



ALASKA DEPARTMENT OF LABOR
& WORKFORCE DEVELOPMENT



This information is especially prepared for the first-time filer to help you properly complete your first "Alaska Quarterly Contribution Report."

Filing reports online the first time can be challenging. The guidelines provided here will help avoid frustration.

Please read the instructions completely before filling out your first report. If we failed to answer all of your questions, contact the Field Tax Office closest to your location. We have provided a listing of our office locations and telephone numbers with these instructions.

Remember — we are here to help if you need assistance!

2026 FIRST TIME FILERS

CENTRAL OFFICE AND FIELD TAX OFFICE ADDRESSES

JUNEAU CENTRAL OFFICE

1111 W. Eighth St., Room 201
P.O. Box 115509
Juneau, AK 99811-5509

Phone: (907) 465-2757
Toll free: (888) 448-3527
FAX: (907) 465-2374
Email: esd.tax@alaska.gov
Relay Alaska: (800) 770-8973

FIELD TAX OFFICES

Field tax representative — Toll free: (888) 448-2937

Anchorage Employment Security Tax

3301 Eagle St., Room 106
P.O. Box 241767
Anchorage, AK 99524-1767
Phone: (907) 269-4850
FAX: (907) 269-4845

Kenai Employment Security Tax

145 Main Street Loop, Suite 143
Kenai, AK 99611
Phone: (907) 283-0350
FAX: (907) 283-5152

Fairbanks Employment Security Tax

675 7th Ave., Station L
Fairbanks, AK 99701-4595
Phone: (907) 451-2876
FAX: (907) 451-2883

Mat-Su Employment Security Tax

877 Commercial Drive
Wasilla, AK 99654
Phone: (907) 352-2535
FAX: (907) 373-3517

Juneau Employment Security Tax

1111 W. 8th St., Room 201
P.O. Box 115509
Juneau, AK 99811-5509
Phone: (907) 465-2787
FAX: (907) 465-2374

RATE AND TAXABLE WAGE BASE INFORMATION

2026 Employer rate information: The total maximum rate for a new employer is 1.50 percent. The rate is made up of two portions, the employee's and the employer's shares. This rate should be used by new employers who need to submit a report before being assigned a rate. If the assigned rate is lower, a credit will be issued to use in the following quarter(s).

Employee share: The employee's share is .50 percent. An Alaska employee pays a portion of the Unemployment Insurance, and this portion should be deducted from the employee's wages.

Employer share: The employer's share is a variable rate with the maximum rate for a new employer of 1 percent.

2026 Taxable wage base: The taxable wage limit is \$54,200.

Unemployment Insurance contributions are due for each employee up to the amount of the taxable wage base. Wages paid to an employee in excess of the taxable wage base are still reportable and listed on the Wage Schedule, but are not taxed.

The **only** place on the Alaska Quarterly Contribution Report where taxable wages are listed is as a total for all employees in block 4 (Taxable wages paid this quarter) to be used for calculation of taxes due.



2025 Employer rate information: The total maximum rate for a new employer is 1.50 percent. The employee's share is .50 percent, and the employer's share is 1 percent.

2025 Taxable wage base: The taxable wage limit is \$51,700.



Purchasing a business?

If you purchase a business, be aware that you may be liable for the previous owner's unpaid taxes. See the Alaska Employment Security Tax Handbook online at labor.alaska.gov/estax/taxbook.htm for more information.

Corporations:

Corporate officers are excluded from unemployment insurance coverage. Do not list the corporate officers' names or wages on the reports unless a "Voluntary Election of Coverage for Excluded Employment" has been filed and approved by the department. This law went into effect July 1, 1984.

Contract labor:

The Alaska Employment Security Tax Handbook lists the three conditions which must be met before an employee may be considered as contract labor or an independent contractor.

To file your Quarterly Contribution Report online, visit labor.alaska.gov/estax.

NOTICE: Wage information and other confidential UC information may be requested and utilized for other authorized governmental purposes, including, but not limited to, verification of an individual's eligibility for other government programs.

TO BEGIN USING ONLINE SERVICES, YOU WILL NEED:

- Taxpayer ID for each business account (if currently registered)
- Federal Employer Identification Number (FEIN)
- Contact person's name, address, email address and phone
- Bank routing/transit number for EFT payments
- myAlaska enrollment

LOGIN PROCESS:

labor.alaska.gov/estax

1. Select "Online Employer Services."

The screenshot shows the homepage of the Alaska Department of Labor and Workforce Development's Employment Security Tax section. The header includes the department's name and a search bar. The main navigation menu lists HOME, JOB SEEKERS, WORKERS, EMPLOYERS, TRAINING, and DATA RESEARCH. The breadcrumb trail reads: State of Alaska / DOLWD / Employment Security Tax / ES Tax. The page title is "Employment Security Tax". The introductory text states: "The Employment Security Tax section is responsible for providing assistance and information to employers concerning the Unemployment Insurance (UI) contributions program and for the collection of UI contributions." A list of links includes: Online employer services, Online filing instructions, Online filing demonstrations, and Alaska Employer Packet. A section titled "The CARES Act and fraud" explains that the department takes fraudulent activities seriously and that individuals who obtain benefits through fraud are ineligible for additional payments and subject to criminal prosecution. A sidebar on the right lists additional resources: ES TAX HOME, ALASKA EMPLOYER PACKET, EMPLOYER NEWSLETTERS, ES TAX HANDBOOK, FAQs, FAQs FOR TAXWEB, FORMS/PUBLICATIONS, RATE/TAXABLE WAGE BASE, and TAX CALCULATION COOKBOOK.

