

34-LS0612\W
A. Radford
4/8/26

CS FOR HOUSE BILL NO. 193(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVES HALL, Fields, Carrick, Eischeid, Himschoot, Hannan, Story

A BILL

FOR AN ACT ENTITLED

1 **"An Act establishing a paid parental leave program; relating to employer contributions;**
2 **relating to the employment assistance and training program account; relating to**
3 **unemployment benefits; relating to the collection of child support obligations; relating**
4 **to employee unemployment tax credits; relating to the duties of the Department of**
5 **Labor and Workforce Development; and providing for an effective date."**

6 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

7 * **Section 1.** AS 23.10 is amended by adding new sections to read:

8 **Article 9. Alaska Paid Parental Leave Program.**

9 **Sec. 23.10.700. Paid parental leave program.** The department shall
10 administer the paid parental leave program established under AS 23.10.700 -
11 23.10.795.

12 **Sec. 23.10.705. Parental leave fund account.** The parental leave fund account
13 is established in the general fund. The commissioner of administration shall separately

1 account for money collected under AS 23.10.710 and AS 23.20.290(g) that the
2 department deposits in the general fund. The legislature may appropriate the annual
3 estimated balance in the account to the department to implement AS 23.10.700 -
4 23.10.795. The legislature may appropriate the lapsing balance of the account to the
5 unemployment compensation fund under AS 23.20.130.

6 **Sec. 23.10.710. Contributions or reimbursement payments for paid**
7 **parental leave program.** (a) Except as provided in (b) and (c) of this section, in the
8 manner provided in AS 23.20 and for the benefit of the paid parental leave program,
9 the department shall collect from each employee an amount equal to .15 percent of the
10 wages as set out in AS 23.20.175. The department shall remit money collected under
11 this subsection in accordance with AS 37.10.050.

12 (b) A nonprofit organization, governmental entity, or federally recognized
13 tribe that has elected to make payments in place of contributions under AS 23.20.277
14 shall make reimbursement payments to the paid parental leave program in the manner
15 provided in AS 23.20.277.

16 (c) The department shall assess and collect, under AS 23.20.185 - 23.20.275,
17 interest and penalties for delinquent reports and payments due under this section.
18 Interest and penalties collected shall be handled in accordance with AS 23.20.130(d).

19 **Sec. 23.10.715. Qualifying purpose.** An eligible employee may use paid
20 parental leave when the employee needs to be absent from work to

21 (1) care for a child within 12 months of the

22 (A) anticipated birth of that child to, adoption of that child by,
23 or placement of that child with the eligible employee; or

24 (B) appointment of the eligible employee as the legal guardian
25 of that child; or

26 (2) complete an adoption, legal guardianship, or foster placement
27 process of a child before the child is adopted by or placed with the employee.

28 **Sec. 23.10.720. Paid parental leave claim.** (a) The department shall establish
29 by regulation procedures for filing a claim for paid parental leave under AS 23.10.700
30 - 23.10.795, including a procedure for certifying that the leave is for a qualifying
31 purpose under AS 23.10.715.

1 (b) An employee may file a claim with the department for paid parental leave
2 not more than 60 days before the anticipated start date of the qualifying absence from
3 work nor more than 90 days after the date on which the qualifying absence from work
4 began. The department may waive the 90-day filing deadline for good cause. The
5 department may process a claim without the eligible employee providing exact dates
6 of an anticipated qualifying absence from work. The department may adjust claim data
7 through a claim modification process established by the department.

8 (c) The department may accept any of the following as sufficient evidence that
9 a paid parental leave claim is for a qualifying purpose:

10 (1) the child's birth certificate;

11 (2) a document from the child's health care provider or the health care
12 provider of the person who gave birth to the child, stating the child's date of birth;

13 (3) a document from the child's health care provider, the adoption
14 agency involved in the adoption, or another individual approved by the department
15 confirming the adoption or anticipated adoption and the date of the adoption or
16 anticipated adoption;

17 (4) a document from the foster care agency involved in the child's
18 placement, or from another individual approved by the department, confirming the
19 placement or anticipated placement of the child for foster care;

20 (5) a form signed by the employee acknowledging paternity of the
21 child that meets the requirements of AS 18.50.165; or

22 (6) a document from a state or tribal court confirming a petition for or
23 decree of legal guardianship of the child.

24 **Sec. 23.10.725. Eligibility; benefit amount; duration.** (a) An employee who
25 is paid at least \$2,500 in wages during the employee's base period for employment
26 covered by AS 23.20.700 - 23.20.795 is eligible to receive paid parental leave under
27 AS 23.10.700 - 23.10.795 if those wages were paid in at least two of the calendar
28 quarters of the employee's base period. Paid parental leave begins the first day of
29 absence from work for a qualifying purpose under AS 23.10.715.

30 (b) The department shall calculate an employee's base period for purposes of
31 (a) of this section using the first four of the last five completed calendar quarters

1 immediately preceding the first day of the employee's benefit year, except that, if an
2 employee would not otherwise be eligible for paid parental leave because of the use of
3 a base period that does not include the most recently completed calendar quarter
4 immediately preceding the first day of the employee's benefit year, the department
5 shall calculate the employee's base period and determine the employee's eligibility
6 using the four most recently completed calendar quarters before the start of the benefit
7 year. For an individual who has been separated from employment for not more than 26
8 weeks, the department shall calculate the individual's base period using the first four
9 of the last five completed calendar quarters immediately preceding the individual's
10 separation from employment, except that, if an individual would not otherwise be
11 eligible for paid parental leave because of the use of a base period that does not
12 include the most recently completed calendar quarter, the department shall calculate
13 the individual's base period and determine the individual's eligibility using the four
14 most recently completed calendar quarters before the start of the benefit year.

15 (c) The department shall determine an eligible employee's weekly benefit in
16 the same manner as provided in AS 23.20.350(d). The department shall calculate the
17 employee's weekly benefit in accordance with AS 23.10.730 for employees using the
18 accelerated benefit option.

19 (d) The maximum number of weeks for which an eligible employee may take
20 paid parental leave, and for which paid parental leave insurance benefits are payable in
21 a benefit year, is between eight and 26 weeks, cumulative, as determined by the
22 department. The department shall determine and make public the maximum duration
23 of the parental leave benefit each year, based on fund solvency, forecasted use, and
24 actuarial studies completed under AS 23.10.780. For employees using the accelerated
25 benefit option, the department shall calculate the number of weeks an eligible
26 employee may take paid parental leave in accordance with AS 23.10.730.

