## Mandatory State Posters

Alaska Department of Labor and Workforce Development would like to remind employers that several state and federal employment related information posters, which may be required to be posted at worksites, may be downloaded or ordered at no charge from the Division of Labor Standards and Safety. Log on to [www.labor.alaska.gov/lss/posters.htm](http://www.labor.alaska.gov/lss/posters.htm) to see what is available or pick up a poster packet at the Anchorage Job Center Business Connection, 3301 Eagle St., Suite 103 during regular business hours.

Required posters must be visible in worksite locations and readily accessible to employees. Employers may call the Business Connection at (907) 269-4777 for questions regarding any of the informational posters listed on the above website.

## Quality Control Audits

The Department of Labor and Workforce Development performs many different types of employer audits. Employers may be contacted by Field Tax auditors, Wage & Hour investigators, UI Fraud investigators, and UI Quality Control (QC) auditors. Auditors from any of these divisions may request information to verify hours worked, employment security taxes paid, new hire information, etc. All auditors work to protect the tax dollars paid into the UI trust fund.

QC audits are required by the federal government to identify and reduce errors in the payment of UI benefits. Alaska has eight QC auditors statewide which are based in Juneau, Anchorage, and Fairbanks. QC auditors investigate randomly selected UI claims from beginning to end. The QC auditor will ask for personnel information and may ask that employers provide copies of past payroll records, current payroll records, time sheets, or to verify employee separation information. All of this information is important in determining whether UI benefits have been properly paid. QC auditors also verify school attendance with training facilities, union status, job registration, and work search contacts.

Investigating randomly selected UI claims and compiling statistical data helps to ensure the accuracy of UI payments. The responsibility and causes of any over/underpayments of benefits can be determined through the audit process. Alaska's audit data is combined with the audit data from UI programs in other states and reviewed at a national level. Suggestions for changes in programs and policies are then administered to help the UI program run more efficiently and ensure UI benefits are being paid properly.

QC auditors have a federally mandated time frame to complete audits. Prompt response and cooperation from employers is always appreciated. Each QC auditor's phone, fax, and email contact information is always provided with any request for information.

Employers receiving a request from a QC auditor are asked to take the time to assist by meeting the auditor in person or providing the requested documentation by fax or mail. QC audits are a very important step in protecting the UI tax dollar investment.