



Alaska Employer Unemployment Insurance Tax



Sean Parnell, Governor

Clark Bishop, Commissioner

Thomas Nelson, Director

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(800) 770-8973

UI TAX OFFICES

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3301 Eagle St., Room 106
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Anchorage, AK 99524-1767
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Kenai UI Tax
11312 Kenai Spur Highway,
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99611-9106
(907) 283-2920
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Wasilla UI Tax
877 Commercial Drive
Wasilla, AK 99654-6937
(907) 352-2535
Fax: (907) 352-2581

How are your tax rates calculated?

Alaska has three classes of employers in its *experience rating system*.

Experience-rated firms are those employers who qualify for experience rating because they:

- have been subject to the Alaska Employment Security Act for four or more quarters;
- filed all quarterly tax reports;
- and hold outstanding balances for contributions, interest and penalties that total less than \$100.

Industry-rated firms are those employers who do not have the wage history to qualify for experience rating and are assigned an industry average tax rate.

Penalty-rated firms are those employers who are delinquent in filing quarterly reports and paying contributions, interest or penalties due; and are assigned the maximum penalty 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.

For rate purposes, a *quarterly decline quotient* is calculated, which is the percentage of the decrease in wages between quarters. All of your quarterly decline quotients for qualifying quarters are added together, and this total is averaged. The experience rate you are assigned is based on the average of all your quarterly decline quotients.

Employee advances — when are they reportable?

Payroll advances made to employees are reportable by the employer in the calendar quarter in which they are paid, not when they are deducted from a subsequent payroll.

For example, let's say an employee is paid an advance of \$100 on Sept. 20 and the \$100 advance is later deducted from the employee's gross wages for payroll issued on Oct. 1. The \$100 advance should be included in the "Total Reportable Wages" for the third quarter **not** the fourth quarter. The balance of the gross wages would be reported on the fourth quarter report.

All remuneration for service is to be reported in the quarter in which payment is issued.

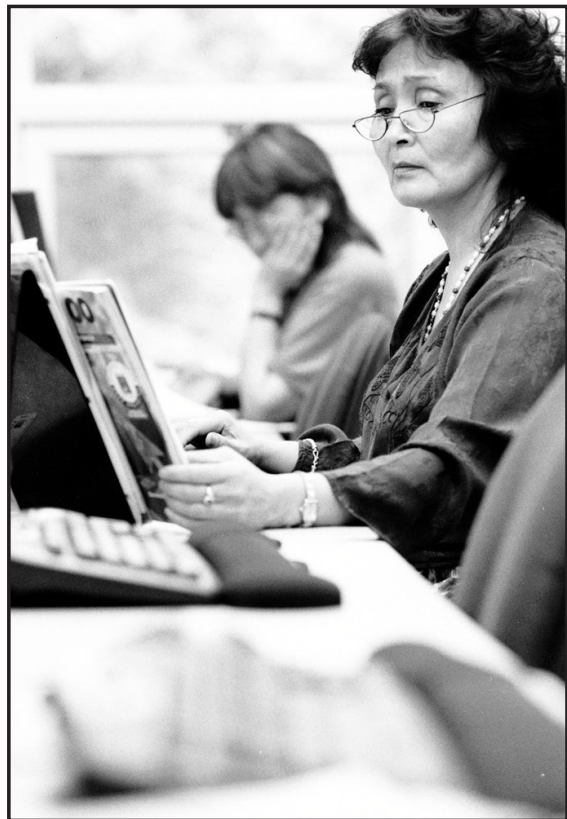
Save time and money — file electronically!

Login process:

- Log in at **labor.alaska.gov/estax**.
- Select "Online Employer Services."
- You will be routed to the myAlaska login page.
- Select and complete myAlaska information.
- Select "Employment Security Tax."
- Select particular service.

