



# Alaska Employer



Alaska Department of Labor and Workforce Development

Unemployment Insurance Tax

Third Quarter 2003

Frank H. Murkowski, Governor

Greg O'Clary, Commissioner

Thomas Nelson, Director

## JUNEAU CENTRAL OFFICE

1111 W. Eighth Street  
Rm. 203  
P.O. Box 25509  
Juneau, AK 99802-5509  
(907) 465-2757  
Toll Free 1-888-448-3527  
FAX (907) 465-2374  
Email: [esd\\_tax@labor.state.ak.us](mailto:esd_tax@labor.state.ak.us)  
TDD - Relay Alaska Operator  
1-800-770-8973

## ES TAX OFFICES

ES Tax Representative  
Toll Free 1-888-448-2937

Anchorage ES Tax  
3301 Eagle St., Rm. 103  
P.O. Box 241767  
Anchorage, AK 99524-1767  
(907) 269-4850  
FAX (907) 269-4845

Fairbanks ES Tax  
675 Seventh Ave.  
Station L  
Fairbanks, AK 99701-4595  
(907) 451-2876  
FAX (907) 451-2883

Juneau ES Tax  
1111 W. Eighth St.  
Rm 203  
P.O. Box 25509  
Juneau, AK 99802-5509  
(907) 465-2787  
FAX (907) 465-2374

Kenai ES Tax  
11312 Kenai Spur Hwy.  
Suite 2  
Kenai, AK 99611-9106  
(907) 283-4478  
FAX (907) 283 -5152

Nome ES Tax  
197 Front St., Rm 319  
P.O. Box 1589  
Nome, AK 99762-1589  
(907) 443-3037  
FAX (907) 443-3038

Wasilla ES Tax  
877 Commercial Drive  
Wasilla, AK 99654-6937  
(907) 373-2682  
FAX (907) 373-2683

## ON-LINE SERVICES

We now have two on-line reporting options for reporting your Alaska Quarterly Contribution Report: single or multiple account filer.

If you haven't looked at our website lately, please visit us at <http://www.labor.state.ak.us/estax/home.htm>

The system is working very well. Some recent comments:

- ◆ "It was so fast and easy I'm going to tell all my friends"
- ◆ "I love getting the e-mail confirmation that my report was received"
- ◆ "It was great that the employee information from the previous quarter is pre-filled"
- ◆ "The csv file format was easier than I thought"
- ◆ "Once I read the instructions, it was so easy to do"

## REDUCE YOUR 2004 TAXES

The annual tax rating process for calendar year 2004 will be completed in November 2003. As an employer, there are some things you can do to reduce your tax rates. One of the easiest is to avoid receiving a penalty rate. Our penalty rate is usually twice your normal tax rate. Once assigned, the penalty rate remains in effect for the entire year.

How are employers assigned the penalty rate?

- ◆ Your account has a balance due greater than \$100.
- ◆ Quarterly contribution reports are delinquent.

What can we do to help you avoid the penalty rate?

- ◆ Contact any of our offices.
- ◆ We can advise you of options that you may not have realized were available.
- ◆ We will assist you in the completion of any of our forms.
- ◆ We can establish deferred payment contracts.
- ◆ We can confirm that contributions are posted to the correct quarter.

## How Are Tax Rates Assigned?

Alaska has three types of tax rate classes: A, B, & C

A Employers who qualify for A rates must satisfy all of the following requirements.

- ◆ Subject to the Alaska Employment Security Act four or more consecutive calendar quarters.
- ◆ No delinquent contribution reports.
- ◆ Balance due on their account of less than \$100

B Employers that do not qualify for an A-rate receive an industry average rate.

C Employers that are delinquent with filing contribution reports or owe a combined amount greater than \$100 in contributions, penalties or interest.



## What Can Affect Tax Rates?

Tax rates are affected by the changes in the reportable wages from quarter to quarter. Variations in reported wages on the quarterly report may contain payments that can be excluded for rating purposes.

Some examples of payments that could affect your rate needlessly are:

- ◆ Bonuses,
- ◆ Bi-weekly payroll
- ◆ Changes in your accounting method

## How Do I Find Out About Correcting My Rate?

The **EMPLOYER OPTION FORM** and many other forms and publication are available at the following website:

[http://www.labor.state.ak.us/estax/forms/toc\\_forms.htm](http://www.labor.state.ak.us/estax/forms/toc_forms.htm)

If you are unable to access our website, you may contact one of our offices for assistance or to request forms, publications or technical assistance. The phone numbers are listed on the front page of this newsletter.

