

MEMORANDUM

DEPARTMENT OF LABOR AND
WORKFORCE DEVELOPMENT

STATE OF ALASKA

Administrative Services Division
Research & Analysis

TO: Kiera Messing
Chief, Employment Security Tax

THRU: Dan Robinson *Dan Robinson*
Chief, Research and Analysis

FROM: Lennon Weller *Lennon Weller*
Economist, Research and Analysis

DATE: Nov 06, 2025

PHONE: 465-4507

SUBJECT: Unemployment
Insurance Tax Rates and
Tax Base for year 2026

The average combined UI tax rate for CY 2026 will be 1.50%, no change from CY 2025. The **average tax rate for employers is 1.00%**, and for the second year in a row there is no variation from rate class 1 to class 20, with tax class 21 unchanged at 5.40%. The **tax rate for all employees is 0.50%**, no change from CY 2025 (See Tables 1 and 3).

The average annual wage was \$72,332.45 in SFY 2025. This sets the **taxable wage base at \$54,200** for CY 2026, a \$2,500 increase from the prior CY. (See Tables 2 and 3).

In 2026, employers will have the same rate for all rate classes. An employer at the average rate classes 10 and 11 will pay a maximum of \$542 per employee, \$25 more than the prior CY. The maximum employee cost will be \$271, \$12 more than the prior CY. (See Table 3).

In 2026, employer tax rates will include a Trust Fund Solvency Adjustment (TFSA) credit of .40%. There was a TFSA credit of .40% in effect for 2025, no net change in the TFSA. The September 2025 UI Trust Fund balance was \$811,365,166.05. The result is \$86.9 million more in the fund than the prior September ending balance of \$724,449,469.10. The reserve ratio is 4.67 percent.

Attachments:

Table 1. UI Tax Rate Calculations for 2026

Table 2. Total and Taxable Wages in SFY 2025 and Tax Base for CY 2026

Table 3. UI Employer Tax Rates and Maximum Contributions per Employee, 2018 to 2026

Cathy Munoz	Comm Office	Paloma Harbour	DET Dir Off
		Clifford Napier	DET Dir Off
		Dan DeBartolo	ASD Dir Off
Rob Kreiger	ASD R&A	Erika Klawonn	DET Mg
Jessica Jenkins	DET DPL		
Jill Bussman	DET DPL		
Tamara Wall	DET DPL		

Table 1: UI Tax Rate Calculations for 2026

06-Nov-25	SFY 2022	SFY 2023	SFY 2024	SFY 2025
(1) Benefit Costs (Benefits - Reimb. - Interest)	65,839,182	45,487,371	45,269,318	40,720,923
(2) Total Wages (taxable employers)	14,010,159,662	15,282,115,986	16,336,589,777	17,381,530,724
(3) Taxable Wages				10,852,857,547
(4) Benefit Costs for 3 previous SFY's				131,477,612
(5) Total Wages, First 3 of Last 4 SFY's				45,628,865,425
(6) 3-Yr Benefit Costs/Total Wages (4)/(5)				0.002881
(7) Taxable/Total Wages, Last SFY (3)/(2)				0.624390
(8) Average Benefit Cost Rate (ABCR) (6)/(7)				0.004615
(9) U.I. Trust Fund Reserve Balance on 9/30				811,365,166
(10) Total Wages Paid, Last SFY				17,381,530,724
(11) UI Trust Fund Reserve Rate (9)/(10)				0.046680
(12) Trust Fund Solvency Adjustment (TFSA)				-0.0040
(13) Average Employer Tax Rate: $(0.73 \times \text{ABCR} \times \text{Exp.Factor}) + \text{TFSA} = (0.73 \times \#8 \times 1.00) + \#12$				-0.06 %
(14) Average Employee Tax Rate: $(0.27 \times \text{ABCR}) = (0.27 \times \#8)$				0.12 %

Tax Rates For Individual Employer Rate Classes:

Rate Class	Experience Factor	Employee Tax Rate (percent)	Employer Tax Rate (percent)	Total Tax Rate (percent)
1	0.40	0.50	1.00	1.50
2	0.45	0.50	1.00	1.50
3	0.50	0.50	1.00	1.50
4	0.55	0.50	1.00	1.50
5	0.60	0.50	1.00	1.50
6	0.65	0.50	1.00	1.50
7	0.70	0.50	1.00	1.50
8	0.80	0.50	1.00	1.50
9	0.90	0.50	1.00	1.50
10	1.00	0.50	1.00	1.50
11	1.00	0.50	1.00	1.50
12	1.10	0.50	1.00	1.50
13	1.20	0.50	1.00	1.50
14	1.30	0.50	1.00	1.50
15	1.35	0.50	1.00	1.50
16	1.40	0.50	1.00	1.50
17	1.45	0.50	1.00	1.50
18	1.50	0.50	1.00	1.50
19	1.55	0.50	1.00	1.50
20	1.60	0.50	1.00	1.50
21	1.65	0.50	5.40	5.90

Sources:

Alaska Statutes: AS 23.20.290
 Alaska Department of Labor and Workforce Development, Research and Analysis Section:
 Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor
 Unemployment Insurance Financial Transaction Summary report (ETA 2-112) to the U.S. Department of Labor.

Notes:

Total wages, taxable wages, and UI benefit costs are all for employees or former employees of contributing (taxable) employers only. Reimbursable employers are excluded.
 Some figures are rounded to the nearest whole number for publication. Actual calculations retained a finer level of precision than shown in the rounded numbers.
 Employee Tax Rate: Statutory minimum tax rate for Employee is 0.50%. Line (14)
 Employer Tax Rate: Statutory minimum tax rate for Employer is 1.00%.

Table 2: Total and Taxable Wages in SFY 2025 and Tax Base Calculation for CY2026

Year - Qtr	(1) Total Wages Paid By Contributing Employers	(2) Taxable Wages	(3) Total Wages Paid By Covered Employers	(4) Average Monthly Covered Employment
2024 - 3	4,518,901,235	2,445,300,934	5,795,059,913	329,034
2024 - 4	4,239,072,836	1,443,871,012	5,594,868,987	306,041
2025 - 1	4,262,756,824	3,846,262,236	5,664,164,786	305,640
2025 - 2	4,360,799,829	3,117,423,365	5,791,169,467	322,632
Total	\$17,381,530,724	\$10,852,857,547	\$22,845,263,153	315,837

(a)	Average Annual Wage = (3)/(4)	=	\$72,332.45
(b)	75% of Average Annual Wage = (a) X .75	=	\$54,249.34
(c)	Taxable Wage Base = (b) rounded to nearest \$100	=	\$54,200
(d)	Ratio of Taxable To Total Wages = (2)/(1)	=	0.62439021
(e)	Average Weekly Wage = (a) / 52	=	\$1,391.01

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 3: UI Employer Tax Rates and Maximum Costs Per Employee, 2018- 2026

RATE CLASS	Employer Tax Rates									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	
1	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
6	1.00	1.00	1.00	1.02	1.00	1.00	1.00	1.00	1.00	1.00
7	1.00	1.00	1.00	1.08	1.08	1.00	1.00	1.00	1.00	1.00
8	1.00	1.00	1.00	1.19	1.23	1.00	1.00	1.00	1.00	1.00
9	1.00	1.00	1.00	1.30	1.38	1.00	1.00	1.00	1.00	1.00
10	1.00	1.00	1.00	1.41	1.53	1.04	1.00	1.00	1.00	1.00
11	1.00	1.00	1.00	1.41	1.53	1.04	1.00	1.00	1.00	1.00
12	1.00	1.00	1.00	1.52	1.69	1.17	1.00	1.00	1.00	1.00
13	1.00	1.00	1.00	1.63	1.84	1.31	1.00	1.00	1.00	1.00
14	1.05	1.00	1.00	1.74	1.99	1.45	1.00	1.00	1.00	1.00
15	1.11	1.01	1.00	1.80	2.06	1.52	1.00	1.00	1.00	1.00
16	1.16	1.07	1.00	1.85	2.14	1.59	1.00	1.00	1.00	1.00
17	1.22	1.12	1.00	1.91	2.22	1.66	1.02	1.00	1.00	1.00
18	1.28	1.17	1.00	1.96	2.29	1.73	1.06	1.00	1.00	1.00
19	1.33	1.22	1.05	2.02	2.37	1.79	1.11	1.00	1.00	1.00
20	1.39	1.28	1.09	2.07	2.44	1.86	1.16	1.00	1.00	1.00
21	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40

Employee Tax Rates

0.50	0.50	0.50	0.50	0.56	0.51	0.50	0.50	0.50
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Taxable Wage Base

\$39,500	\$39,900	\$41,500	\$43,600	\$45,200	\$47,100	\$49,700	\$51,700	\$54,200
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Maximum Yearly Employer Cost for Each Employee

