



Alaska Employer Unemployment Insurance Tax



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Sports officials may be employees

Are sports officials, such as referees, self-employed or are they employees of the organization that dispatches them to officiate at games? That complex question can only be answered by a review of the work being performed and identifying which Alaska statutes and regulations apply to the situation.

A recent Alaska Superior Court case concluded employment existed in a case where sports officials were dispatched by a nonprofit organization. The decision was based on the fact that the officials provided a "service" to the organization and that the service met the definition of "employment." The definition of "employment" is a three-part test involving the right of an employer to direct the worker, the usual course of business of the employer and the individual's involvement in an independent trade.

If you have questions about whether a particular situation meets the state's definitions of service and employment, call your local tax office or see Page 15 of the Employment Security Tax Handbook at labor.alaska.gov/estax/taxbook.htm.

Benefits go out by Debit Card

Unemployment insurance benefits are now being paid by debit card in addition to being made available through direct deposit. This saves the department money and gives workers a safe and fast method to receive their benefits.

Businesses with Chase or Allpoint ATMs on their premises may see an increase in traffic, as benefit recipients may use those ATMs for cash withdrawals to avoid fees. For more information, visit labor.alaska.gov/esd_unemployment_insurance/faq-debit-cards.htm.

What do we do with your info?

You provide a lot of information about your company when you register with Employment Security (ES) Tax. This information is not only used by

ES Tax, but also can be used by unemployment insurance claim center staff. You may be contacted by phone, mail or fax to confirm details about separations (layoff, discharge and voluntary quitting), wages, benefits and other payments made to your employees or former employees who are collecting benefits.

Information from an employer's registration with ES Tax also may be used for statistical purposes that can be viewed on the Research and Analysis Web site at **almis.labor.state.ak.us**.

AS 23.20.110 provides direction for how the department can share the information collected from you. If you have questions about the confidentiality of the information the department collects, call your local ES Tax office.

New geographic location codes

The department has adopted new geographic codes to designate where workers are performing work in Southeast Alaska. The areas affected by the change are the Skagway-Hoonah-Angoon Census Area, the Wrangell-Petersburg Census Area and the Prince of Wales-Outer Ketchikan Census Area. If you are reporting workers in one of these areas, check the coding manual at **labor.alaska.gov/research/erg/occmanual.pdf**. Page 4 of the second quarter contribution report form reflects the revised codes.

Are you hiring summer help?

"If I hire someone temporarily, or seasonally, do I have to report them?"

Yes, you do. Payments made to workers hired to provide a service within the usual course of your business are employees and must be reported for unemployment insurance purposes. Some examples of paid employees that should be included on your quarterly tax report are:

- Tour guides
- Hunting and fishing guides
- Tour bus operators
- Seasonal pilots and boat operators
- Street vendor workers
- Students working in the tourism industry
- Camp counselors
- Fair and carnival workers