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<b>Department of Labor and Workforce Development</b>	<b>BULLETIN</b>	<b>Number</b> 25-04	<b>Date</b> December 12, 2025
Catherine Muñoz Commissioner	<b>SUBJECT</b>  <b>REFERENCE</b>	Second Injury Fund Contribution Rate for Calendar Year 2026.  AS 23.30.040(b), AS 23.30.395(35)	

The Second Injury Fund contribution rate for calendar year 2026 is 2%.

Second Injury Fund disbursements from July 1, 2024, to June 30, 2025, totaled \$2,117,749 and the unencumbered Second Injury Fund balance as of October 31, 2025, was \$3,039,371\*, resulting in a reserve rate of 143.5%\*\* . The Second Injury Fund contribution rate is calculated under AS 23.30.040(b) which imposes the maximum contribution rate of 2% when the reserve rate is greater than 125%, but less than 150%.

\*The Fund balance as of October 31, 2025 was \$5,101,413. Expenditures for the remainder of FY 2026 are projected to be \$2,062,042 resulting in an unencumbered Fund balance of \$3,039,371.

\*\*The “reserve rate” is determined by the unencumbered second injury fund balance as of October 31, 2025, as a percentage of total fund disbursements in FY 2025 (AS 23.30.395(35)).