1	\$395	\$399	\$415	\$436	\$452	\$471	\$497	\$517	\$542
2	395	399	415	436	452	471	497	517	542
3	395	399	415	436	452	471	497	517	542
4	395	399	415	436	452	471	497	517	542
5	395	399	415	436	452	471	497	517	542
6	395	399	415	445	452	471	497	517	542
7	395	399	415	471	488	471	497	517	542
8	395	399	415	519	556	471	497	517	542
9	395	399	415	567	624	471	497	517	542
10	395	399	415	615	692	490	497	517	542
11	395	399	415	615	692	490	497	517	542
12	395	399	415	663	764	551	497	517	542
13	395	399	415	711	832	617	497	517	542
14	415	399	415	759	899	683	497	517	542
15	438	403	415	785	931	716	497	517	542
16	458	427	415	807	967	749	497	517	542
17	482	447	415	833	1,003	782	507	517	542
18	506	467	415	855	1,035	815	527	517	542
19	525	487	436	881	1,071	843	552	517	542
20	549	511	452	903	1,103	876	577	517	542
21	2,133	2,155	2,241	2,354	2,441	2,543	2,684	2,792	2,927

Maximum Yearly Employee Cost

RATE CLASS	2018	2019	2020	2021	2022	2023	2024	2023	2026
1	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
2	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
3	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
4	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
5	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
6	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
7	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
8	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
9	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
10	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
11	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
12	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
13	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
14	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
15	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
16	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
17	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
18	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
19	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
20	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271
21	\$198	\$200	\$208	\$218	\$253	\$240	\$249	\$259	\$271

Maximum Yearly Total Cost for Each Employee

1	\$593	\$599	\$623	\$654	\$705	\$711	\$746	\$776	\$813
2	593	599	623	654	705	711	746	776	813
3	593	599	623	654	705	711	746	776	813
4	593	599	623	654	705	711	746	776	813
5	593	599	623	654	705	711	746	776	813
6	593	599	623	663	705	711	746	776	813
7	593	599	623	689	741	711	746	776	813
8	593	599	623	737	809	711	746	776	813
9	593	599	623	785	877	711	746	776	813
10	593	599	623	833	945	730	746	776	813
11	593	599	623	833	945	730	746	776	813
12	593	599	623	881	1,017	791	746	776	813
13	593	599	623	929	1,085	857	746	776	813
14	612	599	623	977	1,153	923	746	776	813
15	636	602	623	1,003	1,184	956	746	776	813
16	656	626	623	1,025	1,220	989	746	776	813
17	679	646	623	1,051	1,257	1,022	755	776	813
18	703	666	623	1,073	1,288	1,055	775	776	813
19	723	686	643	1,099	1,324	1,083	800	776	813
20	747	710	660	1,121	1,356	1,116	825	776	813
21	2,331	2,354	2,449	2,572	2,694	2,784	2,932	3,050	3,198

U.S. DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING ADMINISTRATION			UI FINANCIAL TRANSACTION SUMMARY UNEMPLOYMENT FUND				FOR AKDOL
A. REPORT PERIOD ENDED (MO., DAY, YR.) September 30, 2025			B. REGION CODE X	C. STATE CODE 020	D. STATE ALASKA		
ITEM	LN NO	NET TOTALS (SUM OF COLUMNS D,E, & F)	CLEARING ACCOUNT	UNEMPLOYMENT TRUST FUND ACCOUNT	BENEFIT PAYMENT ACCOUNT	GENERAL LEDGER ACCT	
A	B	C	D	E	F	#	
BALANCE BROUGHT FORWARD	01	809,571,852.78	(9,450,333.83)	798,093,292.32	20,928,894.29		01
TOTAL (LINES 12-29)	10	10,012,090.66	423,071.86	6,491,432.51	3,097,586.29	N/A	10
NET UI CONTRIBUTIONS	11	278,120.20	278,120.20			2529/6096/5910	11
NET PENALTY/INTEREST	12	71,938.31	71,938.31			5920/5921/5922	12
U.S. TREASURY INTEREST CREDITS	13	6,411,389.68		6,411,389.68		6115	13
Title IX Funds(Reed Act amortization)	14	0.00					14
Title IX or Special Legislation	15	0.00		0.00		63100	15
INTRA ACCOUNT TRANSFER	16	3,142,631.76		30,000.00	3,112,631.76	INTRA	16
FROM OTHER STATES-INTERSTATE BENEFITS	17	13,649.77		13,649.77	0.00	1114	17
FECA - ADV/REIMB FOR UCX (UCX)	18	2,470.40		2,470.40		5943	18
REIMBURSABLE BENEFIT PAYMENTS	19	36,868.92	36,868.92			5913	19
LOCAL GOVERNMENT	20	105.89	105.89			5914	20
STATE GOVT/HI ED	21	36,038.54	36,038.54			5912	21
NONPROFIT ORGS.	22	(843.31)		(843.31)		5940	22
FED. SHARE EXTENDED BENEFITS (EB)	23	(6,798.00)		(6,798.00)		5946	23
FED. EMERGENCY COMPENSATION (EUC)/(PEUC)	23A	0.00			0.00	5944	23A
TEMPORARY FEDERAL COMPENSATION (FAC)	23B	(15,045.47)			(15,045.47)		23B
FED PANDEMIC UNEMPLOYMENT COMPENSATION (FPUC)	23C	(2,062.14)			(2,062.14)		23C
PANDEMIC UNEMPLOYMENT ASSISTANCE (PUA)	23D	0.00			0.00		23D
MIXED EARNER UNEMPLOYMENT COMPENSATION (MEUC)	24	43,626.11		43,626.11		5942	24
FECA - ADV/REIMB FOR UCFE (UCFE)	25	0.00		0.00			25
From Other Sources(Explain in Comments)	29	0.00		0.00			29
From Other Sources(Explain in Comments)	29	0.00		0.00			29
TOTAL (LINES 31-45)	30	8,218,777.39	257,221.23	4,838,984.71	3,122,571.45	N/A	30
NET UI BENEFITS	31	2,676,929.64			2,676,929.64	7602	31
NET STATE SHARE EXTEND BENEFITS	32	0.00			0.00	7603	32
NET REIMBURSABLE BENEFIT PAYMENTS	33	45,331.50			45,331.50	7605	33
LOCAL GOVT & OTHER POL. SUBDIVISIONS	34	264,710.87			264,710.87	7606	34
STATE GOVT. HIGHER ED. & HOSPITALS	35	112,581.75			112,581.75	7604	35
NONPROFIT ORGS	36	2,912.40			2,912.40	7610	36
FECA - NET PAYMENTS FOR UCX	37	0.00					37
NET FEDERAL BENEFITS	38	(2,939.00)			(2,939.00)	7608	38
FED SHARE REGULAR	39	0.00			0.00	7612	39
FED SHARE EXTENDED	40	(9,110.00)			(9,110.00)	7629	40
EUC08 Activity	41	0.00			0.00	7613/7614	41
PEUC ACTIVITY	42	0.00			0.00		42
TEUC ACTIVITY	42A	0.00			0.00	7611	42A
FEDERAL EMERGENCY COMPENSATION	42B	(18,412.47)			(18,412.47)	7627	42B
FEDERAL ADDITIONAL COMPENSATION (FAC)	42C	(3,256.14)			(3,256.14)	7628	42C
FED PANDEMIC UNEMPLOYMENT COMPENSATION (FPUC)	42D	0.00			0.00		42D
PANDEMIC UNEMPLOYMENT ASSISTANCE (PUA)	42E	0.00			0.00		42E
OTHER TEMPORARY FEDERAL COMPENSATION	43	1,726,352.95		1,726,352.95		7615	43
MIXED EARNER UNEMPLOYMENT COMPENSATION (MEUC)	44	0.00		0.00		1022	44
TO OTHER STATES INTERSTATE BEN.	45	227,221.23	227,221.23			0028	45
TITLE IX or Special Legislation	46	53,822.90			53,822.90	7256/7609	46
TO TRAINING & BUILDING FUND & STEP	47	3,142,631.76	30,000.00	3,112,631.76		INTRA	47
FECA - NET PAYMENTS FOR UCFE	48	0.00	0.00	0.00	0.00	1022	48
INTRA ACCOUNT TRANSFER	48	0.00	0.00	0.00	0.00		48
OTHER - (1)	49	811,365,166.05	(9,284,483.20)	799,745,740.12	20,903,909.13	ENDING	49
BALANCE AT CLOSE OF MONTH (LINES 01 PLUS 10 MINUS 30)	Bal Fwd to Next Month						
OTHER INFORMATION							
Withholding	50	171,783.60			171,783.60	2061	50
COMMENTS:							
Line 16E/47D includes:		State Total Deposits 30,000.00		Line 39F Includes: EUC08 FUTA Funded -		-	
		Total 30,000.00		EUC08 Gen Revenues -		-	
				EUC09 Gen Revenues -		-	
				EUC08-ARRA Funds -		-	
				EUC08-Non ARRA Funds -		-	
				Total -		-	
Line 23E includes:		EUC -		Line 31F includes:		22,568.36	
		PEUC (6,798.00)		Reimb ER Non-Profit paid thru CWC QTR end 09/30/2025		16,000.43	
		Total (6,798.00)		Reimb ER Local Gov't paid thru CWC QTR end 09/30/2025		10,904.40	
				Reimb ER Higher Ed/Gov & State paid thru CWC QTR end 09/30/2025		49,473.19	
				Total		49,473.19	
Line 34F includes:		Higher Ed 182,100.80					
		State/Gov 71,705.67					
		Reim ER Higher Ed/Gov & State 10,904.40					
		Total 264,710.87					
CERTIFICATION: I HEREBY CERTIFY THAT THIS REPORT AND THE SUPPORTING SCHEDULES ATTACHED HERETO REPRESENT A TRUE SUMMARY OF ALL FINANCIAL TRANSACTIONS MADE IN THE ACCOUNTS ON THE UNEMPLOYMENT FUND DURING THE ABOVE MONTH.							
TYPED NAME AND TITLE				SIGNATURE		DATE	
Prepared by: UTF Accountant							
ETA 2112							

