



Alaska Employer Unemployment Insurance Tax



Frank H. Murkowski, Governor

Greg O'Claray, Commissioner

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JUNEAU CENTRAL OFFICE

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FAX (907) 465-2374
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1-800-770-8973

UI TAX OFFICES

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

Anchorage UI Tax
3301 Eagle St., Rm. 106
P.O. Box 241767
Anchorage, AK 99524-1767
(907) 269-4850
FAX (907) 269-4845

Fairbanks UI Tax
675 Seventh Ave.
Station L
Fairbanks, AK 99701-4595
(907) 451-2876
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Juneau UI Tax
1111 W. Eighth St.
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(907) 465-2787
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Kenai UI Tax
11312 Kenai Spur Hwy.
Suite 2
Kenai, AK 99611-9106
(907) 283-4478
FAX (907) 283 -5152

Wasilla UI Tax
877 Commercial Drive
Wasilla, AK 99654-6937
(907) 352-2535
FAX (907) 373-2683

Back Pay Awards or Settlements

Back pay awards through a contract grievance procedure, arbitration or court decision are considered wages under Alaska Statute 23.20.530(a). The gross amount of the payment is reportable by the employer on the Alaska Quarterly Contribution Report in the quarter in which the payment is issued.

Back payments and back pay awards must also be reported by the employee as deductible income for any week in which they are filing for unemployment insurance (UI) benefits. When a claim for UI benefits is established, back pay awards and back pay for work already done are attributed to the period in which the work was actually performed or would have been performed. If the claimant received UI benefits for weeks within that period, a benefit over-payment will be established. To avoid the improper payment of UI benefits, an employer that is involved in an award or settlement agreement should contact Benefit Payment Control at 1-888-810-6789 or 907-465-2863 before making the settlement payment. With knowledge of the amount of the settlement and the time period covered by the settlement, Benefit Payment Control can determine if a UI benefit overpayment will exist and how much should be deducted from the payment. Deduction from settlement payments for repaying overpaid UI benefits should be mailed to Benefit Payment Control, Audit and Recovery at P.O. Box 115505, Juneau, AK 99811-5505.

Attention New Employers

Employment Security Tax is required by state law to maintain separate accounts for each employer. Aggregation of reports, as in "pay-rolling" or "employee leasing" is prohibited under Alaska Statute 23.20.180. Please contact your nearest Employment Security Tax Office if you have questions or concerns regarding your reporting requirements.

Avoid Late Filing Penalties

Alaska Statute 23.20.190 states "an employer who fails to file a contribution report and wage schedule on the date it is due is subject to a penalty." An employer will be charged a penalty of five percent of the contributions due for each 30 day period, or a fraction thereof, that the report is late. The minimum penalty for filing late is \$10; the maximum penalty charge is twenty five percent of the contributions due. Contribution reports received without the wage detail for each individual employee will be returned to you unprocessed with a letter requesting that you resubmit the report with each employee's wage information. Filing your reports without your employee's wage information could result in your report being received late and subject to the above penalty charges.

For your convenience you can submit your contribution report and wage schedule on the Employment Security Tax website. It is quick, easy and you will receive confirmation that your report, wage schedule and/or payment have been received. Visit our secure website located at www.labor.state.ak.us/estax and select the link "On-Line Employer Services".

Quarterly Tax Reporting Tips

- Before requesting your on-line web service PIN (Personal Identification Number), you may need to add our e-mail address to your spam protection software. Some spam blockers will prevent you from receiving our email notifying you of your PIN. Our email address is ESD_Tax@labor.state.ak.us.
- For employers who mail in the Wage Schedule attached to the Quarterly Contribution Report form or if you have designed your own Quarterly Contribution Report form using Microsoft Word, please use the Standard 12pt font. Using the 12pt font will decrease the chance of keying errors occurring as the reports are being processed.

Reporting Temporary or Seasonal Help

Payments made to workers hired to provide service within the usual course of your business are employees and must be reported for unemployment insurance purposes. Some examples of paid employees that should be included on your quarterly tax report are:

- Tour Guides
- Hunting and Fishing Guides
- Tour Bus Operators
- Pilots and Boat Operators
- Street Vendor Workers
- Fish Processors
- Camp Counselors
- Fair and Carnival Workers