27 (e) In this section, "benefit year" means a period of 52 consecutive weeks
28 beginning at 12:00 a.m. of the Sunday preceding the day that an eligible employee
29 first files a claim for paid parental leave and, thereafter, the period of 52 consecutive
30 weeks beginning at 12:00 a.m. of the Sunday preceding the day that the eligible
31 employee next files the claim after the end of the eligible employee's last preceding

1 benefit year; however, for an eligible employee covered by this subsection, "benefit
2 year" also means a period of 53 weeks if the filing of a claim for paid parental leave
3 would result in overlapping any quarter of the base year of a previously filed request
4 for paid parental leave.

5 **Sec. 23.10.730. Accelerated benefit option.** An eligible employee may choose
6 to receive the paid parental leave benefit on an accelerated basis. For each week the
7 employee elects the accelerated benefit option, the employee shall receive double the
8 weekly benefit amount to which the employee is entitled. However, for each week the
9 employee chooses the accelerated benefit option, the duration of the benefit is reduced
10 by a corresponding week.

11 **Sec. 23.10.735. Coordination of benefits.** (a) Leave taken under the paid
12 parental leave program shall run concurrently with leave that also qualifies as leave
13 under 29 U.S.C. 2601 - 2654 (Family and Medical Leave Act) or AS 39.20.500 -
14 39.20.550.

15 (b) An employer may require that payments for paid parental leave under
16 AS 23.10.700 - 23.10.795 be made concurrently with, or coordinated with, payments
17 or leave provided under a short-term disability policy or a separate bank of paid time
18 off designated specifically for parental leave under a collective bargaining agreement
19 or employer policy. The employer must provide employees written notice of this
20 requirement.

21 (c) An employee may not be required to use or exhaust any accrued vacation
22 leave, sick leave, or other paid time off before or while receiving paid parental leave
23 benefits under AS 23.10.700 - 23.10.795. However, the employee may choose to use
24 accrued vacation leave, sick leave, or other paid time off while receiving paid parental
25 leave benefits under AS 23.10.700 - 23.10.795 if the total amount received does not
26 exceed the employee's average weekly earnings.

27 (d) Paid parental leave under AS 23.10.700 - 23.10.795 does not relieve an
28 employer from the obligation to comply with more generous terms included in a
29 collective bargaining agreement or employment contract.

30 **Sec. 23.10.740. Disqualification.** In addition to any other penalty that may
31 apply, an employee may be disqualified from paid parental leave benefits for up to one

1 year if the department determines the employee intentionally made a false statement or
2 misrepresentation of a material fact, or intentionally failed to report a material fact, to
3 obtain paid parental leave.

4 **Sec. 23.10.745. Appeals.** The department shall establish a process for an
5 employee to appeal a determination by the department regarding a paid parental leave
6 claim within 90 days after receiving notice of the determination.

7 **Sec. 23.10.750. Recovery of improper payments.** (a) An employee who
8 receives paid parental leave to which the employee is not entitled under AS 23.10.700
9 - 23.10.795 shall repay to the department the amount improperly paid. The department
10 shall deposit the payment in the parental leave fund account established in
11 AS 23.10.705.

12 (b) The department shall promptly prepare and send a notice of determination
13 to the employee at the employee's last address of record, stating that the employee is
14 required to repay the amount of paid parental leave received in error. If the employee
15 does not repay the amount received in error within a reasonable time set by the
16 department, the department shall deduct the amount from future paid parental leave
17 benefits owed to the employee or from the permanent fund dividend of the employee
18 under AS 43.23.140(b)(6). However, the department may waive repayment of all or a
19 portion of the amount of paid parental leave received in error if the department
20 determines that the employee has died or has acted in good faith when claiming and
21 receiving paid parental leave benefits and that requiring repayment would be unfair or
22 inequitable.

23 (c) If the employee has not repaid the paid parental leave benefit or if the
24 amount has not been deducted from future benefits or the permanent fund dividend of
25 the employee within two years after the last day of the year in which payment was
26 made, the commissioner may declare the amount uncollectible.

27 **Sec. 23.10.755. Public education and outreach campaign.** The department
28 shall conduct a public education and outreach campaign to educate employees and
29 employers about the availability of paid parental leave.

30 **Sec. 23.10.760. Employment protection; health insurance maintenance;
31 enforcement.** (a) An eligible employee who takes paid parental leave under

1 AS 23.10.700 - 23.10.795 is entitled to return to the position the employee held when
2 the leave began or to be restored to an equivalent position with equivalent seniority,
3 pay, benefits, working hours, and other terms and conditions of employment,
4 including service credits the employee was entitled to at the start of paid parental
5 leave.

6 (b) During any period of qualified paid parental leave, the employer shall
7 maintain the employee's health care benefits on the same terms as before the leave
8 began. The employee shall continue to pay the employee's share of the cost of any
9 health care benefits.

10 (c) An employer may not take or threaten any adverse employment action or
11 discriminate against the employee for applying for or using paid parental leave under
12 AS 23.10.700 - 23.10.795.

13 (d) An employer may not take any action that prevents or discourages an
14 employee from taking paid parental leave under AS 23.10.700 - 23.10.795, including
15 failing to provide timely and complete information required by the department or
16 reporting or threatening to report suspected citizenship or immigration status of the
17 employee or an employee's family member.

18 (e) An employer may not adopt or enforce a policy that allows paid parental
19 leave taken under AS 23.10.700 - 23.10.795 to be considered as an absence that could
20 result in discipline, discharge, demotion, suspension, or any other adverse action
21 against the employee.

22 (f) The department shall establish a complaint process by regulation for an
23 employee who believes the employee's employer violated this section. A complaint
24 must be filed within two years after the violation occurred or the date the employee
25 reasonably should have known about the violation, whichever is later.

