



# Alaska Employer

Newsletter

## Unemployment Insurance Tax



ALASKA DEPARTMENT OF LABOR  
& WORKFORCE DEVELOPMENT

Mike Dunleavy, Governor

Catherine Muñoz, Commissioner

Paloma Harbour, Director

December 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  
Phone: (907) 451-2876  
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##### Juneau

P.O. Box 115509  
Juneau, AK 99811-5509  
Phone: (907) 465-2787  
Fax: (907) 465-2374

##### Kenai

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

## Streamline your reporting with TaxWeb!

If you have 50 or more employees, remember that your quarterly report must be submitted online via TaxWeb, as required by 8 AAC 85.020(d). We encourage all employers, regardless of size, to use TaxWeb for its ease, convenience, and security. Over 85% of Alaska employers already do. Log in at [tos.dol.alaska.gov](https://tos.dol.alaska.gov) through myAlaska.

Key features include:

- Auto-filled quarterly reports with prior quarter employee details
- Payment scheduling
- Access to balance and payment history
- Manage bank accounts
- Supplemental report filing
- Ability to upload documents

## 2026 Tax rates and wage base

Tax rate notices for 2026 will be mailed in December. Update your payroll system to reflect the new rates to avoid payment errors. If you can't find your notice, your TaxWeb Administrator can access your 2026 rate online. To become an administrator, current users can log into TaxWeb and change their access to "Full Access" under "My Account Information." For questions, contact us at [esd.tax@alaska.gov](mailto:esd.tax@alaska.gov) or call (888) 448-3527 or (907) 465-2757.

## Save on FUTA Taxes

Under the Federal Unemployment Tax Act (FUTA), employers may receive a 5.4 percent offset against the six percent FUTA tax if their state has an approved Unemployment Insurance (UI) program and no delinquent federal loans. Alaska's UI Trust Fund remains solvent, allowing employers to keep their full federal tax credit. To maintain eligibility, reports and payments must be submitted by January 31. Use TaxWeb to ensure timely filing and payment.

*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](https://labor.alaska.gov/trends).*

## For seasonal employers

If you file "zero" reports for quarters your business is closed, you can now pre-file these reports electronically through TaxWeb by visiting [tos.dol.alaska.gov](https://tos.dol.alaska.gov). You can also file paper reports early by mailing them to your nearest Field Tax office. The Alaska Quarterly Contribution Report can be located at [labor.alaska.gov/estax/forms/toc\\_forms.htm](https://labor.alaska.gov/estax/forms/toc_forms.htm).

## Employee or independent contractor?

Alaska statutes require an examination of the relationship between the employer and the contract laborer to determine whether the worker is an employee for ES Tax purposes.

Agreements and contracts are not sufficient to alter the real status or relationship between the employer and worker for ES Tax purposes. Coverage under the Alaska Employment Security Act cannot be waived. In other words, an employer and/or employee cannot decide a worker is an independent contractor and responsible for their own taxes, unless the legal conditions are met.

Alaska Statute (AS) 23.20.525(a)(8)(A)(B)(C) gives three conditions, discussed below, that must be met for a worker to be excluded from coverage. It is in your best interest to understand these provisions of the law. Failure to report wages for a worker who **does not** meet **all three** conditions mentioned below may result in additional taxes, interest, and/or penalties.

To qualify as an independent contractor, the worker must meet all three of the following conditions:

- Must be free from direction;
- Services must not be in the employer's usual course or place of business; and
- Must be customarily working in independent trade or business of the same nature.

These conditions have been interpreted in numerous appeals and court decisions, the outcomes of which may be helpful in determining if "contract labor" is employment and, therefore, should be reported for ES Tax purposes. For more information, review our "Do You Have Contract Labor?" brochure at [labor.alaska.gov/estax/forms/contract.pdf](https://labor.alaska.gov/estax/forms/contract.pdf) or contact your nearest Field Tax office.

**Fourth quarter reports and payments  
are due by Jan. 31, 2026.**