



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration

DIVISION OF RETIREMENT AND BENEFITS

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February 03, 2026

Kristin M Erchinger, Finance Director
City Of Whittier
PO Box 608
Whittier, AK 99693

THIS IS NOT A BILL

Sent via email to: finance@whittieralaska.gov

RE: FY2026 Employer On-Behalf Funding Statement - PERS ER 202

During the 2025 legislative session, House Bill HB53 (CCS HB53) passed providing on-behalf funding for PERS employer contributions for Fiscal Year 2026 (FY2026). HB53, Section 45. The bill can be found at: <https://www.akleg.gov/PDF/34/Bills/HB0053Z.PDF> (Section 45, page 110). The final funding language reads as follows:

(a) The sum of \$79,807,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2026.

The Alaska Retirement Management Board approved the actuarially determined rate of 28.33% for FY2026, with HB53 providing an on-behalf rate of 6.33% for each FY2026 employer payroll. On-behalf funding is applied with the processing of each employer payroll with payroll end dates between July 1, 2025 and June 30, 2026 and fully received by the Division by July 15, 2026. A fully received and processable payroll must include payment, an employer summary, and any other required documentation (WIRE and ACH payments must have a corresponding Memo). Once all such payrolls have been processed we will true-up your account and make an adjusting entry, then send a final statement via email in early August 2026.

Included is a report detailing the Employer On-Behalf Funding allocated for fiscal year 2026 payrolls. Please work with your accountant or auditor to determine where to show this funding on your financial statements. Feel free to contact me at erica.carlson@alaska.gov if you have questions or need additional information regarding HB53.

Sincerely,

Erica Carlson

Erica Carlson, Accountant III

State of Alaska, Division of Retirement and Benefits
FY2026 - HB53 Employer On-Behalf Detail as of 1/31/2026
City Of Whittier - ER 202

Payroll Ending Date	On-Behalf		Total
	Pension	Other Post-employment Healthcare	
07/06/2025 B	5,345.72	0.00	5,345.72
07/20/2025 B	5,196.77	0.00	5,196.77
08/03/2025 B	5,190.73	0.00	5,190.73
08/17/2025 B	5,180.11	0.00	5,180.11
08/31/2025 B	5,162.62	0.00	5,162.62
09/14/2025 B	5,321.14	0.00	5,321.14
09/28/2025 B	5,229.31	0.00	5,229.31
10/12/2025 B	4,969.61	0.00	4,969.61
10/26/2025 B	4,872.03	0.00	4,872.03
11/09/2025 B	4,615.74	0.00	4,615.74
11/23/2025 B	5,064.08	0.00	5,064.08
12/07/2025 B	5,173.94	0.00	5,173.94
12/21/2025 B	6,647.03	0.00	6,647.03
01/04/2026 B	5,448.92	0.00	5,448.92
01/18/2026 B	4,891.93	0.00	4,891.93
City Of Whittier Totals	\$78,309.68	\$0.00	\$78,309.68

DISCLAIMER: The information contained in this letter is based on the specific facts and circumstances presented and cannot be applied to other facts and circumstances. This letter may contain a summary description of benefits, costs, rates, valuations, other calculations, policies or procedures for one or more pension or benefit plans administered by the Division of Retirement and Benefits, including but not limited to, the Public Employees' Retirement System, the Teachers' Retirement System, the Judicial Retirement System, the Supplemental Annuity Plan, the Deferred Compensation Plan, the AlaskaCare Employee Health Plan, or the AlaskaCare Retiree Benefit Plan. The Division of Retirement and Benefits has made every effort to ensure, but does not guarantee, that the information provided is accurate and up to date. Where this letter conflicts with the relevant Plan Document, the Plan Document controls.