

<b>State of Alaska</b> Mike Dunleavy, Governor	<b>Alaska Workers' Compensation Division</b> PO Box 115512 Juneau, Alaska 99811-5512		
<b>Department of Labor and Workforce Development</b>	<b>BULLETIN</b>	Number 25-08	Date January 5, 2026
Catherine Muñoz Commissioner	<b>SUBJECT</b> <b>REFERENCE</b>	Filing Requirements for the 2025 Annual Report; Paying SIF Contributions; Paying Workers' Safety and Compensation Fees AS 23.30.155 & 8 AAC 45.136; AS 23.30.040; AS 23.05.067	

This bulletin outlines the filing requirements for:

- Annual Reports under AS 23.30.155(m) and 8 AAC 45.136
- Second Injury Fund (SIF) contributions under AS 23.30.040
- Workers' Safety and Compensation Administration Account (WSCAA) service fees under AS 23.05.067

This bulletin applies to insurers, self-insured employers, uninsured employers, and their claims adjusters that reported any workers' compensation payments in Alaska during calendar year 2025.

This bulletin supersedes and replaces all prior bulletins related to annual report filing, SIF contributions, and WSCAA fee assessments.

## Key Dates

- **Reporting Year:** January 1 – December 31, 2025
- **Filing Window Opens:** January 1, 2026
- **Filing Deadline:** March 1, 2026
- **Late After:** March 1, 2026

## Questions

Direct questions concerning annual report filing, SIF contributions, or WSCAA service fees to:

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 (907) 465-6055  
[ted.burkhart@alaska.gov](mailto:ted.burkhart@alaska.gov)  
 PO Box 115512, Juneau, AK 99811-5512

Annual reports received after March 1, 2026 are late and subject to statutory penalties and interest.

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## Annual Report Filing Requirement

### Statutory Requirement

Alaska Statute 23.30.155(m) requires each insurer, self-insured employer, or uninsured employer to file an annual report for all claims with any compensation or expense activity during the reporting year. The annual report may be filed by the entity's authorized claims adjuster; however, responsibility for accurate reporting to the Division and for the correct payment of Second Injury Fund (SIF) contributions and Workers' Safety and Compensation Administration Account (WSCAA) assessments remains with the insurer, self-insured employer, or uninsured employer.

### Method of Submission

- Annual reports must be filed electronically through Electronic Data Interchange (EDI) using the SROI AN (Annual Report) transaction.
- The report may be submitted by either the insurer or the insurer's claims adjuster, **but not both**.
- The report must include all cumulative financial activity on the claim from the Date of Injury through December 31, 2025.
- A report is considered filed only upon receipt of a Transaction Accepted (TA) acknowledgment from the Division. Any transaction that receives a Transaction Rejected (TR) acknowledgment is not considered filed until corrected and accepted.
- Once the AN report has been accepted, any required corrections may be submitted through a new SROI AN report until March 1, 2026. After March 1st, the filer must contact the Division before submitting additional AN reports.

### Assessments and Fees

Together with the annual report, each insurer, self-insured employer, uninsured employer, or their claims adjuster must submit payment of SIF contributions and WSCAA service fees.

### Second Injury Fund (SIF) Contributions

- **Due Date:** SIF contributions are due at the time of the annual report filing and are late after March 1, 2026.
- SIF contributions are assessed on each claim that results in temporary total disability, temporary partial disability, permanent partial disability, or permanent total disability. The contribution is based on the year of injury and the SIF rate in effect at that time (see Table 1.)
- SIF Contributions are due for the reporting year on all such claims regardless of whether SIF reimbursement is being received, benefits were overpaid, or benefits were paid directly by the employer.
- No SIF payment is due if the assessed amount is less than \$20.00.
- The contribution rate is posted via bulletin to <https://labor.alaska.gov/wc/bulletins.htm>.
- **Fatal Claims with No Beneficiaries:** A \$10,000 SIF contribution is due for compensable fatal claims with no entitled beneficiaries. Payment is expected within 30 days if no compensation report or controversy is received.