26 (g) After granting the employer a reasonable opportunity for a fair hearing, or
27 after the employer acknowledges that a violation occurred, the department may
28 determine whether a violation occurred. If the department determines a violation
29 occurred, the department may order the employer to remedy the violation, which may
30 include

31 (1) granting the requested paid parental leave;

- 1 (2) providing up to two years of back pay, plus interest;
- 2 (3) reinstating the employee;
- 3 (4) paying to the complainant attorney fees allowed under the Alaska
- 4 Rules of Civil Procedure;
- 5 (5) other relief the department considers appropriate.

6 (h) After the department issues a final determination, either party may appeal
 7 the determination to a court of competent jurisdiction.

8 **Sec. 23.10.765. Notice to employees.** (a) An employer shall provide written
 9 notice to each employee upon hiring, and annually thereafter, of the benefits available
 10 under AS 23.10.700 - 23.10.795. The notice must include

- 11 (1) the employee's right to paid parental leave benefits under
- 12 AS 23.10.700 - 23.10.795 and the terms under which the benefits may be used;
- 13 (2) the amount of paid parental leave available;
- 14 (3) the procedure for filing a claim for paid parental leave benefits;
- 15 (4) notice that discrimination and retaliatory personnel actions against
- 16 the employee for requesting, applying for, or using paid parental leave benefits is
- 17 prohibited; and
- 18 (5) notice that the employee has a right to file a complaint for a
- 19 violation of AS 23.10.700 - 23.10.795.

20 (b) Each employer shall display and maintain a poster in a conspicuous place
 21 accessible to employees at the employer's place of business that contains the
 22 information required by this section in a form approved by the department.

23 **Sec. 23.10.770. Child support interception.** (a) Notwithstanding any other
 24 provision of AS 23.10.700 - 23.10.795, an individual filing a new claim for paid
 25 parental leave must disclose whether child support obligations are owed by that
 26 individual. If the individual discloses that child support obligations are owed and the
 27 individual is determined to be eligible for paid parental leave, the department shall
 28 notify the child support services agency of the Department of Revenue that the
 29 individual has been determined to be eligible for paid parental leave.

30 (b) The department shall, unless the obligor and obligee agree otherwise,
 31 deduct and withhold from paid parental leave compensation payable to an individual

1 who owes child support obligations

2 (1) the amount specified by the individual to the department to be
3 deducted and withheld under this subsection, if neither (2) nor (3) of this subsection is
4 applicable;

5 (2) the amount specified in an agreement submitted to the department
6 under 42 U.S.C. 654(19)(B)(i) (sec. 454(19)(B)(i), Social Security Act), by the child
7 support services agency of the Department of Revenue, unless (3) of this subsection is
8 applicable; or

9 (3) any amount required to be deducted and withheld through legal
10 process, as defined in 42 U.S.C. 662(e) (sec. 462(e), Social Security Act), properly
11 served on the department.

12 (c) The department shall pay an amount deducted and withheld under (b) of
13 this section to the child support services agency of the Department of Revenue.

14 (d) An amount deducted and withheld under (b) of this section shall for all
15 purposes be treated as if it were paid to the individual as paid parental leave and paid
16 by that individual to the child support services agency of the Department of Revenue
17 in satisfaction of the individual's child support obligations.

18 (e) This section applies only if appropriate arrangements have been made for
19 reimbursement by the child support services agency of the Department of Revenue for
20 the administrative costs incurred by the department under this section.

21 (f) In this section, "child support obligation" includes only obligations that are
22 being enforced under a plan described in 42 U.S.C. 654 (sec. 454, Social Security
23 Act), which has been approved by the United States Secretary of Health and Human
24 Services under 42 U.S.C. 651-665 (Part D of Title IV of the Social Security Act).

25 **Sec. 23.10.775. Federal income tax withholding.** (a) If the Internal Revenue
26 Service determines that paid parental leave benefits under AS 23.10.700 - 23.10.795
27 are subject to federal income tax, when an individual files a new claim for paid
28 parental leave, the department shall advise the individual that

29 (1) paid parental leave compensation benefits are subject to federal
30 income tax;

31 (2) federal requirements exist pertaining to estimated federal tax

1 payments;

2 (3) the individual may elect to have federal income tax deducted and
3 withheld from the individual's payment of paid parental leave at the amount specified
4 in 26 U.S.C. (Internal Revenue Code); and

5 (4) the individual is permitted to change a previously elected status for
6 the withholding of federal income tax.

7 (b) Amounts deducted for federal income taxes and withheld from paid
8 parental leave shall remain in the parental leave fund account established in
9 AS 23.10.705 until transferred to the federal Internal Revenue Service as payment of
10 federal income tax.

11 (c) The department shall comply with legal requirements of the federal
12 Department of Labor and the Internal Revenue Service regarding the deduction and
13 withholding of federal income tax.

14 **Sec. 23.10.780. Actuarial studies.** Every two years, the commissioner shall
15 submit to the governor an actuarial study of the benefit structures established under
16 AS 23.10.700 - 23.10.795.

17 **Sec. 23.10.795. Definitions.** In AS 23.10.700 - 23.10.795,

18 (1) "employee" means a person in the service of an employer who is
19 subject to payment of contributions, or whose employer has elected to make
20 reimbursement payments, under AS 23.20;

21 (2) "employer" means an employer that is subject to payment of
22 contributions under AS 23.20.165(a), 23.20.276, or 23.20.278 or reimbursement
23 payments under AS 23.20.277.

24 * **Sec. 2.** AS 23.15.625 is amended to read:

25 **Sec. 23.15.625. Employment assistance and training program account.** The
26 employment assistance and training program account is established in the general
27 fund. The commissioner of administration shall separately account for money
28 collected under AS 23.15.630 **and AS 23.20.290(g)** that the department deposits in the
29 general fund. The annual estimated balance in the account may be appropriated by the
30 legislature to the department to implement AS 23.15.620 - 23.15.660. The legislature
31 may appropriate the lapsing balance of the account to the unemployment

1 compensation fund established in AS 23.20.130.

2 * **Sec. 3.** AS 23.15.630(a) is amended to read:

3 (a) In the manner provided in AS 23.20, the department shall collect from
4 each employee an amount equal to one-tenth of one percent of the wages, as set out in
5 AS 23.20.175 [, ON WHICH THE EMPLOYEE IS REQUIRED TO MAKE
6 CONTRIBUTIONS UNDER AS 23.20.290(d)]. The department shall remit to the
7 Department of Revenue, in accordance with AS 37.10.050, money collected under this
8 subsection.

