



# DETR

**Nevada Department of Employment,  
Training and Rehabilitation**

**STATE OF NEVADA**  
**Department of Employment, Training and Rehabilitation**  
**EMPLOYMENT SECURITY DIVISION**

**2020**

**ESTIMATED TAX RATE SCHEDULES**

**For**

**Unemployment Insurance**

**Employment Security Council  
Meeting and Workshop**

**October 3, 2019**

# SUMMARY

## Estimated Distribution of Employers Calendar Year 2020

Page #						
	2	3	4	5	6	
Range of Reserve Ratios	-12.6	-12	-11.4	-10.8	-10.2	
Increments	13.0	13.6	14.2	14.8	15.4	
Average UI Rate	1.6	1.6	1.6	1.6	1.6	
CEP	1.45%	1.55%	1.65%	1.75%	1.85%	
	0.05%	0.05%	0.05%	0.05%	0.05%	
Total	1.50%	1.60%	1.70%	1.80%	1.90%	

**REVENUE (mil)**      **\$563.85**      **\$563.85**      **\$600.05**      **\$636.88**      **\$673.29**

### ELIGIBLE EMPLOYERS

5.40%	2222	2282	2340	2409	2482
5.05%	161	182	172	191	187
4.75%	185	182	214	182	194
4.45%	194	187	184	220	270
4.15%	216	254	288	296	312
3.85%	282	308	331	361	370
3.55%	359	359	389	440	490
3.25%	420	487	538	1532	1600
2.95%	1502	1567	1651	767	880
2.65%	732	844	956	1175	1342
2.35%	1103	1292	1456	1704	1988
2.05%	1618	1871	2270	2642	3227
1.75%	2498	3028	3643	4481	6244
1.45%	4215	5019	6943	7956	8185
1.15%	7647	8703	8845	9164	9073
0.85%	9129	9335	8698	8087	6990
0.55%	7971	7429	5914	4561	3136
0.25%	11909	9034	7531	6195	5393
<b>Total</b>	<b>52,363</b>	<b>52,363</b>	<b>52,363</b>	<b>52,363</b>	<b>52,363</b>

**ESTIMATED REVENUE  
And Employer Distribution**

Calendar Year 2020

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <		-12.6	5.40%	2222	4.2%	\$933.33	2.7%	\$50.40
17	-12.6	-11.0	5.05%	161	0.3%	\$60.65	0.2%	\$3.06
16	-11.0	-9.4	4.75%	185	0.4%	\$48.37	0.1%	\$2.30
15	-9.4	-7.8	4.45%	194	0.4%	\$86.38	0.3%	\$3.84
14	-7.8	-6.2	4.15%	216	0.4%	\$69.62	0.2%	\$2.89
13	-6.2	-4.6	3.85%	282	0.5%	\$73.80	0.2%	\$2.84
12	-4.6	-3.0	3.55%	359	0.7%	\$121.09	0.4%	\$4.30
11	-3.0	-1.4	3.25%	420	0.8%	\$242.12	0.7%	\$7.87
10	-1.4	0.2	2.95%	1502	2.9%	\$347.25	1.0%	\$10.24
9	0.2	1.8	2.65%	732	1.4%	\$395.60	1.2%	\$10.48
8	1.8	3.4	2.35%	1103	2.1%	\$801.69	2.4%	\$18.84
7	3.4	5.0	2.05%	1618	3.1%	\$1,214.60	3.6%	\$24.90
6	5.0	6.6	1.75%	2498	4.8%	\$2,486.76	7.3%	\$43.52
5	6.6	8.2	1.45%	4215	8.0%	\$4,978.69	14.6%	\$72.19
4	8.2	9.8	1.15%	7647	14.6%	\$9,194.90	27.0%	\$105.74
3	9.8	11.4	0.85%	9129	17.4%	\$8,759.40	25.8%	\$74.45
2	11.4	13.0	0.55%	7971	15.2%	\$3,131.62	9.2%	\$17.22
1	13.0 >		0.25%	11909	22.7%	\$1,054.12	3.1%	\$2.64
Total Eligible Employer				52,363	100.0%	\$34,000.00	100.0%	\$457.72
New Employers				2,991	2.95%	\$2,300.00		\$67.85
<b>TOTAL</b>				<b>79,354</b>		<b>\$36,300.00</b>		<b>\$525.57</b>