## WSCAA Service Fees

- **Due Date:** WSCAA service fees are due at the time of the annual report filing and are late after March 1, 2026.
- **Insurance Companies.** Under AS 21.09.210, insurers pay a tax on total direct workers' compensation premiums written during the year ending the preceding December 31. The WSCAA service fee is included in this annual premium tax, and no separate WSCAA filing or payment is required through the Division of Workers' Compensation. The Alaska Division of Insurance will transfer the applicable portion of the premium tax to the Workers' Safety and Compensation Administration Account pursuant to AS 23.05.067. The rate for calendar year 2025 is 2.5% (see Table 2).
- **Self-Insured or Uninsured Employers.** Under AS 23.05.067, self-insured and uninsured employers must submit a WSCAA service fee with the annual report. The fee is calculated as a percentage of the total payments reported on the annual report, excluding Second Injury Fund (SIF) contributions. The rate for calendar year 2025 is 2.90% (see Table 2).

## ASSESSMENT RATES FOR COMPENSATION REPORTING

**Table 1 - Second Injury Fund Rate**

Year	Rate	Calculated On
1959-1966	2%	PPD
1966-1970	5%	PPD
1971-1981	8%	PPD
1982-1985	6%	TTD, TPD, PPI, & PTD
1986	5%	TTD, TPD, PPI, & PTD
1987-1989	0%	TTD, TPD, PPI, & PTD
1990	3%	TTD, TPD, PPI, & PTD
1991	5%	TTD, TPD, PPI, & PTD
1992-1994	6%	TTD, TPD, PPI, & PTD
1995	5%	TTD, TPD, PPI, & PTD
1996	6%	TTD, TPD, PPI, & PTD
1997-1998	5%	TTD, TPD, PPI, & PTD
1999	6%	TTD, TPD, PPI, & PTD
2000	5%	TTD, TPD, PPI, & PTD
2001-2008	6%	TTD, TPD, PPI, & PTD
2009	5%	TTD, TPD, PPI, & PTD
2010	4%	TTD, TPD, PPI, & PTD
2011	5%	TTD, TPD, PPI, & PTD
2012-2018	6%	TTD, TPD, PPI, & PTD
2019-2021	5%	TTD, TPD, PPI, & PTD
2022	4%	TTD, TPD, PPI, & PTD
2023-2024	2%	TTD, TPD, PPI, & PTD
2025	1%	TTD, TPD, PPI, & PTD

**Table 2 – WSCAA Rate**

	2001	2002	2003	2004 – 2017	2018
Insurance Companies**	2.31%	2.17%	2.03%	1.82%	2.5%
Self-Insurers	0.90%	1.70%	2.40%	2.90%	2.90%
Uninsured Employers	3.60%	3.40%	3.20%	2.90%	2.90%

\*\* Insurance Companies: service fee is included in the annual premium tax assessment under AS 21.09.210.

## Penalty Assessment and Audit Process

Upon completion of the annual report data review, the Division of Workers' Compensation will issue a preliminary annual report penalty assessment. The insurer, uninsured employer, self-insured employer or their adjuster has **30 days** from the date of issuance to submit corrections to the original annual report filing. **After 30 days, all penalty assessments become final.**

Final penalty assessments may be appealed by petition to the Alaska Workers' Compensation Board.

The penalty assessment report may include the following:

- An assessment of unpaid SIF contributions, payable to SIF.
- An assessment of unpaid WSCAA service fees, payable to WSCAA. Filer may be subject to a civil penalty of \$100 for the first day plus \$10 per additional day the payment is late.
- Penalties for late compensation report filing under AS 23.30.155(c), payable to WSCAA. Filer may be subject to a civil penalty of \$100 for the first day plus \$10 per additional day after notification, up to a maximum of \$1,000. Penalties that are not waived are subject to an additional 25% assessment and accrue interest.
- Waiver of penalties under AS 23.30.155(c), as provided in AS 23.30.155(m). Waiver determinations are based on the ratio of total late payments to total payments for the reporting year (Legislative Audit Report No. 07-4601-00, October 31, 1999).
- Penalties for late annual report filing under AS 23.30.155(m), payable to WSCAA. Filer may be subject to a civil penalty of up to \$1,000, in addition to applicable late fees.
- Penalties for incomplete or inaccurate annual reports under AS 23.30.155(m) and 8 AAC 45.136, payable to WSCAA. Filer may be subject to a civil penalty of up to \$1,000, in addition to applicable late fees.
- Late-paid penalty assessments are subject to an additional 25% assessment under AS 23.30.155(m).