9 * **Sec. 4.** AS 23.15.835(a) is amended to read:

10 (a) In the manner provided in AS 23.20 and for the benefit of the program, the
11 department shall collect from each employee an amount equal to .25 percent of the
12 wages, as set out in AS 23.20.175 [, ON WHICH THE EMPLOYEE IS REQUIRED
13 TO MAKE CONTRIBUTIONS UNDER AS 23.20.290(d)]. The department shall
14 remit to the Department of Revenue, in accordance with AS 37.10.050, money
15 collected under this subsection.

16 * **Sec. 5.** AS 23.20.135(b) is amended to read:

17 (b) The department, or a designee of the department, shall immediately
18 deposit, upon receipt, all money payable to the fund in the clearing account. Refunds
19 of contributions erroneously collected and payable under AS 23.20.225 and
20 23.20.526(a)(11) may be paid from the clearing account in the same manner, or from
21 the training and building fund. Interest and penalty payments may not be refunded
22 from the unemployment compensation fund. After clearance, all money in the clearing
23 account [, EXCEPT FOR THAT PORTION OF EMPLOYEE CONTRIBUTIONS
24 UNDER AS 23.20.290(d) USED TO PAY INTEREST ON ADVANCES RECEIVED
25 UNDER AS 23.20.140,] shall be immediately deposited with the United States
26 Secretary of the Treasury to the credit of the account of this state in the unemployment
27 trust fund established and maintained under 42 U.S.C. 1104 (sec. 904, Social Security
28 Act), as amended.

29 * **Sec. 6.** AS 23.20.290(c) is amended to read:

30 (c) The rate of contributions for each employer is a percentage of the average
31 benefit cost rate multiplied by the employer's experience factor set out in column C of

1 the table in this subsection opposite the employer's applicable rate class set out in
 2 column A plus the fund solvency adjustment surcharge required under (f) of this
 3 section. That percentage is 76 percent beginning January 1, 2009, [AND] 73 percent
 4 beginning January 1, 2010, and 100 percent beginning January 1, 2027.
 5 Notwithstanding any other provision of this chapter, including the application of
 6 credits [HOWEVER], the rate of contributions for an employer

7 (1) may not exceed [BE LESS THAN ONE PERCENT OR MORE
 8 THAN] six and one-half percent;

9 (2) may not be less than zero percent;

10 (3) with less than four quarters of experience may not be less than
 11 one percent;

12 (4) [. THE RATE OF CONTRIBUTIONS FOR AN EMPLOYER] in
 13 rate class 21 may not be less than 5.4 percent; and

14 (5) [. THE RATE OF CONTRIBUTIONS FOR AN EMPLOYER]
 15 must be rounded to the nearest 1/100th of one percent.

COLUMN A Rate Class	COLUMN B		COLUMN C
	Cumulative		Experience
	Ratable Payroll		Factor
	at least	but less than	
	(percent)	(percent)	
1		5	.40
2	5	10	.45
3	10	15	.50
4	15	20	.55
5	20	25	.60
6	25	30	.65
7	30	35	.70
8	35	40	.80
9	40	45	.90
10	45	50	1.00
11	50	55	1.00

1	12	55	60	1.10
2	13	60	65	1.20
3	14	65	70	1.30
4	15	70	75	1.35
5	16	75	80	1.40
6	17	80	85	1.45
7	18	85	90	1.50
8	19	90	95	1.55
9	20	95	99.99	1.60
10	21	99.99		1.65.

* **Sec. 7.** AS 23.20.290 is amended by adding new subsections to read:

(g) The department may implement employer contributions to the funds listed in (1) and (2) of this subsection and implement credits and reductions under (h) and (i) of this section if the department determines that doing so is consistent with maintaining fund solvency. If the department implements employer contributions, the department may, in the manner provided in this chapter, collect from each employer and remit to the Department of Revenue in accordance with AS 37.10.050,

(1) an amount equal to .20 percent of the wages, as set out in AS 23.20.175, on which the employer is required to make contributions under (c) of this section, which the legislature may appropriate to the parental leave fund account established under AS 23.10.705; and

(2) an amount equal to .10 percent of the wages, as set out in AS 23.20.175, on which the employer is required to make contributions under (c) of this section, which the legislature may appropriate to the employment assistance and training program account established under AS 23.15.625.

(h) Notwithstanding (c) of this section, the department shall credit against the amount owed by an employer under this chapter an amount equal to the contributions paid by the employer under (g) of this section.

(i) If the department determines that reducing the rate is consistent with maintaining fund solvency and implements the employer contributions described in (g) of this section, the department may reduce the employer contribution to a rate of

not less than .50 percent.

* **Sec. 8.** AS 23.20.350(d) is amended to read:

(d) An individual who is eligible under (a) of this section is entitled to receive the weekly benefit amount set out in column (B) of the table in this subsection that is opposite the amount set out in column (A) of the individual's base period wages determined under (c) of this section:

(A)		(B)
Base Period Wages		Weekly Benefit
		Amount
At least	But less than	
0	2,500	\$ 0
2,500	2,750	56
2,750	3,000	58
3,000	3,250	60
3,250	3,500	62
3,500	3,750	64
3,750	4,000	66
4,000	4,250	68
4,250	4,500	70
4,500	4,750	72
4,750	5,000	74
5,000	5,250	76
5,250	5,500	78
5,500	5,750	80
5,750	6,000	82
6,000	6,250	84
6,250	6,500	86
6,500	6,750	88
6,750	7,000	90
7,000	7,250	92
7,250	7,500	94

1	7,500	7,750	96
2	7,750	8,000	98
3	8,000	8,250	100
4	8,250	8,500	102
5	8,500	8,750	104
6	8,750	9,000	106
7	9,000	9,250	108
8	9,250	9,500	110
9	9,500	9,750	112
10	9,750	10,000	114
11	10,000	10,250	116
12	10,250	10,500	118
13	10,500	10,750	120
14	10,750	11,000	122
15	11,000	11,250	124
16	11,250	11,500	126
17	11,500	11,750	128
18	11,750	12,000	130
19	12,000	12,250	132
20	12,250	12,500	134
21	12,500	12,750	136
22	12,750	13,000	138
23	13,000	13,250	140
24	13,250	13,500	142
25	13,500	13,750	144
26	13,750	14,000	146
27	14,000	14,250	148
28	14,250	14,500	150
29	14,500	14,750	152
30	14,750	15,000	154
31	15,000	15,250	156