Covered Employment

ES202 Quarterly

State Fiscal Year 2025

File: employment.xls

	Q3-24	Q4-24	Q1-25	Q2-25	Annual Average
Agriculture	1,875	1,408	1,310	1,639	1,558
Reimb	48	47	37	47	45
Taxable	1,827	1,360	1,273	1,592	1,513
Mining	12,708	12,610	12,874	13,011	12,801
Utilities	2,628	2,565	2,533	2,612	2,585
Construction	20,640	18,139	17,636	19,769	19,046
Reimb	0	0	0	0	0
Taxable	20,640	18,139	17,636	19,769	19,046
Manufacturing	16,726	8,041	11,244	11,988	12,000
Trade	42,420	40,885	39,931	41,810	41,261
Wholesale	6,546	6,404	6,365	6,505	6,455
Retail	35,715	34,319	33,413	35,143	34,648
Reimb	159	162	152	163	159
Transportation & Wareh	25,257	20,931	20,187	23,791	22,541
Reimb	9	8	6	0	6
Taxable	25,248	20,922	20,182	23,791	22,536
Information	4,430	4,295	4,276	4,267	4,317
Reimb	58	61	64	64	62
Taxable	4,371	4,234	4,212	4,203	4,255
Finance & Insurance	6,003	5,953	5,931	5,941	5,957
Real Estate	4,735	4,425	4,282	4,664	4,527
Reimb	63	63	64	64	64
Taxable	4,672	4,362	4,218	4,600	4,463
Professional & Tech	14,060	13,537	13,236	13,519	13,588
Reimb	877	845	740	772	809
Taxable	13,183	12,692	12,496	12,747	12,780
Mgmt of companies	3,233	3,189	3,169	3,276	3,217
Reimb	28	37	33	29	32
Taxable	3,205	3,152	3,136	3,246	3,185

Admin & Waste Service	12,871	12,002	11,458	12,570	12,225
Reimb	5	7	8	8	7
Taxable	12,865	11,995	11,450	12,562	12,218
Educational Svc	2,599	2,684	2,652	2,697	2,658
Reimb	359	351	348	359	354
Taxable	2,240	2,333	2,304	2,339	2,304
Health Care & Social	49,973	50,308	50,695	51,053	50,507
Reimb	19,445	19,611	19,945	19,721	19,680
Taxable	30,529	30,697	30,750	31,332	30,827
Arts, Enter & Rec	6,749	4,431	4,616	5,956	5,438
Reimb	89	177	217	79	141
Taxable	6,659	4,254	4,399	5,876	5,297
Accomodations & Food	36,415	27,519	26,431	31,639	30,501
Reimb	32	29	35	42	35
Taxable	36,383	27,490	26,396	31,596	30,466
Other Svc, except PA	11,211	10,559	10,313	10,745	10,707
Reimb	1,009	893	855	939	924
Taxable	10,202	9,665	9,458	9,807	9,783
Unclassified	226	263	606	796	473
Reimb	0	0	0	0	0
Taxable	226	263	606	796	473
State Government	22,316	22,620	22,701	22,413	22,513
Reimb	21,989	22,302	22,375	22,322	22,247
Taxable	327	318	326	92	266
Local Government	31,960	39,677	39,559	38,476	37,418
Reimb	22,079	30,409	30,677	29,007	28,043
Taxable	9,881	9,268	8,882	9,469	9,375
TOTAL	329,034	306,041	305,640	322,632	315,837
Reimb	66,249	75,003	75,556	73,617	72,606
Taxable	262,784	231,038	230,084	249,015	243,230
Federal Government	15,960	15,374	15,151	15,317	15,451
CHECK TOTALS	344,994	321,415	320,790	337,949	331,287

Covered Wages

QCEW Quarterly

State Fiscal Year 2025

File: wages-total.xls

	Q3-24	Q4-24	Q1-25	Q2-25	Total
Agriculture	28,008,941	18,774,220	15,237,920	18,742,128	80,763,209
Reimb	552,149	596,612	411,354	553,198	2,113,313
Taxable	27,456,792	18,177,608	14,826,566	18,188,930	78,649,896
Mining	465,017,367	507,530,639	630,620,241	512,491,602	2,115,659,849
Utilities	71,572,478	75,753,021	73,062,217	75,866,844	296,254,560
Construction	546,579,801	481,625,742	463,825,225	522,258,790	2,014,289,558
Reimb	0	0	0	0	0
Taxable	546,579,801	481,625,742	463,825,225	522,258,790	2,014,289,558
Manufacturing	303,960,502	136,785,866	187,459,666	187,177,356	815,383,390
Trade	494,839,958	498,802,373	482,305,803	492,591,857	1,968,539,991
Wholesale	121,519,112	125,021,682	125,360,559	123,568,748	495,470,101
Retail	372,002,505	372,603,115	355,754,666	367,951,675	1,468,311,961
Reimb	1,318,341	1,177,576	1,190,578	1,071,434	4,757,929
Transportation & Wareh	548,808,751	499,721,504	492,960,581	510,034,701	2,051,525,537
Reimb	68,101	50,291	77,442	0	195,834
Taxable	548,740,650	499,671,213	492,883,139	510,034,701	2,051,329,703
Information	91,692,461	102,208,940	96,383,048	102,225,127	392,509,576
Reimb	885,261	1,050,301	954,479	1,070,660	3,960,701
Taxable	90,807,200	101,158,639	95,428,569	101,154,467	388,548,875
Finance & Insurance	125,415,510	130,120,301	150,436,069	129,753,635	535,725,515
Real Estate	68,955,578	72,046,943	62,794,656	70,084,764	273,881,941
Reimb	873,983	1,053,649	908,293	1,085,491	3,921,416
Taxable	68,081,595	70,993,294	61,886,363	68,999,273	269,960,525
Professional & Tech	327,135,540	351,193,268	312,206,080	313,493,436	1,304,028,324
Reimb	21,825,554	19,364,942	18,498,109	17,441,414	77,130,019
Taxable	305,309,986	331,828,326	293,707,971	296,052,022	1,226,898,305
Mgmt of companies	78,560,901	98,482,762	100,151,904	107,223,609	384,419,176
Reimb	586,805	864,287	820,124	755,698	3,026,914
Taxable	77,974,096	97,618,475	99,331,780	106,467,911	381,392,262
Admin & Waste Service	196,718,459	187,499,864	185,783,691	198,417,557	768,419,571
Reimb	111,933	173,542	168,196	200,342	654,013
Taxable	196,606,526	187,326,322	185,615,495	198,217,215	767,765,558
Educational Svc	29,724,479	30,158,861	29,744,092	31,403,906	121,031,338
Reimb	3,859,082	3,900,012	3,677,372	4,141,375	15,577,841

