

**HOUSE BILL NO. 267**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - SECOND SESSION

BY THE HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

**Introduced: 1/23/26**

**Referred: Labor and Commerce, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to employer contributions to the unemployment compensation fund;**  
2 **establishing an employer contribution for the state training and employment program;**  
3 **and providing for an effective date."**

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

5 \* **Section 1.** AS 23.15.630 is amended by adding new subsections to read:

6 (d) In the manner provided in AS 23.20, the department shall collect from  
7 each employer an amount equal to 0.4 percent of the wages, as set out in  
8 AS 23.20.175, on which the employer is required to make contributions under  
9 AS 23.20.290(c). The department shall remit to the Department of Revenue, in  
10 accordance with AS 37.10.050, money collected under this subsection. The legislature  
11 may appropriate the revenue collected under this subsection to the employment  
12 assistance and training program account established in AS 23.15.625.

13 (e) The department shall credit against the amount owed by an employer under  
14 (d) of this section an amount equal to the contributions paid by the employer under

1 AS 23.20.290(c). If the amount of the credit equals or exceeds the amount owed under  
2 (d) of this section, the employer's liability under (d) of this section is zero.

3 \* **Sec. 2.** AS 23.20.290(c) is amended to read:

4 (c) The rate of contributions for each employer is a percentage of the average  
5 benefit cost rate multiplied by the employer's experience factor set out in column C of  
6 the table in this subsection opposite the employer's applicable rate class set out in  
7 column A plus the fund solvency adjustment surcharge required under (f) of this  
8 section. That percentage is 76 percent beginning January 1, 2009, and 73 percent  
9 beginning January 1, 2010. **Notwithstanding any other provision of this chapter,**  
10 **including the application of credits** [HOWEVER],

11 **(1) the rate of contributions for an employer may not exceed** [BE  
12 LESS THAN ONE PERCENT OR MORE THAN] six and one-half percent;

13 **(2) the rate of contributions for an employer may not be less than**  
14 **zero percent;**

15 **(3) the rate of contributions for an employer with less than four**  
16 **quarters of experience may not be less than one percent;**

17 **(4) the** [. THE] rate of contributions for an employer in rate class 21  
18 may not be less than 5.4 percent; **and**

19 **(5) the** [. THE] rate of contributions for an employer must be rounded  
20 to the nearest 1/100th of one percent.

COLUMN A Rate Class	COLUMN B		COLUMN C
	Cumulative Ratable Payroll		Experience Factor
	at least (percent)	but less than (percent)	
1		5	<b><u>0.0</u></b> [.40]
2	5	10	.45
3	10	15	.50
4	15	20	.55
5	20	25	.60
6	25	30	.65

1	7	30	35	.70
2	8	35	40	.80
3	9	40	45	.90
4	10	45	50	1.00
5	11	50	55	1.00
6	12	55	60	1.10
7	13	60	65	1.20
8	14	65	70	1.30
9	15	70	75	1.35
10	16	75	80	1.40
11	17	80	85	1.45
12	18	85	90	1.50
13	19	90	95	1.55
14	20	95	99.99	1.60
15	21	99.99		1.65.

16 \* **Sec. 3.** This Act takes effect January 1, 2027.