1	15,250	15,500	158
2	15,500	15,750	160
3	15,750	16,000	162
4	16,000	16,250	164
5	16,250	16,500	166
6	16,500	16,750	168
7	16,750	17,000	170
8	17,000	17,250	172
9	17,250	17,500	174
10	17,500	17,750	176
11	17,750	18,000	178
12	18,000	18,250	180
13	18,250	18,500	182
14	18,500	18,750	184
15	18,750	19,000	186
16	19,000	19,250	188
17	19,250	19,500	190
18	19,500	19,750	192
19	19,750	20,000	194
20	20,000	20,250	196
21	20,250	20,500	198
22	20,500	20,750	200
23	20,750	21,000	202
24	21,000	21,250	204
25	21,250	21,500	<u>207</u> [206]
26	21,500	21,750	<u>209</u> [208]
27	21,750	22,000	<u>212</u> [210]
28	22,000	22,250	<u>214</u> [212]
29	22,250	22,500	<u>216</u> [214]
30	22,500	22,750	<u>219</u> [216]
31	22,750	23,000	<u>221</u> [218]

1	23,000	23,250	<u>224</u> [220]
2	23,250	23,500	<u>226</u> [222]
3	23,500	23,750	<u>228</u> [224]
4	23,750	24,000	<u>231</u> [226]
5	24,000	24,250	<u>233</u> [228]
6	24,250	24,500	<u>236</u> [230]
7	24,500	24,750	<u>238</u> [232]
8	24,750	25,000	<u>240</u> [234]
9	25,000	25,250	<u>243</u> [236]
10	25,250	25,500	<u>245</u> [238]
11	25,500	25,750	<u>248</u> [240]
12	25,750	26,000	<u>250</u> [242]
13	26,000	26,250	<u>252</u> [244]
14	26,250	26,500	<u>255</u> [246]
15	26,500	26,750	<u>257</u> [248]
16	26,750	27,000	<u>260</u> [250]
17	27,000	27,250	<u>262</u> [252]
18	27,250	27,500	<u>264</u> [254]
19	27,500	27,750	<u>267</u> [256]
20	27,750	28,000	<u>269</u> [258]
21	28,000	28,250	<u>272</u> [260]
22	28,250	28,500	<u>274</u> [262]
23	28,500	28,750	<u>276</u> [264]
24	28,750	29,000	<u>279</u> [266]
25	29,000	29,250	<u>281</u> [268]
26	29,250	29,500	<u>284</u> [270]
27	29,500	29,750	<u>286</u> [272]
28	29,750	30,000	<u>288</u> [274]
29	30,000	30,250	<u>291</u> [276]
30	30,250	30,500	<u>293</u> [278]
31	30,500	30,750	<u>296</u> [280]

1	30,750	31,000	<u>298</u> [282]
2	31,000	31,250	<u>300</u> [284]
3	31,250	31,500	<u>303</u> [286]
4	31,500	31,750	<u>305</u> [288]
5	31,750	32,000	<u>308</u> [290]
6	32,000	32,250	<u>310</u> [292]
7	32,250	32,500	<u>313</u> [294]
8	32,500	32,750	<u>315</u> [296]
9	32,750	33,000	<u>317</u> [298]
10	33,000	33,250	<u>320</u> [300]
11	33,250	33,500	<u>322</u> [302]
12	33,500	33,750	<u>325</u> [304]
13	33,750	34,000	<u>327</u> [306]
14	34,000	34,250	<u>329</u> [308]
15	34,250	34,500	<u>332</u> [310]
16	34,500	34,750	<u>334</u> [312]
17	34,750	35,000	<u>337</u> [314]
18	35,000	35,250	<u>339</u> [316]
19	35,250	35,500	<u>341</u> [318]
20	35,500	35,750	<u>344</u> [320]
21	35,750	36,000	<u>346</u> [322]
22	36,000	36,250	<u>349</u> [324]
23	36,250	36,500	<u>351</u> [326]
24	36,500	36,750	<u>353</u> [328]
25	36,750	37,000	<u>356</u> [330]
26	37,000	37,250	<u>358</u> [332]
27	37,250	37,500	<u>361</u> [334]
28	37,500	37,750	<u>363</u> [336]
29	37,750	38,000	<u>365</u> [338]
30	38,000	38,250	<u>368</u> [340]
31	38,250	38,500	<u>370</u> [342]

1	38,500	38,750	<u>373</u> [344]
2	38,750	39,000	<u>375</u> [346]
3	39,000	39,250	<u>377</u> [348]
4	39,250	39,500	<u>380</u> [350]
5	39,500	39,750	<u>382</u> [352]
6	39,750	40,000	<u>385</u> [354]
7	40,000	40,250	<u>387</u> [356]
8	40,250	40,500	<u>389</u> [358]
9	40,500	40,750	<u>392</u> [360]
10	40,750	41,000	<u>394</u> [362]
11	41,000	41,250	<u>397</u> [364]
12	41,250	41,500	<u>399</u> [366]
13	41,500	41,750	<u>401</u> [368]
14	41,750	42,000	<u>404</u> [370]
15	42,000	<u>42,250</u>	<u>406</u>
16	<u>42,250</u>	<u>42,500</u>	<u>409</u>
17	<u>42,500</u>	<u>42,750</u>	<u>411</u>
18	<u>42,750</u>	<u>43,000</u>	<u>413</u>
19	<u>43,000</u>	<u>43,250</u>	<u>416</u>
20	<u>43,250</u>	<u>43,500</u>	<u>418</u>
21	<u>43,500</u>	<u>43,750</u>	<u>421</u>
22	<u>43,750</u>	<u>44,000</u>	<u>423</u>
23	<u>44,000</u>	<u>44,250</u>	<u>425</u>
24	<u>44,250</u>	<u>44,500</u>	<u>428</u>
25	<u>44,500</u>	<u>44,750</u>	<u>430</u>
26	<u>44,750</u>	<u>45,000</u>	<u>433</u>
27	<u>45,000</u>	<u>45,250</u>	<u>435</u>
28	<u>45,250</u>	<u>45,500</u>	<u>438</u>
29	<u>45,500</u>	<u>45,750</u>	<u>440</u>
30	<u>45,750</u>	<u>46,000</u>	<u>442</u>
31	<u>46,000</u>	<u>46,250</u>	<u>445</u>

