



**ALASKA DEPARTMENT OF LABOR
& WORKFORCE DEVELOPMENT**

Large Employer and Third-Party Filing Requirements

Electronic filing over the Internet is now required under Alaska Administrative Code 8 AAC 85.020(d) if;

- a wage schedule lists 50 or more employees in a quarter; or
- a combination of wage schedules lists a cumulative total of 50 or more employees.
- \$1,000,000 or more in taxable wages in the current or preceding calendar year.

You may obtain a temporary waiver of the requirement by submitting a written request establishing;

- you lack a readily accessible means or the capability to provide the report using the Internet;
- acquiring the means or capability to provide the report using the Internet would impose a severe economic hardship; or
- circumstances beyond control prevent compliance with the requirement.

You may submit your contribution report and wage schedule on our secure website located at labor.alaska.gov/estax. Select the link “**Online employer services.**” Specifications and instructions for filing online are located under the “**FORMS/PUBLICATIONS**” link. Filing online is quick and easy, and you will receive confirmation that your report, wage schedule and/or payment has been received.

Regulation - 8 AAC 85.020(d)

(d) An employer shall use the Internet to submit a report required under (c) of this section, if the report lists 50 or more individuals in covered employment in any calendar quarter during the calendar year. If an agent reporting on behalf of an employer submits reports required under (c) of this section, that agent shall use the Internet to submit the reports. An employer, or the employer's agent, subject to the requirements of this subsection may request a waiver from the director. A waiver is valid for six months, unless the employer or the employer's agent requests and is granted an extension under this subsection. To obtain a waiver, or to extend a waiver beyond six months, the employer, or the employer's agent, must make a written request that establishes, to the director's satisfaction, that

- (1) the employer or the employer's agent lacks a readily accessible means or the capability to provide the report using the Internet;
- (2) acquiring the means or capability to provide the report using the Internet would impose a severe economic hardship on the employer or the employer's agent; or
- (3) circumstances beyond the control of the employer or the employer's agent prevent compliance with the requirements of this subsection.

(e) An employer or the employer's agent, not required under (d) of this section to use the Internet to submit a report, may voluntarily use the Internet to submit the report required under (c) of this section.