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

**STATE OF NEVADA**

**Department of Employment, Training and Rehabilitation**

**EMPLOYMENT SECURITY DIVISION**

**2016**

**ESTIMATED TAX RATE SCHEDULES**

**For**

**Unemployment Insurance**

**Employment Security Council  
Meeting and Workshop**

**October 1, 2015**

## SUMMARY

Estimated Distribution of Employers  
Calendar Year 2016

Page #	1	2	3	4	5
Range of Reserve Ratios	-13.7	-13.4	-13.1	-12.8	-12.5
Increments	1.6	1.6	1.6	1.6	1.6
Average UI Rate	1.90%	1.95%	2.00%	2.05%	2.10%
CEP	0.05%	0.05%	0.05%	0.05%	0.05%
Bond Rate	0.62%	0.62%	0.62%	0.62%	0.62%
Total	2.57%	2.62%	2.67%	2.72%	2.77%
<b>REVENUE (mil)</b>	<b>\$532.85</b>	<b>\$546.44</b>	<b>\$560.01</b>	<b>\$574.80</b>	<b>\$587.19</b>

### ELIGIBLE EMPLOYERS

5.40%	3,015	3,053	3,088	3,120	3,167
5.05%	198	206	207	220	225
4.75%	242	245	265	272	283
4.45%	299	315	336	359	349
4.15%	369	372	379	380	412
3.85%	441	465	470	510	536
3.55%	547	553	583	587	602
3.25%	638	682	721	763	798
2.95%	858	895	939	1,013	1,138
2.65%	1,170	1,251	1,270	1,323	1,328
2.35%	1,449	1,514	1,651	1,745	1,821
2.05%	1,975	2,068	2,173	2,306	2,448
1.75%	2,678	2,832	3,031	3,169	3,303
1.45%	3,478	3,659	3,742	3,875	4,026
1.15%	4,225	4,231	4,280	4,309	4,340
0.85%	4,219	4,239	4,298	4,271	4,128
0.55%	4,123	4,101	4,403	4,361	4,088
0.25%	8,462	7,705	6,550	5,803	5,394
<b>Total</b>	<b>38,386</b>	<b>38,386</b>	<b>38,386</b>	<b>38,386</b>	<b>38,386</b>

**ESTIMATED REVENUE  
AND EMPLOYER DISTRIBUTION**

**CALENDAR YEAR 2016**

1.6 Increments      1.90% Rate

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-13.7	5.40%	3,015	7.9%	\$1,180.16	4.6%	\$63.73
17	-13.7	-12.1	5.05%	198	0.5%	\$53.76	0.2%	\$2.71
16	-12.1	-10.5	4.75%	242	0.6%	\$94.72	0.4%	\$4.50
15	-10.5	-8.9	4.45%	299	0.8%	\$117.76	0.5%	\$5.24
14	-8.9	-7.3	4.15%	369	1.0%	\$250.88	1.0%	\$10.41
13	-7.3	-5.7	3.85%	441	1.1%	\$179.20	0.7%	\$6.90
12	-5.7	-4.1	3.55%	547	1.4%	\$314.88	1.2%	\$11.18
11	-4.1	-2.5	3.25%	638	1.7%	\$424.96	1.7%	\$13.81
10	-2.5	-0.9	2.95%	858	2.2%	\$499.20	2.0%	\$14.73
9	-0.9	0.7	2.65%	1,170	3.0%	\$785.92	3.1%	\$20.83
8	0.7	2.3	2.35%	1,449	3.8%	\$1,210.88	4.7%	\$28.46
7	2.3	3.9	2.05%	1,975	5.1%	\$2,152.96	8.4%	\$44.14
6	3.9	5.5	1.75%	2,678	7.0%	\$3,880.96	15.2%	\$67.92
5	5.5	7.1	1.45%	3,478	9.1%	\$5,775.36	22.6%	\$83.74
4	7.1	8.7	1.15%	4,225	11.0%	\$5,102.08	19.9%	\$58.67
3	8.7	10.3	0.85%	4,219	11.0%	\$2,306.56	9.0%	\$19.61
2	10.3	11.9	0.55%	4,123	10.7%	\$768.00	3.0%	\$4.22
1	11.9	>	0.25%	8,462	22.1%	\$501.76	1.8%	\$1.25

Total Eligible Employers		38,386	100.0%	\$25,600.00	100.0%	\$462.05
New Employers	2.95%	24,042		\$2,400.00		\$70.80

TOTAL		62,428		\$28,000.00		\$532.85
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Average UI Rate	<u>1.90%</u>
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C.E.P	0.05%
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Bond Rate	0.62%
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Total Tax Rate	2.57%
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**ESTIMATED REVENUE  
AND EMPLOYER DISTRIBUTION**

