

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

**LCB File No. R184-12**

October 2, 2012

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 2013; 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 ~~{2012:}~~ **2013:**

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~{11.4}~~ **11.6** percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~{9.8}~~ **10.0** percent but less than ~~{11.4}~~ **11.6** percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~{8.2}~~ **8.4** percent but less than ~~{9.8}~~ **10.0** percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~{6.6}~~ **6.8** percent but less than ~~{8.2}~~ **8.4** percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~{5.0}~~ **5.2** percent but less than ~~{36.6}~~ **6.8** percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~{3.4}~~ **3.6** percent but less than ~~{5.0}~~ **5.2** percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~1.8~~ 2.0 percent but less than ~~3.4~~ 3.6 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~0.2~~ 0.4 percent but less than ~~1.8~~ 2.0 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~1.4~~ -1.2 percent but less than ~~0.2~~ 0.4 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~3.0~~ -2.8 percent but less than ~~1.4~~ -1.2 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~4.6~~ -4.4 percent but less than ~~3.0~~ -2.8 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~6.2~~ -6.0 percent but less than ~~4.6~~ -4.4 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~7.8~~ -7.6 percent but less than ~~96.2~~ -6.0 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~9.4~~ -9.2 percent but less than ~~7.8~~ -7.6 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~11.0~~ -10.8 percent but less than ~~9.4~~ -9.2 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~12.6~~ -12.4 percent but less than ~~11.0~~ -10.8 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~14.2~~ -14.0 percent but less than ~~12.6~~ -12.4 percent; and

