

Alaska Employer

Alaska Department of Labor and Workforce Development

Employment Security Tax

Fourth Quarter 2001

Tony Knowles, Governor

Ed Flanagan, Commissioner

Ronald E. Hull, Director

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ES TAX OFFICES

ES Tax Representative
Toll Free 1-888-448-2937

Anchorage ES Tax
3301 Eagle St., Rm. 103
P.O. Box 241767
Anchorage, AK 99524-1767
(907) 269-4850
FAX (907) 269-4845

Fairbanks ES Tax
675 Seventh Ave.
Station L
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(907) 465-2787
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Kenai ES Tax
11312 Kenai Spur Hwy.,
Suite 2
Kenai, AK 99611-9106
(907) 283-4478
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Nome ES Tax
197 Front St., Rm 319
P.O. Box 1589
Nome, AK 99762-1589
(907) 443-3037
FAX (907) 443-3038

Wasilla ES Tax
877 Commercial Drive
Wasilla, AK 99654-6937
(907) 373-2682
FAX (907) 373-2683

CAN YOU REDUCE YOUR ES TAX RATE???

Do you pay bonuses, or issue payroll on a biweekly basis? If so, you may be able to reduce your ES Tax rate!

Alaska's rate system is based on *quarterly wage declines*. A decline in quarterly wages exists when the amount of total wages you report reflects a decrease from one quarter to the next. The higher the decline in wages from one quarter to the next, the higher your tax rate may be. There are several factors that may create *artificial quarterly declines*, such as when you pay:

- ◆ bonuses
- ◆ have a biweekly payroll
- ◆ issue lump-sum payments
- ◆ or encounter changes in your accounting methods

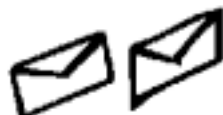


The enclosed ***“Employer Option Forms”*** may help you equalize any quarterly declines caused by these types of wage payments. The forms enable you to either delete or apportion those wage payments in order to stabilize your payroll from one quarter to the next, thus obtaining a more favorable tax rate.

Question on Options and requests for Employer Option Forms should be directed to the ES Tax Employer Accounts Unit at 1-888-448-3527. Employer Option Forms, in addition to a variety of other ES Tax forms, are available online at www.labor.state.ak.us/estax/home.htm

2002 TAX RATES AND TAXABLE WAGE BASE

By the time you receive this newsletter, the employer tax rates for 2002 will be in the mail. In addition to your rate for 2002, your tax rate notice will also list the taxable wage base for 2002. If you have any questions about your rate, please call the Employer Accounts Specialist Unit at our Central Office located in Juneau at 1-888-448-3527 or 907-465-2757.



2001 EMPLOYEE REFUNDS OF EXCESS CONTRIBUTIONS

Employees are eligible for a refund of excess employee contributions to the Unemployment Insurance Trust Fund if:

- ◆ the employee was employed by *two or more* employers during year 2001;
- ◆ the employee had withholdings from wages that exceed the maximum annual employee tax of \$132.60 for year 2001;
- ◆ the application is filed by December 31, 2002;
- ◆ the application has attached copies of W-2's or other statements from each employer indicating Alaska reportable wages and ES Tax withholdings during the year, and
- ◆ the overpayment is \$5.00 or greater.

If an employee worked for only one Alaska employer during 2001, and more than \$132.60 was withheld, the employer is responsible for refunding the excess deductions.

Employers **must** furnish each employee a statement showing employee contributions withheld for each calendar year. The form generally used is a W-2 Form. Employers are not required to send a copy of these statements to Employment Security Tax. **Employee Application for Refund** forms can be obtained at www.labor.state.ak.us/estax/home.htm or by contacting the Juneau Central Office on the front page of this newsletter.

THE ALASKA JOB CENTER NETWORK: A POWERFUL RESOURCE FOR EMPLOYERS

Hiring talented people to keep your business running is time consuming and expensive. Now, you can take advantage of a better way to meet your workforce needs. Twenty two "one-stop" Job Centers, known as the Alaska Job Center Network, provide thousands of businesses like yours with free job advertising and access to the most skilled workers in the state.

Designed by and for employers, the Job Centers help you find trained workers and help qualified workers find jobs in businesses like yours. All services are located in one place, consolidating federal, state and local workforce services into convenient sites. Up to 2,000 jobs are posted daily on the Alaska Job Bank's Internet site, at no cost (last year, over 40,000 jobs were advertised). Connect to America's Job Bank to expand your search for workers nationwide. It's easy to post openings online at www.jobs.state.ak.us, click on "Employer Connection," then click on the Online Job Order.

The Job Centers also offer cost-saving incentives. Tap into training dollars to upgrade skills of your employees. Find out about qualifying for tax savings. Cut labor costs by learning how you may be reimbursed wages for eligible workers while they learn. And, take advantage of the latest labor market data to make good decisions. Stay informed about issues such as unemployment insurance, and tax and business exemptions.

Find us at www.jobs.state.ak.us



We are an equal opportunity employer/program.
Auxiliary aids and services are available upon request to individuals with disabilities.