

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

LCB File No. R040-19

September 19, 2019

EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY: §1, NRS 612.220, 612.240 and 612.535.

A REGULATION relating to unemployment insurance; revising provisions governing the electronic filing of quarterly contribution and wage reports by an employing unit or employer; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires certain employers to pay contributions to the Unemployment Compensation Fund at rates determined by the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation and assigned to those employers based on, among other factors, wages paid by the employers. (Chapter 612 of NRS) Existing regulations require each employing unit and employer to make any reports prescribed by the Administrator on forms issued by and required to be returned to the Division. (NAC 612.030) LCB File No. R054-18 requires each employing unit that is subject to the provisions of chapter 612 of NRS to file by electronic means all quarterly contribution and wage reports unless the requirement is waived by the Division on certain grounds pursuant to a request by the employing unit or employer. This regulation extends the period of such a waiver from a maximum of 1 year to a minimum of 24 months.

Section 1. Section 1 of LCB File No. R054-18 is hereby amended to read as follows:

Section 1. Chapter 612 of NAC is hereby amended by adding thereto a new section to read as follows:

1. Except as otherwise provided in subsection 2, each employing unit and employer that is subject to the provisions of chapter 612 of NRS shall file by electronic means all quarterly contribution and wage reports pursuant to that chapter.

2. An employing unit or employer may request a waiver of the requirement of electronic filing set forth in subsection 1. The Division may grant a waiver of not ~~more~~ *less* than ~~1-year~~ *24 months* if the employing unit or employer establishes to the satisfaction of the Administrator that:

- (a) The employing unit or employer lacks the facilities to file by electronic means;
- (b) Filing by electronic means would impose a severe economic hardship on the employing unit or employer; or
- (c) Other good cause shown excuses compliance with the requirement of electronic filing.