



Alaska Employer Unemployment Insurance Tax



Sarah Palin, Governor

Clark Bishop, Commissioner

Thomas Nelson, Director

JUNEAU CENTRAL OFFICE

1111 W. Eighth St., Rm. 203
P.O. Box 115509
Juneau, AK 99811-5509
(907) 465-2757
Toll Free: (888) 448-3527
FAX: (907) 465-2374
Email: 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

Back Pay Awards or Settlements

Back pay awards through a contract grievance procedure, arbitration, or court decision are considered wages under Alaska Statute 23.20.530(a). The gross amount of the payment is reportable by the employer on the Alaska Quarterly Contribution Report in the quarter in which the payment is issued. Employer Option Forms may be submitted to delete or apportion an award payment to help stabilize payroll from one quarter to the next, thus obtaining a more favorable tax rate. Questions regarding employer options should be directed to the Unemployment Insurance (UI) Tax unit at (888) 448-3527 or (907) 465-2757 if you are calling from Juneau. Employer Option Forms are available online at www.labor.alaska.gov/estax/forms/toc_forms.htm.

Back payments and back pay awards must also be reported by the employee as deductible income for any week in which they are filing for UI benefits. When a claim for UI benefits is established, back pay awards and back pay for work already done are attributed to the period in which the work was actually performed or would have been performed. If the claimant received UI benefits for weeks within that period, a benefit overpayment will be established. To avoid the improper payment of UI benefits, an employer that is involved in an award or settlement agreement should contact Benefit Payment Control at (888) 810-6789 or (907) 465-2863 before making the settlement payment. With knowledge of the amount of the settlement and the time period covered by the settlement, Benefit Payment Control can determine if a UI benefit overpayment will exist and how much should be deducted from the payment to reimburse the overpayment. Deduction from settlement payments for repaying overpaid UI benefits should be mailed to Benefit Payment Control, Audit and Recovery at P.O. Box 115505, Juneau, AK 99811-5505.

Attention New Employers

The department is required by state law to maintain separate accounts for each employer. Aggregation of reports, as in "pay-rolling" or "employee leasing" is prohibited under Alaska Statute 23.20.180. Please contact your nearest UI Tax Office if you have questions or concerns regarding your reporting requirements.

Are You Hiring Summer Help?

"If I hire someone temporarily, or seasonally, do I have to report them?" Yes, you do. Payments made to workers hired to provide service within the usual course of your business are employees and must be reported for unemployment insurance purposes. Some examples of paid employees that should be included on your quarterly tax report are:

- Tour Guides
- Hunting and Fishing Guides
- Tour Bus Operators
- Seasonal Pilots and Boat Operators
- Street Vendor Workers
- Students Working in the Tourism Industry
- Camp Counselors
- Fair and Carnival Workers

Online Services

The Employment Security Division has online Web services available for Quarterly Contribution Reporting. This online process allows you to:

- Enter wage information for filing single or multiple accounts
- Upload wage details by sending a computer file over the Web
- Submit zero or "no wages" reports
- Submit Electronic Fund Transfers (EFT)

Some of the benefits to filing online are:

- Faster than completing the paper form
- Taxes for contributions are calculated by the system
- Employee Information from the previous quarter is pre-filled
- Reduction in keying or typing errors
- Email confirmation that your report was received

To file, go to: www.labor.state.ak.us/estax/home.htm

Click on the link **Online Employer Services** **NEW**

Quarterly Tax Reporting Tips

- When setting up your myAlaska username and password to use the online Web service, you may need to add our email address to your spam protection software. Some spam blockers will prevent you from receiving our email notifications. Our email address is ESD_Tax@labor.state.ak.us.
- For employers who mail in your Wage Schedule attached to your Quarterly Contribution Report form or if you have designed your own Quarterly Contribution Report form using Microsoft Word, please use the Standard 12pt font. Using the 12 pt font will decrease the chance of keying errors occurring as the reports are being processed.