

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

LCB File No. R095-13

October 2, 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 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 ~~2013;~~ *2014:*

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~11.6~~ *12.6* 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~~ *11.0* percent but less than ~~11.6~~ *12.6* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~8.4~~ *9.4* percent but less than ~~10.0~~ *11.0* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~6.8~~ *7.8* percent but less than ~~8.4~~ *9.4* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~5.2~~ *6.2* percent but less than ~~6.8~~ *7.8* percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~3.6~~ *4.6* percent but less than ~~5.2~~ *6.2* percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~{2.0}~~ 3.0 percent but less than ~~{03.6}~~ 4.6 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~{0.4}~~ -1.4 percent but less than ~~{2.0}~~ 3.0 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~{1.2}~~ -0.2 percent but less than ~~{0.4}~~ -1.4 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~{2.8}~~ -1.8 percent but less than ~~{1.2}~~ -0.2 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~{4.4}~~ -3.4 percent but less than ~~{2.8}~~ -1.8 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~{6.0}~~ -5.0 percent but less than ~~{4.4}~~ -3.4 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~{7.6}~~ -6.6 percent but less than ~~{6.0}~~ -5.0 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~{9.2}~~ -8.2 percent but less than ~~{7.6}~~ -6.6 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~{10.8}~~ -9.8 percent but less than ~~{9.2}~~ -8.2 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~{12.4}~~ -11.4 percent but less than ~~{10.8}~~ -9.8 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~{14.0}~~ -13.0 percent but less than ~~{12.4}~~ -11.4 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~14.0~~ **13.0** percent.

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

 /s/
Renee L Olson, Administrator
Employment Security Division