

34-LS0612\S
A. Radford
5/9/26

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 surcharges;
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 employer contributions to
5 unemployment; relating to the duties of the Department of Labor and Workforce
6 Development; and providing for an effective date."

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

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

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

10 **Sec. 23.10.700. Paid parental leave program.** The department shall
11 administer the paid parental leave program established under AS 23.10.700 -
12 23.10.795.

13 **Sec. 23.10.705. Parental leave fund account.** The parental leave fund account

1 is established as a separate fund in the state treasury. The department shall deposit
2 money collected under AS 23.10.710 in the account. The legislature may appropriate
3 the annual estimated balance in the account and interest earned on the account to the
4 department to carry out the purposes of AS 23.10.700 - 23.10.795. Money in the
5 account does not lapse.

6 **Sec. 23.10.710. Contributions or reimbursement payments for paid**
7 **parental leave.** (a) Except as provided in (b) and (d) of this section, in the manner
8 provided in AS 23.20 and for the benefit of the paid parental leave program, the
9 department shall collect from each employee an amount equal to .15 percent of the
10 wages as set out in AS 23.20.175, on which the employee is required to make
11 contributions under AS 23.20.290(d).

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 (d) The department shall adopt regulations establishing a process for
20 employers who are exempt from participating in the paid parental leave program to opt
21 into the program.

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

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

25 (A) birth of that child to, adoption of that child by, or
26 placement of that child with the eligible employee; or

27 (B) appointment of the eligible employee as the legal guardian
28 of that child; or

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

31 **Sec. 23.10.720. Paid parental leave claim.** (a) The department shall establish

1 by regulation procedures for filing a claim for paid parental leave under AS 23.10.700
2 - 23.10.795, including a procedure for certifying that the leave is for a qualifying
3 purpose under AS 23.10.715.

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

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

13 (1) the child's birth certificate;

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

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

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

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

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

27 **Sec. 23.10.725. Eligibility; benefit amount; duration.** (a) An employee who
28 is paid at least \$2,500 in wages during the employee's base period for employment
29 covered by AS 23.20.700 - 23.20.795 is eligible to receive paid parental leave under
30 AS 23.10.700 - 23.10.795 if those wages were paid in at least two of the calendar
31 quarters of the employee's base period, and the employee is working for an employer

1 of 25 or more employees at the time a paid parental leave claim is made. Paid parental
2 leave begins the first day of absence from work for a qualifying purpose under
3 AS 23.10.715.

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

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

24 (d) The maximum number of weeks for which an eligible employee may take
25 paid parental leave, and for which paid parental leave benefits are payable in a benefit
26 year, is between eight and 12 weeks, cumulative, as determined by the department.
27 The department shall determine and make public the maximum duration of the
28 parental leave benefit each year, based on fund solvency, forecasted use, and actuarial
29 studies completed under AS 23.10.780. For employees using the accelerated benefit
30 option, the department shall calculate the number of weeks an eligible employee may
31 take paid parental leave in accordance with AS 23.10.730.

1 (e) In this section, "benefit year" means a period of 52 consecutive weeks
2 beginning at 12:00 a.m. of the Sunday preceding the day that an eligible employee
3 first files a claim for paid parental leave and, thereafter, the period of 52 consecutive
4 weeks beginning at 12:00 a.m. of the Sunday preceding the day that the eligible
5 employee next files the claim after the end of the eligible employee's last preceding
6 benefit year; however, for an eligible employee covered by this subsection, "benefit
7 year" also means a period of 53 weeks if the filing of a claim for paid parental leave
8 would result in overlapping any quarter of the base year of a previously filed request
9 for paid parental leave.

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

16 **Sec. 23.10.735. Coordination of benefits.** (a) Leave taken under the paid
17 parental leave program shall run concurrently with leave that also qualifies as leave
18 under 29 U.S.C. 2601 - 2654 (Family and Medical Leave Act) or AS 39.20.500 -
19 39.20.550.

