

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

LCB File No. R153-05

November 2, 2005

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; revising the rates of contribution for eligible employers; and providing other matters properly relating thereto.

Section 1. NAC 612.270 The Administrator establishes the following schedule of contribution rates for eligible employers for calendar year ~~2005:~~ *2006:*

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~6.7~~ *7.1* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~5.3~~ *5.7* percent but less than ~~6.7~~ *7.1* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~3.9~~ *4.3* percent but less than ~~5.3~~ *5.7* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~2.5~~ *2.9* percent but less than ~~3.9~~ *4.3* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~1.1~~ *1.5* percent but less than ~~2.5~~ *2.9* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[-0.3]~~ 0.1 percent but less than ~~[1.1]~~ 1.5 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[-1.7]~~ -1.3 percent but less than ~~[-0.3]~~ 0.1 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[-3.1]~~ -2.7 percent but less than ~~[-1.7]~~ -1.3 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[-4.5]~~ -4.1 percent but less than ~~[-3.1]~~ -2.7 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-5.9]~~ -5.5 percent but less than ~~[-4.5]~~ -4.1 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-7.3]~~ -6.9 percent but less than ~~[-5.9]~~ -5.5 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-8.7]~~ -8.3 percent but less than ~~[-7.3]~~ -6.9 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-10.1]~~ -9.7 percent but less than ~~[-8.7]~~ -8.3 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-11.5]~~ -11.1 percent but less than ~~[-10.1]~~ -9.7 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-12.9]~~ -12.5 percent but less than ~~[-11.5]~~ -11.1 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-14.3]~~ -13.9 percent but less than ~~[-12.9]~~ -12.5 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-15.7]~~ -15.3 percent but less than ~~[-14.3]~~ -13.9 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-15.7]~~ -15.3 percent.

Sec. 2. This regulation becomes effective on January 1, 2006, or upon filing with the Secretary of State, whichever occurs later.