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 2021

Tax Rate Calculations for 2021

	(1)	(2)	(3)	
	Benefit Cost	Total Wages	Taxable Wages	
	(Benefits)	(Taxable)		
	(-Reimb-Int)	(employers)		
SFY 2017	120,693,125	12,265,800,496		
SFY 2018	99,471,369	12,331,380,055		
SFY 2019	77,546,641	12,911,832,050		
SFY 2019	169,809,774	13,105,854,449	7,983,520,162	
(4) Benefit C	\$ 346,827,785			
(5) Total Wa	\$ 37,511,484,499			
(6) 3-Yr Ben	0.009246			
(7) Taxable /	0.609157			
(8) Average	0.015178			
(9) UI Trust	\$ 336,603,108			
(10) Total Wa	\$ 13,105,854,449			
(11) UI Trust	0.025683			
(12) Solvency	0.003			
(13) Average	Employer Tax R	ate: (0.73 x ABCR)	+ TFSA = (0.73 x # 8)	+ #12 1.41 %
(14) Average	Employee Tax R	ate: (0.27 x ABCR)	= (0.27 x # 8)	0.41 %

Tax Rates for Employees and Experience Rated Employers 2021

Rate	Experience	Employee	Employer	Total
Class	Factor	Tax	Tax	Tax
		Rate	Rate	Rate
1	0.40	0.50 %	1.00 %	1.50 %
2	0.45	0.50	1.00	1.50
3	0.50	0.50	1.00	1.50
4	0.55	0.50	1.00	1.50
5	0.60	0.50	1.00	1.50
6	0.65	0.50	1.02	1.52
7	0.70	0.50	1.08	1.58
8	0.80	0.50	1.19	1.69
9	0.90	0.50	1.30	1.80
10	1.00	0.50	1.41	1.91
11	1.00	0.50	1.41	1.91
12	1.10	0.50	1.52	2.02
13	1.20	0.50	1.63	2.13
14	1.30	0.50	1.74	2.24
15	1.35	0.50	1.80	2.30
16	1.40	0.50	1.85	2.35
17	1.45	0.50	1.91	2.41
18	1.50	0.50	1.96	2.46
19	1.55	0.50	2.02	2.52
20	1.60	0.50	2.07	2.57
21	1.65	0.50	5.40	5.90

Sources: Alaska Statutes 23.20.290.

Alaska Department of Labor and Workforce Development, Research and Analysis Section Quarterly Census of Employment and Wages (QCEW) report to U.S. Department of labor, ETA 2-112 report to the U.S. Department of Labor

Notes: Total Wages, taxable Wages, and UI benefits costs are all for employees (current or former)

of taxable employers only. Reimbursable employers are excluded.

Employee Tax Rate: Statutory minimum tax rate for Employee is 0.50%. Employer Tax Rate: Statutory minimum tax rate for Employer is 1.00%.

Last update: 12/01/2020

Our Web Site: laborstats.alaska.gov (go to Unemployment, Research)

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