

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

LCB FILE NO. R161-201

**The following document is the initial draft regulation proposed
by the agency submitted on 09/25/2020**

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LCB File N0. R

October 2, 2020

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 2021 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 ~~2020~~ *2021*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~14.2~~ *14.6* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~12.6~~ *13.0* percent but less than ~~14.2~~ *14.6* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~11.0~~ *11.4* percent but less than ~~12.6~~ *13.0* percent
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~9.4~~ *9.8* percent but less than ~~11.0~~ *11.4* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~7.8~~ *8.2* percent but less than ~~9.4~~ *9.8* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[6.2]~~ 6.6 percent but less than ~~[7.8]~~ 8.2 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[4.6]~~ 5.0 percent but less than ~~[6.2]~~ 6.6 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[3.0]~~ 3.4 percent but less than ~~[4.6]~~ 5.0 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[1.4]~~ 1.8 percent but less than ~~[3.0]~~ 3.4 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-0.2]~~ 0.2 percent but less than ~~[1.4]~~ 1.8 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-1.8]~~ -1.4 percent but less than ~~[-0.2]~~ 0.2 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-3.4]~~ -3.0 percent but less than ~~[-1.8]~~ -1.4 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-5.0]~~ -4.6 percent but less than ~~[-3.4]~~ -3.0 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-6.6]~~ -6.2 percent but less than ~~[-5.0]~~ -4.6 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-8.2]~~ -7.8 percent but less than ~~[-6.6]~~ -6.2 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-9.8]~~ -9.4 percent but less than ~~[-8.2]~~ -7.8 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-11.4]~~ *-11.0* percent but less than ~~[-9.8]~~ *-9.4* percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-11.4]~~ *-11.0* percent.

Sec. 2. This regulation becomes effective on January 1, 2021.

Jeffrey Frischmann, Acting Administrator
Employment Security Division