Taxable	25,865,397	26,258,849	26,066,720	27,262,531	105,453,497
Health Care & Social	921,825,899	959,312,997	946,617,108	953,853,879	3,781,609,883
Reimb	428,556,722	429,827,468	448,513,440	430,790,019	1,737,687,649
Taxable	493,269,177	529,485,529	498,103,668	523,063,860	2,043,922,234
Arts, Enter & Rec	60,532,874	36,241,350	32,161,860	45,288,294	174,224,378
Reimb	1,475,667	1,452,196	1,702,234	1,250,252	5,880,349
Taxable	59,057,207	34,789,154	30,459,626	44,038,042	168,344,029
Accommodations & Food	345,787,003	238,399,207	210,872,755	269,876,798	1,064,935,763
Reimb	336,807	359,620	439,469	421,995	1,557,891
Taxable	345,450,196	238,039,587	210,433,286	269,454,803	1,063,377,872
Other Svc, except PA	150,130,373	152,984,433	143,448,203	150,690,313	597,253,322
Reimb	11,364,508	9,659,851	9,321,848	10,103,272	40,449,479
Taxable	138,765,865	143,324,582	134,126,355	140,587,041	556,803,843
Unclassified	4,012,432	4,704,790	9,772,285	13,621,804	32,111,311
Reimb	0	0	0	0	0
Taxable	4,012,432	4,704,790	9,772,285	13,621,804	32,111,311
State Government	441,166,911	414,023,599	440,318,670	406,836,443	1,702,345,623
Reimb	434,573,614	408,389,859	433,712,845	405,513,612	1,682,189,930
Taxable	6,593,297	5,633,740	6,605,825	1,322,831	20,155,693
Local Government	494,613,695	598,498,307	598,002,712	679,236,624	2,370,351,338
Reimb	369,770,151	477,875,945	481,012,179	555,970,876	1,884,629,151
Taxable	124,843,544	120,622,362	116,990,533	123,265,748	485,722,187
TOTAL	5,795,059,913	5,594,868,987	5,664,164,786	5,791,169,467	22,845,263,153
Reimb	1,276,158,678	1,355,796,151	1,401,407,962	1,430,369,638	5,463,732,429
Taxable	4,518,901,235	4,239,072,836	4,262,756,824	4,360,799,829	17,381,530,724
Federal Government	413,872,091	388,527,796	391,063,469	399,750,262	1,593,213,618
CHECK TOTALS	6,208,932,004	5,983,396,783	6,055,228,255	6,190,919,729	24,438,476,771

Taxable Wages

QCEW Quarterly

File: wages-taxable.xls

State Fiscal Year 2025

	Q3-24	Q4-24	Q1-25	Q2-25	Total
Agriculture	22,300,703	10,541,737	14,314,053	16,762,598	63,919,091
Mining	84,620,206	58,329,829	481,157,651	210,380,378	834,488,064
Utilities	15,625,596	8,562,696	67,990,583	42,727,850	134,906,725
Construction	264,664,165	131,475,189	437,419,675	378,995,422	1,212,554,451
Manufacturing	237,234,717	55,001,822	184,196,825	156,641,852	633,075,216
Trade	348,781,173	260,463,798	459,023,175	421,050,967	1,489,319,113
Wholesale	63,660,237	38,904,909	115,590,644	92,216,013	310,371,803
Retail	285,120,936	221,558,889	343,432,531	328,834,954	1,178,947,310
Transportation & Wareh	239,172,276	127,360,845	422,712,889	306,178,199	1,095,424,209
Information	32,681,985	18,047,178	86,699,823	67,724,663	205,153,649
Finance & Insurance	56,993,570	34,481,819	118,651,467	84,529,335	294,656,191
Real Estate	45,780,620	30,407,844	60,556,505	60,768,135	197,513,104
Professional & Tech	115,855,371	70,029,718	273,248,430	201,740,523	660,874,042
Mgmt of companies	30,796,497	20,874,015	74,358,699	54,222,884	180,252,095
Admin & Waste Service	124,609,474	79,501,349	177,543,542	163,899,520	545,553,885
Educational Svc	15,479,435	12,128,312	25,860,260	23,309,774	76,777,781
Health Care & Social	264,990,187	206,892,495	461,892,676	386,268,091	1,320,043,449
Arts, Enter & Rec	52,526,021	21,489,069	30,160,923	41,522,745	145,698,758
Accomodations & Food	317,923,402	179,305,242	208,605,436	262,991,845	968,825,925
Other Svc, except PA	88,248,050	60,497,896	131,606,487	122,512,856	402,865,289
Unclassified	1,990,355	2,086,562	9,039,571	10,319,327	23,435,815
State Government	3,672,853	1,456,154	6,540,113	1,169,166	12,838,286
Local Government	81,354,278	54,937,443	114,683,453	103,707,235	354,682,409
TOTAL	2,445,300,934	1,443,871,012	3,846,262,236	3,117,423,365	10,852,857,547

Total and Taxable Wages used in UI Tax Base Calculations

06-Nov-25

		Total Wages Contributing Employers	Taxable Wages	Total Wages all covered Employers	Avg Mo Covered Employment
1977	1	617935057	546781693		
	2	705502507	395878124		
	3	701266047	319373091		
	4	598692657	192643752		
1978	1	513110816	458858905		
	2	571600897	335728821		
	3	640084859	285405209		
	4	564309079	172319614		
1979	1	501222364	453025999		
	2	563556008	329890100		
	3	659408107	297482432		
	4	601292248	173186874		
1980	1	550095526	490432615		
	2	635856857	338975042		
	3	757673996	317035970		
	4	736403393	199561561		
1981	1	647,627,887	584731995		
	2	797,721,626	486177352		
	3	953,568,271	452413376		
	4	897,445,858	288049842		
1982	1	816,467,907	745588765		
	2	950,027,318	591321872		
	3	1,129,006,407	544954061		
	4	1,009,516,315	330876321		
1983	1	908,780,584	859983147		
	2	1,046,080,807	784938714		
	3	1,251,943,274	722472417		
	4	1,092,856,923	452345167		
1984	1	1,007,494,673	952594010		
	2	1,098,027,821	837764787		
	3	1,260,945,628	756776512		
	4	1,098,256,609	480131637		
1985	1	994,866,307	941727960		
	2	1,090,261,246	843199334		
	3	1,260,001,117	765,709,331	1,597,357,388	221,457
	4	1,093,103,504	470,559,721	1,498,485,960	205,409
1986	1	952,037,657	907,145,300	1,348,966,598	193,088
	2	990,401,206	770,701,302	1,432,488,363	200,354
	3	1,123,112,192	673,702,501	1,461,402,955	206,861
	4	985,403,918	410,846,447	1,379,716,002	190,324
1987	1	828,807,640	795,643,301	1,203,895,515	178,071
	2	912,517,359	714,885,084	1,334,678,412	190,206
	3	1,046,922,951	625,041,394	1,365,000,155	195,039
	4	937,265,972	389,092,576	1,319,206,210	184,811
1988	1	835,919,673	798,650,479	1,206,055,682	177,506
	2	939,716,467	719,687,990	1,341,066,179	191,807
	3	1,080,038,380	640,061,223	1,415,004,609	203,207
	4	968,147,761	393,699,740	1,355,036,600	192,127
1989	1	894,935,066	860,907,043	1,287,831,856	186,361
	2	1,123,236,247	867,543,541	1,548,941,056	207,680

	3	1,340,790,742	801,805,132	1,693,015,489	219,687
	4	1,094,669,567	435,111,970	1,507,958,174	202,103
1990	1	1,006,096,414	961,087,335	1,423,699,255	197,493
	2	1,165,614,898	870,129,432	1,619,577,516	217,413
	3	1,314,500,125	749,302,041	1,693,201,236	227,630
	4	1,204,183,287	455,265,256	1,637,660,169	213,327
1991	1	1,081,718,342	1,039,519,083	1,523,895,281	205,571
	2	1,210,675,104	907,294,898	1,689,778,711	221,428
	3	1,362,158,980	777,290,227	1,768,033,446	231,362
	4	1,224,709,474	458,572,002	1,690,490,080	214,038
1992	1	1,138,739,034	1,086,315,632	1,607,781,262	209,821
	2	1,252,164,407	956,216,058	1,752,121,783	225,616
	3	1,408,375,664	788,467,565	1,830,240,389	234,953
	4	1,293,099,856	465,318,627	1,795,331,527	216,698
1993	1	1,150,336,929	1,092,994,543	1,626,905,037	212,679
	2	1,292,010,622	963,444,036	1,821,492,278	228,856
	3	1,479,848,887	838,285,025	1,904,570,469	238,341
	4	1,352,006,447	503,142,957	1,870,354,134	226,132
1994	1	1,227,735,431	1,167,584,652	1,715,326,775	220,779
	2	1,332,443,964	1,005,690,448	1,848,675,996	234,768
	3	1,574,562,769	897,384,472	2,019,986,807	247,258
	4	1,392,513,335	521,542,412	1,905,807,796	231,015
1995	1	1,292,541,955	1,220,147,939	1,796,108,895	223,964
	2	1,388,033,860	1,034,406,977	1,944,095,535	241,669
	3	1,574,804,594	912,405,706	2,009,302,716	252,333
	4	1,388,476,544	531,933,494	1,905,948,323	233,298
1996	1	1,323,389,852	1,222,973,123	1,802,315,297	225,897
	2	1,395,596,490	1,057,292,140	1,935,129,025	243,612
	3	1,581,407,354	917,270,081	1,996,255,351	253,451
	4	1,421,321,826	542,201,369	1,925,905,678	235,654
1997	1	1,325,507,426	1,241,268,180	1,807,210,987	229,544
	2	1,454,770,101	1,089,687,824	2,007,963,259	248,192
	3	1,650,440,033	939,619,257	2,068,693,800	257,177
	4	1,513,199,280	583,165,839	2,020,573,114	242,105
1998	1	1,431,877,900	1,331,726,015	1,928,671,208	237,405
	2	1,529,394,915	1,121,536,330	2,085,086,914	254,793
	3	1,716,400,098	957,271,932	2,128,534,884	261,505
	4	1,602,109,366	585,104,858	2,118,899,272	247,300
1999	1	1,439,604,170	1,341,162,579	1,932,261,087	239,666
	2	1,551,195,994	1,155,253,121	2,117,745,767	256,308
	3	1,768,665,436	1,016,752,695	2,185,747,610	264,102
	4	1,630,139,254	611,561,118	2,153,438,624	248,834
2000	1	1,569,524,900	1,444,677,163	2,085,069,511	243,568
	2	1,662,582,075	1,248,750,922	2,224,724,347	262,450
	3	1,865,879,926	1,066,876,279	2,324,850,756	271,856
	4	1,695,733,961	636,611,557	2,227,453,122	255,836
2001	1	1,645,942,273	1,525,018,325	2,175,448,515	251,104
	2	1,790,774,923	1,299,584,257	2,381,260,690	270,757
	3	1,991,083,111	1,094,953,782	2,467,437,373	279,906
	4	1,802,511,309	637,043,998	2,360,400,761	261,973
2002	1	1,735,935,374	1,603,666,964	2,291,450,392	257,345
	2	1,828,362,398	1,339,173,974	2,450,676,208	275,539
	3	2,049,402,595	1,119,238,077	2,558,464,109	290,818
	4	1,892,789,225	663,555,074	2,481,076,283	267,783
2003	1	1,752,814,438	1,632,583,534	2,342,625,629	261,706
	2	1,888,000,414	1,395,021,036	2,544,176,007	278,973

