

Limited Liability Company

As a Limited Liability Company, member wages are excluded and are **NOT** reportable for Unemployment Insurance (UI) Tax purposes on your Alaska Quarterly Contribution Report. Do **NOT** report LLC members' wages, even if filing as an S corporation with IRS.

Wages for the following individuals **ARE** reportable on your Alaska Quarterly Contribution Report:

- non-member who serves as a manager
- a spouse, parent or child who is a non-member
- all employees
- wages for corporate officers performing service for the corporate-owned LLC

An LLC must have at least one manager. If there is a change, please complete an updated registration form. You may submit changes using the on-line registration form available at <https://my.alaska.gov> by selecting Employment Security Tax, or you can print a form at www.labor.alaska.gov/estax under Forms/Publications.

If all of your workers are members of the LLC, please contact us to cancel your account:

email: esd.tax@alaska.gov

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