



Alaska Employer

Newsletter

Unemployment Insurance



ALASKA DEPARTMENT OF LABOR
& WORKFORCE DEVELOPMENT

Bill Walker, Governor

Heidi Drygas, Commissioner

James Harvey, Director

March 2015

Questions about your account or contributions?

CONTACTS

Juneau Central Office

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Relay Alaska: (800) 770-8973

UI TAX OFFICES

Anchorage

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Kenai

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Wasilla

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UI Tax Representative

Toll free: (888) 448-2937

Tax Online System (TOS)

Stop wasting time and money by filing your reports online instantly and securely. More than half of Alaska employers are now using quick, easy and convenient TOS. 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 quarterly report electronically, your next quarterly report will be auto-filled with your employees' information.

Online reporting helps detect and prevent Unemployment Insurance (UI) fraud up to six weeks faster than processing reports filed by mail. Preventing potential future fraudulent Unemployment Insurance payments helps keep the UI Trust Fund healthy and employer tax rates low.

Visit labor.alaska.gov/estax to view online filing services demonstrations and to access online employer services. Get started today!

Important: Regulation Changes

The following regulations went into effect on June 27, 2014:

- 8 AAC 85.015 provides guidance in determining who the liable employer is based on the service performed by an employee.
- 8 AAC 85.020(a) states "electronically" is the preferred and primary method for filing contribution reports.
- **8 AAC 85.020(d) requires employers who are reporting 50 or more employees must file their quarterly reports online through Alaska Department of Labor and Workforce Development's Tax website. Agents reporting for employers must also file their clients' reports online.**
- 8 AAC 85.295(a) clarifies in what circumstances employers would receive a penalty rate.

Pretax Deductions for UI Purposes

The following types of employer payments should **not** be included as employee wages on the Quarterly Contribution Report:

- Employer payments to or on behalf of an employee into a fund for retirement, sickness or accident disability, medical or hospitalization or death benefits
- Reimbursement for employees' moving expenses
- Per diem for employees working away from home
- Reimbursement for expenses incurred by employees in the performance of duties
- Dismissal pay the employer is not legally required to pay
- Section 125 Cafeteria Plan benefits including:
 - o Group term life insurance
 - o Accident or health insurance
 - o Participation in a 401(k) retirement plan
 - o Flexible Spending Arrangement (FSA)
 - o Health Savings Account (HSA)
 - o AFLAC Plans

However, the following Section 125 benefits **must be included** on the Quarterly Contribution Report:

- o Cash in lieu of benefits
- o Adoption assistance
- o Dependent care assistance plan
- o Group legal services plan

Finding Occupational Codes

New online resources are available to help you find the correct occupational codes, increasing the speed and accuracy of your quarterly reporting. Begin your code search at **laborstats.alaska.gov/erg/codehelp.htm**

Industry/Occupation code "Cheat Sheets" narrow your search for occupations within your industry. Several of Alaska's most prevalent industries are included, with more being added as they become available. You can access cheat sheets at **laborstats.alaska.gov/erg/occhelp0.htm**

If your industry isn't included, follow the instructions provided to use the online search for occupational codes. You may search by job title or keyword to peruse a list of occupations sorted by relevance.

**Quarterly reports and payments
are due by April 30**