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

26 (c) The department shall adopt regulations establishing a process for an
27 employer to request to opt out of the paid parental leave program. The regulations
28 must

29 (1) only allow an employer to opt out if the employer provides a
30 specifically designated paid parental leave allowance under a collective bargaining
31 agreement, employment contract, or employer policy that meets or exceeds the paid

1 parental leave available under AS 23.10.700 - 23.10.795; and

2 (2) provide a process for an employer to appeal a determination made
3 by the department.

4 (d) An employee may not be required to use or exhaust any accrued vacation
5 leave, sick leave, or other paid time off before or while receiving paid parental leave
6 benefits under AS 23.10.700 - 23.10.795. However, the employee may choose to use
7 accrued vacation leave, sick leave, or other paid time off while receiving paid parental
8 leave benefits under AS 23.10.700 - 23.10.795 if the total amount received does not
9 exceed the employee's average weekly earnings.

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

13 **Sec. 23.10.740. Disqualification.** In addition to any other penalty that may
14 apply, an employee may be disqualified from paid parental leave benefits for up to one
15 year if the department determines the employee intentionally made a false statement or
16 misrepresentation of a material fact, or intentionally failed to report a material fact, to
17 obtain paid parental leave.

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

21 **Sec. 23.10.750. Recovery of improper payments.** (a) An employee who
22 receives paid parental leave to which the employee is not entitled under AS 23.10.700
23 - 23.10.795 shall repay to the department the amount improperly paid. The department
24 shall deposit the payment in the parental leave fund account established in
25 AS 23.10.705.

26 (b) The department shall promptly prepare and send a notice of determination
27 to the employee at the employee's last address of record, stating that the employee is
28 required to repay the amount of paid parental leave received in error. If the employee
29 does not repay the amount received in error within a reasonable time set by the
30 department, the department shall deduct the amount from future paid parental leave
31 benefits owed to the employee or from the permanent fund dividend of the employee

1 under AS 43.23.140(b)(6). However, the department may waive repayment of all or a
2 portion of the amount of paid parental leave received in error if the department
3 determines that the employee has died or has acted in good faith when claiming and
4 receiving paid parental leave benefits and that requiring repayment would be unfair or
5 inequitable.

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

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

13 **Sec. 23.10.760. Employment protection; health insurance maintenance;
14 enforcement.** (a) An eligible employee who takes paid parental leave under
15 AS 23.10.700 - 23.10.795 is entitled to return to the position the employee held when
16 the leave began or to be restored to an equivalent position with equivalent seniority,
17 pay, benefits, working hours, and other terms and conditions of employment,
18 including service credits the employee was entitled to at the start of paid parental
19 leave.

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

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

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

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

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

9 (g) After granting the employer a reasonable opportunity for a fair hearing, or
10 after the employer acknowledges that a violation occurred, the department may
11 determine whether a violation occurred. If the department determines a violation
12 occurred, the department may order the employer to remedy the violation, which may
13 include

- 14 (1) granting the requested paid parental leave;
- 15 (2) providing up to two years of back pay, plus interest;
- 16 (3) reinstating the employee;
- 17 (4) paying to the complainant attorney fees allowed under the Alaska
18 Rules of Civil Procedure;
- 19 (5) other relief the department considers appropriate.

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

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

- 25 (1) the employee's right to paid parental leave benefits under
26 AS 23.10.700 - 23.10.795 and the terms under which the benefits may be used;
- 27 (2) the amount of paid parental leave available;
- 28 (3) the procedure for filing a claim for paid parental leave benefits;
- 29 (4) notice that discrimination and retaliatory personnel actions against
30 the employee for requesting, applying for, or using paid parental leave benefits is
31 prohibited; and

1 (5) notice that the employee has a right to file a complaint for a
2 violation of AS 23.10.700 - 23.10.795.