1	<u>46,250</u>	<u>46,500</u>	<u>447</u>
2	<u>46,500</u>	<u>46,750</u>	<u>450</u>
3	<u>46,750</u>	<u>47,000</u>	<u>452</u>
4	<u>47,000</u>	<u>47,250</u>	<u>454</u>
5	<u>47,250</u>	<u>47,500</u>	<u>457</u>
6	<u>47,500</u>	<u>47,750</u>	<u>459</u>
7	<u>47,750</u>	<u>48,000</u>	<u>462</u>
8	<u>48,000</u>	<u>48,250</u>	<u>464</u>
9	<u>48,250</u>	<u>48,500</u>	<u>466</u>
10	<u>48,500</u>	<u>48,750</u>	<u>469</u>
11	<u>48,750</u>	<u>49,000</u>	<u>471</u>
12	<u>49,000</u>	<u>49,250</u>	<u>474</u>
13	<u>49,250</u>	<u>49,500</u>	<u>476</u>
14	<u>49,500</u>	<u>49,750</u>	<u>478</u>
15	<u>49,750</u>	<u>50,000</u>	<u>481</u>
16	<u>50,000</u>	<u>50,250</u>	<u>483</u>
17	<u>50,250</u>	<u>50,500</u>	<u>486</u>
18	<u>50,500</u>	<u>50,750</u>	<u>488</u>
19	<u>50,750</u>	<u>51,000</u>	<u>490</u>
20	<u>51,000</u>	<u>51,250</u>	<u>493</u>
21	<u>51,250</u>	<u>51,500</u>	<u>495</u>
22	<u>51,500</u>	<u>51,750</u>	<u>498</u>
23	<u>51,750</u>	<u>52,000</u>	<u>500</u>
24	<u>52,000</u>	<u>52,250</u>	<u>502</u>
25	<u>52,250</u>	<u>52,500</u>	<u>505</u>
26	<u>52,500</u>	<u>52,750</u>	<u>507</u>
27	<u>52,750</u>	<u>53,000</u>	<u>510</u>
28	<u>53,000</u>	<u>53,250</u>	<u>512</u>
29	<u>53,250</u>	<u>53,500</u>	<u>514</u>
30	<u>53,500</u>	<u>53,750</u>	<u>517</u>
31	<u>53,750</u>	<u>54,000</u>	<u>519</u>

1	<u>54,000</u>	<u>54,250</u>	<u>522</u>
2	<u>54,250</u>	<u>54,500</u>	<u>524</u>
3	<u>54,500</u>	<u>54,750</u>	<u>526</u>
4	<u>54,750</u>	<u>55,000</u>	<u>529</u>
5	<u>55,000</u>	<u>55,250</u>	<u>531</u>
6	<u>55,250</u>	<u>55,500</u>	<u>534</u>
7	<u>55,500</u>	<u>55,750</u>	<u>536</u>
8	<u>55,750</u>	<u>56,000</u>	<u>538</u>
9	<u>56,000</u>	<u>56,250</u>	<u>541</u>
10	<u>56,250</u>	<u>56,500</u>	<u>543</u>
11	<u>56,500</u>	<u>56,750</u>	<u>546</u>
12	<u>56,750</u>	<u>57,000</u>	<u>548</u>
13	<u>57,000</u>	<u>57,250</u>	<u>550</u>
14	<u>57,250</u>	<u>57,500</u>	<u>553</u>
15	<u>57,500</u>	<u>57,750</u>	<u>555</u>
16	<u>57,750</u>	<u>58,000</u>	<u>558</u>
17	<u>58,000</u>	<u>58,250</u>	<u>560</u>
18	<u>58,250</u>	<u>58,500</u>	<u>563</u>
19	<u>58,500</u>	<u>58,750</u>	<u>565</u>
20	<u>58,750</u>	<u>59,000</u>	<u>567</u>
21	<u>59,000</u>	<u>59,250</u>	<u>570</u>
22	<u>59,250</u>	<u>59,500</u>	<u>572</u>
23	<u>59,500</u>	<u>59,750</u>	<u>575</u>
24	<u>59,750</u>	<u>60,000</u>	<u>577</u>
25	<u>60,000</u>	<u>60,250</u>	<u>579</u>
26	<u>60,250</u>	<u>60,500</u>	<u>582</u>
27	<u>60,500</u>	<u>60,750</u>	<u>584</u>
28	<u>60,750</u>	<u>61,000</u>	<u>587</u>
29	<u>61,000</u>	<u>61,250</u>	<u>589</u>
30	<u>61,250</u>	<u>61,500</u>	<u>591</u>
31	<u>61,500</u>	<u>61,750</u>	<u>594</u>

1	<u>61,750</u>	<u>62,000</u>	<u>596</u>
2	<u>62,000</u>	<u>62,250</u>	<u>599</u>
3	<u>62,250</u>	<u>62,500</u>	<u>601</u>
4	<u>62,500</u>	<u>62,750</u>	<u>603</u>
5	<u>62,750</u>	<u>63,000</u>	<u>606</u>
6	<u>63,000</u>	<u>63,250</u>	<u>608</u>
7	<u>63,250</u>	<u>63,500</u>	<u>611</u>
8	<u>63,500</u>	<u>63,750</u>	<u>613</u>
9	<u>63,750</u>	<u>64,000</u>	<u>615</u>
10	<u>64,000</u>	<u>64,250</u>	<u>618</u>
11	<u>64,250</u>	<u>64,500</u>	<u>620</u>
12	<u>64,500</u>	<u>64,750</u>	<u>623</u>
13	<u>64,750</u>	<u>65,000</u>	<u>625</u>
14	<u>65,000</u>	<u>65,250</u>	<u>627</u>
15	<u>65,250</u>	<u>65,500</u>	<u>630</u>
16	<u>65,500</u>	<u>65,750</u>	<u>632</u>
17	<u>65,750</u>	<u>66,000</u>	<u>635</u>
18	<u>66,000</u>	<u>66,250</u>	<u>637</u>
19	<u>66,250</u>	<u>66,500</u>	<u>639</u>
20	<u>66,500</u>	<u>66,750</u>	<u>642</u>
21	<u>66,750</u>	<u>67,000</u>	<u>644</u>
22	<u>67,000</u>	<u>67,250</u>	<u>647</u>
23	<u>67,250</u>	<u>67,500</u>	<u>649</u>
24	<u>67,500</u>	<u>67,750</u>	<u>651</u>
25	<u>67,750</u>	<u>68,000</u>	<u>654</u>
26	<u>68,000</u>	<u>68,250</u>	<u>656</u>
27	<u>68,250</u>	<u>68,500</u>	<u>659</u>
28	<u>68,500</u>	<u>68,750</u>	<u>661</u>
29	<u>68,750</u>	<u>69,000</u>	<u>663</u>
30	<u>69,000</u>	<u>69,250</u>	<u>666</u>
31	<u>69,250</u>	<u>69,500</u>	<u>668</u>

