

Alaska Department of Labor and Workforce Development  
Research and Analysis Section ~ Unemployment Insurance Research

Alaska Unemployment Insurance Tax System

Alaska Unemployment Insurance Tax Rates  
For New (Industry) Employers, 2026

The 2026 Tax Base is \$ **54,200**.  
The 2026 Employee rate is **0.50**  
The Total Rate = Employer Rate + Employee Rate.

Industry Description	NAICS	Employer Rate	Employee Rate	Total Rate
Ag, Forestry, Fishing & Hunting	11	1.00	0.50	1.50
Mining	21	1.00	0.50	1.50
Utilities	22	1.00	0.50	1.50
Construction	23	1.00	0.50	1.50
Manufacturing	31	1.00	0.50	1.50
	32	1.00	0.50	1.50
	33	1.00	0.50	1.50
Wholesale Trade	42	1.00	0.50	1.50
Retail Trade	44	1.00	0.50	1.50
	45	1.00	0.50	1.50
Transportation and Warehousing	48	1.00	0.50	1.50
	49	1.00	0.50	1.50
Information	51	1.00	0.50	1.50
Finance and Insurance	52	1.00	0.50	1.50
Real Estate and Rental and Leasing	53	1.00	0.50	1.50
Professional and Technical Services	54	1.00	0.50	1.50
Management of Companies and Enterprises	55	1.00	0.50	1.50
Administrative and Waste Services	56	1.00	0.50	1.50
Educational Services	61	1.00	0.50	1.50
Health Care and Social Services	62	1.00	0.50	1.50
Arts, Entertainment, and Recreation	71	1.00	0.50	1.50
Accommodation and Food Services	72	1.00	0.50	1.50
Other Services, except Public Administration	81	1.00	0.50	1.50
Public Administration	92	1.00	0.50	1.50
Unclassified	99	1.00	0.50	1.50

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