

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

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**The following document is the initial draft regulation proposed
by the agency submitted on 09/27/2022**

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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 ~~2022~~ *2023*; 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 ~~2022~~ *2023*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~15.95~~ *16.9* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least

~~14.35~~ *15.3* percent but less than ~~15.95~~ *16.9* percent;

3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least

~~12.75~~ *13.7* percent but less than ~~14.35~~ *15.3* percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least

~~11.15~~ *12.1* percent but less than ~~12.75~~ *13.7* percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least

~~{9.55}~~ 10.5 percent but less than ~~{11.15}~~ 12.1 percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least

~~{7.95}~~ 8.9 percent but less than ~~{9.55}~~ 10.5 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least

~~{6.35}~~ 7.3 percent but less than ~~{7.95}~~ 8.9 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least

~~{4.75}~~ 5.7 percent but less than ~~{6.35}~~ 7.3 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least

~~{3.15}~~ 4.1 percent but less than ~~{4.75}~~ 5.7 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~{1.55}~~ 2.5 percent but less than ~~{3.15}~~ 4.1 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~{-0.05}~~ 0.9 percent but less than ~~{1.55}~~ 2.5 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~{-1.65}~~ -0.7 percent but less than ~~{-0.05}~~ 0.9 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~{-3.25}~~ -2.3 percent but less than ~~{-1.65}~~ -0.7 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~{-4.85}~~ -3.9 percent but less than ~~{-3.25}~~ -2.3 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~{-6.45}~~ -5.5 percent but less than ~~{-4.85}~~ -3.9 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~+8.05~~ -7.1 percent but less than ~~+6.45~~ -5.5 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~+9.65~~ -8.7 percent but less than ~~+8.05~~ -7.1 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~+9.65~~ -8.7 percent.

Sec. 2. This regulation becomes effective on January 1, ~~2022~~ 2023.