AVERAGE UI RATE **1.45%**

CEP 0.05%

TOTAL TAX RATE 1.50%

**ESTIMATED REVENUE  
And Employer Distribution**

Calendar Year 2020

**1.6 Increments**

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <		-12	5.40%	2282	4.4%	\$961.12	2.8%	\$51.90
17	-12.0	-10.4	5.05%	182	0.3%	\$53.06	0.2%	\$2.68
16	-10.4	-8.8	4.75%	182	0.3%	\$63.97	0.2%	\$3.04
15	-8.8	-7.2	4.45%	187	0.4%	\$62.87	0.2%	\$2.80
14	-7.2	-5.6	4.15%	254	0.5%	\$81.65	0.2%	\$3.39
13	-5.6	-4.0	3.85%	308	0.6%	\$92.67	0.3%	\$3.57
12	-4.0	-2.4	3.55%	359	0.7%	\$174.58	0.5%	\$6.20
11	-2.4	-0.8	3.25%	487	0.9%	\$277.28	0.8%	\$9.01
10	-0.8	0.8	2.95%	1567	3.0%	\$326.85	1.0%	\$9.64
9	0.8	2.4	2.65%	844	1.6%	\$511.39	1.5%	\$13.55
8	2.4	4.0	2.35%	1292	2.5%	\$960.47	2.8%	\$22.57
7	4.0	5.6	2.05%	1871	3.6%	\$1,522.12	4.5%	\$31.20
6	5.6	7.2	1.75%	3028	5.8%	\$3,544.70	10.4%	\$62.03
5	7.2	8.8	1.45%	5019	9.6%	\$6,336.29	18.6%	\$91.88
4	8.8	10.4	1.15%	8703	16.6%	\$9,947.21	29.3%	\$114.39
3	10.4	12.0	0.85%	9335	17.8%	\$6,777.62	19.9%	\$57.61
2	12.0	13.6	0.55%	7429	14.2%	\$1,593.02	4.7%	\$8.76
1	13.6 >		0.25%	9034	17.3%	\$713.13	2.1%	\$1.78
Total Eligible Employer				52,363	100.0%	\$34,000.00	100.0%	\$496.00
New Employers				26,991		\$2,300.00		\$67.85
<b>TOTAL</b>				<b>79,354</b>		<b>\$36,300.00</b>		<b>\$563.85</b>

AVERAGE UI RATE **1.55%**

CEP 0.05%

TOTAL TAX RATE 1.60%

**ESTIMATED REVENUE  
And Employer Distribution**

Calendar Year 2020

**1.6 Increments**

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <	-11.4		5.40%	2340	4.5%	\$983.13	2.9%	\$53.09
17	-11.4	-9.8	5.05%	172	0.3%	\$49.33	0.1%	\$2.49
16	-9.8	-8.2	4.75%	214	0.4%	\$69.54	0.2%	\$3.30
15	-8.2	-6.6	4.45%	184	0.4%	\$78.01	0.2%	\$3.47
14	-6.6	-5.0	4.15%	288	0.6%	\$68.84	0.2%	\$2.86
13	-5.0	-3.4	3.85%	331	0.6%	\$109.50	0.3%	\$4.22
12	-3.4	-1.8	3.55%	389	0.7%	\$221.92	0.7%	\$7.88
11	-1.8	-0.2	3.25%	538	1.0%	\$289.80	0.9%	\$9.42
10	-0.2	1.4	2.95%	1651	3.2%	\$425.20	1.3%	\$12.54
9	1.4	3.0	2.65%	956	1.8%	\$679.31	2.0%	\$18.00
8	3.0	4.6	2.35%	1456	2.8%	\$1,077.97	3.2%	\$25.33
7	4.6	6.2	2.05%	2270	4.3%	\$2,034.96	6.0%	\$41.72
6	6.2	7.8	1.75%	3643	7.0%	\$4,407.40	13.0%	\$77.13
5	7.8	9.4	1.45%	6943	13.3%	\$7,901.05	23.2%	\$114.57
4	9.4	11.0	1.15%	8845	16.9%	\$9,814.88	28.9%	\$112.87
3	11.0	12.6	0.85%	8698	16.6%	\$4,353.61	12.8%	\$37.01
2	12.6	14.2	0.55%	5914	11.3%	\$902.96	2.7%	\$4.97
1	14.2 >		0.25%	7531	14.4%	\$532.58	1.6%	\$1.33
Total Eligible Employer				52,363	100.0%	\$34,000.00	100.0%	\$532.20
New Employers				26,991		\$2,300.00		\$67.85
<b>TOTAL</b>				<b>79,354</b>		<b>\$36,300.00</b>		<b>\$600.05</b>

