



Alaska Employer Unemployment Insurance Tax



Sarah Palin, Governor

Click Bishop, Commissioner

Thomas Nelson, Director

JUNEAU CENTRAL OFFICE

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Juneau, AK 99811-5509
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Toll Free: 1.888.448.3527
FAX: 907.465.2374
Email: esd_tax@labor.state.ak.us
TDD - Relay Alaska Operator
1.800.770.8973

UI TAX OFFICES

UI Tax Representative
Toll Free 1.888.448.2937

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
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Juneau UI Tax
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P.O. Box 115509
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Kenai UI Tax
11312 Kenai Spur Hwy.
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: 907.373.2683

Using Employer Option Forms

Last quarter, you received an **"Employer Option Form"** enclosed with your fourth-quarter Contribution Report Form. By using this form you may be able to help equalize any quarterly payroll declines that are caused by issuing bonuses, biweekly payrolls, lump-sum payments, labor dispute settlements, if you have a change in your accounting method or issued payroll in a different quarter than you normally do.

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 from one quarter to the next, the higher the tax rate may be. The "Employer Option Form" enables you to either delete or apportion wage payments in order to stabilize your payroll from one quarter to the next. Stabilizing payroll may provide you with a more favorable tax rate.

If you have questions on the options that are available to employers please call your local office. Employer Option Forms, in addition to other Unemployment Insurance (UI) Tax forms, are available online by logging on to www.labor.state.ak.us/estax then selecting "Forms/Publications".

Mandatory State Posters

Alaska Department of Labor and Workforce Development reminds employers that several state and federal employment related information posters, which may be required to be posted at work sites, may be downloaded or ordered **at no charge** from the Division of Labor Standards and Safety at www.labor.state.ak.us/lss/posters.htm or a poster packet may be picked up at the Anchorage Job Center Business Connection, 3301 Eagle St., Suite 103 during regular business hours.

Required posters must be visible in work site locations and readily accessible to employees. Call the Business Connection at 907.269.4777 if you have questions regarding any of the informational posters listed on the above Web site.

Regulation Changes

Recent changes to Title 8 of the Alaska Administrative Code may affect your business practices. The following changes are effective March 25, 2007.

A new section has been added to support the State Unemployment Tax Avoidance (SUTA) Dumping (SB306) legislation that was passed in July 2006. This new section outlines the information an employer is required to provide within 15 days of any change in ownership, management or control of a business or when an employer succeeds to or acquires all or part of another employer's trade or business. The information provided under this new section will assist the department in correctly establishing UI Tax accounts for liable employers and in assigning the proper tax rate. For more information log on to The Employment Security Tax Web site listed below or contact Juneau Central Office at 1.888.448.3527 or 907.465.2757.

Quarterly contribution reports with wage schedules or a combination of wage schedules listing 100 or more employees in a calendar quarter or \$1 million or more in taxable wages in the current or preceding calendar year are required to be filed over the Internet. Employment Security Tax encourages all employers and their agents to file reports, submit payment and view account balance and payment history over the Internet at www.labor.state.ak.us/estax.

If you have questions regarding these requirements or any of our online services, contact one of the field tax offices listed on the front of this publication.

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, go to www.labor.state.ak.us/estax and select "Online Filing Demonstrations."