PROPOSED REGULATION OF THE ADMINISTRATOR OF THE
EMPLOYMENT SECURITY DIVISION OF THE DEPARTMENT
OF EMPLOYMENT, TRAINING AND REHABILITATION

LCB File No. R

October 3, 2019

EXPLANATION – Matter in *italics* is new; matter in brackets [**omitted material**] is material to be omitted.

AUTHORITY: §§1 and 2, NRS 612.220 and 612.550.

A REGULATION relating to unemployment compensation; prescribing the contribution rate schedule for calendar year 2020 and providing other matters properly relating thereto.

Section 1. NAC 612.270 is hereby amended to read as follows:

612.270 The Administrator establishes the following schedule of contribution rates for eligible employers for calendar year **2020**: 

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is **14.5** percent or more; 
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least **12.9** percent but less than **14.5** percent; 
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least **11.3** percent but less than **12.9** percent; 
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least **9.7** percent but less than **11.3** percent; 
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least **8.4** percent but less than **9.7** percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \([6.5, 5.0]\) percent but less than \([8.4, 6.6]\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([4.9, 3.4]\) percent but less than \([6.5, 5.0]\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([3.3, 1.8]\) percent but less than \([4.9, 3.4]\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([1.7, 0.2]\) percent but less than \([3.3, 1.8]\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([0.1, -1.4]\) percent but less than \([1.7, 0.2]\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-4.5, -3.0]\) percent but less than \([0.1, -1.4]\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-3.4, -4.6]\) percent but less than \([-4.5, -3.0]\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-4.7, -6.2]\) percent but less than \([-3.4, -4.6]\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-6.3, -7.8]\) percent but less than \([-4.7, -6.2]\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-7.9, -9.4]\) percent but less than \([-6.3, -7.8]\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-9.5, -11.0]\) percent but less than \([-7.9, -9.4]\) percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-11.1\text{ to }-12.6\) percent but less than \([-9.5\text{ to }-11.0\) percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \([-11.1\text{ to }-12.6\) percent.

**Sec. 2.** This regulation becomes effective on January 1, 2020.
PROPOSED REGULATION OF THE ADMINISTRATOR OF THE
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EXPLANATION – Matter in italics is new; matter in brackets [omitted material] is material to be omitted.

AUTHORITY: §§1 and 2, NRS 612.220 and 612.550.

A REGULATION relating to unemployment compensation; prescribing the contribution rate schedule for calendar year 2020 and providing other matters properly relating thereto.

Section 1. NAC 612.270 is hereby amended to read as follows:

612.270 The Administrator establishes the following schedule of contribution rates for eligible employers for calendar year [2019:] 2020:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [14.5] 13.6 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [12.9] 12.0 percent but less than [14.5] 13.6 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [11.3] 10.4 percent but less than [12.9] 12.0 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.7] 8.8 percent but less than [11.3] 10.4 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [8.4] 7.2 percent but less than [9.7] 8.8 percent;

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6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least 6.5% 5.6 percent but less than 8.4% 7.2 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least 4.9% 4.0 percent but less than 6.5% 5.6 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least 3.3% 2.4 percent but less than 4.9% 4.0 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least 1.7% 0.8 percent but less than 3.3% 2.4 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least 0.1% -0.8 percent but less than 1.7% 0.8 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least -1.5% -2.4 percent but less than 0.4% -0.8 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least -3.4% -4.0 percent but less than -1.5% -2.4 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least -4.7% -5.6 percent but less than -3.4% -4.0 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least -6.3% -7.2 percent but less than -4.7% -5.6 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least -7.9% -8.8 percent but less than -6.3% -7.2 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least -9.5% -10.4 percent but less than -7.9% -8.8 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least [-11.1] -12.0 percent but less than [-9.5] -10.4 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than [-11.1] -12.0 percent.

Sec. 2. This regulation becomes effective on January 1, 2020.

Kimberly Gaa, Administrator
Employment Security Division
PROPOSED REGULATION OF THE ADMINISTRATOR OF THE
EMPLOYMENT SECURITY DIVISION OF THE DEPARTMENT
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AUTHORITY: §§1 and 2, NRS 612.220 and 612.550.

A REGULATION relating to unemployment compensation; prescribing the contribution rate schedule for calendar year 2020 and providing other matters properly relating thereto.

