

STATE OF ALASKA  
 SCHEDULE OF COMPANY FEES, TAXES, AND DEPOSITS  
 Life, Health, Annuity Companies, Hospital/Medical Service Corporations,  
 Multiple Employer Welfare Arrangements (MEWA)

Section I – Fees

Admission Fees

Certificate of Authority Application fee	(due at time of application)	\$2,250.00
Certificate of Authority Application fee – MEWA	(due at time of application)	\$2,000.00

Annual Fees

Certificate of Authority Renewal	(due on or before June 30)	\$2,250.00
Certificate of Authority Renewal MEWA	(due on or before June 30)	\$2,000.00
Annual Statement Filing Fee	(due on or before March 1)	100.00
Penalty for late filing	(per day until filed)	100.00

Other Fees

Filing of Articles of Incorporation	(due with amended document)	\$ 100.00
Filing of Bylaws	(due with amended document)	100.00
Name Change	(due at time of request)	100.00
Redomestication (non-Alaska insurer)	(due at time of request)	100.00
Addition/Deletion of Line of Business	(due at time of request)	100.00
Reinstatement of Certificate of Authority	(due at time of request)	500.00
Certificate of Deposit	(due at time of request, per cert)	25.00
Certificate of Compliance	(due at time of request, per cert)	25.00
Certificate of Valuation	(due at time of request, per cert)	25.00
Service of Process	(due at time of service)	25.00
Replace a lost Certificate of Authority	(due at time of request)	25.00

Section II – Taxes

Premium Taxes on Business Written on Insurance on property or risks resident or located in Alaska

Tax on Direct Premium (less dividends/refunds)		
Written	(due annually by March 1)	2.7%
Tax on Individual Life Policies (due annually by March 1)		
• On the first \$100,000 of annual premium		2.7%
• On the annual premium above \$100,000		.1%
Tax on Hospital/Medical Service Corporations (due annually on or before March 1)		
Gross Premiums less Claims Paid		6.0%

Estimated Quarterly tax payments

(Payments are due if the admitted company has paid \$10,000 or more in premium taxes to this state in the prior year.)

Payments are one-quarter of prior year tax liability due each quarter on or before May 31, August 31, and November 30.

Section III - Penalties

Penalty for paying other than by Automated Clearing House (ACH)	(25% of the tax due, minimum of \$100 and a maximum of \$2,000)
Penalty for late paying	(5% of tax due plus \$50 per month up to 25% of tax due plus \$250, and interest of 1% per month)

STATE Of ALASKA  
SCHEDULE OF COMPANY FEES, TAXES, AND DEPOSITS  
Life, Health, Annuity Companies  
(Continued)

Section IV - Deposits

General Deposit to operate in the state	(in place at time of admission, in this state or admitted state)	\$300,000
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**Note:** Alaska is a retaliatory state and all fees, premium taxes, deposits and other charges will be charged at the rate in Alaska Law or the rate charged by the domiciliary state, whichever is higher.

If you have questions or need assistance, please contact Rebecca Nesheim at

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Information last reviewed/updated: 12/16/08

STATE OF ALASKA  
 SCHEDULE OF COMPANY FEES, TAXES, AND DEPOSITS  
 Property, Casualty, Automobile Service Corporations, Wet Marine, Title

Section I – Fees

Admission Fees

Certificate of Authority Application fee	(due at time of application)	\$2,250.00
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Annual Fees

Certificate of Authority Renewal	(due on or before June 30)	\$2,250.00
Annual Statement Filing Fee	(due on or before March 1)	100.00
Penalty for late filing	(per day until filed)	100.00

Other Fees

Filing of Articles of Incorporation	(due with amended document)	\$ 100.00
Filing of Bylaws	(due with amended document)	100.00
Name Change	(due at time of request)	100.00
Redomestication (non-Alaska insurer)	(due at time of request)	100.00
Addition/Deletion of Line of Business	(due at time of request)	100.00
Certificate of Deposit	(due at time of request, per cert)	25.00
Certificate of Compliance	(due at time of request, per cert)	25.00
Service of Process	(due at time of service)	25.00

Section II – Taxes

Premium Taxes on Business Written in the State

Tax on Direct Premium (less dividend/refunds) Written in the State (except wet marine and transportation insurance and title insurance)	(Tax is due annually on or before March 1)	2.7%
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Tax on Wet Marine and Transportation Insurance Gross Underwriting Profit	(Tax is due annually on or before March 1)	¾ of 1%
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Tax on Title Insurance Premiums	(Tax is due annually on or before March 1)	1%
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Estimated Quarterly tax payments

(Payments are due if the admitted company has paid \$10,000 or more in premium taxes to this state in the prior year.)

Payments are one-quarter of prior year tax liability due each quarter on or before May 31, August 31, and November 30.

Section III - Penalties

Penalty for paying other than by Automated Clearing House (ACH)	(25 % of the tax due, minimum of \$100 and a maximum of \$2,000)
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Penalty for late paying	(5% of tax due plus \$50 per month up to 25% of tax due plus \$250, and interest of 1% per month)
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STATE OF ALASKA  
SCHEDULE OF COMPANY FEES, TAXES, AND DEPOSITS  
Property, Casualty, Reciprocal, Wet Marine, Title  
(Continued)

Section IV - Deposits

General Deposit to operate in the state	(in place at time of admission, in this state or admitted state)	\$300,000
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**Note:** Alaska is a retaliatory state and all fees, premium taxes, deposits and other requirements will be charged at the rate in Alaska Law or the rate charged by the domiciliary state, whichever is higher.

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Information last reviewed/updated: 08/19/05