



Alaska Society of CPAs  
2600 Cordova Street, Suite 211  
Anchorage, AK 99503

January 25, 2021

Dr. Tamika L. Ledbetter, Commissioner  
Alaska Department of Labor and Workforce Development  
P.O. Box 111149  
Juneau, AK 99811

Commissioner Ledbetter:

The Alaska Society of CPAs has over 600 members that include students, educators, CPAs and accountants in both public and private practice. Together we represent a wide array of Alaskan accounting professionals.

The Alaska Society of CPAs has been made aware by our members of an increase in unemployment rates due to the 2020 second quarter closure of businesses due to COVID and the subsequent decrease of wages and salaries.

We are aware your Department is providing relief; however, each individual company must complete the "Emergency Option Form" and wait for the Department to process the form in order to provide this individual relief. There are many small businesses struggling to retain their employees and the additional red tape required to complete these forms will create a greater burden during this time.

Some businesses have this form prepared by their CPA or trusted advisor, and some businesses can't afford to hire a trusted advisor to even learn about the "Emergency Option Form" which places a further burden on those businesses. In addition, this is not just a burden on small businesses, but also on your Department which must process and approve each business's individual appeal.

The increase in the employment security rate will impact the businesses in Alaska for three years in the lookback period when the calculation is determined each subsequent year. We respectfully request that your Department remove the second quarter of 2020 from the relevant lookback period calculations on behalf of all businesses.

Thank you for your service as Commissioner of the Alaska Department of Labor and Workforce Development and to the state of Alaska.

Sincerely,

*Stasia Straley*

Stasia Straley, CPA  
President, on behalf of the Alaska Society of CPAs

cc: Kathleen Thompson, Chair of the AKCPA Legislative Committee