Section 1. NAC 612.270 is hereby amended to read as follows:

612.270 The Administrator establishes the following schedule of contribution rates for eligible employers for calendar year [2019: 2020:]

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [14.5] 14.2 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [12.9] 12.6 percent but less than [14.5] 14.2 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [11.3] 11.0 percent but less than [12.9] 12.6 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.7] 9.4 percent but less than [11.3] 11.0 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [8.4] 7.8 percent but less than [9.7] 9.4 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \[6.5\] 6.2 percent but less than \[8.4\] 7.8 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \[4.9\] 4.6 percent but less than \[6.5\] 6.2 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \[3.3\] 3.0 percent but less than \[4.9\] 4.6 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \[1.7\] 1.4 percent but less than \[3.3\] 3.0 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \[0.1\] -0.2 percent but less than \[1.7\] 1.4 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \[-4.5\] -1.8 percent but less than \[0.1\] -0.2 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \[-3.4\] -3.4 percent but less than \[-4.5\] -1.8 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \[-4.7\] -5.0 percent but less than \[-3.4\] -3.4 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \[-6.3\] -6.6 percent but less than \[-4.7\] -5.0 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \[-7.9\] -8.2 percent but less than \[-6.3\] -6.6 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \[-9.5\] -9.8 percent but less than \[-7.9\] -8.2 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-11.1\) -11.4\] percent but less than \([-9.5\) -9.8\] percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \([-11.1\) -11.4\] percent.

Sec. 2. This regulation becomes effective on January 1, 2020.

_____________________________________
Kimberly Gaa, Administrator
Employment Security Division
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Section 1. NAC 612.270 is hereby amended to read as follows:

612.270 The Administrator establishes the following schedule of contribution rates for eligible employers for calendar year [2019:] 2020:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [14.5] 14.8 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [12.9] 13.2 percent but less than [14.5] 14.8 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [11.3] 11.6 percent but less than [14.5] 14.8 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.7] 10.0 percent but less than [11.3] 11.6 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [8.4] 8.4 percent but less than [9.7] 10.0 percent;

ESD Draft of Proposed Regulation
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \([6.5] \, 6.8\) percent but less than \([8.4] \, 8.4\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([4.9] \, 5.2\) percent but less than \([6.5] \, 6.8\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([3.3] \, 3.6\) percent but less than \([4.9] \, 5.2\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([1.7] \, 2.0\) percent but less than \([3.3] \, 3.6\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([0.4] \, 0.4\) percent but less than \([1.7] \, 2.0\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-4.5] \, -1.2\) percent but less than \([0.4] \, 0.4\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-3.4] \, -2.8\) percent but less than \([-4.5] \, -1.2\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-4.7] \, -4.4\) percent but less than \([-3.4] \, -2.8\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-6.3] \, -6.0\) percent but less than \([-4.7] \, -4.4\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-7.9] \, -7.6\) percent but less than \([-6.3] \, -6.0\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-9.5] \, -9.2\) percent but less than \([-7.9] \, -7.6\) percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least [-11.1] -10.8 percent but less than [-9.5] -9.2 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than [-11.1] -10.8 percent.

Sec. 2. This regulation becomes effective on January 1, 2020.

Kimberly Gaa, Administrator
Employment Security Division
AUTHORITY: §§1 and 2, NRS 612.220 and 612.550.

A REGULATION relating to unemployment compensation; prescribing the contribution rate schedule for calendar year 2020 and providing other matters properly relating thereto.

**Section 1.** NAC 612.270 is hereby amended to read as follows:

612.270 The Administrator establishes the following schedule of contribution rates for eligible employers for calendar year **2020:**

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is **15.4** percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least **13.8** percent but less than **15.4** percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least **12.2** percent but less than **13.8** percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least **10.6** percent but less than **12.2** percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least **9.0** percent but less than **10.6** percent;

*ESD Draft of Proposed Regulation*
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least [6.5] 7.4 percent but less than [8.4] 9.0 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least [4.9] 5.8 percent but less than [6.5] 7.4 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least [3.3] 4.2 percent but less than [4.9] 5.8 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least [1.7] 2.6 percent but less than [3.3] 4.2 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least [0.1] 1.0 percent but less than [1.7] 2.6 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least [-1.5] -0.6 percent but less than [0.1] 1.0 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least [-3.4] -2.2 percent but less than [-1.5] -0.6 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least [-4.7] -3.8 percent but less than [-3.4] -2.2 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least [-6.3] -5.4 percent but less than [-4.7] -3.8 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least [-7.9] -7.0 percent but less than [-6.3] -5.4 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least [-9.5] -8.6 percent but less than [-7.9] -7.0 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least 10.2 percent but less than 9.5 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than 10.2 percent.

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Kimberly Gaa, Administrator
Employment Security Division