	3	2,140,729,415	1,182,605,206	2,663,244,014	288,347
	4	1,949,641,752	684,624,475	2,547,591,586	269,801
2004	1	1,845,729,115	1,703,532,197	2,438,684,923	264,223
	2	1,959,567,159	1,446,582,263	2,608,583,033	281,827
	3	2,268,176,055	1,258,407,251	2,801,320,904	295,033
	4	2,094,240,964	724,667,158	2,732,564,392	275,523
2005	1	1,911,277,992	1,766,738,291	2,513,473,465	270,397
	2	2,086,936,996	1,556,657,520	2,765,697,410	289,331
	3	2,475,416,168	1,361,226,858	3,045,848,036	302,243
	4	2,149,890,701	755,039,390	2,820,711,075	280,269
2006	1	2,112,212,897	1,943,853,294	2,747,077,254	275,682
	2	2,251,034,353	1,628,488,151	2,970,135,890	297,534
	3	2,508,554,956	1,349,167,233	3,094,258,463	307,290
	4	2,329,873,458	803,785,036	3,018,533,366	284,212
2007	1	2,282,740,346	2,085,544,782	2,938,175,148	279,801
	2	2,416,460,822	1,718,981,980	3,156,554,895	299,114
	3	2,694,390,893	1,428,794,946	3,289,694,713	309,805
	4	2,491,449,223	844,227,962	3,191,880,959	287,284
2008	1	2,438,468,246	2,207,126,795	3,113,795,442	283,314
	2	2,546,433,636	1,794,539,908	3,309,138,582	303,674
	3	2,866,051,169	1,504,237,049	3,500,262,632	315,134
	4	2,666,742,676	891,827,265	3,423,674,572	291,650
2009	1	2,489,856,789	2,274,571,300	3,218,978,185	285,045
	2	2,595,429,883	1,822,906,553	3,408,968,017	300,318
	3	2,844,555,984	1,482,444,687	3,512,616,638	311,831
	4	2,713,365,220	878,245,420	3,527,949,739	290,062
2010	1	2,434,337,585	2,224,735,915	3,181,642,365	284,734
	2	2,641,418,838	1,922,968,745	3,502,622,375	302,124
	3	2,994,336,225	1,616,026,735	3,704,274,436	315,664
	4	2,837,213,088	959,681,773	3,685,611,514	294,722
2011	1	2,583,495,396	2,347,239,408	3,361,722,887	290,389
	2	2,755,231,755	1,975,528,314	3,649,942,817	308,084
	3	3,195,938,981	1,690,391,165	3,950,443,466	322,109
	4	2,866,084,285	953,884,741	3,712,106,153	299,480
2012	1	2,824,805,269	2,556,640,790	3,659,480,554	295,843
	2	2,909,624,141	2,069,242,186	3,810,339,748	315,206
	3	3,239,798,120	1,696,869,417	4,008,961,741	327,989
	4	3,026,194,091	1,007,726,585	3,894,380,240	305,200
2013	1	2,900,690,557	2,641,796,327	3,755,486,628	298,884
	2	2,982,372,384	2,122,952,053	3,909,321,582	317,805
	3	3,378,940,342	1,796,653,328	4,172,936,918	330,941
	4	3,102,553,294	1,050,740,398	3,994,106,459	305,484
2014	1	3,019,483,879	2,715,778,653	3,928,175,776	301,463
	2	3,118,079,502	2,178,303,665	4,108,379,454	321,150
	3	3,443,927,495	1,786,249,543	4,285,047,185	331,205
	4	3,233,409,558	1,071,599,561	4,185,184,242	307,508
2015	1	3,104,457,810	2,787,963,654	4,065,420,313	304,994
	2	3,207,383,774	2,250,512,919	4,249,125,284	323,162
	3	3,512,582,383	1,870,864,652	4,398,088,865	332,358
	4	3,261,957,181	1,093,699,552	4,295,462,093	306,516
2016	1	2,955,666,503	2,677,906,642	3,908,114,443	301,506
	2	3,034,997,933	2,231,675,195	4,105,946,218	317,919
	3	3,416,825,711	1,885,916,848	4,342,562,684	324,837
	4	2,931,509,125	1,044,590,220	3,960,593,942	300,100
2017	1	2,968,452,467	2,680,390,494	3,929,830,530	295,193
	2	2,948,092,884	2,168,936,112	4,007,450,838	313,342

	3	3,318,273,121	1,844,641,937	4,193,090,308	322,310
	4	2,960,935,202	1,072,551,764	3,980,130,865	297,407
2018	1	3,024,351,328	2,702,900,997	4,005,797,930	293,703
	2	3,027,394,642	2,189,790,238	4,122,489,470	311,213
	3	3,439,018,875	1,863,905,783	4,345,890,591	321,304
	4	3,129,905,600	1,093,834,190	4,185,046,285	299,026
2019	1	3,154,911,638	2,809,526,177	4,169,175,170	295,165
	2	3,193,734,606	2,275,617,979	4,296,724,634	314,071
	3	3,631,754,772	1,932,512,715	4,562,626,703	324,902
	4	3,281,653,254	1,104,006,416	4,351,308,247	300,157
2020	1	3,232,868,974	2,918,505,364	4,287,454,321	295,746
	2	2,965,471,796	2,030,818,683	4,098,252,280	269,740
	3	3,273,400,801	1,715,554,587	4,230,854,352	284,140
	4	3,292,661,095	1,115,022,749	4,472,818,094	279,438
2021	1	2,942,683,798	2,668,970,774	3,973,320,479	277,323
	2	3,192,311,264	2,346,646,275	4,382,556,170	292,447
	3	3,663,431,087	2,036,000,230	4,665,130,257	303,133
	4	3,589,816,741	1,268,705,591	4,801,583,079	287,430
2022	1	3,240,959,054	2,907,286,883	4,307,969,489	285,764
	2	3,515,952,780	2,603,631,222	4,780,104,273	304,558
	3	4,144,504,032	2,320,292,975	5,224,968,972	313,154
	4	3,642,760,167	1,278,325,647	4,858,850,194	292,488
2023	1	3,691,626,951	3,317,331,226	4,914,640,851	293,706
	2	3,803,224,836	2,782,858,541	5,085,904,453	313,319
	3	4,314,865,745	2,390,861,990	5,496,964,292	324,121
	4	3,958,203,462	1,359,541,840	5,222,146,586	300,577
2024	1	3,951,692,564	3,587,480,765	5,260,352,681	299,955
	2	4,111,828,006	2,974,641,348	5,461,389,103	319,489
	3	4,518,901,235	2,445,300,934	5,795,059,913	329,034
	4	4,239,072,836	1,443,871,012	5,594,868,987	306,041
2025	1	4,262,756,824	3,846,262,236	5,664,164,786	305,640
	2	4,360,799,829	3,117,423,365	5,791,169,467	322,632