1	<u>69,500</u>	<u>69,750</u>	<u>671</u>
2	<u>69,750</u>	<u>70,000</u>	<u>673</u>
3	<u>70,000</u>	<u>70,250</u>	<u>675</u>
4	<u>70,250</u>	<u>70,500</u>	<u>678</u>
5	<u>70,500</u>	<u>70,750</u>	<u>680</u>
6	<u>70,750</u>	<u>71,000</u>	<u>683</u>
7	<u>71,000</u>	<u>71,250</u>	<u>685</u>
8	<u>71,250</u>	<u>71,500</u>	<u>688</u>
9	<u>71,500</u>	<u>71,750</u>	<u>690</u>
10	<u>71,750</u>	<u>72,000</u>	<u>692</u>
11	<u>72,000</u>	<u>72,250</u>	<u>695</u>
12	<u>72,250</u>	<u>72,500</u>	<u>697</u>
13	<u>72,500</u>	<u>72,750</u>	<u>700</u>
14	<u>72,750</u>	<u>73,000</u>	<u>702</u>
15	<u>73,000</u>	<u>73,250</u>	<u>704</u>
16	<u>73,250</u>	<u>73,500</u>	<u>707</u>
17	<u>73,500</u>	<u>73,750</u>	<u>709</u>
18	<u>73,750</u>	<u>74,000</u>	<u>712</u>
19	<u>74,000</u>	<u>74,250</u>	<u>714</u>
20	<u>74,250</u>	<u>74,500</u>	<u>716</u>
21	<u>74,500</u>	<u>74,750</u>	<u>719</u>
22	<u>74,750</u>	<u>75,000</u>	<u>721</u>
23	<u>75,000</u>	<u>75,250</u>	<u>724</u>
24	<u>75,250</u>	<u>75,500</u>	<u>726</u>
25	<u>75,500</u>	<u>75,750</u>	<u>728</u>
26	<u>75,750</u>	<u>76,000</u>	<u>731</u>
27	<u>76,000</u>	<u>76,250</u>	<u>733</u>
28	<u>76,250</u>	<u>76,500</u>	<u>736</u>
29	<u>76,500</u>	<u>76,750</u>	<u>738</u>
30	<u>76,750</u>	<u>77,000</u>	<u>740</u>
31	<u>77,000</u>	<u>77,250</u>	<u>743</u>

1	<u>77,250</u>	<u>77,500</u>	<u>745</u>
2	<u>77,500</u>	<u>77,750</u>	<u>748</u>
3	<u>77,750</u>	<u>78,000</u>	<u>750</u>
4	<u>78,000</u>	<u>78,250</u>	<u>752</u>
5	<u>78,250</u>	<u>78,500</u>	<u>755</u>
6	<u>78,500</u>	<u>78,750</u>	<u>757</u>
7	<u>78,750</u>	<u>79,000</u>	<u>760</u>
8	<u>79,000</u>	<u>79,250</u>	<u>762</u>
9	<u>79,250</u>	<u>79,500</u>	<u>764</u>
10	<u>79,500</u>	<u>79,750</u>	<u>767</u>
11	<u>79,750</u>	<u>80,000</u>	<u>769</u>
12	<u>80,000</u>	<u>80,250</u>	<u>772</u>
13	<u>80,250</u>	<u>80,500</u>	<u>774</u>
14	<u>80,500</u>	<u>80,750</u>	<u>776</u>
15	<u>80,750</u>	<u>81,000</u>	<u>779</u>
16	<u>81,000</u>	<u>81,250</u>	<u>781</u>
17	<u>81,250</u>	<u>81,500</u>	<u>784</u>
18	<u>81,500</u>	<u>81,750</u>	<u>786</u>
19	<u>81,750</u>	<u>82,000</u>	<u>788</u>
20	<u>82,000</u>	<u>82,250</u>	<u>791</u>
21	<u>82,250</u>	<u>82,500</u>	<u>793</u>
22	<u>82,500</u>	<u>82,750</u>	<u>796</u>
23	<u>82,750</u>	<u>83,000</u>	<u>798</u>
24	<u>83,000</u>	<u>83,250</u>	<u>800</u>
25	<u>83,250</u>	<u>83,500</u>	<u>803</u>
26	<u>83,500</u>	<u>83,750</u>	<u>805</u>
27	<u>83,750</u>	<u>84,000</u>	<u>808</u>
28	<u>84,000</u>	<u>84,250</u>	<u>810</u>
29	<u>84,250</u>	<u>84,500</u>	<u>813</u>
30	<u>84,500</u>	<u>84,750</u>	<u>815</u>
31	<u>84,750</u>	<u>85,000</u>	<u>817</u>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

85,000

817 [370].

* **Sec. 9.** AS 23.20.350(f) is amended to read:

(f) An individual who establishes a benefit year is eligible for an allowance for dependents in addition to the individual's weekly benefit amount. The department may require an individual claiming or receiving an allowance for dependents to produce income tax returns, birth certificates, notices of adoption or custody, social security account number of spouse, verification of support documents, or other information necessary to verify that the allowance is payable to the individual. The allowance for dependents

(1) is \$72 [\$24] per week for each dependent, except that the total allowance for dependents paid to an individual may not exceed \$216 [\$72] for each week of unemployment;

(2) is payable beginning with the week during the benefit year in which the individual claims an allowance for the dependent and is payable for the remainder of the individual's eligibility for regular, extended, or supplemental payments during the benefit year;

(3) may not be claimed for a new dependent after the end of the benefit year or after the exhaustion of regular benefits in the benefit year [;

(4) REPEALED

(5) REPEALED].

