

# 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 2026

	(1) Benefit Cost (Benefits) (-Reimb-Int)	(2) Total Wages (Taxable) (Employers)	(3) Taxable Wages
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	
SFY 2025	\$40,720,923	\$17,381,530,724	\$10,852,857,547
(4) Benefit Cost for 3 Prior SFY			\$131,477,612
(5) Total Wages, First 3 of Last 4 SFY			\$45,628,865,425
(6) 3-Yr Benefit Cost / Total Wages (4)/(5)			0.002881457
(7) Taxable / Total Wages, Last SFY (3)/(2)			0.624390206
(8) Average Benefit Cost Rate, ABCR (6)/(7)			0.004614834
(9) UI Trust Fund Balance, Sep 30			\$811,365,166
(10) Total Wages, Last SFY			\$17,381,530,724
(11) UI Trust Fund Reserve Rate (9)/(10)			0.04667973
(12) Solvency Adjustment, TFSA			-0.004
(13) Average Employer Tax Rate: $(0.73 \times \text{ABCR}) + \text{TFSA} = (0.73 \times \# 8) + \# 12$			-6.31%
(14) Average Employee Tax Rate: $(0.27 \times \text{ABCR}) = (0.27 \times \# 8)$			12.46%

-----