State Fiscal Year Totals

	Total Wages Contributing Employers	Taxable Wages	Total Wages all Covered Employers	Avg Mo Covered Employment
1986	4,295,543,484	2,914,115,654	5,877,298,309	205,077
1987	3,849,841,109	2,595,077,333	5,379,692,884	191,366
1988	3,759,825,063	2,532,472,439	5,231,328,226	187,291
1989	4,066,357,454	2,762,211,547	5,606,814,121	197,344
1990	4,607,171,621	3,068,133,869	6,244,250,434	209,174
1991	4,811,076,858	3,151,381,278	6,544,535,397	216,989
1992	4,977,771,895	3,278,393,919	6,818,426,571	220,209
1993	5,143,823,071	3,310,224,771	7,073,969,231	223,297
1994	5,392,034,729	3,514,703,082	7,338,927,374	230,005
1995	5,647,651,919	3,673,481,800	7,665,999,033	235,977
1996	5,682,267,480	3,724,604,463	7,652,695,361	238,785
1997	5,783,006,707	3,790,427,454	7,737,335,275	241,710
1998	6,124,912,128	3,976,047,441	8,103,025,036	247,870
1999	6,309,309,628	4,038,792,490	8,297,441,010	251,195
2000	6,630,911,665	4,321,741,898	8,648,980,092	254,739
2001	6,998,331,083	4,528,090,418	9,109,013,083	262,388
2002	7,357,892,192	4,674,838,718	9,569,964,734	268,691
2003	7,583,006,672	4,810,397,721	9,926,342,028	274,820
2004	7,895,667,441	5,017,344,141	10,258,103,556	276,049
2005	8,360,632,007	5,306,470,220	10,813,056,171	282,571
2006	8,988,554,119	5,688,607,693	11,583,772,255	288,932
2007	9,537,629,582	5,957,479,031	12,207,521,872	292,604
2008	10,170,741,998	6,274,689,611	12,904,509,696	296,019
2009	10,618,080,517	6,493,542,167	13,551,883,406	298,037
2010	10,633,677,627	6,508,394,767	13,724,831,117	297,188
2011	11,170,276,464	6,898,476,230	14,401,551,654	302,215
2012	11,796,452,676	7,270,158,882	15,132,369,921	308,160
2013	12,149,055,152	7,469,344,382	15,568,150,191	312,469
2014	12,619,057,017	7,741,476,044	16,203,598,607	314,760
2015	12,989,178,637	7,896,325,677	16,784,777,024	316,717
2016	12,765,204,000	7,874,146,041	16,707,611,619	314,575
2017	12,264,880,187	7,779,833,674	16,240,437,994	308,368
2018	12,330,954,293	7,809,884,936	16,301,508,573	306,158
2019	12,917,570,719	8,042,884,129	16,996,836,680	307,391
2020	13,111,748,796	7,985,843,178	17,299,641,551	297,636
2021	12,701,056,958	7,846,194,385	17,059,549,095	283,337
2022	14,010,159,662	8,815,623,926	18,554,787,098	295,221
2023	15,282,115,986	9,698,808,389	20,084,364,470	303,167
2024	16,336,589,777	10,312,525,943	21,440,852,662	311,035
2025	17,381,530,724	10,852,857,547	22,845,263,153	315,837

Calendar Year Totals

	Total Wages Contributing Employers	Taxable Wages	Total Wages all Covered Employers	Avg Mo Covered Employment
1986	4,050,954,973	2,762,395,550	5,622,573,918	197,657
1987	3,725,513,922	2,524,662,355	5,222,780,292	187,032
1988	3,823,822,281	2,552,099,432	5,317,163,070	191,162
1989	4,453,631,622	2,965,367,686	6,037,746,575	203,958
1990	4,690,394,724	3,035,784,064	6,374,138,176	213,966
1991	4,879,261,900	3,182,676,210	6,672,197,518	218,100
1992	5,092,378,961	3,296,317,882	6,985,474,961	221,772
1993	5,274,202,885	3,397,866,561	7,223,321,918	226,502
1994	5,527,255,499	3,592,201,984	7,489,797,374	233,455
1995	5,643,856,953	3,698,894,116	7,655,455,469	237,816
1996	5,721,715,522	3,739,736,713	7,659,605,351	239,654
1997	5,943,916,840	3,853,741,100	7,904,441,160	244,255
1998	6,279,782,279	3,995,639,135	8,261,192,278	250,251
1999	6,389,604,854	4,124,729,513	8,389,193,088	252,228
2000	6,793,720,862	4,396,915,921	8,862,097,736	258,428
2001	7,230,311,616	4,556,600,362	9,384,547,339	265,935
2002	7,506,489,592	4,725,634,089	9,781,666,992	272,871
2003	7,731,186,019	4,894,834,251	10,097,637,236	274,706
2004	8,167,713,293	5,133,188,869	10,581,153,252	279,151
2005	8,623,521,857	5,439,662,059	11,145,729,986	285,560
2006	9,201,675,664	5,725,293,714	11,830,004,973	291,179
2007	9,885,041,284	6,077,549,670	12,576,305,715	294,001
2008	10,517,695,727	6,397,731,017	13,346,871,228	298,443
2009	10,643,207,876	6,458,167,960	13,668,512,579	296,814
2010	10,907,305,736	6,723,413,168	14,074,150,690	299,311
2011	11,400,750,417	6,967,043,628	14,674,215,323	305,016
2012	12,000,421,621	7,330,478,978	15,373,162,283	311,059
2013	12,364,556,577	7,612,142,106	15,831,851,587	313,278
2014	12,814,900,434	7,751,931,422	16,506,786,657	315,332
2015	13,086,381,148	8,003,040,777	17,008,096,555	316,758
2016	12,338,999,272	7,840,088,905	16,317,217,287	311,090
2017	12,195,753,674	7,766,520,307	16,110,502,541	307,063
2018	12,620,670,445	7,850,431,208	16,659,224,276	306,312
2019	13,262,054,270	8,121,663,287	17,379,834,754	308,574
2020	12,764,402,666	7,779,901,383	17,089,379,047	282,266
2021	13,388,242,890	8,320,322,870	17,822,589,985	290,083
2022	14,544,176,033	9,109,536,727	19,171,892,928	298,991
2023	15,767,920,994	9,850,593,597	20,719,656,182	307,930
2024	16,821,494,641	10,451,294,059	22,111,670,684	313,630

Source: UI Wage & Employment tabulations based on Alaska Employer Quarterly Reporting and cooperative statistical program, USDOL and AKDOLWD, Quarterly Census of Employment and Wages (QCEW).

Note: In "Total Wages" columns the data for "Contributing" employers is tax paying employers only and the data for "all Covered" employers includes both tax paying and reimbursable employers.

File: R:\... \ UI Tax Rate \ Wage Data (for tax calc).xls

In addition, if the conversion or misappropriation is willful, the employer is guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than \$200, or by imprisonment for not more than 60 days, or by both.

(e) An employer shall maintain a record of the amount deducted from the wages of each employee and shall furnish a statement of the deductions to each employee at the times and in the manner the department prescribes by regulation. A deduction may not be made from those wages paid to an employee during a calendar year which are in excess of the wages subject to contributions under AS 23.20.175. If an employee in the employ of two or more employers earns wages in one calendar year totaling more than the wages subject to contributions or if an employer through error makes a deduction and erroneously pays contributions on wages of an employee in excess of the wages subject to contributions during a calendar year, the amount of deductions in excess of those required by this chapter shall be refunded to the employee by the department upon application for them in accordance with regulations adopted by the department. Application must be made during the calendar year after the calendar year in which the deductions are made.

Sec. 23.20.170. - RATE OF CONTRIBUTIONS

(a) [Repealed, Sec. 80 ch 9 SLA 1980.]

(b) An employer who is not entitled to a rate determination under AS 23.20.280 - 23.20.310 because the employer is ineligible under AS 23.20.281 shall pay contributions at a rate equal to the average industry tax rate as determined by the commissioner. Assignment by the commissioner of employers to industrial classification, for the purposes of this subsection, shall be to the industry group code specified in the most current version of the North American Industry Classification System, United States, in accordance with established classification practices found in the most current version of the North American Industry Classification System manual prepared by the United States Office of Management and Budget.

(c) The standard rate of contributions with respect to employment is 5.4 percent of wages paid. Reductions from the standard rate may only be made under this section and AS 23.20.280 - 23.20.310.

Sec. 23.20.175. - BASE OF CONTRIBUTIONS

(a) [Repealed, Sec. 30 ch 100 SLA 1989.]

(b) [Repealed, Sec. 30 ch 100 SLA 1989.]

(c) For the purposes of AS 23.20.165 and 23.20.170, wages do not include that part of remuneration paid during any calendar year to an individual by an employer or by a predecessor of the employer that exceeds 75 percent of the average annual wage, as defined in AS 23.20.520, in Alaska for the preceding 12-month period ending June 30 computed to the nearest multiple of \$100.

Sec. 23.20.278 – FINANCING BENEFITS PAID TO EMPLOYEES OF THE STATE, POLITICAL SUBDIVISIONS OF THE STATE, OR A FEDERALLY RECOGNIZED TRIBE

A federally recognized tribe, a political subdivision, or a department, division, or other agency of the state subject to this chapter, under AS 23.20.525 (a)(12), shall pay contributions under the provisions of AS 23.20.165, unless it elects to reimburse the department for the unemployment compensation fund according to the provisions applicable to nonprofit organizations, government entities, or federally recognized tribes under AS 23.20.276 and 23.20.277.

