

Alaska Department of Labor and Workforce Development

Research and Analysis Section ~ Unemployment Insurance Research

Alaska Unemployment Insurance Tax System

UI Tax Rate Calculations, and Tax Rates by Rate Class for 2025

	(1)	(2)	(3)
	Benefit Cost (Benefits) (-Reimb-Int)	Total Wages (Taxable) (Employers)	Taxable Wages
SFY 2021	\$226,438,547	\$12,701,056,958	
SFY 2022	\$65,839,182	\$14,010,159,662	
SFY 2023	\$45,487,371	\$15,282,115,986	
SFY 2024	\$45,269,318	\$16,327,413,484	\$10,297,958,083
(4) Benefit Cost for 3 Prior SFY			\$156,595,871
(5) Total Wages, First 3 of Last 4 SFY			\$41,993,332,606
(6) 3-Yr Benefit Cost / Total Wages (4)/(5)			0.003729065
(7) Taxable / Total Wages, Last SFY (3)/(2)			0.630715826
(8) Average Benefit Cost Rate, ABCR (6)/(7)			0.005912433
(9) UI Trust Fund Balance, Sep 30			\$724,449,469
(10) Total Wages, Last SFY			\$16,327,413,484
(11) UI Trust Fund Reserve Rate (9)/(10)			0.044370131
(12) Solvency Adjustment, TFSA			-0.004
(13) Average Employer Tax Rate: $(0.73 \times \text{ABCR}) + \text{TFSA} = (0.73 \times \# 8) + \#12$			0.03%
(14) Average Employee Tax Rate: $(0.27 \times \text{ABCR}) = (0.27 \times \# 8)$			0.16%