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

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

13 (b) The department shall, unless the obligor and obligee agree otherwise,
14 deduct and withhold from paid parental leave compensation payable to an individual
15 who owes child support obligations

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

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

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

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

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

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

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

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

12 (1) paid parental leave compensation benefits are subject to federal
13 income tax;

14 (2) federal requirements exist pertaining to estimated federal tax
15 payments;

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

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

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

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

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

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

1 (1) "employee" means a person in the service of an employer who is
 2 subject to payment of contributions, or whose employer has elected to make
 3 reimbursement payments, under AS 23.20; "employee" does not include a person who
 4 is hired for a specific period, not to exceed six months in each calendar year, related to
 5 peak business need;

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

9 * **Sec. 2.** AS 23.10.710(a), enacted by sec. 1 of this Act, is amended to read:

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

16 * **Sec. 3.** AS 23.10.710, enacted by sec. 1 of this Act, is amended by adding new subsections
 17 to read:

18 (e) The department may implement an employer paid parental leave
 19 surcharge. If the department implements an employer surcharge, the department shall,
 20 in the manner provided in AS 23.20, collect an amount equal to .20 percent of the
 21 wages, as set out in AS 23.20.175, on which the employer is required to make
 22 contributions under AS 23.20.290(c). The department shall remit money collected
 23 under this subsection in accordance with AS 37.10.050.

24 (f) If the department implements an employer paid parental leave surcharge,
 25 the department shall credit against the amount owed by an employer under (e) of this
 26 section an amount equal to the contributions paid by the employer under
 27 AS 23.20.290(c) above .60 percent. If the amount of the credit equals or exceeds the
 28 amount owed under (e) of this section, the employer's liability under (e) of this section
 29 is zero.

30 * **Sec. 4.** AS 23.10.710, enacted by sec. 1 of this Act, is amended by adding a new
 31 subsection to read:

1 (g) Notwithstanding AS 23.20.290(d), the department shall credit each
2 employee with an amount equal to the amount collected from the employee under (a)
3 of this section against unemployment contributions owed by the employee under
4 AS 23.20.

5 * **Sec. 5.** AS 23.15.630(a) is amended to read:

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

12 * **Sec. 6.** AS 23.15.630 is amended by adding new subsections to read:

13 (d) The department may implement an employer state training and
14 employment program surcharge. If the department implements an employer surcharge,
15 the department shall, in the manner provided in AS 23.20, collect an amount equal to
16 .30 percent of the wages, as set out in AS 23.20.175, on which the employer is
17 required to make contributions under AS 23.20.290(c). The department shall remit
18 money collected under this subsection in accordance with AS 37.10.050.

19 (e) If the department implements an employer state training and employment
20 program surcharge, the department shall credit against the amount owed by an
21 employer under (d) of this section an amount equal to the contributions paid by the
22 employer under AS 23.20.290(c) above .30 percent. If the amount of the credit equals
23 or exceeds the amount owed under (d) of this section, the employer's liability under
24 (d) of this section is zero.

25 * **Sec. 7.** AS 23.15.835(a) is amended to read:

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

1 * **Sec. 8.** AS 23.20.135(b) is amended to read:

2 (b) The department, or a designee of the department, shall immediately
3 deposit, upon receipt, all money payable to the fund in the clearing account. Refunds
4 of contributions erroneously collected and payable under AS 23.20.225 and
5 23.20.526(a)(11) may be paid from the clearing account in the same manner, or from
6 the training and building fund. Interest and penalty payments may not be refunded
7 from the unemployment compensation fund. After clearance, all money in the clearing
8 account [, EXCEPT FOR THAT PORTION OF EMPLOYEE CONTRIBUTIONS
9 UNDER AS 23.20.290(d) USED TO PAY INTEREST ON ADVANCES RECEIVED
10 UNDER AS 23.20.140,] shall be immediately deposited with the United States
11 Secretary of the Treasury to the credit of the account of this state in the unemployment
12 trust fund established and maintained under 42 U.S.C. 1104 (sec. 904, Social Security
13 Act), as amended.

