

Alaska Department of Labor and Workforce Development
 Research and Analysis Section ~ Unemployment Insurance Research

Alaska Unemployment Insurance Tax System

UI Tax Rate Calculations, and
 Tax Rates by Rate Class for 2022

Tax Rate Calculations for 2022

	(1) Benefit Cost (Benefits) (-Reimb-Int)	(2) Total Wages (Taxable) (employers)	(3) Taxable Wages
SFY 2018	99,471,369	12,330,954,293	
SFY 2019	77,546,641	12,917,570,719	
SFY 2020	169,809,774	13,110,886,403	
SFY 2021	244,109,145	12,695,944,252	7,843,238,759
(4) Benefit Cost for 3 Prior SFY			\$ 491,465,560
(5) Total Wages, First 3 of Last 4 SFY			\$ 38,359,411,415
(6) 3-Yr Benefit Cost / Total Wages (4)/(5)			0.012812
(7) Taxable / Total Wages, Last SFY (3)/(2)			0.617775
(8) Average Benefit Cost Rate, ABCR (6)/(7)			0.020739
(9) UI Trust Fund Balance, Sep 30			\$ 378,747,610
(10) Total Wages, Last SFY			\$ 12,695,944,252
(11) UI Trust Fund Reserve Rate (9)/(10)			0.029832
(12) Solvency Adjustment, TFSA			0.0002
(13) Average Employer Tax Rate: $(0.73 \times \text{ABCR}) + \text{TFSA} = (0.73 \times \# 8) + \# 12$			1.53 %
(14) Average Employee Tax Rate: $(0.27 \times \text{ABCR}) = (0.27 \times \# 8)$			0.56 %

Tax Rates for Employees and Experience Rated Employers
2022

Rate Class	Experience Factor	Employee Tax Rate	Employer Tax Rate	Total Tax Rate
1	0.40	0.56 %	1.00 %	1.56 %
2	0.45	0.56	1.00	1.56
3	0.50	0.56	1.00	1.56
4	0.55	0.56	1.00	1.56
5	0.60	0.56	1.00	1.56
6	0.65	0.56	1.00	1.56
7	0.70	0.56	1.08	1.64
8	0.80	0.56	1.23	1.79
9	0.90	0.56	1.38	1.94
10	1.00	0.56	1.53	2.09
11	1.00	0.56	1.53	2.09
12	1.10	0.56	1.69	2.25
13	1.20	0.56	1.84	2.40
14	1.30	0.56	1.99	2.55
15	1.35	0.56	2.06	2.62
16	1.40	0.56	2.14	2.70
17	1.45	0.56	2.22	2.78
18	1.50	0.56	2.29	2.85
19	1.55	0.56	2.37	2.93
20	1.60	0.56	2.44	3.00
21	1.65	0.56	5.40	5.96

Sources: Alaska Statutes 23.20.290.

Alaska Department of Labor and Workforce Development, Research and Analysis Section
Quarterly Census of Employment and Wages (QCEW) report to U.S. Department of labor,
ETA 2-112 report to the U.S. Department of Labor

Notes: Total Wages, taxable Wages, and UI benefits costs are all for employees (current or former)
of taxable employers only. Reimbursable employers are excluded.

Employee Tax Rate: Statutory minimum tax rate for Employee is 0.50%.

Employer Tax Rate: Statutory minimum tax rate for Employer is 1.00%.

Last update: 11/22/2021

Our Web Site: laborstats.alaska.gov (go to Unemployment, Research)

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