

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

**LCB File No. R214-08**

October 29, 2008

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 2009; 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 ~~2008:~~ *2009:*

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~7.2~~ *6.9* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~5.8~~ *5.5* percent but less than ~~7.2~~ *6.9* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~4.4~~ *4.1* percent but less than ~~5.8~~ *5.5* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~3.0~~ *2.7* percent but less than ~~4.4~~ *4.1* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~1.6~~ *1.3* percent but less than ~~3.0~~ *2.7* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~{0.2}~~ -0.1 percent but less than ~~{1.6}~~ 1.3 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~{1.2}~~ -1.5 percent but less than ~~{0.2}~~ -0.1 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~{2.6}~~ -2.9 percent but less than ~~{1.2}~~ -1.5 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~{4.0}~~ -4.3 percent but less than ~~{2.6}~~ -2.9 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~{5.4}~~ -5.7 percent but less than ~~{4.0}~~ -4.3 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~{6.8}~~ -7.1 percent but less than ~~{5.4}~~ -5.7 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~{8.2}~~ -8.5 percent but less than ~~{6.8}~~ -7.1 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~{9.6}~~ -9.9 percent but less than ~~{8.2}~~ -8.5 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~{11.0}~~ -11.3 percent but less than ~~{9.6}~~ -9.9 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~{12.4}~~ -12.7 percent but less than ~~{11.0}~~ -11.3 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~{13.8}~~ -14.1 percent but less than ~~{12.4}~~ -12.7 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-15.2]~~ -15.5 percent but less than ~~[-13.8]~~ -14.1 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-15.2]~~ -15.5 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2009, or upon filing with the Secretary of State, whichever occurs later.