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

LCB File No. R

October 3, 2018

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 2019 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 [2018:] **2019:**

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [14.1] **12.7** percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [12.5] **11.1** percent but less than [14.1] **12.7** percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.9] **9.5** percent but less than [12.5] **11.1** percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.3] **7.9** percent but less than [10.9] **9.5** percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [7.7] **6.3** percent but less than [9.3] **7.9** 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 \( [6.1 \ 4.7] \) percent but less than \( [7.7 \ 6.3] \) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \( [4.5 \ 3.1] \) percent but less than \( [6.4 \ 4.7] \) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \( [2.9 \ 1.5] \) percent but less than \( [4.5 \ 3.1] \) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \( [1.3 \ -0.1] \) percent but less than \( [2.9 \ 1.5] \) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \( [-0.3 \ -1.7] \) percent but less than \( [1.3 \ -0.1] \) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \( [-1.9 \ -3.3] \) percent but less than \( [-0.3 \ -1.7] \) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \( [-3.5 \ -4.9] \) percent but less than \( [-1.9 \ -3.3] \) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \( [-5.4 \ -6.5] \) percent but less than \( [-3.5 \ -4.9] \) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \( [-6.7 \ -8.1] \) percent but less than \( [-5.4 \ -6.5] \) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \( [-8.3 \ -9.7] \) percent but less than \( [-6.7 \ -8.1] \) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \( [-9.9 \ -11.3] \) percent but less than \( [-8.3 \ -9.7] \) percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least [-11.5] -12.9 percent but less than [-9.9] -11.3 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than [-11.5] -12.9 percent.

Sec. 2. This regulation becomes effective on January 1, 2019.

______________________________
Renee L Olson, 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 2019 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 [2018:] *2019*:

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

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [12.5] *11.7* percent but less than [14.1] *13.3* percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.9] *10.1* percent but less than [12.5] *11.7* percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.3] *8.5* percent but less than [10.9] *10.1* percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [7.7] *6.9* percent but less than [9.3] *8.5* percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \([6.4] \ 5.3\) percent but less than \([7.7] \ 6.9\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([4.5] \ 3.7\) percent but less than \([6.4] \ 5.3\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([2.9] \ 2.1\) percent but less than \([4.5] \ 3.7\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([1.3] \ 0.5\) percent but less than \([2.9] \ 2.1\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([-0.3] \ -1.1\) percent but less than \([1.3] \ 0.5\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-1.9] \ -2.7\) percent but less than \([-0.3] \ -1.1\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-3.5] \ -4.3\) percent but less than \([-1.9] \ -2.7\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-5.4] \ -5.9\) percent but less than \([-3.5] \ -4.3\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-6.7] \ -7.5\) percent but less than \([-5.4] \ -5.9\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-8.3] \ -9.1\) percent but less than \([-6.7] \ -7.5\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-9.9] \ -10.7\) percent but less than \([-8.3] \ -9.1\) percent;

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17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least $-11.5$ to $-12.3$ percent but less than $-9.9$ to $-10.7$ percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than $-11.5$ to $-12.3$ percent.

Sec. 2. This regulation becomes effective on January 1, 2019.

Renee L Olson, Administrator
Employment Security Division
PROPOSED REGULATION OF THE ADMINISTRATOR OF THE
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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 [2018:] 2019:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [14.1] 13.9 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [12.5] 12.3 percent but less than [14.1] 13.9 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.9] 10.7 percent but less than [12.5] 12.3 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.3] 9.1 percent but less than [10.9] 10.7 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [7.7] 7.5 percent but less than [9.3] 9.1 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 [6.4] 5.9 percent but less than [7.7] 7.5 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least [4.5] 4.3 percent but less than [6.4] 5.9 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least [2.9] 2.7 percent but less than [4.5] 4.3 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least [1.3] 1.1 percent but less than [2.9] 2.7 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least [-0.3] -0.5 percent but less than [1.3] 1.1 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least [-1.9] -2.1 percent but less than [-0.3] -0.5 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least [-3.5] -3.7 percent but less than [-1.9] -2.1 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least [-5.4] -5.3 percent but less than [-3.5] -3.7 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least [-6.7] -6.9 percent but less than [-5.4] -5.3 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least [-8.3] -8.5 percent but less than [-6.7] -6.9 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least [-9.9] -10.1 percent but less than [-8.3] -8.5 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-11.5\) -11.7 percent but less than \([-9.9\) -10.1 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \([-11.5\) -11.7 percent.

Sec. 2. This regulation becomes effective on January 1, 2019.