**CALENDAR YEAR 2016**

1.6 Increments 1.95% Rate

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-13.4	5.40%	3,053	8.0%	\$1,187.84	4.6%	\$64.14
17	-13.4	-11.8	5.05%	206	0.5%	\$58.88	0.2%	\$2.97
16	-11.8	-10.2	4.75%	245	0.6%	\$89.60	0.4%	\$4.26
15	-10.2	-8.6	4.45%	315	0.8%	\$122.88	0.5%	\$5.47
14	-8.6	-7.0	4.15%	372	1.0%	\$289.28	1.1%	\$12.01
13	-7.0	-5.4	3.85%	465	1.2%	\$176.64	0.7%	\$6.80
12	-5.4	-3.8	3.55%	553	1.4%	\$322.56	1.3%	\$11.45
11	-3.8	-2.2	3.25%	682	1.8%	\$445.44	1.7%	\$14.48
10	-2.2	-0.6	2.95%	895	2.3%	\$506.88	2.0%	\$14.95
9	-0.6	1.0	2.65%	1,251	3.3%	\$919.04	3.6%	\$24.35
8	1.0	2.6	2.35%	1,514	3.9%	\$1,344.00	5.3%	\$31.58
7	2.6	4.2	2.05%	2,068	5.4%	\$2,401.28	9.4%	\$49.23
6	4.2	5.8	1.75%	2,832	7.4%	\$4,270.08	16.7%	\$74.73
5	5.8	7.4	1.45%	3,659	9.5%	\$5,716.48	22.3%	\$82.89
4	7.4	9.0	1.15%	4,231	11.0%	\$4,887.04	19.1%	\$56.20
3	9.0	10.6	0.85%	4,239	11.0%	\$1,904.64	7.4%	\$16.19
2	10.6	12.2	0.55%	4,101	10.7%	\$514.56	2.0%	\$2.83
1	12.2	>	0.25%	7,705	20.2%	\$442.88	1.7%	\$1.11

Total Eligible Employers		38,386	100.0%	\$25,600.00	100.0%	\$475.64
New Employers	2.95%	24,042		\$2,400.00		\$70.80

TOTAL		62,428		\$28,000.00		\$546.44
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Average UI Rate	1.95%
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C.E.P	0.05%
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Bond Rate	0.62%
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Total Tax Rate	2.62%
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**ESTIMATED REVENUE  
AND EMPLOYER DISTRIBUTION**

**CALENDAR YEAR 2016**

1.6 Increments 2.00% Rate

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-13.1	5.40%	3,088	8.0%	\$1,198.08	4.7%	\$64.70
17	-13.1	-11.5	5.05%	207	0.5%	\$56.32	0.2%	\$2.84
16	-11.5	-9.9	4.75%	265	0.7%	\$110.08	0.4%	\$5.23
15	-9.9	-8.3	4.45%	336	0.9%	\$133.12	0.5%	\$5.92
14	-8.3	-6.7	4.15%	379	1.0%	\$286.72	1.1%	\$11.90
13	-6.7	-5.1	3.85%	470	1.2%	\$207.36	0.8%	\$7.98
12	-5.1	-3.5	3.55%	583	1.5%	\$327.68	1.3%	\$11.63
11	-3.5	-1.9	3.25%	721	1.9%	\$478.72	1.9%	\$15.56
10	-1.9	-0.3	2.95%	939	2.4%	\$634.88	2.5%	\$18.73
9	-0.3	1.3	2.65%	1,270	3.3%	\$826.88	3.2%	\$21.91
8	1.3	2.9	2.35%	1,651	4.3%	\$1,533.44	6.0%	\$36.04
7	2.9	4.5	2.05%	2,173	5.7%	\$2,595.84	10.1%	\$53.21
6	4.5	6.1	1.75%	3,031	7.9%	\$5,171.20	20.2%	\$90.50
5	6.1	7.7	1.45%	3,742	9.7%	\$5,171.20	20.2%	\$74.98
4	7.7	9.3	1.15%	4,280	11.1%	\$4,436.48	17.3%	\$51.02
3	9.3	10.9	0.85%	4,298	11.2%	\$1,605.12	6.3%	\$13.64
2	10.9	12.5	0.55%	4,403	11.5%	\$450.56	1.8%	\$2.48
1	12.5	>	0.25%	6,550	17.2%	\$376.32	1.5%	\$0.94

Total Eligible Employers		38,386	100.0%	\$25,600.00	100.0%	\$489.21
New Employers	2.95%	24,042		\$2,400.00		\$70.80

TOTAL		62,428		\$28,000.00		\$560.01
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Average UI Rate	2.00%
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C.E.P	0.05%
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Bond Rate	0.62%
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Total Tax Rate	2.67%
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**ESTIMATED REVENUE  
AND EMPLOYER DISTRIBUTION**

