



Alaska Employer

Newsletter

Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR
& WORKFORCE DEVELOPMENT

Mike Dunleavy, Governor

Catherine Muñoz, Commissioner

Paloma Harbour, Director

September 2026

Questions about your rate, account or contributions?

CONTACTS

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Toll free: (888) 448-2937

Penalty rate prevention

Does your account have missing quarterly contribution reports or contributions due through the quarter ending June 30, 2026? If you use a third party, do not assume all required quarterly reports and payments have been submitted. Ensure you receive a 2027 experience tax rate instead of a penalty tax rate. Confirm all quarterly contribution reports and payments have been submitted by accessing TaxWeb at tos.dol.alaska.gov or give us a call.

A penalty-rated employer is taxed at 5.40% and can be liable for up to \$2,927 per employee, more than five times the amount of an experience-rated employer. Experience rates for 2026 are 1%. At the current taxable wage base of \$54,200, Alaska employers with an experience rate of 1% pay no more than \$542 per employee. If you are having difficulty paying the contribution due, reach out to your Field Auditor or call our agency directly to discuss the possibility of a deferred payment plan which may prevent your account from receiving the penalty rate for 2027.

Pre-filing zero wage reports electronically

Take advantage and file your zero quarterly reports early! If you are a seasonal employer who traditionally files "zero" reports for quarters your business is not actively in operation (quarters where no wages were paid), why not make those reports part of your closing ritual?

Zero reports can be pre-filled electronically through TaxWeb. Access TaxWeb directly at tos.dol.alaska.gov or through our website at labor.alaska.gov/estax and then click "Online employer services." You may also file your reports early on paper and mail them to our agency. The Alaska Quarterly Contribution Report is located on our website at labor.alaska.gov/estax/forms/toc_forms.htm.

Alaska Economic Trends Magazine is a monthly publication that covers a broad range of economic issues. To view the electronic magazine, search articles and archives, and sign up for a FREE electronic subscription visit labor.alaska.gov/trends.

Registered Apprenticeship

Job centers throughout Alaska support employers and workers through registered apprenticeships as a way to build a trained workforce utilizing models that support small independent businesses to large multi-employer organizations. This method has proven to increase productivity, reduce turnover, and retain workers by investing in technical training and hands-on learning through mentorship. With more than 1,000 occupations eligible for apprenticeship through the United States Department of Labor Office of Apprenticeship (OA), employers can explore solutions to meet their training and staffing needs. Some of the industries that employ Alaskan apprentices are the trades, allied health, construction and education. The earn-while-you-learn model ensures that all staff gain the same skills while meeting milestones toward their final credential.

Alaska Job Center staff can help connect employers with OA staff to develop apprenticeship standards, post open positions, and help with related instruction training costs by providing grant funding to eligible workers. Since related instruction happens during non-work hours, little disruption takes place over the course of the workday. Many employers take advantage of this type of training since new employees generally need some mentorship and training, and this ensures all employees learn the same skills in a structured format.

To learn more about how registered apprenticeship can support employers and workers, visit awib.alaska.gov/apprentice or contact your local job center at jobs.alaska.gov/offices and ask to speak to the Apprenticeship staff.

Unclaimed refunds

UI Tax maintains a list of unclaimed refunds for employers and employees. If you or a representative of your company has requested a refund in the past and did not receive it, you may be on the list. Visit labor.alaska.gov/estax and click "Unclaimed Refunds" listed under "Other Links." After clicking on "Do you have an unclaimed refund?" enter your Alaska Employer ID (account number), Federal Employer ID (EIN) or SSN as a search criterion. If there is an unclaimed refund, you will be directed to submit a "Petition for Unclaimed Refund" form. To assist our office in processing your Petition for Unclaimed Refund, follow the instructions provided on the form.

**Third quarter reports and payments
are due by Oct. 31, 2026.**