
Alaska Employer

Alaska Department of Labor and Workforce Development

Employment Security Tax

Fourth Quarter 2000

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New Data for a New Economy NAICS

North American Industry Classification System

Effective January 1, 2001, Employment Security Tax will begin using a new industry classification system when assigning tax rates to employers for calendar year 2001. New businesses with less than four quarters of reportable wage history within the rating period will receive a tax rate based on the North American Industry Classification System (NAICS). NAICS replaces the U.S. Standard Industrial Classification (SIC) system.

Why is NAICS Better?

NAICS will reshape the way we view our changing economy and provide:

Relevance: It identifies hundreds of new, emerging, and advanced technology industries and reorganizes industries into more meaningful sectors—especially in the service-producing segments of the economy.

International Comparability: NAICS was developed in cooperation with Canada and Mexico and provides more comparable statistics among the three North American Free Trade Agreement (NAFTA) partners.

Consistency: NAICS defines industries according to a consistent principle: businesses that use similar production processes are now grouped together.

Adaptability: NAICS will be reviewed every five years, so classifications and information keep up with our changing economy. The Standard Industrial Classification System (SIC) had not been updated since 1987.

Want to Learn More about NAICS?

Access the Census Bureau's NAICS Internet site at www.census.gov/naics or contact Alaska Department of Labor and Workforce Development's Research and Analysis Section at 1-800-478-2771 or 907-465-2771 collect outside Alaska or email Research and Analysis at odb@labor.state.ak.us

2001 Tax Rates and Taxable Wage Base

By the time you receive this newsletter, the employer tax rates for 2001 will be in the mail. In addition to your rate for 2001, your tax rate notice will also list the taxable wage base for 2001. If you have any questions about your rate, please call the Employer Accounts Specialist Unit at our Central Office located in Juneau at 1-888-448-3527 or 907-465-2757.

2000 Employee Refunds of Excess Contributions

Employees are eligible for a refund of excess employee contributions to the Unemployment Insurance Trust Fund if:

- ◆ the employee was employed by **two or more** employers during year 2000;
- ◆ the employee had withholdings from wages that exceeded the maximum annual employee tax of \$133.92 for year 2000;
- ◆ the application is filed by December 31, 2000;
- ◆ the application has attached copies of W-2's or other statements from each employer indicating Alaska reportable wages and ES Tax withholdings during the year, and
- ◆ the overpayment is \$5.00 or greater.

If an employee worked for only one Alaska employer during 2000, and more than \$133.92 was withheld, the employer is responsible for refunding the excess deductions.

Employers **must** furnish each employee a statement showing employee contributions withheld for each calendar year. The form generally used is a W-2 Form. Employers are not required to send a copy of these statements to Employment Security Tax. Employee Application for Refund forms can be obtained by contacting the Juneau Central Office listed on the front page of this newsletter.

Look for Our Customer Service Survey And Tell Us How We Are Doing

During the month of February 2001, Employment Security Tax will be sending out our annual Customer Service Survey. We strive to have the best unemployment insurance system possible. To reach that goal, we need to hear from you. If you receive our survey, please take a few minutes and tell us how we are doing by completing the survey and returning it to us in the postage-paid envelope enclosed with the survey. If you have questions regarding the survey, you may reach us by telephone at 907-465-2757 or call toll free at 1-888-448-3527. You may also e-mail us at esd_tax@labor.state.ak.us.

Need Help or Have Questions About ES Tax?

Contact any of our Field Tax Offices listed on the front page and make an appointment. We would be happy to come to your place of business and assist you in establishing your account, filling out reports and/or answer any questions that you may have.