



# Alaska Employer

Newsletter

## Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR  
& WORKFORCE DEVELOPMENT

Mike Dunleavy, Governor

Catherine Muñoz, Commissioner

Paloma Harbour, Director

September 2025

**Questions about  
your rate, account  
or contributions?**

### CONTACTS

#### Juneau Central Office

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](mailto:ESD.Tax@Alaska.Gov)

Relay Alaska: (800) 770-8973

#### FIELD TAX OFFICES

##### Anchorage

P.O. Box 241767

Anchorage, AK 99524-1767

Phone: (907) 269-4850

Fax: (907) 269-4845

##### Fairbanks

675 7th Ave., Station L

Fairbanks, AK 99701-4595

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##### Juneau

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Phone: (907) 465-2787

Fax: (907) 465-2374

##### Kenai

145 Main Street Loop,

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Fax: (907) 283-5152

##### Mat-Su

877 Commercial Drive

Wasilla, AK 99654-6937

Phone: (907) 352-2535

Fax: (907) 373-3517

#### UI Tax Representative

Toll free: (888) 448-2937

## What is the difference between total reportable wages and taxable wages?

**Gross wages** are the total wages paid to an employee before any deductions. **Total reportable wages** are gross wages less any payments that are specifically excluded under Alaska Statute (AS), such as.

- Self-employment (i.e. sole proprietor, partner, or LLC member wages) which do not meet definition of "employment" under AS 23.20.525.
- Retirement, health benefit plan contributions, which do not meet the definition of "wages" under AS 23.20.530.

When computing **total reportable wages** on the Quarterly Contribution Report, **do not** report excluded payment amounts. If a payment is **reportable**, the amount of the payment must be included in wages reported for unemployment insurance taxes.

✓ **Total reportable wages** = **gross** wages less excluded payments

Reportable and non-reportable wages should not be confused with taxable and non-taxable wages. **Taxable wages** are the amount of total reportable wages less the sum of any wages that are more than the current year's taxable wage base. The **taxable wage base** for calendar year 2025 is \$51,700. Wages earned over the taxable wage base (aka **excess** wages) are non-taxable wages and are reported in Box 3 of the Quarterly Contribution Report. These excess wages should still be reported as **total reportable wages**.

✓ **Taxable wages** = total **reportable** wages less **excess** wages

**Second quarter reports and payments  
are due by Oct. 31, 2025.**

*Alaska Economic Trends Magazine is a monthly publication that covers a broad range of economic issues. To view the electronic magazine, search articles and archives, and sign up for a FREE electronic subscription visit [labor.alaska.gov/trends](http://labor.alaska.gov/trends).*

## National Directory of New Hires

National Directory of New Hires (NDNH) serves a valuable purpose in the collection of child support payments, and the NDNH database contains information which can be used to prevent fraud and decrease improper UI benefit payments. The data in the NDNH is reliant on timely and accurate completion of the New Hire/Rehire Audit form.

If your new hire is currently filing for UI benefits you will receive a New Hire/Rehire Audit form to confirm the wages earned are being reported correctly. The form can be completed easily, indicating the days and hours your new employee has worked. When reporting the date of hire or rehire on the form, the new employee's start date is the first day they began working for you, or the rehired employee starts working for you again. If you have questions completing this form, reach out to Audit and Recovery at **(907) 465-2863** between 10 a.m. and 3 p.m. or email [jnu.bpc@alaska.gov](mailto:jnu.bpc@alaska.gov).

## Struggling to pay UI taxes? We're here to help!

If your business is temporarily unable to pay UI taxes in full, you may qualify for a deferred payment contract (DPC). This option is available to both open and closed accounts and allows past-due balances to be paid off within one year with an agreed-upon monthly amount. Open accounts must have current reports and payments submitted timely and paid in full while maintaining monthly DPC payments on the past-due balance. Although a tax lien will be filed as part of the agreement, in most circumstances, the DPC will prevent further collection action and a penalty rate for the new year. To discuss the possibility of a DPC, reach out to your Field Auditor or **call toll free at (888) 448-2937**.

### DID YOU KNOW ...

- Employee payroll advances must be reported on the Quarterly Contribution Report for the quarter the advance is paid and advance repayments deducted in the subsequent quarter(s) as the advance is paid back.
- Corporate officer wages are excluded under AS 23.20.526, unless a voluntary election of coverage is completed.
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