14 * **Sec. 9.** AS 23.20.290(c) is amended to read:

15 (c) The rate of contributions for each employer is a percentage of the average
16 benefit cost rate multiplied by the employer's experience factor set out in column C of
17 the table in this subsection opposite the employer's applicable rate class set out in
18 column A plus the fund solvency adjustment surcharge required under (f) of this
19 section. That percentage is 76 percent beginning January 1, 2009, [AND] 73 percent
20 beginning January 1, 2010, and 100 percent beginning January 1, 2027.
21 Notwithstanding any other provision of this chapter, including the application of
22 credits [HOWEVER], the rate of contributions for an employer

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

25 (2) may not be less than .30 percent;

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

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

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

1		COLUMN B		COLUMN C
2	COLUMN A	Cumulative		Experience
3	Rate Class	Ratable Payroll		Factor
4		at least	but less than	
5		(percent)	(percent)	
6	1		5	.40
7	2	5	10	.45
8	3	10	15	.50
9	4	15	20	.55
10	5	20	25	.60
11	6	25	30	.65
12	7	30	35	.70
13	8	35	40	.80
14	9	40	45	.90
15	10	45	50	1.00
16	11	50	55	1.00
17	12	55	60	1.10
18	13	60	65	1.20
19	14	65	70	1.30
20	15	70	75	1.35
21	16	75	80	1.40
22	17	80	85	1.45
23	18	85	90	1.50
24	19	90	95	1.55
25	20	95	99.99	1.60
26	21	99.99		1.65.

* **Sec. 10.** 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	
1			
2			
3			
4	At least	But less than	
5	0	2,500	\$ 0
6	2,500	2,750	56
7	2,750	3,000	58
8	3,000	3,250	60
9	3,250	3,500	62
10	3,500	3,750	64
11	3,750	4,000	66
12	4,000	4,250	68
13	4,250	4,500	70
14	4,500	4,750	72
15	4,750	5,000	74
16	5,000	5,250	76
17	5,250	5,500	78
18	5,500	5,750	80
19	5,750	6,000	82
20	6,000	6,250	84
21	6,250	6,500	86
22	6,500	6,750	88
23	6,750	7,000	90
24	7,000	7,250	92
25	7,250	7,500	94
26	7,500	7,750	96
27	7,750	8,000	98
28	8,000	8,250	100
29	8,250	8,500	102
30	8,500	8,750	104
31	8,750	9,000	106

1	9,000	9,250	108
2	9,250	9,500	110
3	9,500	9,750	112
4	9,750	10,000	114
5	10,000	10,250	116
6	10,250	10,500	118
7	10,500	10,750	120
8	10,750	11,000	122
9	11,000	11,250	124
10	11,250	11,500	126
11	11,500	11,750	128
12	11,750	12,000	130
13	12,000	12,250	132
14	12,250	12,500	134
15	12,500	12,750	136
16	12,750	13,000	138
17	13,000	13,250	140
18	13,250	13,500	142
19	13,500	13,750	144
20	13,750	14,000	146
21	14,000	14,250	148
22	14,250	14,500	150
23	14,500	14,750	152
24	14,750	15,000	154
25	15,000	15,250	156
26	15,250	15,500	158
27	15,500	15,750	160
28	15,750	16,000	162
29	16,000	16,250	164
30	16,250	16,500	166
31	16,500	16,750	168

1	16,750	17,000	170
2	17,000	17,250	172
3	17,250	17,500	174
4	17,500	17,750	176
5	17,750	18,000	178
6	18,000	18,250	180
7	18,250	18,500	182
8	18,500	18,750	184
9	18,750	19,000	186
10	19,000	19,250	188
11	19,250	19,500	190
12	19,500	19,750	192
13	19,750	20,000	194
14	20,000	20,250	196
15	20,250	20,500	198
16	20,500	20,750	200
17	20,750	21,000	202
18	21,000	21,250	204
19	21,250	21,500	<u>207</u> [206]
20	21,500	21,750	<u>209</u> [208]
21	21,750	22,000	<u>212</u> [210]
22	22,000	22,250	<u>214</u> [212]
23	22,250	22,500	<u>216</u> [214]
24	22,500	22,750	<u>219</u> [216]
25	22,750	23,000	<u>221</u> [218]
26	23,000	23,250	<u>224</u> [220]
27	23,250	23,500	<u>226</u> [222]
28	23,500	23,750	<u>228</u> [224]
29	23,750	24,000	<u>231</u> [226]
30	24,000	24,250	<u>233</u> [228]
31	24,250	24,500	<u>236</u> [230]

