



# Alaska Employer

Newsletter

## Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR  
& WORKFORCE DEVELOPMENT

Mike Dunleavy, Governor

Catherine Muñoz, Commissioner

Paloma Harbour, Director

June 2026

**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

## Do you own a Limited Liability Company (LLC)?

As an LLC, the wages of the members are not reportable for Unemployment Insurance (UI) Tax purposes as members are considered self-employed (AS 23.20.525(a)(8)(A)(B)(C)). This also applies to an LLC that operates as an S corporation. Do not report member wages on the Alaska Quarterly Contribution Report. However, wages are reportable for the following individuals:

- Non-members who serve as managers
- LLC member's spouse, children and/or parents who are not LLC members
- When the LLC is owned by another entity, and service is performed for the LLC, wages paid to corporate officers or LLC members of the owning entity

An LLC must have at least one manager. If all of your workers are members of the LLC, contact us to cancel or close your account.

## Hiring summer or temporary help?

Workers hired to provide services in your usual course of business are employees. Whether you pay the worker for one day, one hour or even \$1, the wages must be reported for UI tax purposes unless excluded under AS 23.20.526. Some examples of paid individuals that should be included on your quarterly contribution report are:

- Boat operators and crew
- Camp counselors
- Fair and carnival workers
- Hunting and fishing guides
- J1 visa workers
- Locum Tenens
- Pilots
- Sports officials
- Street vendors
- Students working in tourism
- Seasonal, temporary or fill-in staff
- Tour guides or bus drivers

*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).*

## Limit your liability

A tax clearance is in your best interest if you are using subcontractors, acquiring assets from an existing business, or buying a business. If UI taxes are owed by a subcontractor, or a business you are acquiring assets from or buying, you will be obligated to pay the contribution due.

Relieve your business from this liability by submitting the tax clearance form before the last payment is made to a subcontractor or, if purchasing assets or a business, prior to the sale being finalized. A tax clearance indicates whether the employer has any UI tax delinquencies. This will allow you to set aside and pay their delinquent UI tax from the funds owed to the subcontractor or business.

Tax clearance forms are located on our website at [labor.alaska.gov/estax/forms/toc\\_forms.htm](https://labor.alaska.gov/estax/forms/toc_forms.htm). The responsibilities when buying a business or acquiring assets from another business are outlined under AS 23.20.260. The responsibilities and liability of a prime contractor are covered under AS 23.20.565.

## Enroll in SIDES

Alaska's UI program is proud to offer the State Information Data Exchange System (SIDES) for employers to respond quickly and securely to UI separation information and earnings verification requests. Using SIDES reduces paperwork and administrative costs, eliminates postage fees and ensures information is exchanged securely and accurately. SIDES and SIDES eResponse

are web-based programs developed through a partnership between the U.S. Department of Labor and state UI agencies to simplify and streamline requests and responses for UI information. SIDES is free of charge! Participating in SIDES is optional, and you may opt out at any time. If you are interested in using SIDES or want to opt out, email [dol.sides@alaska.gov](mailto:dol.sides@alaska.gov) and provide the following information: Your business name, FEIN, contact name, phone number and the email address where you would like information requests to be sent.



**Second quarter reports and payments  
are due by July 31, 2026.**