**Article 4
EXPERIENCE RATING**

Section

- 280. Eligible employer
- 281. Ineligible employer
- 285. Quarterly decline quotients
- 290. Rate determination
- 291. Rate increase reduction
- 293. Requirement to notify the department of a business change and acquisition
- 295. Rates for successors in business
- 297. Special standards addressing transfers of experience and assignment of rates
- 299. Obtaining an unemployment contribution rate by deception
- 300. Corrections and adjustments
- 305. Application for review
- 310. Definitions for AS 23.20.280 – 23.20.310

EXPERIENCE RATING

Sec. 23.20.280. – ELIGIBLE EMPLOYER

(a) An employer is eligible for a rate determination in accordance with the provisions of AS 23.20.280 - 23.20.310 and the department regulations if the employer has been subject to this chapter throughout not less than the four consecutive calendar quarters ending with the computation date and remains subject to this chapter into the calendar quarter which immediately precedes the effective date of the rate. An employer is not eligible for a rate determination under AS 23.20.280 - 23.20.310 if, with respect to a calendar quarter in or preceding the employer's qualifying period, the employer has failed to file contribution or payroll reports or to pay contributions, interest, and penalties required by this chapter within 60 days after the computation date or within 10 days after the department has mailed the employer written notice of the delinquency or of failure to file reports, or of both, by registered or certified mail to the employer's last address of record, whichever is the later date.

(b) A report made arbitrarily for an employer by the department under AS 23.20.230 does not entitle an employer to a rate determination under AS 23.20.280 - 23.20.310, but the report may be used to establish a rate determination in the discretion of the commissioner.³⁷

(c) An employer who, because of failure to pay contributions or file reports timely, does not qualify for a rate determination under AS 23.20.280 - 23.20.310 shall pay contributions at the highest rate provided in AS 23.20.280 - 23.20.310.

SEC. 23.20.281. - INELIGIBLE EMPLOYER

An employer who has been subject to this chapter less than four calendar quarters immediately preceding the computation date is not entitled to a rate determination under AS 23.20.280 - 23.20.310 and the employer shall pay contributions at the standard rates specified in AS 23.20.170(b).

Sec. 23.20.285. – QUARTERLY DECLINE QUOTIENTS

(a) The department shall determine each eligible employer's contribution rate by the procedures set out in AS 23.20.280 - 23.20.310. The department shall put the employer's quarterly payrolls in chronological order beginning with the first calendar quarter in the qualifying period and ending with the last calendar quarter in the period. If an employer's payroll in a calendar quarter is less than the payroll in the preceding quarter in the qualifying period, the quarterly decline quotient shall be computed to at least nine decimal places by dividing the amount of the decline by the amount of the payroll in the preceding calendar quarter.

(b) For the purpose of computing quarterly decline quotients, the department may, by regulation, prescribe

(1) the manner in which wages paid in the form of annual bonuses or other lump-sum payments for service performed over a period of more than three months are apportioned among the calendar quarters of the calendar year in which the service was performed; and

(2) the method for making adjustments in quarterly payrolls to eliminate the effect upon quarterly decline quotients resulting from unemployment which would not be compensable by reason of the labor dispute provision of AS 23.20.383.

(c) The department shall determine the sum of each eligible employer's decline quotients and shall weight the sum by adding to it 1.000000000 for each quarter in the employer's qualifying period in which the employer has no payroll, which quarter immediately follows a quarter in which the employer has no payroll. Each eligible employer's average quarterly decline quotient shall be computed to the ninth decimal place by dividing the sum of the quarterly decline quotients for the employer, weighted when required by this section, by the number of quarters in the employer's qualifying period less one.

Sec. 23.20.290. Rate Determination

(a) The department shall determine each eligible employer's ratable payroll. The department shall then put all eligible employers in the order of their average quarterly decline quotients beginning with the smallest average decline quotient and shall determine, with respect to each employer, the cumulative ratable payroll during the four consecutive quarters ending with the computation date of the employer together with all employers who precede the employer on the list.

(b) The department shall segregate the employers into groups in accordance with cumulative ratable payroll. The limits of the groups are those set out in column B of the table in (c) of this section. Each of these groups shall be identified by the rate class number in column A which is opposite the figures in column B which represent the percentage limits of each group. An employer shall be assigned the experience factor in column C which is opposite the rate class in which the greater part of the employer's ratable payroll falls. If one-half of the employer's ratable payrolls falls in one class, and one-half in another, the employer shall be assigned to the lower numbered rate class. An employer may not be assigned to a higher numbered rate class than is assigned to another employer with the same average quarterly decline quotient.

(c) The rate of contributions for each employer is a percent of the average benefit cost rate multiplied by the employer's experience factor set out in column C of the table in this subsection opposite the employer's applicable rate class set out in column A plus the fund solvency adjustment required under (f) of this section. That percentage is 73 percent beginning January 1, 2010. However, the rate of contributions for an employer may not be less than one percent or more than six and one-half percent. The rate of contributions for an employer in rate class 21 may not be less than 5.4 percent. The rate of contributions for an employer must be rounded to the nearest 1/100th of one percent.

COLUMN A Rate Class	COLUMN B Cumulative Ratable Payroll		COLUMN C Experience Factor
	at least (percent)	but less than (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
12	55	60	1.10
13	60	65	1.20
14	65	70	1.30
15	70	75	1.35
16	75	80	1.40
17	80	85	1.45
18	85	90	1.50
19	90	95	1.55
20	95	99.99	1.60
21	99.99		1.65

(d) The rate of contributions payable by each employee of an employer who is subject to AS 23.20.165 is a percentage of the average benefit cost rate as determined in (e) of this section rounded to the nearest 1/100th of one percent. That percentage is 27 percent beginning January 1, 2010. However, the rate of contributions for an employee may not be less than one-half percent or more than one percent.

(e) The department shall determine the average benefit cost rate as follows:

(1) the department shall determine the amount of benefits paid to insured workers during the last three computation years;

(2) the department shall subtract from the amount determined in (1) of this subsection the amount of any benefits reimbursed to the fund and the amount of interest earned on the trust fund balance during those computation years;

(3) the department shall divide the amount determined in (2) of this subsection by the total wages paid by all employers required to pay contributions under this chapter during the first three of the last four computation years;

(4) the department shall determine the amount of total wages subject to contributions under this chapter paid during the preceding computation years;

(5) the department shall determine the amount of all wages paid to insured workers during the preceding computation year;

(6) the department shall subtract from the amount determined in (5) of this subsection the amount of wages paid during the preceding computation year by employers who elect to reimburse the department under AS 23.20.276 and 23.20.277;

(7) the department shall divide the amount determined in (4) of this subsection by the amount determined in (6) of this subsection; and

(8) the department shall divide the amount determined in (3) of this subsection by the amount determined in (7) of this subsection.

(f)[Repealed and reenacted, Sec. 5 Ch 50 SLA 2013.]

(f) An employer shall pay a fund solvency adjustment surcharge if the reserve rate is less than three percent. The surcharge is a percentage equal to the difference between three percent and the reserve rate, rounded to the nearest 1/100 of one percent. An employer shall receive a fund solvency adjustment credit if the reserve rate is greater than 3.3 percent. The credit is a percentage equal to the difference between 3.3 percent and the reserve rate rounded to the nearest 1/100 of one percent. The solvency surcharge may not be greater than 1.1 percent, and the solvency credit may not be greater than 0.4 percent. However, an employer's fund solvency adjustment surcharge may not increase more than 0.3 percent from one year to the next year.

Sec. 23.20.293. – REQUIREMENT TO NOTIFY THE DEPARTMENT OF A BUSINESS CHANGE AND ACQUISITIONS.

(a) An employing unit that has a change in ownership, management, or control, or that succeeds to or acquires all or part of another employing unit's trade or business, shall notify the department in writing in accordance with regulations adopted by the department.

(b) For the purposes of this section, "a change in ownership, management, or control" means a change of person, entity, or responsible party required by law to pay unemployment insurance contributions.

Sec. 23.20.295. – RATES FOR SUCCESSORS IN BUSINESS

(a) When an employing unit, whether or not an employer within the meaning of AS 23.20.520, succeeds to or acquires substantially all of the operating assets of an organization, trade, or business of another employing unit which at the time of acquisition was an employer subject to this chapter, the payroll records of the predecessor employer shall be transferred as of the date of acquisition to the successor employer for the purpose of determining an employer's qualifying period and for all other purposes of rate determination.

(b) If the successor employer was an employer subject to this chapter before the date of acquisition, the rate of contributions for the remainder of the calendar year of acquisition is the successor employer's rate for the period immediately preceding the date of acquisition; the rate for the succeeding years is based on the total of the successor employer's payrolls consolidated with those of the predecessor.