1	24,500	24,750	<u>238</u> [232]
2	24,750	25,000	<u>240</u> [234]
3	25,000	25,250	<u>243</u> [236]
4	25,250	25,500	<u>245</u> [238]
5	25,500	25,750	<u>248</u> [240]
6	25,750	26,000	<u>250</u> [242]
7	26,000	26,250	<u>252</u> [244]
8	26,250	26,500	<u>255</u> [246]
9	26,500	26,750	<u>257</u> [248]
10	26,750	27,000	<u>260</u> [250]
11	27,000	27,250	<u>262</u> [252]
12	27,250	27,500	<u>264</u> [254]
13	27,500	27,750	<u>267</u> [256]
14	27,750	28,000	<u>269</u> [258]
15	28,000	28,250	<u>272</u> [260]
16	28,250	28,500	<u>274</u> [262]
17	28,500	28,750	<u>276</u> [264]
18	28,750	29,000	<u>279</u> [266]
19	29,000	29,250	<u>281</u> [268]
20	29,250	29,500	<u>284</u> [270]
21	29,500	29,750	<u>286</u> [272]
22	29,750	30,000	<u>288</u> [274]
23	30,000	30,250	<u>291</u> [276]
24	30,250	30,500	<u>293</u> [278]
25	30,500	30,750	<u>296</u> [280]
26	30,750	31,000	<u>298</u> [282]
27	31,000	31,250	<u>300</u> [284]
28	31,250	31,500	<u>303</u> [286]
29	31,500	31,750	<u>305</u> [288]
30	31,750	32,000	<u>308</u> [290]
31	32,000	32,250	<u>310</u> [292]

1	32,250	32,500	<u>313</u> [294]
2	32,500	32,750	<u>315</u> [296]
3	32,750	33,000	<u>317</u> [298]
4	33,000	33,250	<u>320</u> [300]
5	33,250	33,500	<u>322</u> [302]
6	33,500	33,750	<u>325</u> [304]
7	33,750	34,000	<u>327</u> [306]
8	34,000	34,250	<u>329</u> [308]
9	34,250	34,500	<u>332</u> [310]
10	34,500	34,750	<u>334</u> [312]
11	34,750	35,000	<u>337</u> [314]
12	35,000	35,250	<u>339</u> [316]
13	35,250	35,500	<u>341</u> [318]
14	35,500	35,750	<u>344</u> [320]
15	35,750	36,000	<u>346</u> [322]
16	36,000	36,250	<u>349</u> [324]
17	36,250	36,500	<u>351</u> [326]
18	36,500	36,750	<u>353</u> [328]
19	36,750	37,000	<u>356</u> [330]
20	37,000	37,250	<u>358</u> [332]
21	37,250	37,500	<u>361</u> [334]
22	37,500	37,750	<u>363</u> [336]
23	37,750	38,000	<u>365</u> [338]
24	38,000	38,250	<u>368</u> [340]
25	38,250	38,500	<u>370</u> [342]
26	38,500	38,750	<u>373</u> [344]
27	38,750	39,000	<u>375</u> [346]
28	39,000	39,250	<u>377</u> [348]
29	39,250	39,500	<u>380</u> [350]
30	39,500	39,750	<u>382</u> [352]
31	39,750	40,000	<u>385</u> [354]

