



# Alaska Employer

Newsletter

## Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR  
& WORKFORCE DEVELOPMENT

Mike Dunleavy, Governor

Catherine Muñoz, Commissioner

Paloma Harbour, Director

June 2025

### Questions about your rate, account or contributions?

#### CONTACTS

##### Juneau Central Office

P.O. Box 115509  
Juneau, AK 99811-5509  
Phone: (907) 465-2757  
Toll free: (888) 448-3527  
Fax: (907) 465-2374  
Email: ESD.Tax@Alaska.Gov  
Relay Alaska: (800) 770-8973

##### FIELD TAX OFFICES

###### Anchorage

P.O. Box 241767  
Anchorage, AK 99524-1767  
Phone: (907) 269-4850  
Fax: (907) 269-4845

###### Fairbanks

675 7th Ave., Station L  
Fairbanks, AK 99701-4595  
Phone: (907) 451-2876  
Fax: (907) 451-2883

###### Juneau

P.O. Box 115509  
Juneau, AK 99811-5509  
Phone: (907) 465-2787  
Fax: (907) 465-2374

###### Kenai

145 Main Street Loop,  
Suite 143, Kenai, AK 99611  
Phone: (907) 283-0350  
Fax: (907) 283-5152

###### Mat-Su

877 Commercial Drive  
Wasilla, AK 99654-6937  
Phone: (907) 352-2535  
Fax: (907) 373-3517

##### UI Tax Representative

Toll free: (888) 448-2937

## Are employee reimbursement payments reportable?

For a payment to qualify as a reimbursement for expenses, the employer must maintain documentation (i.e., mileage log or receipts) showing the reimbursement reflects the actual expense incurred. Reimbursement payments made without documentation are not considered expense reimbursements and should be included as wages on your quarterly contribution report.

In instances of travel, the reimbursement documentation must reflect the date, time, place, amount and the business purpose of the expense. Receipts for travel are required unless the reimbursement is made under a valid per diem plan. Reimbursement or an allowance that exceeds actual expenses are considered reportable wages, unless the employee returns the excess amount.

## Hiring summer or temporary help?

Workers hired to provide services within the usual course of your business are employees. Whether you pay the worker for one day, one hour, or even \$1, the wages must be reported for Unemployment Insurance (UI) tax purposes. Some examples of paid workers that should be included on your quarterly contribution report are:

- Temporary or fill-in staff
- Tour guides/bus drivers
- Sports officials
- Locum tenens
- Pilots
- Students working in tourism
- J1 visa workers
- Street vendor workers
- Fair and carnival workers
- Hunting and fishing guides
- Boat operators and crew
- Camp counselors

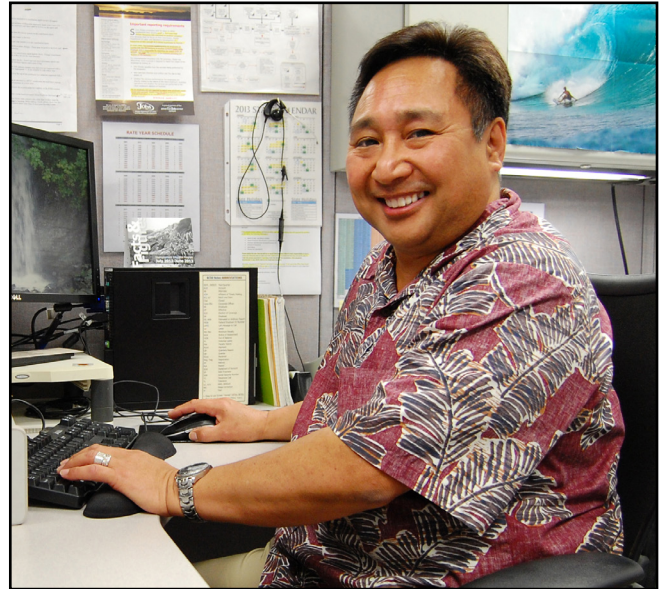
**Second quarter reports and payments  
are due by July 31, 2025.**

*Alaska Economic Trends Magazine is a monthly publication that covers a broad range of economic issues. To view the electronic magazine, search articles and archives, and sign up for a FREE electronic subscription visit [labor.alaska.gov/trends](http://labor.alaska.gov/trends).*

## Non-profit reporting requirements

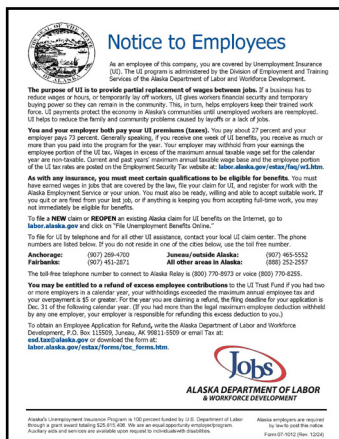
Wages paid to directors, corporate or executive officers of non-profit entities are reportable for UI purposes, as there is no exclusion in state law. Below are different reporting requirements depending on whether the non-profit entity is exempt under Internal Revenue Code (IRC) 501(a) or 501(c).

- **501(a)** must report wages for any employee paid \$250 or more in a calendar quarter.
- **501(c)** must report all employees' wages if there are four or more employees, for some portion of a day in 20 different weeks, in the current or preceding calendar year. These weeks do not need to be consecutive.
- **501(c)** must report wages for any employee paid \$250 or more in a quarter, even if there were not four or more employees in 20 different weeks as described above.



## Mat-Su Field Tax fax number change

The fax number for the Mat-Su Field Tax office has changed to (907) 373-3517 effective immediately.



## Mandatory state posters

Several state and federal employment posters, which may be required to be posted at worksites, can be downloaded or ordered at no charge from the Department Labor and Workforce Development Labor Standards and Safety Division. To see the posters that are required and available, go to [labor.alaska.gov/lss/posters.htm](http://labor.alaska.gov/lss/posters.htm).

Required posters must be visible at worksite locations and readily accessible to employees.

We are an equal opportunity employer/program.

Auxiliary aids and services are available upon request to individuals with disabilities.