

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

LCB File No. R130-07

October 25, 2007

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 2008; 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 ~~2007:~~ *2008:*

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~7.3~~ *7.2* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~5.9~~ *5.8* percent but less than ~~7.3~~ *7.2* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~4.5~~ *4.4* percent but less than ~~5.9~~ *5.8* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~3.4~~ *3.0* percent but less than ~~4.5~~ *4.4* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~1.7~~ *1.6* percent but less than ~~3.4~~ *3.0* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~{0.3}~~ 0.2 percent but less than ~~{1.7}~~ 1.6 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~{1.1}~~ -1.2 percent but less than ~~{0.3}~~ 0.2 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~{2.5}~~ -2.6 percent but less than ~~{1.1}~~ -1.2 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~{3.9}~~ -4.0 percent but less than ~~{2.5}~~ -2.6 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~{5.3}~~ -5.4 percent but less than ~~{3.9}~~ -4.0 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~{6.7}~~ -6.8 percent but less than ~~{5.3}~~ -5.4 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~{8.1}~~ -8.2 percent but less than ~~{6.7}~~ -6.8 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~{9.5}~~ -9.6 percent but less than ~~{8.1}~~ -8.2 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~{10.9}~~ -11.0 percent but less than ~~{9.5}~~ -9.6 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~{12.3}~~ -12.4 percent but less than ~~{10.9}~~ -11.0 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~{13.7}~~ -13.8 percent but less than ~~{12.3}~~ -12.4 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~15.1~~ -15.2 percent but less than ~~13.7~~ -13.8 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~15.1~~ -15.2 percent.

Sec. 2. This regulation becomes effective on January 1, 2008, or upon filing with the Secretary of State, whichever occurs later.