



# Alaska Employer

Newsletter

## Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR  
& WORKFORCE DEVELOPMENT

Mike Dunleavy, Governor

Catherine Muñoz, Acting Commissioner

James Harvey, Director

June 2023

### Questions about your rate, account or contributions?

#### CONTACTS

##### Juneau Central Office

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Juneau, AK 99811-5509  
Phone: (907) 465-2757  
Toll free: (888) 448-3527  
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Email: ESD.Tax@Alaska.Gov  
Relay Alaska: (800) 770-8973

##### FIELD TAX OFFICES

##### Anchorage

P.O. Box 241767  
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##### Fairbanks

675 7th Ave., Station L  
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##### Juneau

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##### Kenai

145 Main Street Loop,  
Suite 143, Kenai, AK 99611  
Phone: (907) 283-0350  
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##### Mat-Su

877 Commercial Drive  
Wasilla, AK 99654-6937  
Phone: (907) 352-2535  
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##### UI Tax Representative

Toll free: (888) 448-2937

## Hiring summer help?

Workers hired to provide services for your business are employees. Whether you pay the worker for one day, one hour or even \$1, the wages must be reported for unemployment insurance tax purposes. Some examples of paid individuals who should be included on your quarterly tax report are:

- Seasonal employees
- Tour guides/bus drivers
- Sports officials
- Street vendor workers
- Students working in tourism
- J1 visa workers
- Temporary or fill-in staff
- Hunting or fishing guides
- Fair and carnival workers
- Pilots
- Boat operators and crew
- Camp counselors

## Reporting requirements when using leasing or staffing services

Some Alaska employers look for ways to supplement their existing staff or may turn over their Human Resource (HR) functions to another company, allowing them to focus on their business. Alaska Department of Labor and Workforce Development supports this concept. However, these workers who perform service for your business are reportable on your quarterly contribution report, even if the workers are being paid by a third party.



*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).*

In most cases, the business supplementing its employees or turning over their HR functions to another company is still the liable employer and is responsible for reporting the wages under their account. For UI Tax purposes, 8 AAC 85.015 determines which business is required to report wages of the worker:

1. The employing unit is the direct beneficiary of services performed by the worker(s);
2. The service performed by the worker is within the employing unit's usual course and place of business; or
3. The employing unit exercises or has the right to exercise direction and control over the day-to-day duties of the worker(s).

As an employer, these worker's wages must be reported under your account. Alaska law does not allow employees from multiple business be combined and reported under a single UI tax account. Additional information can be found on our website at [labor.alaska.gov/estax/forms/Supplement\\_Leasing\\_Reporting.pdf](https://labor.alaska.gov/estax/forms/Supplement_Leasing_Reporting.pdf).



## SSNs and taxable wage base



If an employee's SSN is not known, their wages should be reported under the employee's name.

When the employee's SSN is obtained, provide the SSN by completing a Correction of Wage Item (COWI) form, available at [labor.alaska.gov/estax/forms/TADJ.pdf](https://labor.alaska.gov/estax/forms/TADJ.pdf).

The COWI form should also be used to correct an SSN when wages were reported under an incorrect SSN. The SSN is needed to ensure your business only pays up to the taxable wages base for each employee, which can help with achieving the full FUTA tax credit.

**Second quarter reports and payments  
are due by July 31, 2023.**

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