

Supplemental/Leasing Worker Reporting Requirements



Some Alaska employers look for ways to either supplement their existing staff or turn over their Human Resource (HR) functions to another company, thus allowing them to focus on their business. Alaska Department of Labor and Workforce Development is supportive of this concept as it allows businesses to flourish.

In most cases, the job(s) filled by the contracting of these worker(s) belongs to the employer supplementing their workforce. The employer supplementing its workforce is therefore the liable employer (**Employer**) and those wages must be reported to its account, not under the account of the company supplying the workers or HR functions (**Staffing/Leasing Business**).

The supplemental worker's wages must be reported under the **Employer's** account by either: the **Employer** or the **Staffing/Leasing Business**.

If the **Staffing/Leasing Business will be reporting the wages under the Employer's account** they will need the **Employer's** tax rate and account number. The **Employer** can complete the [Power of Attorney](#) (POA), selecting #6 and Employment Security Tax can provide the **Employer's** account number and rate each year until the POA is revoked or changed. Or the **Employer** can provide their account number and yearly tax rates directly to the **Staffing/Leasing Business**. By providing the tax rate and the account number, the correct taxes can be remitted. They will also need to report the wages using the [Supplemental Form](#) (TSUP). If you are unable to file online, refer to [Forms and Publications](#) for a paper Supplemental Form (TSUP).

If the **Employer is reporting the supplemental wages**, it will need to either add them to its Alaska Quarterly Contribution Report or submit a supplemental report using TaxWeb, if they are reported at a separate time.

If the wages reported are for a contributory **Employer** (has a tax rate), the Unemployment Insurance (UI) Tax amount is due the end of the month following the quarter the wages are reportable.

If the wages reported are for a reimbursable **Employer**, the UI reimbursement amount will be determined after the person has been paid UI benefits.

For UI purposes the **Employer** is liable for both ensuring wages are reported properly and taxes are paid on their account.

Alaska laws:

AS 23.20.525(a)(8)((A-C)

8 AAC 85.015

AS 23.20.180

Article 4 of AS 23.20