1	40,000	40,250	<u>387</u> [356]
2	40,250	40,500	<u>389</u> [358]
3	40,500	40,750	<u>392</u> [360]
4	40,750	41,000	<u>394</u> [362]
5	41,000	41,250	<u>397</u> [364]
6	41,250	41,500	<u>399</u> [366]
7	41,500	41,750	<u>401</u> [368]
8	41,750	42,000	<u>404</u> [370]
9	42,000	<u>42,250</u>	<u>406</u>
10	<u>42,250</u>	<u>42,500</u>	<u>409</u>
11	<u>42,500</u>	<u>42,750</u>	<u>411</u>
12	<u>42,750</u>	<u>43,000</u>	<u>413</u>
13	<u>43,000</u>	<u>43,250</u>	<u>416</u>
14	<u>43,250</u>	<u>43,500</u>	<u>418</u>
15	<u>43,500</u>	<u>43,750</u>	<u>421</u>
16	<u>43,750</u>	<u>44,000</u>	<u>423</u>
17	<u>44,000</u>	<u>44,250</u>	<u>425</u>
18	<u>44,250</u>	<u>44,500</u>	<u>428</u>
19	<u>44,500</u>	<u>44,750</u>	<u>430</u>
20	<u>44,750</u>	<u>45,000</u>	<u>433</u>
21	<u>45,000</u>	<u>45,250</u>	<u>435</u>
22	<u>45,250</u>	<u>45,500</u>	<u>438</u>
23	<u>45,500</u>	<u>45,750</u>	<u>440</u>
24	<u>45,750</u>	<u>46,000</u>	<u>442</u>
25	<u>46,000</u>	<u>46,250</u>	<u>445</u>
26	<u>46,250</u>	<u>46,500</u>	<u>447</u>
27	<u>46,500</u>	<u>46,750</u>	<u>450</u>
28	<u>46,750</u>	<u>47,000</u>	<u>452</u>
29	<u>47,000</u>	<u>47,250</u>	<u>454</u>
30	<u>47,250</u>	<u>47,500</u>	<u>457</u>
31	<u>47,500</u>	<u>47,750</u>	<u>459</u>

1	<u>47,750</u>	<u>48,000</u>	<u>462</u>
2	<u>48,000</u>	<u>48,250</u>	<u>464</u>
3	<u>48,250</u>	<u>48,500</u>	<u>466</u>
4	<u>48,500</u>	<u>48,750</u>	<u>469</u>
5	<u>48,750</u>	<u>49,000</u>	<u>471</u>
6	<u>49,000</u>	<u>49,250</u>	<u>474</u>
7	<u>49,250</u>	<u>49,500</u>	<u>476</u>
8	<u>49,500</u>	<u>49,750</u>	<u>478</u>
9	<u>49,750</u>	<u>50,000</u>	<u>481</u>
10	<u>50,000</u>	<u>50,250</u>	<u>483</u>
11	<u>50,250</u>	<u>50,500</u>	<u>486</u>
12	<u>50,500</u>	<u>50,750</u>	<u>488</u>
13	<u>50,750</u>	<u>51,000</u>	<u>490</u>
14	<u>51,000</u>	<u>51,250</u>	<u>493</u>
15	<u>51,250</u>	<u>51,500</u>	<u>495</u>
16	<u>51,500</u>	<u>51,750</u>	<u>498</u>
17	<u>51,750</u>	<u>52,000</u>	<u>500</u>
18	<u>52,000</u>	<u>52,250</u>	<u>502</u>
19	<u>52,250</u>	<u>52,500</u>	<u>505</u>
20	<u>52,500</u>	<u>52,750</u>	<u>507</u>
21	<u>52,750</u>	<u>53,000</u>	<u>510</u>
22	<u>53,000</u>	<u>53,250</u>	<u>512</u>
23	<u>53,250</u>	<u>53,500</u>	<u>514</u>
24	<u>53,500</u>	<u>53,750</u>	<u>517</u>
25	<u>53,750</u>	<u>54,000</u>	<u>519</u>
26	<u>54,000</u>	<u>54,250</u>	<u>522</u>
27	<u>54,250</u>	<u>54,500</u>	<u>524</u>
28	<u>54,500</u>		<u>524</u> [370].