(c) If the successor was not an employer before the date of acquisition, the rate is the rate applicable to the predecessor employer for the period immediately preceding the date of acquisition provided there was only one predecessor or there were only predecessors with identical rates. If the predecessor rates were not identical, the successor's rate is the highest rate applicable to any of the predecessor employers with respect to the period immediately preceding the date of acquisition.⁴¹

(d) This section does not apply to an acquisition, transfer of a trade or business, or transfer of an employers' workforce conducting the trade or business if the acquisition or transfer is determined by the commissioner

(1) to have been primarily for the purpose of obtaining a more favorable rate of contributions under AS 23.20.280 - 23.20.310;

(2) to be inequitable to the parties;

(3) to be contrary to the public interest; or

(4) to be a violation of 42 U.S.C. 503(k) (SUTA Dumping Prevention Act of 2004).

Sec. 23.20.297. – SPECIAL STANDARDS ADDRESSING TRANSFERS OF EXPERIENCE AND ASSIGNMENT OF RATES.

(a) The following standards apply regarding assignment of rates and transfers of experience. For the purposes of AS 23.20.295(d) (1) and (4),

(1) if an employer transfers its trade or business, its workforce conducting the trade or business, or a portion of that trade, business, or workforce, to another employer and, at the time of the transfer, there is substantially common ownership, management, or control of the two employers, then the unemployment experience attributable to the transferred trade, business, or workforce is transferred to the employer to whom that trade, business, or workforce is transferred; the rates of both employers are recalculated and made effective immediately upon the date of the transfer;

(2) if a person is not an employer at the time the person acquires the trade, business, or workforce of an employer, the unemployment experience of the acquired trade, business, or workforce may not be transferred to that person if the commissioner finds that the person acquired the trade, business, or workforce in order to obtain a lower rate of contributions; instead, the person is assigned the applicable new employer rate under AS 23.20.170(b).

(b) An employer who knowingly or recklessly violates or attempts to violate, or who advises another employer to violate, (a) of this section or any other provision of this chapter related to determining the assignment of a contribution rate, or fails to notify the department of a trade, business, or workforce change or acquisition in order to obtain a more favorable rate of contributions, is not eligible for a rate determination under AS 23.20.280 - 23.20.310. The employer shall pay one of the following as assigned by the department:

(1) contributions at the highest rate provided for the rate year of the violation and for the three succeeding rate years; or

(2) if the employer's trade, business, or workforce is already at the highest rate for the rate year of the violation, contributions at the highest rate for the three succeeding rate years and a cash penalty of two percent of taxable wages for the rate year of the violation and three succeeding rate years. 42

(c) A person who knowingly or recklessly advises another person or employer to transfer or acquire a trade, business, or workforce under the provisions of this section in order to obtain a more favorable rate of contributions in violation of (a) of this section is subject to a civil penalty of not more than \$5,000.

(d) The department may interpret and apply this section in such a manner as to meet the minimum requirements by the United States Department of Labor.

Sec. 23.20.299. – OBTAINING AN UNEMPLOYMENT CONTRIBUTION RATE BY DECEPTION.

(a) A person who violates AS 23.20.297 (b) or (c) commits the crime of obtaining an unemployment contribution rate by deception.

(b) A person commits the crime of obtaining an unemployment contribution rate by deception in the first degree if the value of the difference between the rate that had been assigned to the trade, business, or workforce and the rate assigned as a result of the violation is \$25,000 or more. Obtaining an unemployment contribution rate by deception in the first degree is a class B felony.

(c) A person commits the crime of obtaining an unemployment contribution rate by deception in the second degree if the value of the difference between the rate that had been assigned to the trade, business, or workforce and the rate assigned as a result of the violation is \$500 or more but less than \$25,000. Obtaining an unemployment contribution rate by deception in the second degree is a class C felony.

(d) A person commits the crime of obtaining an unemployment contribution rate by deception in the third degree if the value of the difference between the rate that had been assigned to the trade, business, or workforce and the rate assigned as a result of the violation is \$50 or more but less than \$500. Obtaining an unemployment contribution rate by deception in the third degree is a class A misdemeanor.

(e) A person commits the crime of obtaining an unemployment contribution rate by deception in the fourth degree if the value of the difference between the rate that had been assigned to the trade, business, or workforce and the rate assigned as a result of the violation is less than \$50. Obtaining an unemployment contribution rate by deception in the fourth degree is a class B misdemeanor.

(f) A person who attempts to commit the crime of obtaining an unemployment contribution rate by deception commits the crime of attempt under AS 11.31.100.

Sec. 23.20.300. – CORRECTIONS AND ADJUSTMENTS

Corrections or modifications of an employer's payroll may be taken into account within two years after the computation date for the purpose of a reduction or increase in the employer's rate. When an adjustment is made in an employer's payroll or in an employer's average quarterly decline quotient after rates have been assigned, the adjustment may not alter the position of 43

another employer on the schedule or the contribution rate of another employer. The employer for whom the adjustment in decline quotients is made shall be placed in the class in which another employer with the nearest similar average quarterly decline quotient is placed.

Sec. 23.20.305. – APPLICATION FOR REVIEW

(a) The department shall promptly notify each employer of the rate of contributions for the employer as determined for a calendar year under AS 23.20.280 - 23.20.310. The determination becomes conclusive upon the employer unless within 30 days after the notice is mailed to the employer's last address of record or delivered to the employer, the employer files an application for review and redetermination, setting out the reasons for the application.

(b) If the commissioner grants review, the employer shall be promptly notified and shall be granted a reasonable opportunity for a fair hearing. The commissioner shall make a redetermination and shall notify the employer of the redetermination and the reason for it.

(c) If the commissioner denies a review, the commissioner shall notify the employer of the denial and the reasons for the denial. A redetermination or a denial of review becomes final, unless within 30 days after the notice is mailed to the last address of record of the employer, or delivered to the employer, the employer initiates judicial review in accordance with AS 23.20.445.

Sec. 23.20.310. – DEFINITIONS FOR AS 23.20.280 - 23.20.310.

In AS 23.20.280 - 23.20.310

- (1) "business" means a trade or business or a part of the trade or business;
- (2) "computation date" means June 30 of the year immediately preceding the calendar year for which the contribution rates are effective;
- (3) "computation year" means the 12 months beginning July 1 and ending June 30;
- (4) "knowingly" has the meaning given in AS 11.81.900;
- (5) "payroll" means all wages paid by an employer to individuals in the employ of the employer for service in employment as defined in this chapter;
- (6) "qualifying period" means the three-year period of 12 consecutive calendar quarters ending on the computation date; for an employer who has not been subject to this chapter during each of the 12 calendar quarters ending with the computation date, "qualifying period" means the period ending with the computation date and beginning with the first calendar quarter in the 12 quarter period in which the employer was subject to this chapter, but in no event shall an employer's qualifying period be less than the four consecutive calendar quarters ending with the computation date; an employing unit is subject to this chapter beginning with the start of the first quarter in which the employing unit pays wages under this chapter, and ending with the end of the calendar quarter in which either the employing unit files closing contribution and 44

wage reports under regulations adopted by the department, or the account is closed by the independent action of the commissioner;

(7) "quarterly payroll" means all wages paid by the employer during a calendar quarter;

(8) "ratable payroll" means that part of an employer's payroll for the four consecutive calendar quarters ending on the computation date as is subject to payment of contributions; for the purpose of determining the rate for a newly subject employer under AS 23.20.280 - 23.20.310 the definition of employment in force at the time that the employer becomes subject to this chapter applies to service performed for the employer before the date on which the employer becomes subject;

(9) "recklessly" has the meaning given in AS 11.81.900;

(10) "reserve rate" means the ratio of the total amount available for benefits in the unemployment trust fund on September 30, immediately following the computation date, to the payroll of employers required to pay contributions under the provisions of AS 23.20.165 for the 12 consecutive calendar months ending on the computation date, expressed as a percentage.

Article 5 COVERAGE

Section

- 315. Coverage determination
- 320. Conclusiveness of determination
- 325. Elective coverage of excluded service
- 326. *Repealed*

COVERAGE

Sec. 23.20.315. – COVERAGE DETERMINATION

(a) On its own motion or on the application of an employing unit, the department shall, on the basis of facts found by it, determine whether the employing unit is an employer and whether service performed for it constitutes employment.

(b) Within one year or a longer time which the department for good cause allows, after a determination has been made under (a) of this section, the department may reconsider its determination in the light of additional evidence and make a redetermination.

(c) The department shall mail or deliver a notice of its determination made under (a) or (b) of this section to the last address of record of the employing unit affected. The notice must include a statement of the supporting facts found by the department.

(d) Within 30 days after a notice of a determination has been mailed or delivered to the last address of record of an employing unit, the employing unit may apply to the department to reconsider its determination in the light of additional evidence and to issue a redetermination.

Sec. 23.20.520. – Definitions

(2) "average annual wage" means the amount determined by dividing the total wages paid by covered employers during a 12-month period by the average monthly employment reported by covered employers for the same period;