Services provided online:

- File your quarterly reports
- Electronic Fund Transfer of ES Tax Payments
 - Pre-note is required for first-time users to verify banking information
 - Bank account and routing information required
- View balance and payments
 - First-time users will see a delay from pending to completed status
- Registration of a new business
- Close account
- Change contact information on tax account
- Update corporate officer information



Sample Alaska quarterly contribution report

On the following page is a sample of the Alaska Quarterly Contribution Report form, which highlights areas on the report where errors are commonly found. Please take a moment to review the sample report to help ensure accuracy when completing this form.

Alaska Quarterly Contribution Report

Alaska Employer account number

THE 2011 TAXABLE WAGE BASE FOR EACH EMPLOYEE IS \$ _____

Quarter Ending: 12/31/2010

Due Date: 1/31/2011

Employer Account No: 00919191

<p>FEIN: 12-3456789</p> <p>What's That Corporation 9999 Brothers Avenue Juneau, AK 99801</p> <p style="text-align: center; color: gray;">AGENCY USE ONLY</p>	Qtr End Dates: Mar 31, June 30, Sept 30, Dec 31	For each month, report the number of workers who worked during or received pay for the payroll period, which includes the 12 th of the month.	If None enter "0"						
			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st Month</td> <td style="width: 33%;">2nd Month</td> <td style="width: 33%;">3rd Month</td> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> </table>	1 st Month	2 nd Month	3 rd Month	1	1	1
	1 st Month	2 nd Month	3 rd Month						
	1	1	1						
		2. Total Reportable wages paid this quarter. (See Instructions, page 2)	\$ 34,300.00						
		3. Less excess wages over the taxable wage base.	(\$ 200.00)						

A report must be filed even if no paid for the quarter.

You may now file your quarterly contribution report on-line. Please visit our web www.labor.state.ak.us/estax or call 1-888-448-3527. To amend your quarterly report, please submit a "Correction of Wage Item", Form TADJ also available on-line.

Notice to Employers: Wage information and other confidential UC information may be requested and utilized for other authorized governmental purposes, including, but not limited to, verification of an individual's eligibility for other government programs.

4. Employer's Contribution	Employer's Rate 1.00 %	\$ 341.00
5. Employee's Contribution	Employee's Rate .50 %	\$ 170.50
7. Total Contributions Due	Total Rate 1.50 %	\$ 511.50
8. Amount Remitted		\$ 511.50
9. Wages Reported to other states? See instructions explaining this on page 2.		<input type="checkbox"/> Yes

FOLD IN HALF NO CHECK STUBS PLEASE FOLD IN HALF NO CHECKSTUBS PLEASE

WAGE SCHEDULE

* See Area Map for Geographic Location Codes

10. Employee's Social Security Number	11. Employee's Name - Type or Print (Do not list employees more than once.) Last First MI	12. Reportable wages paid this quarter. (No negative wages)	13. Full Occupational Title or Code	14. Geographic Code *
S T A P P L E C H E C K S H E R E	574-99-2222 Smith, Jennifer	\$34,300.00	999999	76
	No wages this quarter			
PAY TO THE ORDER OF: _____ Employment Security Tax, State of Alaska, Dept. of Labor		\$ 511.50		
_____ AUTHORIZED SIGNATURE		DOLLARS		
FOR _____ Make checks payable to the Alaska Department of Labor and Workforce Development If you have any questions, call toll free 1-888-448-3527		15. Total Number of Pages 1	16. Total Reportable Wages - All Pages (Same Total as in Block 2 above.) \$34,300	

I hereby certify that the information on this report is true and correct.

Signed: _____ Title: _____ Date: _____
 Printed Name: _____ Contact Telephone Number: () _____

Mandatory state posters

Several state and federal employment related information posters, which may be required to be posted at worksites, can 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 to see what is available.

