



2026

FIRST TIME FILERS

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!

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

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

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

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

**Mat-Su Employment
Security Tax**
877 Commercial Drive
Wasilla, AK 99654
Phone: (907) 352-2535
FAX: (907) 373-3517

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.

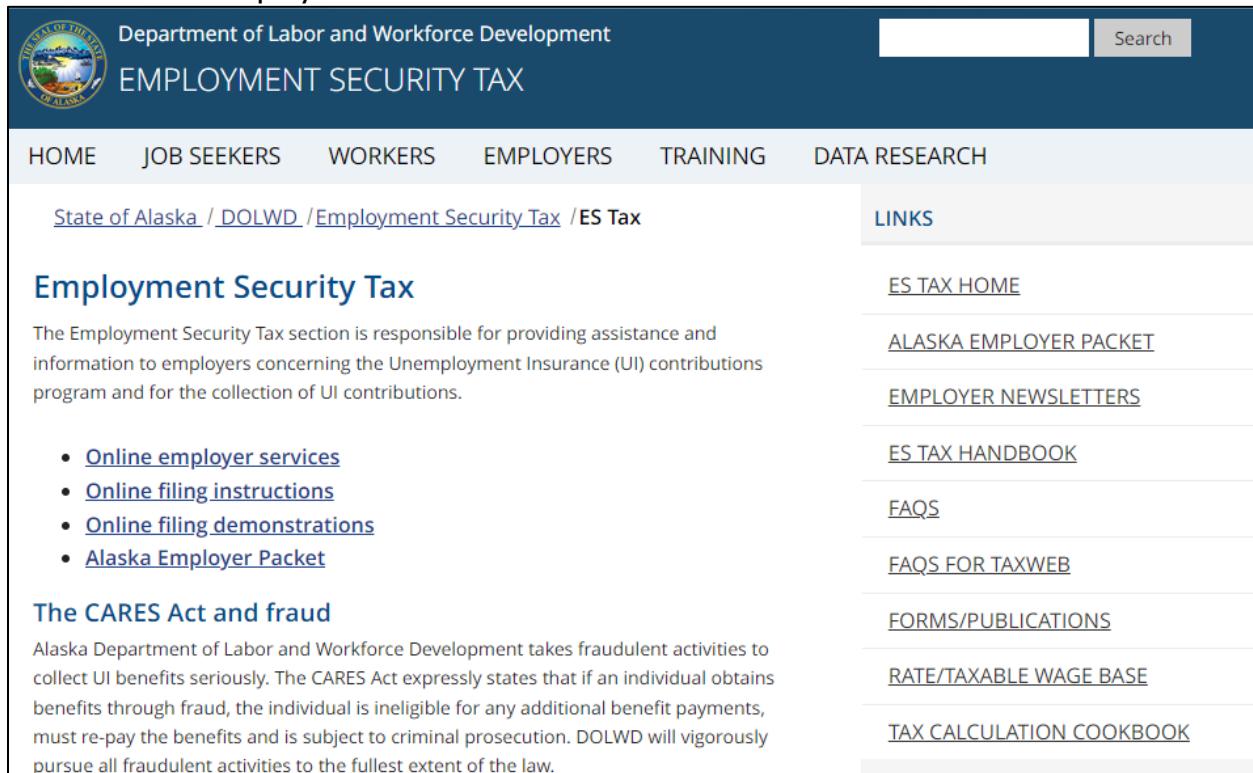
TO BEGIN USING ONLINE SERVICES, YOU WILL NEED:

- 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."



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."

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