

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

**LCB File No. R139-14**

October 8, 2014

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 2015 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 ~~2014;~~ *2015:*

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~10.8~~ *11.9* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~9.2~~ *10.3* percent but less than ~~10.8~~ *11.9* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~7.6~~ *8.7* percent but less than ~~9.2~~ *10.3* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~6.0~~ *7.1* percent but less than ~~7.6~~ *8.7* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~4.4~~ *5.5* percent but less than ~~6.0~~ *7.1* percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~2.8~~ *3.9* percent but less than ~~4.4~~ *5.5* percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~1.2~~ 2.3 percent but less than ~~2.8~~ 3.9 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~0.4~~ 0.7 percent but less than ~~1.2~~ 2.3 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~2.0~~ -0.9 percent but less than ~~0.4~~ 0.7 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~3.6~~ -2.5 percent but less than ~~2.0~~ -0.9 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~5.2~~ -4.1 percent but less than ~~3.6~~ -2.5 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~6.8~~ -5.7 percent but less than ~~5.2~~ -4.1 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~8.4~~ -7.3 percent but less than ~~6.8~~ -5.7 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~10.0~~ -8.9 percent but less than ~~8.4~~ -7.3 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~11.6~~ -10.5 percent but less than ~~10.0~~ -8.9 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~13.2~~ -12.1 percent but less than ~~11.6~~ -10.5 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~14.8~~ -13.7 percent but less than ~~13.2~~ -12.1 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~+14.8~~ -13.7 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2015.