

Alaska Employer

Alaska Department of Labor and Workforce Development

Employment Security Tax

Second Quarter 2000

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Avoid a Penalty Rate for the Year 2001

The annual rating process will soon begin for the year 2001. As an employer, you want to ensure the lowest possible rate for the coming year. The penalty rate is the highest rate allowable -- 5.94% for this year, and there are three situations that will cause you to be penalty rated for 2001:

1. **Failure to pay unemployment insurance taxes, including penalties and interest**

If the balance on your employer account is \$100 or more for the quarter ending June 30, 2000, or any prior quarters, your account will be assigned the penalty rate.

2. **Failure to file reports**

If you fail to file a report, ES Tax will file an estimated report for the quarter. If you do not file a factual report to replace our estimated report, the account will be penalty rated, even if you pay the amount due on the estimated report.

3. If your **predecessor account** owes \$100 or more, the successor account will receive a penalty rate.

Employers will be mailed a certified letter advising them that their account is potentially delinquency rated for 2001, and will have the opportunity to correct their status prior to rates being set. The letter will be mailed the first of October notifying employers that they have 10 days to clear up their account delinquency.

If you have a balance due on your account, please contact your field auditor at the toll-free telephone number listed. In some situations your auditor can set up a **deferred payment contract** that will allow an experience rate instead of a penalty rate for the year 2001.

Revised Tax Employer Handbook

The *Alaska Employment Security Tax Handbook* has been updated for 2000. The revised employer handbook is available online at:

www.labor.state.ak.us/estax/home.htm. You may obtain a hard copy of the handbook by telephoning, mailing, or emailing your request to one of the addresses to the left.

Save Money: Employer Tax Credit Re-Authorized

Good news for employers! The federal Work Opportunity and Welfare to Work Tax Credit (WOTC/W2W) programs have been extended and now go through December 31, 2001.

The WOTC and W2W programs offer tax credits to employers as an incentive to hire people in targeted groups who traditionally have high unemployment rates. Both programs are designed to help job seekers gain on-the-job experience and move toward economic self-sufficiency. For employers the credits represent significant tax savings, and for jobseekers they mean not only jobs but also new directions for their lives.

In Alaska, the program targets qualified individuals in the following groups:

- ◆ Alaska Temporary Assistance Program (ATAP) recipients
- ◆ Food stamp recipients (age 18-24)
- ◆ Veterans (must be a member of a family that receives food stamps)
- ◆ Ex-felons that are a member of a low-income family
- ◆ Vocational rehabilitation referrals
- ◆ Supplemental Security Income (SSI) recipients



Employers can find detailed information at www.labor.state.ak.us/wotc/wotc.htm or contact Jeanne Walker, WOTC Coordinator, in Juneau at (907)465-5953, email at jeanne_walker@labor.state.ak.us

New Occupational Coding System

The Alaska Department of Labor and Workforce Development is revising its occupational coding system. The new coding system will be six digits and will replace the four-digit occupational codes currently used for reporting. Federal agencies are also adopting the six-digit codes, so an employer will only need one occupational code for both state and federal reporting purposes.

The revised codes will reflect new occupations that have occurred in the last 20 years. For example, the current system does not include many of today's jobs, such as database administrator, paramedic, or aerobics instructor.

New codes will be mailed in September 2000, in time for your Alaska Employer Contribution Report for the quarter ending September 30, 2000. The quarterly report will continue to have a write-in space for an occupational title that you have difficulty coding.

Coding instructions and information will be available from the Research and Analysis website at www.labor.state.ak.us/research/research/pub.htm or you may contact Research and Analysis at:



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