**CALENDAR YEAR 2016**

1.6 Increments      2.05% Rate

Class	RESERVE RATIO		TAX	EMPLOYERS		TAXABLE WAGES		REVENUE
	From	To	RATE	#	%	(\$MILL)	%	(\$MILL)
18	<	-12.8	5.40%	3,120	8.1%	\$1,205.76	4.7%	\$65.11
17	-12.8	-11.2	5.05%	220	0.6%	\$58.88	0.2%	\$2.97
16	-11.2	-9.6	4.75%	272	0.7%	\$140.80	0.6%	\$6.69
15	-9.6	-8.0	4.45%	359	0.9%	\$166.40	0.7%	\$7.40
14	-8.0	-6.4	4.15%	380	1.0%	\$235.52	0.9%	\$9.77
13	-6.4	-4.8	3.85%	510	1.3%	\$271.36	1.1%	\$10.45
12	-4.8	-3.2	3.55%	587	1.5%	\$281.60	1.1%	\$10.00
11	-3.2	-1.6	3.25%	763	2.0%	\$542.72	2.1%	\$17.64
10	-1.6	0.0	2.95%	1,013	2.6%	\$693.76	2.7%	\$20.47
9	0.0	1.6	2.65%	1,323	3.4%	\$936.96	3.7%	\$24.83
8	1.6	3.2	2.35%	1,745	4.5%	\$1,559.04	6.1%	\$36.64
7	3.2	4.8	2.05%	2,306	6.0%	\$3,432.96	13.4%	\$70.38
6	4.8	6.4	1.75%	3,169	8.3%	\$5,045.76	19.7%	\$88.30
5	6.4	8.0	1.45%	3,875	10.1%	\$5,163.52	20.2%	\$74.87
4	8.0	9.6	1.15%	4,309	11.2%	\$3,921.92	15.3%	\$45.10
3	9.6	11.2	0.85%	4,271	11.1%	\$1,231.36	4.8%	\$10.47
2	11.2	12.8	0.55%	4,361	11.4%	\$378.88	1.5%	\$2.08
1	12.8	>	0.25%	5,803	15.3%	\$332.80	1.2%	\$0.83

Total Eligible Employers	38,386	100.0%	\$25,600.00	100.0%	\$504.00
New Employers	24,042		\$2,400.00		\$70.80

TOTAL	62,428		\$28,000.00		\$574.80
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Average UI Rate	2.05%
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C.E.P	0.05%
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Bond Rate	0.62%
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Total Tax Rate	2.72%
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**ESTIMATED REVENUE  
AND EMPLOYER DISTRIBUTION**

**CALENDAR YEAR 2016**

1.6 Increments 2.10% Rate

Class	RESERVE RATIO		TAX	EMPLOYERS		TAXABLE WAGES		REVENUE
	From	To	RATE	#	%	(\$MILL)	%	(\$MILL)
18	<	-12.5	5.40%	3,167	8.3%	\$1,218.56	4.8%	\$65.80
17	-12.5	-10.9	5.05%	225	0.6%	\$97.28	0.4%	\$4.91
16	-10.9	-9.3	4.75%	283	0.7%	\$107.52	0.4%	\$5.11
15	-9.3	-7.7	4.45%	349	0.9%	\$189.44	0.7%	\$8.43
14	-7.7	-6.1	4.15%	412	1.1%	\$215.04	0.8%	\$8.92
13	-6.1	-4.5	3.85%	536	1.4%	\$291.84	1.1%	\$11.24
12	-4.5	-2.9	3.55%	602	1.6%	\$304.64	1.2%	\$10.81
11	-2.9	-1.3	3.25%	798	2.1%	\$540.16	2.1%	\$17.56
10	-1.3	0.3	2.95%	1,138	3.0%	\$762.88	3.0%	\$22.50
9	0.3	1.9	2.65%	1,328	3.5%	\$983.04	3.8%	\$26.05
8	1.9	3.5	2.35%	1,821	4.7%	\$1,763.84	6.9%	\$41.45
7	3.5	5.1	2.05%	2,448	6.4%	\$3,673.60	14.4%	\$75.31
6	5.1	6.7	1.75%	3,303	8.6%	\$5,271.04	20.6%	\$92.24
5	6.7	8.3	1.45%	4,026	10.5%	\$5,547.52	21.7%	\$80.44
4	8.3	9.9	1.15%	4,340	11.3%	\$3,010.56	11.8%	\$34.62
3	9.9	11.5	0.85%	4,128	10.8%	\$988.16	3.9%	\$8.40
2	11.5	13.1	0.55%	4,088	10.6%	\$337.92	1.3%	\$1.86
1	13.1	>	0.25%	5,394	13.9%	\$296.96	1.1%	\$0.74

Total Eligible Employers	38,386	100.0%	\$25,600.00	100.0%	\$516.39
New Employers	24,042	2.95%	\$2,400.00		\$70.80

TOTAL	62,428		\$28,000.00		\$587.19
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Average UI Rate	2.10%
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C.E.P	0.05%
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Bond Rate	0.62%
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Total Tax Rate	2.77%
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## ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2016

### 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 2016 (does not include CEP tax.)
7. **NUMBER OF EMPLOYERS** - indicates the number of employers receiving the various tax rates under each schedule (does not include employers who are ineligible for experience rating).

### 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 those not eligible for experience rating. Does not include CEP tax.
7. CEP - Separate tax for Career Enhancement Program.

**RESERVE RATIO =**

Contributions paid to 9/1/15, Minus  
Benefit Charges to 6/30/15

Divided by  
Average Annual Taxable Wages  
2012, 2013, 2014