* Sec. 11. 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

1 require an individual claiming or receiving an allowance for dependents to produce
2 income tax returns, birth certificates, notices of adoption or custody, social security
3 account number of spouse, verification of support documents, or other information
4 necessary to verify that the allowance is payable to the individual. The allowance for
5 dependents

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

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

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

15 (4) REPEALED

16 (5) REPEALED].

17 * **Sec. 12.** AS 23.20.350 is amended by adding a new subsection to read:

18 (h) On January 1 of each year, the department shall increase the maximum
19 base period wages in (d) of this section by a percentage equal to the percentage
20 increase in the base of contributions calculated under AS 23.20.175 in comparison to
21 the base contributions calculated for the prior year. The new base period wage amount
22 shall be rounded to the nearest \$250. The department shall increase the corresponding
23 weekly benefit amount in (d) of this section by \$2 for each \$250 increase in base
24 period wages. The department may not decrease the base period wage amount of the
25 weekly benefit amount.

26 * **Sec. 13.** AS 25.27.020(a) is amended to read:

27 (a) The agency shall

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

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

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

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

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

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

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

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

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

22 (D) procedures under which the agency shall enter into
23 contracts or agreements with financial institutions, including brokerage houses,
24 insurance companies, and other companies providing individual investment,
25 transaction, or deposit accounts, doing business in the state to develop and
26 operate an automated data match system as required by 42 U.S.C. 666(a)(17);
27 the agency may pay a reasonable fee to a financial institution for conducting a
28 data match under a contract or agreement under this subparagraph; the fee may
29 not exceed the actual costs incurred by the financial institution for conducting
30 the data match;

31 (3) administer and enforce AS 25.25 (Uniform Interstate Family

1 Support Act);

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

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

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

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

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

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

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

18 (11) establish or disestablish, administratively under AS 25.27.165 -
19 25.27.166 or through court action, the paternity of a child;

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

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

25 * **Sec. 14.** AS 37.05.146(c) is amended by adding a new paragraph to read:

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

27 * **Sec. 15.** AS 23.15.630(b), 23.15.835(b); and AS 23.20.290(d) are repealed.

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

30 COMMENCEMENT OF PAID PARENTAL LEAVE. Eligible employees may
31 receive paid parental leave beginning January 1, 2029, for qualifying purposes that occur on

1 or after January 1, 2029.

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

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

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

9 STATE UNEMPLOYMENT INSURANCE LAW FEDERAL APPROVAL. To the
10 extent necessary to implement this Act, the Department of Labor and Workforce
11 Development shall submit for federal approval the changes to the unemployment insurance
12 laws of the state enacted by secs. 2, 3, 5 - 12, and 15 of this Act.

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

15 CONDITIONAL EFFECT; NOTIFICATION. (a) Sections 2, 3, 5 - 12, and 15 of this
16 Act take effect only if, and to the extent that, on or before July 1, 2027, the United States
17 Secretary of Labor approves the changes to the unemployment insurance laws of this state
18 under 26 U.S.C. 3304 (Federal Unemployment Tax Act), or determines that approval is not
19 necessary.

20 (b) AS 23.10.710(g), enacted by sec. 4 of this Act, takes effect only if the United
21 States Secretary of Labor does not approve the repeal of AS 23.20.290(d) by sec. 15 of this
22 Act.

23 (c) The commissioner of labor and workforce development shall notify the revisor of
24 statutes in writing within 30 days after the United States Secretary of Labor approves or does
25 not approve the changes to the unemployment insurance laws of this state.

26 * **Sec. 20.** If secs. 2, 3, 5 - 12, and 15 of this Act take effect, they take effect on January 1,
27 2027, or the day after the United States Secretary of Labor approves the changes to the
28 unemployment insurance laws of this state, whichever is later.

29 * **Sec. 21.** If sec. 4 of this Act takes effect, it takes effect on the day after the day the United
30 States Secretary of Labor does not approve the repeal of AS 23.20.290(d) by sec. 15 of this
31 Act.

1

* **Sec. 22.** Section 18 of this Act takes effect immediately under AS 01.10.070(c).