Department of Labor and Workforce Development
EMPLOYMENT SECURITY TAX

HOME JOB SEEKERS WORKERS EMPLOYERS TRAINING DATA RESEARCH

[State of Alaska](#) / [DOLWD](#) / [Employment Security Tax](#) / [ES Tax](#)

Employment Security Tax

The Employment Security Tax section is responsible for providing assistance and information to employers concerning the Unemployment Insurance (UI) contributions program and for the collection of UI contributions.

- [Online employer services](#)
- [Online filing instructions](#)
- [Online filing demonstrations](#)
- [Alaska Employer Packet](#)

The CARES Act and fraud

Alaska Department of Labor and Workforce Development takes fraudulent activities to collect UI benefits seriously. The CARES Act expressly states that if an individual obtains benefits through fraud, the individual is ineligible for any additional benefit payments, must re-pay the benefits and is subject to criminal prosecution. DOLWD will vigorously pursue all fraudulent activities to the fullest extent of the law.

LINKS

- [ES TAX HOME](#)
- [ALASKA EMPLOYER PACKET](#)
- [EMPLOYER NEWSLETTERS](#)
- [ES TAX HANDBOOK](#)
- [FAQS](#)
- [FAQS FOR TAXWEB](#)
- [FORMS/PUBLICATIONS](#)
- [RATE/TAXABLE WAGE BASE](#)
- [TAX CALCULATION COOKBOOK](#)

2. You will be routed to the myAlaska login page.
3. If you are a new user, complete the myAlaska information to create a myAlaska account and receive your User ID and Password.

4. Log in and select "Employment Security Tax."

The screenshot shows the 'Employer' section of the 'Labor and Workforce Development' website. The header includes the site name and a breadcrumb trail: 'State of Alaska > DOL&WD > Employment Security > ES Tax Online'. The main content area is titled 'ACCOUNT 0000000 - BUSINESS NAME LLC'. On the left is a sidebar with links: Tax Rates, Office Locations, Laws & Cases, Forms/Publications, Alaska Employer Newsletters, ES Tax Handbook, UI Tax Calculation Cookbook, Standard Rates, Unclaimed Refunds, Frequently Asked Questions, Need a Speaker?, Having Problems?, and Alaska's Job Bank. The main area has a 'Select a different employer' button. Below this is a yellow box with the text 'Please verify your email (email you entered will be here) by clicking here:' and a 'Send Email' button. There are three columns of service buttons: 'Quarterly Reports' (File a Report), 'Payments' (Make a Payment / View Balance, Manage Bank Accounts, View Payments), and 'User Services' (My Account Information, Enter Activation Code, Upload Documents). At the bottom is a 'Current Administrator' section with a message: 'An administrator has not yet been established for this account. To request full access to this employer's account, go to **My Account Information**, and under Your Access Level, select Full Access. An activation letter will then be mailed to the employer's address of record. Upon receipt of this letter, you must return to this site and select Enter Activation Code from the main menu to enter the activation code contained in the letter.'

5. Select a particular service you would like to use and follow the online instructions.
6. Once completed, you will be routed back to the list of available online employer services.

SERVICES PROVIDED THROUGH WEB SERVICE:

- **Registration of a new business**
- **Administrator Activation Code and access selection**
- **Quarterly reporting**
- **EFT payment**
 - Pre-note is required for first time users to verify banking information.
 - Bank account and routing information is required.
- **View balance and payments**
 - First-time users could see a 10- to 14-day delay from pending to completed status.
- **Change contact information on tax account**
- **Update corporate officer information**
- **Close account**

ADDITIONAL INFORMATION

You may obtain a variety of paper forms and brochures, including the Alaska Quarterly Contribution Report Form with instructions and the Employment Security Tax Handbook on the Employment Security Tax website located at labor.alaska.gov/estax/forms/toc_forms.htm.



Puzzled? Stumped?

Remember ... No question is too big or small to ask our staff. We are just a phone call away. Or check our website. Addresses and telephone numbers are inside the front cover.

We are an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Alaska's Unemployment Insurance Program is 100 percent funded by U.S. Department of Labor through a grant award totaling \$25,815,406.

**Alaska Department of Labor and
Workforce Development**
Employment Security Tax
P.O. Box 115509
Juneau, AK 99811-5509