

Sole Proprietor

We registered your business as a Sole Proprietor. As a Sole Proprietor, your wages are **NOT** reportable for Unemployment Insurance (UI) Tax purposes. Do not report your wages on the Alaska Quarterly Contribution Report.

Also, wages are not reportable for the following individuals on your Alaska Quarterly Contribution Report:

- the owner's spouse
- the owner's children
 - under age 18 or
 - 18 to the age of 21 if a full-time student
- the parents of the owner

If you choose to have UI coverage for any of the above family members, complete a Voluntary Election of Coverage form (see below). You may also find the Voluntary Election of Coverage form and the Alaska Employer Handbook on our website at www.labor.alaska.gov/estax under Forms/Publications. If all of your workers are in excluded categories, please contact us to cancel your account:

email: esd.tax@alaska.gov

phone: (907) 465-2757 or (888)448-3527.

Voluntary Election of Coverage for Excluded Employment

Business Name: _____

Account No: _____

Check the types of non-covered employment you wish to cover:

- Spouse
- Child(ren)
- Parent
- Domestic _____
- Fishing
- Other (Specify) _____

Indicate the date you request coverage of excluded employment to be effective:

___/___/_____

Signature

Printed Name

Title

Contact Phone

email

This agreement, when approved, is binding for the remainder of the calendar year in which it is received and two additional years. Coverage continues in effect on a yearly basis until either you or the Agency terminates the agreement in writing before March 15 of the year for which the termination is requested. In the event your account becomes delinquent, the Agency reserves the right to cancel your voluntary election of coverage retroactive to the quarter a report and full payment were last received.