Renee L Olson, Administrator
Employment Security Division
PROPOSED REGULATION OF THE ADMINISTRATOR OF THE
EMPLOYMENT SECURITY DIVISION OF THE DEPARTMENT
OF EMPLOYMENT, TRAINING AND REHABILITATION

LCB File No. R

October 3, 2018

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 2019 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 [2018:] 2019:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [14.1] 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 [12.5] 12.6 percent but less than [14.1] 14.2 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.9] 11.0 percent but less than [12.5] 12.6 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.3] 9.4 percent but less than [10.9] 11.0 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [7.7] 7.8 percent but less than [9.3] 9.4 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 \([6.4] \ 6.2\) percent but less than \([7.7] \ 7.8\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([4.5] \ 4.6\) percent but less than \([6.4] \ 6.2\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([2.9] \ 3.0\) percent but less than \([4.5] \ 4.6\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([1.3] \ 1.4\) percent but less than \([2.9] \ 3.0\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([0.3] \ -0.2\) percent but less than \([1.3] \ 1.4\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([1.9] \ -1.8\) percent but less than \([0.3] \ -0.2\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([3.5] \ -3.4\) percent but less than \([1.9] \ -1.8\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([5.4] \ -5.0\) percent but less than \([3.5] \ -3.4\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([6.7] \ -6.6\) percent but less than \([5.4] \ -5.0\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([8.3] \ -8.2\) percent but less than \([6.7] \ -6.6\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([9.9] \ -9.8\) percent but less than \([8.3] \ -8.2\) percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-11.5\) -\(11.4\) percent but less than \([-9.9\) -\(9.8\) percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \([-11.5\) -\(11.4\) percent.

Sec. 2. This regulation becomes effective on January 1, 2019.

Renee L Olson, 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 2019 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 [2018:] 2019:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [14.1] 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 [12.5] 12.9 percent but less than [14.1] 14.5 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [10.9] 11.3 percent but less than [12.5] 12.9 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [9.3] 9.7 percent but less than [10.9] 11.3 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [7.7] 8.1 percent but less than [9.3] 9.7 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \([6.4\text{]} 6.5\) percent but less than \([7.7\text{]} 8.1\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([4.5\text{]} 4.9\) percent but less than \([6.4\text{]} 6.5\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([2.9\text{]} 3.3\) percent but less than \([4.5\text{]} 4.9\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([1.3\text{]} 1.7\) percent but less than \([2.9\text{]} 3.3\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([-0.3\text{]} 0.1\) percent but less than \([1.3\text{]} 1.7\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-1.9\text{]} -1.5\) percent but less than \([-0.3\text{]} 0.1\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-3.5\text{]} -3.1\) percent but less than \([-1.9\text{]} -1.5\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-5.4\text{]} -4.7\) percent but less than \([-3.5\text{]} -3.1\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-6.7\text{]} -6.3\) percent but less than \([-5.4\text{]} -4.7\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-8.3\text{]} -7.9\) percent but less than \([-6.7\text{]} -6.3\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-9.9\text{]} -9.5\) percent but less than \([-8.3\text{]} -7.9\) percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least \([-11.5\) to \(-11.1\) percent but less than \([-9.9\) to \(-9.5\) percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than \([-11.5\) to \(-11.1\) percent.

**Sec. 2.** This regulation becomes effective on January 1, 2019.

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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 2019 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 *[2018: 2019]*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is *[14.1] 15.2 percent or more;

2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least *[12.5] 13.6 percent but less than *[14.1] 15.2 percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least *[10.9] 11.9 percent but less than *[12.5] 13.6 percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least *[9.3] 10.3 percent but less than *[10.9] 11.9 percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least *[7.7] 8.7 percent but less than *[9.3] 10.3 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least \([6.4] 7.1\) percent but less than \([7.7] 8.7\) percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least \([4.5] 5.5\) percent but less than \([6.4] 7.1\) percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least \([2.9] 3.9\) percent but less than \([4.5] 5.5\) percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least \([1.3] 2.3\) percent but less than \([2.9] 3.9\) percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least \([-0.3] 0.7\) percent but less than \([1.3] 2.3\) percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least \([-1.9] -0.9\) percent but less than \([-0.3] 0.7\) percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least \([-3.5] -2.6\) percent but less than \([-1.9] -0.9\) percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least \([-5.4] -4.2\) percent but less than \([-3.5] -2.6\) percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least \([-6.7] -5.8\) percent but less than \([-5.4] -4.2\) percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least \([-8.3] -7.4\) percent but less than \([-6.7] -5.8\) percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least \([-9.9] -9.0\) percent but less than \([-8.3] -7.4\) percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least [-11.5] -10.6 percent but less than [-9.9] -9.0 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than [-11.5] -10.6 percent.

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Renee L Olson, Administrator
Employment Security Division