

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

**LCB File No. R118-15**

October 1, 2015

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 2016 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 ~~2015:~~ *2016:*

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~11.9~~ *12.2* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~10.3~~ *10.6* percent but less than ~~11.9~~ *12.2* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~8.7~~ *9.0* percent but less than ~~10.3~~ *10.6* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~7.1~~ *7.4* percent but less than ~~8.7~~ *9.0* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~5.5~~ *5.8* percent but less than ~~7.1~~ *7.4* percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~3.9~~ *4.2* percent but less than ~~5.5~~ *5.8* percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~12.3~~ 2.6 percent but less than ~~13.9~~ 4.2 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~10.7~~ 1.0 percent but less than ~~12.3~~ 2.6 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~10.9~~ -0.6 percent but less than ~~10.7~~ 1.0 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~12.5~~ -2.2 percent but less than ~~10.9~~ -0.6 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~14.1~~ -3.8 percent but less than ~~12.5~~ -2.2 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~15.7~~ -5.4 percent but less than ~~14.1~~ -3.8 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~17.3~~ -7.0 percent but less than ~~15.7~~ -5.4 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~18.9~~ -8.6 percent but less than ~~17.3~~ -7.0 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~10.5~~ -10.2 percent but less than ~~18.9~~ -8.6 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~12.1~~ -11.8 percent but less than ~~10.5~~ -10.2 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~13.7~~ -13.4 percent but less than ~~12.1~~ -11.8 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~+13.7~~ -13.4 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2016.