

Alaska Employer Unemployment Insurance Tax



Sarah Palin, Governor

Clark Bishop, Commissioner

Thomas Nelson, Director

JUNEAU CENTRAL OFFICE

1111 W. Eighth St., Rm. 203 P.O. Box 115509 Juneau, AK 99811-5509 (907) 465-2757 Toll Free: (888) 448-3527 FAX: (907) 465-2374

Email: esd_tax@labor.state.ak.us TDD - Relay Alaska Operator (800) 770-8973

UI TAX OFFICES

UI Tax Representative Toll Free (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 FAX: (907) 451-2883

Juneau UI Tax 1111 W. Eighth St., Rm. 203 P.O. Box 115509 Juneau, AK 99811-5509 (907) 465-2787 FAX: (907) 465-2374

Kenai UI Tax 11312 Kenai Spur Highway, 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) 352-2581

2008 Unemployment Insurance Tax Rates and Taxable Wage Base

Your 2008 employer and employee tax rate notice will be mailed during the first week of December. The tax rate notice will also include the 2008 taxable wage base.

Questions regarding tax rates and taxable wage base should be directed to the Unemployment Insurance (UI) Tax Employer Account Specialist Unit at (888) 448-3527, or 465-2757 if you are calling from Juneau. You may also email UI Tax at esd_tax@ labor.state.ak.us.

Alaska Occupational Safety and Health 8-Hour Accident Reporting Requirement

Alaska law (AS 18.60.058) requires employers in Alaska to report workplace accidents that result in a fatality or inpatient (overnight) hospitalization of one or more employees. The employer is allowed up to eight hours to make the report upon becoming aware of a reportable accident, but must make efforts to report the accident earlier if possible.

The report must include the name of the employer, time and location of the accident, name and telephone number for the employer's contact person, a brief description of the accident, number of fatalities and/or hospitalized employees and the extent of any injuries.

Failure to report these types of accidents carries a \$5,000 fine.

24-HOUR ACCIDENT REPORT HOTLINE: (800) 321-6742

Reduce Your UI Tax Rate

If you pay bonuses or issue payroll on a biweekly basis, you may be able to reduce your UI Tax rate.

Alaska's rate system is based on **quarterly wage declines**. A decline in quarterly wages exists when the amount of total wages you report reflects a decrease from one quarter to the next. The higher the decline in wages, the higher your tax rate may be. There are several factors that may create **artificial quarterly declines**, such as:

- Bonus payments
- Biweekly payroll systems
- Issuance of lump-sum payments
- Paying a labor dispute settlement
- Changes in your accounting or payroll methods

Employer Option Forms will be enclosed with your Annual Rate Notice and may be used to help equalize any quarterly declines caused by these variables. Employer Option Forms enable employers to delete or apportion wage payments. This helps to stabilize your payroll from one quarter to the next, thus obtaining a more favorable tax rate.

Questions regarding employer options and requests for Employer Option Forms should be directed to the UI Tax Employer Account Specialist Unit at (888) 448-3527, or 465-2757 if you are calling from Juneau. Employer Option Forms, in addition to a variety of other UI Tax forms, are available online at www.labor.alaska.gov/estax.

Tax Online Services

UI Tax online services are easy and convenient. Using these services, employers can:

- Register a new business or change business type
- Update or close an account
- Make payments through electronic funds transfer (EFT)
- View balance and payment history
- Enter wage information for filing single or multiple accounts
- Upload wage detail by sending a computer file over the Web
- Submit zero or "no wages" reports

To view a demonstration of our online services, visit www.labor.alaska.gov/estax and select "Online Filing Demonstrations."