



# Alaska Employer

Newsletter

## Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR  
& WORKFORCE DEVELOPMENT

Michael J. Dunleavy, Governor

Dr. Tamika L. Ledbetter, Commissioner

Patsy Westcott, Director

June 2020

### 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) 352-2581

##### UI Tax Representative

Toll free: (888) 448-2937

## Filing reports

**File your Quarterly Contribution Report timely, even if you are unable to currently pay what is due.** It is extremely important to file your Quarterly Contribution Report (QR) timely. This will prevent a penalty being assessed for filing your QR late and will also help to avoid a penalty rate for 2021. If your business's revenue stream has been negatively impacted due to the current social situation, preventing you from paying your due in full, contact us to discuss payment options.

If you did not issue any payroll for quarter ending June 30, 2020, but plan to have employees in the future, a "no wage" or "zero" QR must be filed. Again, the QR must be filed timely to avoid a penalty being assessed on your account.

If you have either closed your business permanently or do not plan to have employees in the future, complete the Change Notification Sheet included with your QR, also available at [labor.alaska.gov/estax/forms/toc\\_forms.htm](http://labor.alaska.gov/estax/forms/toc_forms.htm), or contact us to close your account.

## The CARES Act and fraud

Alaska Department of Labor and Workforce Development (DOLWD) takes fraudulent activities to collect Unemployment Insurance (UI) benefits seriously. The CARES Act expressly states that if an individual obtains benefits through fraud, the individual is ineligible for any additional benefit payments, must re-pay the benefits and is subject to criminal prosecution. DOLWD will vigorously pursue all fraudulent activities to the fullest extent of the law.

**If an individual refuses an offer of work** because UI pays more than their weekly wage, is asking to be laid off or requests to have their hours reduced so they can collect UI benefits, they may be committing fraud. Employers should immediately report these activities for investigation.

Employers may send the following information to the UI office by email at [uifraud@alaska.gov](mailto:uifraud@alaska.gov) or by fax to **(907) 375-9520**:

- Business name, Social Security Number (SSN)
- Contact information, if available and
- Individual's first and last name, • A brief description of the
- Last four of the individual's activity.

A representative will contact the business for additional information.

## TaxWeb

With new social distancing mandates, why leave your office? You can file your QR online instantly and securely. More than half of Alaska employers are now using quick, easy and convenient TaxWeb. Useful features include:

- Payment scheduling
- Access to balance and payment history
- Auto-fill forms

These features allow you to file your report immediately after quarter end and schedule a payment transfer for later in the month. After filing a QR electronically, your next QR will auto-filled with your employees' information.

Visit [labor.alaska.gov/estax](http://labor.alaska.gov/estax) to access online employer services. Get started today!

**Our Facts and  
Figures cards are  
now online!**

**[labor.alaska.gov/estax/  
factsandfigures](http://labor.alaska.gov/estax/factsandfigures)**

## Penalty rates are avoidable

Employer tax rates are calculated based on the quarterly reporting history of payroll information. To prevent being issued a penalty rate, confirm all QRs and payments have been submitted by July 31, 2020.

## Miscellaneous payments

Miscellaneous payments such as employee bonuses, cash awards, incentive payments, cash equivalents for fringe benefits and payments made to full-time, part-time, temporary or seasonal employees, regardless of the length of employment or amount of wages paid, are considered wages and need to be reported on the QR (AS 23.20.530(a)). For more information on who or what should be reported on your QR, contact your local Field Tax Office.

## Taxable wage base

If you do not have an employee's SSN, report their wages using the employee's name. When you obtain the employee's SSN, provide the employee's SSN by completing a Correction of Wage Item form, available at [labor.alaska.gov/estax/forms/TADJ.pdf](http://labor.alaska.gov/estax/forms/TADJ.pdf). If you have reported an incorrect SSN, you need to use the Correction of Wage Item form to have the SSN changed. The SSN is needed to ensure your business only pays taxes up to the taxable wage base for each employee which can also help with achieving the full FUTA tax credit.

**Second quarter reports and payments  
are due by July 31, 2020.**