



Alaska Employer

Newsletter

Unemployment Insurance



ALASKA DEPARTMENT OF LABOR
& WORKFORCE DEVELOPMENT

Sean Parnell, Governor

Dianne Blumer, Commissioner

James Harvey, Director

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Questions about your account or contributions?

Contacts

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UI Tax Representative

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Hiring locum tenens

In today's healthcare industry it is common to use locum tenens to fill in for regular health care providers. Whether you hire from an employing agency or directly, locum tenens by Alaska law are employees. They must be reported on Quarterly Contribution reports by the employer receiving the direct benefits of their services.

Employment taxes

By federal law employers are required to file quarterly contributions to the Unemployment Insurance Tax office either on the forms provided or electronically. Quarterly reports are due by the last day of the month following each calendar quarter end. If you cease business, quarterly reports are due within 10 days of closing.

Reporting temporary or seasonal help

Payments made to hired workers who provide temporary or seasonal services within the usual course of your business are considered employees and must be reported on your quarterly contribution reports.

Some examples of paid employees that should be included on your quarterly tax report are:



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

Casual labor

Alaska laws require an employer to report casual labor when a worker is performing services in the normal course of business and, in some circumstances, outside the normal course of business.

Under Alaska Statute 23.20.526(a)(3), if a worker performs services for an employer that is **in the normal course of business**, regardless of the amount of time worked or wages paid to the worker, the wages are reportable on the Quarterly Contribution Report.

Example

An employee is out sick for the evening and cannot bartend. The employer has a friend come in for a few hours to cover the bar. The friend is paid \$25. The friend would be reported on the Quarterly Contribution Report as this would be worked performed in the normal course of business.

Wages are reportable for service performed **outside of the normal course of business** when:

- an employee is paid \$50 or more in a calendar quarter, and
- service performed is done by a worker who is regularly employed to do this work. Individuals are considered regularly employed if they perform service for some portion of the day on each of at least 24 days in a calendar quarter or during the preceding calendar quarter.

Examples

A person was hired to pick up garbage around the outside of a retail business. She worked one day for which she was paid \$40. She would not be reportable on the Quarterly Contribution Report because she worked outside the normal course of business for less than 24 days in a quarter and was paid less than \$50.

An employer hires a handyman. The handyman is on-call but works more than 24 days in a quarter and is paid more than \$50; therefore his wages should be reported on the employer's Quarterly Contribution Report.

For additional information on casual labor, contact your local field tax office.

UPDATE YOUR ACCOUNT ONLINE

Phone your local tax office with any questions, or visit us online at **Labor.Alaska.Gov/estax**.

Quarterly reports and payments are due by July 31, 2014.

We are an equal opportunity employer/program.
Auxiliary aids and services are available upon request to individuals with disabilities.