

# Alaska Unemployment Insurance Tax Rates For Experienced Employers, 2023

**2023 RATING PERIOD**  
**3rd quarter 2019 - 2nd quarter 2022**

The 2023 Taxable Wage Base is \$47,100.00  
 The 2023 Employee Rate is 0.51%  
 The Total Rate = Employer Rate + Employee Rate

Rate Class	Average Quarterly Decline Quotients		Variable Contribution Rates		
			Employer	Employee	Total
	From	To	(%)	(%)	(%)
1	0	.027562605	1.00	0.51	1.51
2	.027562606	.035337043	1.00	0.51	1.51
3	.035337044	.041616652	1.00	0.51	1.51
4	.041616653	.048755293	1.00	0.51	1.51
5	.048755294	.052318185	1.00	0.51	1.51
6	.052318186	.056271388	1.00	0.51	1.51
7	.056271389	.060437292	1.00	0.51	1.51
8	.060437293	.064331249	1.00	0.51	1.51
9	.064331250	.067719410	1.00	0.51	1.51
10	.067719411	.073499152	1.04	0.51	1.55
11	.073499153	.082216029	1.04	0.51	1.55
12	.082216030	.087178229	1.17	0.51	1.68
13	.087178230	.096882623	1.31	0.51	1.82
14	.096882624	.106916911	1.45	0.51	1.96
15	.106916912	.114597212	1.52	0.51	2.03
16	.114597213	.135376061	1.59	0.51	2.10
17	.135376062	.155272207	1.66	0.51	2.17
18	.155272208	.195775761	1.73	0.51	2.24
19	.195775762	.276091126	1.79	0.51	2.30
20	.276091127	1.000000000	1.86	0.51	2.37

21*	1.000000000	1.000000000	5.40	0.51	5.91
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\*Rate class 21 is the penalty rate. The penalty rate is assigned when the account is missing a quarterly contribution report OR has a due amount of \$100.00 or more for any quarter prior to or during the rating period. (AS 23.20.280(c), 8 AAC 85.295)

Experience rates are applied to employers that have at least four quarters of wage history during the 12-quarter rating period. Employers not having four quarters of wage history are assigned the industry rate. (AS 23.20.170, AS 23.20.280)

Interested in how the 21 rate classes are calculated? You can find an explanation in the [Tax Calculation Cookbook](#)

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