* **Sec. 10.** AS 23.20.350 is amended by adding a new subsection to read:

(h) On January 1 of each year, the department shall increase the maximum base period wages in (d) of this section and the allowance for eligible dependents under (f) of this section by a percentage equal to the average percentage of increase over the first three of the preceding four calendar years in all items of the Consumer Price Index for all urban consumers for urban Alaska prepared by the United States Department of Labor, Bureau of Labor Statistics, and calculate new weekly benefit amounts accordingly. The new base period wage amount shall be rounded to the nearest \$250. The department may not decrease the base period wage amount or the allowance for eligible dependents.

* **Sec. 11.** AS 25.27.020(a) is amended to read:

(a) The agency shall

(1) seek enforcement of child support orders of the state in other jurisdictions and shall obtain, enforce, and administer the orders in this state;

(2) adopt regulations to carry out the purposes of this chapter and AS 25.25, including regulations that establish

(A) procedures for hearings conducted under AS 25.27.170 and for administrative enforcement of support orders;

(B) subject to AS 25.27.025 and to federal law, a uniform rate of interest on arrearages of support that shall be charged the obligor upon notice if child support payments are 10 or more days overdue or if payment is made by a check backed by insufficient funds; however, an obligor may not be charged interest on late payment of a child support obligation, other than a payment on arrearages, if the obligor is

(i) employed and income is being withheld from the obligor's wages under an income withholding order;

(ii) receiving unemployment compensation and child support obligations are being withheld from the obligor's unemployment payments under AS 23.20.401; [OR]

(iii) receiving compensation for disabilities under AS 23.30 and child support obligations are being withheld from the obligor's compensation payments; or

(iv) receiving paid parental leave under AS 23.10.770 and child support obligations are being withheld from the obligor's compensation payments;

(C) procedures for establishing and disestablishing paternity under AS 25.27.165 and 25.27.166, including procedures for hearings; and

(D) procedures under which the agency shall enter into contracts or agreements with financial institutions, including brokerage houses, insurance companies, and other companies providing individual investment, transaction, or deposit accounts, doing business in the state to develop and operate an automated data match system as required by 42 U.S.C. 666(a)(17);

1 the agency may pay a reasonable fee to a financial institution for conducting a
2 data match under a contract or agreement under this subparagraph; the fee may
3 not exceed the actual costs incurred by the financial institution for conducting
4 the data match;

5 (3) administer and enforce AS 25.25 (Uniform Interstate Family
6 Support Act);

7 (4) establish, enforce, and administer child support obligations
8 administratively under this chapter;

9 (5) administer the state plan required under 42 U.S.C. 651 - 669 (Title
10 IV-D, Social Security Act) as amended;

11 (6) disburse support payments collected by the agency to the obligee,
12 together with interest charged under (2)(B) of this subsection;

13 (7) establish and enforce administratively under this chapter, or
14 through the superior courts of the state, child support orders from other jurisdictions
15 pertaining to obligors within the state;

16 (8) enforce and administer spousal support orders if a spousal support
17 obligation has been established with respect to the spouse and if the support obligation
18 established with respect to the child of that spouse is also being administered;

19 (9) obtain a medical support order that meets the requirements of
20 AS 25.27.060(c) and 25.27.063;

21 (10) act on behalf of the Department of Health in the enforcement of
22 AS 47.07.025(b);

23 (11) establish or disestablish, administratively under AS 25.27.165 -
24 25.27.166 or through court action, the paternity of a child;

25 (12) promptly provide to the Bureau of Vital Statistics, in a format
26 approved by the bureau, any final agency decision administratively establishing or
27 disestablishing the paternity of a child born in this state; and

28 (13) act as the central registry for all child support orders and exchange
29 information as required by federal law.

30 * **Sec. 12.** AS 37.05.146(c) is amended by adding a new paragraph to read:

31 (87) parental leave fund account (AS 23.10.705).

1 * **Sec. 13.** AS 23.15.630(b), 23.15.835(b); and AS 23.20.290(d) are repealed.

2 * **Sec. 14.** The uncodified law of the State of Alaska is amended by adding a new section to
3 read:

4 COMMENCEMENT OF PAID PARENTAL LEAVE. Eligible employees may
5 receive paid parental leave beginning January 1, 2027, for qualifying purposes that occur on
6 or after January 1, 2027.

7 * **Sec. 15.** The uncodified law of the State of Alaska is amended by adding a new section to
8 read:

9 TRANSITION: ACTUARIAL STUDIES. The commissioner of labor and workforce
10 development shall submit to the governor the first actuarial study required by AS 23.10.780,
11 enacted by sec. 1 of this Act, on December 1, 2026.

12 * **Sec. 16.** The uncodified law of the State of Alaska is amended by adding a new section to
13 read:

14 STATE UNEMPLOYMENT INSURANCE LAW FEDERAL APPROVAL. To the
15 extent necessary to implement this Act, the Department of Labor and Workforce
16 Development shall submit for federal approval the changes to the unemployment insurance
17 laws of the state enacted by secs. 2 - 10 and 13 of this Act.

18 * **Sec. 17.** The uncodified law of the State of Alaska is amended by adding a new section to
19 read:

20 CONDITIONAL EFFECT; NOTIFICATION. (a) Sections 2 - 10 and 13 of this Act
21 take effect only if, on or before July 1, 2027, the United States Secretary of Labor approves
22 the change to the unemployment insurance laws of this state under 26 U.S.C. 3304 (Federal
23 Unemployment Tax Act).

24 (b) The commissioner of labor and workforce development shall notify the revisor of
25 statutes in writing within 30 days after the United States Secretary of Labor approves or
26 denies the change to the unemployment insurance laws of this state.

27 * **Sec. 18.** If secs. 2 - 10 and 13 of this Act take effect, they take effect on January 1, 2027,
28 or the day after the United States Secretary of Labor approves the change to the
29 unemployment insurance laws of this state, whichever is later.

30 * **Sec. 19.** Section 16 of this Act takes effect immediately under AS 01.10.070(c).