



Alaska Employer

Newsletter

Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR
& WORKFORCE DEVELOPMENT

Mike Dunleavy, Governor

Catherine Muñoz, Commissioner

Paloma Harbour, Director

March 2026

Questions about your rate, account or contributions?

CONTACTS

Juneau Central Office

P.O. Box 115509
Juneau, AK 99811-5509
Phone: (907) 465-2757
Toll free: (888) 448-3527
Fax: (907) 465-2374
Email: ESD.Tax@Alaska.Gov
Relay Alaska: (800) 770-8973

FIELD TAX OFFICES

Anchorage

P.O. Box 241767
Anchorage, AK 99524-1767
Phone: (907) 269-4850
Fax: (907) 269-4845

Fairbanks

675 7th Ave., Station L
Fairbanks, AK 99701-4595
Phone: (907) 451-2876
Fax: (907) 451-2883

Juneau

P.O. Box 115509
Juneau, AK 99811-5509
Phone: (907) 465-2787
Fax: (907) 465-2374

Kenai

145 Main Street Loop,
Suite 143, Kenai, AK 99611
Phone: (907) 283-0350
Fax: (907) 283-5152

Mat-Su

877 Commercial Drive
Wasilla, AK 99654-6937
Phone: (907) 352-2535
Fax: (907) 373-3517

UI Tax Representative

Toll free: (888) 448-2937

Update new 2026 rate and taxable wage base

Rate notices were mailed in December and now is the time to update your payroll system with your new contribution rate. The taxable wage base for 2026 is \$54,200. Tax rates range from 1% to 5.40% for employers and 0.50% for employees. It's important to update your 2026 rate in your payroll system to prevent over or under payment of contributions.

Unable to find your rate notice? Your TaxWeb Administrator can access your rate online. Sign into TaxWeb through myAlaska at tos.dol.alaska.gov/tos. Under "Payments" select "View Rates."

Filing reports

File your Quarterly Contribution Report (QR) timely, even if you cannot pay the amount due. Timely filing is critical because reported wages determine former employees' eligibility for Unemployment Insurance (UI) benefits. Late filing may delay or prevent UI benefits from being paid. UI benefits help stabilize our economy by providing funds to those out of work.

To avoid late filing penalties, QRs must be received by the end of the month following the quarter-end date. For example, QRs for quarter ending March 31, 2026, must be received by April 30, 2026. If you cannot make a payment, contact your Field Auditor to discuss payment options. If no payroll was issued during the quarter, but you expect to have employees in the future, you must still file a "no wage" (zero) QR.

If your business permanently closed or you will not have future employees, complete the Change Notification Sheet included with your QR (also online at labor.alaska.gov/estax/forms/toc_forms.htm) or contact us at esd.tax@alaska.gov, (888) 448-3527 or (907) 465-2757. Please include the reason for closing the account and the date of your last payroll issued to your employees.

First quarter reports and payments are due by April 30, 2026.

Unemployment Insurance fraud

If an individual refuses an offer of work, is asking to be laid off or requests to have their hours reduced so they can collect UI benefits, they may be committing fraud. Employers should immediately report these activities for investigation. Employers should send the following information to the UI office by email at uifraud@alaska.gov or by fax to (907) 269-4835:

- Business name
- Contact information
- Individual's first and last name
- Last four of the individual's Social Security Number if available
- A brief description of the activity

A representative will contact the business for additional information.

Alaska Economic Trends Magazine is a monthly publication that covers a broad range of economic issues. To view the electronic magazine, search articles and archives, and sign up for a FREE electronic subscription visit labor.alaska.gov/trends.

Alaska Quarterly Contribution Report

Alaska employer account number.

THE 2026 TAXABLE WAGE BASE FOR EACH EMPLOYEE IS \$54,200.

Quarter ending: 03/31/2026

Due date: 04/30/2026

Employer account no.: 9999999

FEIN: 12-3456789

ABC CORP
9999 Brothers Avenue
Juneau, AK 99801

**Quarter end dates:
Mar 31, June 30,
Sept 30, Dec 31.**

FEIN, name and address.

		If none enter "0"		
		1 st Month	2 nd Month	3 rd Month
1. For each month, report the number of workers who worked during or received pay for the payroll period, which includes the 12 th of the month.		1	1	1
2. Total reportable wages paid this quarter. (See Instructions, page 2)		\$ 54,400.00		
3. Less excess wages over the taxable wage base.		(\$ 200.00)		
4. Taxable wages paid this quarter.		\$ 54,200.00		
5. Employer's contribution	Employer's rate 1.0 %	\$ 542.00		
6. Employee's contribution	Employee's rate .50 %	\$ 271.00		
7. Total contributions due	1.50 %	\$ 813.00		
8. Amount remitted		\$ 813.00		
9. Wages reported to other states? (See Instructions, page 2)		<input type="checkbox"/> Yes		

A report must be filed even if the quarter.

You may now file your quarterly report online. Please visit our labor.state.ak.us/estax or call (888) 448-3527. To amend your quarterly report, please submit a "Correction of Wage Item," Form TADJ, also available online.

Notice to employers: Wage information and other confidential UC information may be requested and utilized for other authorized governmental purposes, including, but not limited to, verification of an individual's eligibility for other government programs.

Taxable wages (Reimbursable accounts should be zero excess and zero taxable).

Total excess wages per employee over wage base.

Make sure amount matches.

*See area map for geographic location codes

	10. Employee's Social Security Number	11. Employee's name - type or print (Do not list employees more than once.) Last First MI	12. Reportable wages paid this quarter. (No negative wages)	13. Full occupational title or code	14. Geographic code *
E N C L O S E	333-22-4444	Doe, Jane	54,400.00	999999	86
		No wages this quarter			
C H E C K S	PAY TO THE ORDER OF: Employment Security Tax, State of Alaska, Dept. of Labor		\$ 813.00		
	AUTHORIZED SIGNATURE FOR _____		DOLLARS		
	If you have any questions, call toll free (888) 448-3527.		1	reportable wages - all pages (Same total as in Block 2 above.) \$54,400.00	

I hereby certify that the information on this report is true and correct.

Signed: _____ Title: _____ Date: _____
 Printed name: _____ Contact telephone number: () _____

Authorize information by signing, dating and adding phone number.

Alaska Department of Labor and Workforce Development, Employment Security Tax, P.O. Box 115509, Juneau, AK 99801-5509

TQ01C (12/25)

We are an equal opportunity employer/program.
 Auxiliary aids and services are available upon request to individuals with disabilities.