AVERAGE UI RATE **1.65%**

CEP 0.05%

TOTAL TAX RATE 1.70%

**ESTIMATED REVENUE  
And Employer Distribution**

Calendar Year 2020

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <		-10.8	5.40%	2409	4.6%	\$997.12	2.9%	\$53.84
17	-10.8	-9.2	5.05%	191	0.4%	\$64.10	0.2%	\$3.24
16	-9.2	-7.6	4.75%	182	0.3%	\$70.66	0.2%	\$3.36
15	-7.6	-6.0	4.45%	220	0.4%	\$68.12	0.2%	\$3.03
14	-6.0	-4.4	4.15%	296	0.6%	\$92.84	0.3%	\$3.85
13	-4.4	-2.8	3.85%	361	0.7%	\$119.97	0.4%	\$4.62
12	-2.8	-1.2	3.55%	440	0.8%	\$260.53	0.8%	\$9.25
11	-1.2	0.4	3.25%	1532	2.9%	\$351.05	1.0%	\$11.41
10	0.4	2.0	2.95%	767	1.5%	\$440.87	1.3%	\$13.01
9	2.0	3.6	2.65%	1175	2.2%	\$840.13	2.5%	\$22.26
8	3.6	5.2	2.35%	1704	3.3%	\$1,309.91	3.9%	\$30.78
7	5.2	6.8	2.05%	2642	5.0%	\$2,732.45	8.0%	\$56.02
6	6.8	8.4	1.75%	4481	8.6%	\$5,496.05	16.2%	\$96.18
5	8.4	10.0	1.45%	7956	15.2%	\$9,741.07	28.7%	\$141.25
4	10.0	11.6	1.15%	9164	17.5%	\$7,967.05	23.4%	\$91.62
3	11.6	13.2	0.85%	8087	15.4%	\$2,515.48	7.4%	\$21.38
2	13.2	14.8	0.55%	4561	8.7%	\$532.26	1.6%	\$2.93
1	14.8 >		0.25%	6195	11.8%	\$400.32	1.2%	\$1.00
Total Eligible Employer				52,363	100.0%	\$34,000.00	100.0%	\$569.03
New Employers				26,991		\$2,300.00		\$67.85
<b>TOTAL</b>				<b>79,354</b>		<b>\$36,300.00</b>		<b>\$636.88</b>

AVERAGE UI RATE 1.75%

CEP 0.05%

TOTAL TAX RATE 1.80%

**ESTIMATED REVENUE  
And Employer Distribution**

Calendar Year 2020

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <		-10.2	5.40%	2482	4.7%	\$1,024.24	3.0%	\$55.31
17	-10.2	-8.6	5.05%	187	0.4%	\$67.31	0.2%	\$3.40
16	-8.6	-7.0	4.75%	194	0.4%	\$57.22	0.2%	\$2.72
15	-7.0	-5.4	4.45%	270	0.5%	\$85.69	0.3%	\$3.81
14	-5.4	-3.8	4.15%	312	0.6%	\$92.23	0.3%	\$3.83
13	-3.8	-2.2	3.85%	370	0.7%	\$203.46	0.6%	\$7.83
12	-2.2	-0.6	3.55%	490	0.9%	\$260.94	0.8%	\$9.26
11	-0.6	1.0	3.25%	1600	3.1%	\$384.93	1.1%	\$12.51
10	1.0	2.6	2.95%	880	1.7%	\$517.17	1.5%	\$15.26
9	2.6	4.2	2.65%	1342	2.6%	\$1,039.62	3.1%	\$27.55
8	4.2	5.8	2.35%	1988	3.8%	\$1,750.51	5.1%	\$41.14
7	5.8	7.4	2.05%	3227	6.2%	\$3,613.69	10.6%	\$74.08
6	7.4	9.0	1.75%	6244	11.9%	\$6,804.02	20.0%	\$119.07
5	9.0	10.6	1.45%	8185	15.6%	\$10,085.32	29.7%	\$146.24
4	10.6	12.2	1.15%	9073	17.3%	\$6,083.91	17.9%	\$69.97
3	12.2	13.8	0.85%	6990	13.3%	\$1,272.01	3.7%	\$10.81
2	13.8	15.4	0.55%	3136	6.0%	\$335.98	1.0%	\$1.85
1	15.4 >		0.25%	5393	10.3%	\$321.76	0.9%	\$0.80
Total Eligible Employer				52,363	100.0%	\$34,000.00	100.0%	\$605.44
New Employers				26,991		\$2,300.00		\$67.85
<b>TOTAL</b>				<b>79,354</b>		<b>\$36,300.00</b>		<b>\$673.29</b>

AVERAGE UI RATE **1.85%**

CEP 0.05%

TOTAL TAX RATE 1.90%

# ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2020

## SUMMARY PAGE

1. **PAGE** – indicates page number of detailed schedule.
2. **RANGE OF RESERVE RATIOS** – lowest reserve ratio indicates tax rate of 5.4%; highest ratio indicates tax rate of 0.25%.
3. **INCREMENTS** – range of reserve ratios applied to each tax rate.
4. **AVERAGE UI RATE** – average tax rate of all employers, including new employers not eligible for experience rating.
5. **CEP** – .05% tax for Career Enhancement Program.
6. **REVENUE (\$Mill)** – total estimated revenue for **unemployment insurance** for calendar year ending 2020 (does not include CEP tax.)
7. **NUMBER OF EMPLOYERS** – indicates the number of eligible employers receiving the various experience-rated tax rates under each schedule.

## TAX RATE SCHEDULES

1. Increments of reserve ratios applied to each tax rate.
2. Reserve Ratio ranges required for each tax rate.
3. Number and % of employers in each reserve ratio class.
4. Estimated taxable wages, and %.
5. Estimated tax revenue, and %.
6. Average UI Tax Rate – Average for all employers, including new employers.
7. CEP – Separate tax for Career Enhancement Program.

**RESERVE RATIO =**

Contributions paid to 9/1/19 minus  
Benefits charged to 6/30/19  
Divided by  
Average of Annual Taxable Wages for  
2016 plus 2017 plus 2018