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

Report your new-hires

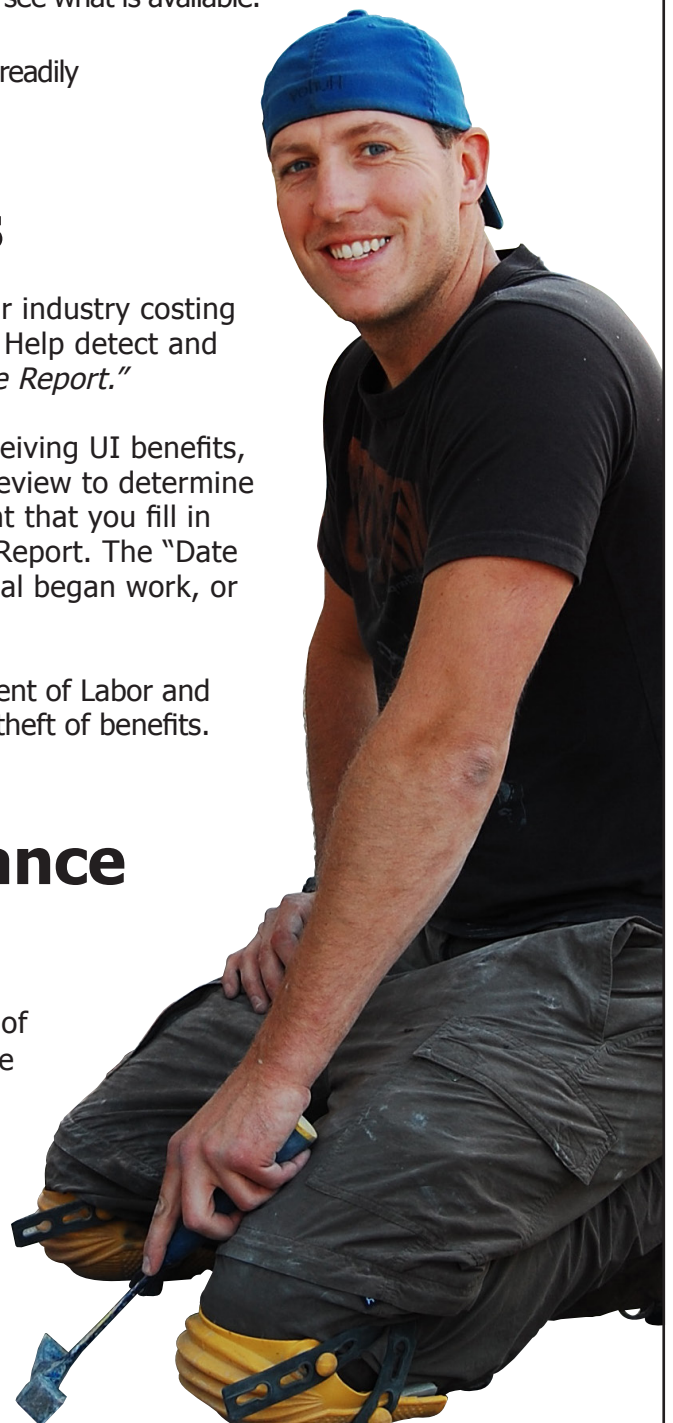
Unemployment Insurance (UI) fraud is a billion dollar industry costing **you**, the employer, higher than necessary tax rates. Help detect and prevent UI fraud by completing the *"Alaska New Hire Report."*

Those who appear on the New Hire Report while receiving UI benefits, and who fail to report the income, are selected for review to determine if they were overpaid UI benefits. It is very important that you fill in the **"Date of Hire"** when completing the New Hire Report. The "Date of Hire" should be the most recent date this individual began work, or returned to work after a break.

Providing this information enables the Alaska Department of Labor and Workforce Development to put a stop to UI fraud and theft of benefits.

Unemployment Insurance overpayments

The department continues to improve its detection of Unemployment Insurance overpayments. This is due in large part to the cooperation of the employer community in responding to the Wage Audit Notices the department sends out. By completing and returning the Wage Audit Notice, employers help keep the UI Trust Fund healthy and employer tax rates lower.



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