

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

**LCB FILE NO. R096-19I**

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**LCB File N0. R**

October 3, 2019

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 2020 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 ~~2019;~~ *2020*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~14.5~~ *14.2* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~12.9~~ *12.6* percent but less than ~~14.5~~ *14.2* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~11.3~~ *11.0* percent but less than ~~12.9~~ *12.6* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~9.7~~ *9.4* percent but less than ~~11.3~~ *11.0* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~8.1~~ *7.8* percent but less than ~~9.7~~ *9.4* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[6.5]~~ 6.2 percent but less than ~~[8.1]~~ 7.8 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[4.9]~~ 4.6 percent but less than ~~[6.5]~~ 6.2 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[3.3]~~ 3.0 percent but less than ~~[4.9]~~ 4.6 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[1.7]~~ 1.4 percent but less than ~~[3.3]~~ 3.0 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[0.1]~~ -0.2 percent but less than ~~[1.7]~~ 1.4 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-1.5]~~ -1.8 percent but less than ~~[0.1]~~-0.2 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-3.1]~~ -3.4 percent but less than ~~[-1.5]~~ -1.8 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-4.7]~~ -5.0 percent but less than ~~[-3.1]~~ -3.4 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-6.3]~~ -6.6 percent but less than ~~[-4.7]~~ -5.0 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-7.9]~~ -8.2 percent but less than ~~[-6.3]~~ -6.6 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-9.5]~~ -9.8 percent but less than ~~[-7.9]~~ -8.2 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-11.1]~~ -11.4 percent but less than ~~[-9.5]~~ -9.8 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-11.1]~~ -11.4 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2020.

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Kimberly Gaa, Administrator  
Employment Security Division