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

LCB File No. R

October 3, 2017

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 2018 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 [2017:] 2018:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [13.3] 13.5 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [11.8] 11.9 percent but less than [13.3] 13.5 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.2] 10.3 percent but less than [11.8] 11.9 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [8.6] 8.7 percent but less than [10.2] 10.3 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [7.0] 7.1 percent but less than [8.6] 8.7 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 \([5.4] 5.5\) percent but less than \([7.0] 7.1\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([3.8] 3.9\) percent but less than \([5.4] 5.5\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([2.2] 2.3\) percent but less than \([3.8] 3.9\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([0.6] 0.7\) percent but less than \([2.2] 2.3\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([-1.0] -0.9\) percent but less than \([0.6] 0.7\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-2.6] -2.5\) percent but less than \([-1.0] -0.9\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-4.4] -4.1\) percent but less than \([-2.6] -2.5\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-5.7] -5.7\) percent but less than \([-4.2] -4.1\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-7.3] -7.3\) percent but less than \([-5.7] -5.7\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-8.9] -8.9\) percent but less than \([-7.3] -7.3\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-10.5] -10.5\) percent but less than \([-8.9] -8.9\) percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-12.1] -12.1\) percent but less than \([-10.5] -10.5\) percent; and

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18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \[12.1\] percent.

**Sec. 2.** This regulation becomes effective on January 1, 2018.

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Renee L Olson, 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 [2017:] 2018:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [13.3] 13.8 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [11.8] 12.2 percent but less than [13.3] 13.8 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.2] 10.6 percent but less than [11.8] 12.2 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [8.6] 9.0 percent but less than [10.2] 10.6 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [7.0] 7.4 percent but less than [8.6] 9.0 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \([5.4, 5.8]\) percent but less than \([7.0, 7.4]\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([3.8, 4.2]\) percent but less than \([5.4, 5.8]\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([2.2, 2.6]\) percent but less than \([3.8, 4.2]\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([0.6, 1.0]\) percent but less than \([2.2, 2.6]\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([-4.0, -0.6]\) percent but less than \([0.6, 1.0]\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-2.6, -2.2]\) percent but less than \([-4.0, -0.6]\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-4.4, -3.8]\) percent but less than \([-2.6, -2.2]\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-5.7, -5.4]\) percent but less than \([-4.2, -3.8]\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-7.3, -7.0]\) percent but less than \([-5.7, -5.4]\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-8.9, -8.6]\) percent but less than \([-7.3, -7.0]\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-10.5, -10.2]\) percent but less than \([-8.9, -8.6]\) percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-12.1, -11.8]\) percent but less than \([-10.5, -10.2]\) percent; and
18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \( [-12.1] - 11.8 \) percent.

**Sec. 2.** This regulation becomes effective on January 1, 2018.

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Renee L Olson, Administrator
Employment Security Division
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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 2018 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 [2017:] **2018**:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [*13.3] **14.1** percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [*11.8] **12.5** percent but less than [*13.3] **14.1** percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [*10.2] **10.9** percent but less than [*13.3] **14.1** percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [*8.6] **9.3** percent but less than [*10.2] **10.9** percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [*7.0] **7.7** percent but less than [*8.6] **9.3** 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 \([5.4] 6.1\) percent but less than \([7.0] 7.7\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([3.8] 4.5\) percent but less than \([5.4] 6.1\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([2.2] 2.9\) percent but less than \([3.8] 4.5\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([0.6] 1.3\) percent but less than \([2.2] 2.9\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([-4.0] -0.3\) percent but less than \([0.6] 1.3\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-2.6] -1.9\) percent but less than \([-4.0] -0.3\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-4.1] -3.5\) percent but less than \([-2.6] -1.9\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-5.7] -5.1\) percent but less than \([-4.2] -3.5\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-7.3] -6.7\) percent but less than \([-5.7] -5.1\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-8.9] -8.3\) percent but less than \([-7.3] -6.7\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-10.5] -9.9\) percent but less than \([-8.9] -8.3\) percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-12.1] -11.5\) percent but less than \([-10.5] -9.9\) percent; and
18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \(-12.1\) - 11.5 percent.

Sec. 2. This regulation becomes effective on January 1, 2018.

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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 [2017:] 2018:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [13.3] 14.4 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [11.8] 12.8 percent but less than [13.3] 14.4 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.2] 11.2 percent but less than [11.8] 12.8 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [8.6] 9.6 percent but less than [10.2] 11.2 percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least \([7.0] 8.0\) percent but less than \([8.6] 9.6\) percent;

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*ESD Draft of Proposed Regulation*
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least [12.1] - 11.2 percent but less than [10.5] - 9.6 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than [12.1] - 11.2 percent.

Sec. 2. This regulation becomes effective on January 1, 2018.

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Renee L Olson, Administrator
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6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \[ 5.4 \] 6.7 percent but less than \[ 7.0 \] 8.3 percent;

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9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \[ 0.6 \] 1.9 percent but less than \[ 2.2 \] 3.5 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \[ -1.0 \] 0.3 percent but less than \[ 0.6 \] 1.9 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \[ -2.6 \] -1.3 percent but less than \[ -1.0 \] 0.3 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \[ -4.1 \] -2.9 percent but less than \[ -2.6 \] -1.3 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \[ -5.7 \] -4.5 percent but less than \[ -4.2 \] -2.9 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \[ -7.3 \] -6.1 percent but less than \[ -5.7 \] -4.5 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \[ -8.9 \] -7.7 percent but less than \[ -7.3 \] -6.1 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \[ -10.5 \] -9.3 percent but less than \[ -8.9 \] -7.7 percent;

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