

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

LCB File No. R094-13

October 30, 2013

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 2014; 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 ~~[2013:]~~ *2014*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~[11.6]~~ *10.8* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~[10.0]~~ *9.2* percent but less than ~~[11.6]~~ *10.8* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~[8.4]~~ *7.6* percent but less than ~~[10.0]~~ *9.2* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~[6.8]~~ *6.0* percent but less than ~~[8.4]~~ *7.6* percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~[5.2]~~ 4.4 percent but less than ~~[6.8]~~ 6.0 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[3.6]~~ 2.8 percent but less than ~~[5.2]~~ 4.4 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[2.0]~~ 1.2 percent but less than ~~[3.6]~~ 2.8 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[0.4]~~ -0.4 percent but less than ~~[2.0]~~ 1.2 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[-1.2]~~ -2.0 percent but less than ~~[0.4]~~ -0.4 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-2.8]~~ -3.6 percent but less than ~~[-1.2]~~ -2.0 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-4.4]~~ -5.2 percent but less than ~~[-2.8]~~ -3.6 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-6.0]~~ -6.8 percent but less than ~~[-4.4]~~ -5.2 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-7.6]~~ -8.4 percent but less than ~~[-6.0]~~ -6.8 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-9.2]~~ -10.0 percent but less than ~~[-7.6]~~ -8.4 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-10.8]~~ -11.6 percent but less than ~~[-9.2]~~ -10.0 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-12.4]~~ -13.2 percent but less than ~~[-10.8]~~ -11.6 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-14.0]~~ -14.8 percent but less than ~~[-12.4]~~ -13.2 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-14.0]~~ -14.8 percent.

Sec. 2. This regulation becomes effective on January 1, 2014.