## Payment Instructions

Each insurer will submit a single aggregate check for SIF and/or WSCAA, rather than a separate check for each claim. Please do not combine SIF and WSCAA payments into one check. Do not wire funds or send funds electronically or by ACH unless approved by the Division (to ensure funds are credited accurately). Submit **separate checks** for SIF and WSCAA.

**Multiple Claim Payments.** An excel spreadsheet must accompany each payment submitted. The spreadsheet format layout will be Jurisdiction Claim Number (JCN or AWCB#), SIF amount paid, and/or WSCAA amount paid (in this order, no dollar signs) with an excel extension of .xlsx. The spreadsheet must be emailed to Ted Burkhart (it is not necessary to send paper copy with payment). The agency does not expect values with a negative number or duplicate paper copies.

JCN/AWCB Number	SIF Amount Paid	WSCAA Amount Paid
2022XXXXXX	30.00	400.00

**Single Claim Payments.** If there is only one claim to report, ensure the check documentation displays – SIF Contribution Year, JCN/AWCB#, SIF amount due, and/or WSCAA amount due.

**Civil Penalty Payments:** Please submit preliminary or final audit spreadsheet with civil penalty payment and make check payable to the WSCAA.

Mail to:      Attn: Ted Burkhart  
                  Workers' Compensation Division  
                  PO Box 115512  
                  Juneau, AK 99811-5512

Contact Information  
Phone: (907) 465-6055  
Email: [ted.burkhart@alaska.gov](mailto:ted.burkhart@alaska.gov)

## Frequently Asked Questions (FAQs)

### **What filing format does Alaska use for workers' compensation claims reporting?**

Alaska utilizes Electronic Data Interchange (EDI) for workers' compensation claims reporting through its vendor, Verisk. Alaska-specific EDI filing requirements, including Element Requirement Tables and transaction guidance, are available at <https://www.adoledi.info/>.

### **Who do I contact for EDI transmission errors or technical issues?**

Verisk provides technical support for EDI claims reporting. Direct all EDI transmission and technical questions to [adoledi@verisk.com](mailto:adoledi@verisk.com).

### **Who do I contact to confirm match data for reports of injury?**

An extract of current match data is available upon request. Please submit a request to the Division's EDI team at [dol.workerscomp.edi@alaska.gov](mailto:dol.workerscomp.edi@alaska.gov).

### **What are the reporting responsibilities when a claim is transferred between trading partners (claim acquisition)?**

When a claim is transferred, both the outgoing and incoming trading partners have reporting responsibilities:

- The outgoing trading partner must ensure that required SROI reports are current and accurate, including updates to legacy claims with ongoing benefits.
- The incoming trading partner must file a FROI AQ to establish the claim under its administration and must submit any applicable SROI reports required to accurately reflect ongoing benefits. Benefits paid by the prior trading partner are reported under OBT codes 430 (Indemnity) and 440 (Medical.)
- The Division does not dictate which trading partner is responsible for filing the annual report. Responsibility for ensuring the annual report is filed rests with the insurer or self-insured employer, regardless of which trading partner submits the report.

### **How does the Division calculate the SIF contribution or WSCAA due?**

The Division projects SIF and WSCAA amounts due based on reported or expected compensation payments for the reporting year. Claims with reported compensation and no subsequent termination or modification may be included in estimated calculations until complete reports are received. Late compensation reports may be subject to penalties.