

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

LCB File No. R130-23

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

AUTHORITY: § 1, NRS 612.220, 612.475 and 612.551; § 2, NRS 612.220, 612.250, 612.550 and 612.732; § 3, NRS 612.220, 612.295 and 612.750; § 4, NRS 612.220 and 612.670; § 5, NRS 612.220, 612.265 and 612.6132.

A REGULATION relating to unemployment compensation; revising provisions relating to certain notices; repealing provisions relating to the release of certain information; repealing provisions relating to the Unemployment Compensation Bond Fund; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires notice to be given to certain employers, claimants or affected parties when certain actions are taken under the Unemployment Compensation Law, including, without limitation, notice of the filing of an unemployment claim for benefits and notice of a determination of the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation. (NRS 612.245, 612.250, 612.475, 612.550, 612.551, 612.665, 612.670) Existing regulations require that notice of the following be provided by mail: (1) the filing of a first claim for benefits; (2) a determination of the Administrator with respect to the transfer of an experience record; (3) the termination of an election by an employer to cover a person who performs work in more than one jurisdiction; and (4) a decision and order of the Administrator on a petition for modification of an assessment. (NAC 612.120, 612.290, 612.470, 612.660) **Sections 1-4** of this regulation provide that these notices may be electronically transmitted in addition to being mailed.

Existing law: (1) authorizes the disclosure of certain information by the Division, including the disclosure of certain information obtained by the Division to the Board of Regents of the University of Nevada and the Director of the Department in accordance with a cooperative agreement; and (2) provides that the Administrator may charge a fee to recover actual costs related to the disclosure of certain information. (NRS 612.265) Existing regulations require the Administrator to provide certain information to an agency upon the submission of a form prescribed by the Administrator and upon the approval of the Administrator. (NAC 612.056) **Section 5** of this regulation repeals the requirement to submit a request on a form prescribed by the Administrator, as existing law provides for the release of information according to a

cooperative agreement. **Section 5** also repeals the charging of a fee for the disclosure of certain information which is duplicative of existing law.

Existing law establishes the Unemployment Compensation Bond Fund and authorizes the State Board of Finance, at the request of the Administrator, to issue bonds to repay certain federal advances, establish adequate balances in Nevada's account in the Unemployment Trust Fund of the United States Treasury and operate the unemployment insurance program at the lowest possible cost to the State and employers in the State. (NRS 612.6102-612.6134) Existing regulations relating to the Unemployment Compensation Bond Fund set forth: (1) the definitions of certain terms; (2) the manner of calculating rates for special bond contributions; (3) the method of determining the baseline bond principal contribution rate; (4) the method of determining the baseline bond interest and expenses contribution rate; (5) the special bond contribution tier system for employers; (6) the contribution rate for the employer tier system; (7) the bond interest and expenses contribution rate for the employer tier system; and (8) the assessment of supplemental special bond contributions. (NAC 612.590-612.625) **Section 5** repeals all such regulations relating to the Unemployment Compensation Bond Fund.

Section 1. NAC 612.120 is hereby amended to read as follows:

612.120 1. The last or next to last employing unit that receives a notice of the first claim filed by a claimant following separation from employment must, within 11 days after the date of the notice, submit to the Division all relevant facts that affect the claimant's rights to benefits, including all relevant facts which disclose that the claimant separated from employment voluntarily and without good cause, or was discharged for misconduct in connection with his or her employment.

2. The last or next to last employing unit may protest the payment of benefits if the protest is filed within 11 days after the date of the notice of filing the claim. If the employing unit has filed a report of all relevant facts in a timely manner that might adversely affect the claimant's rights to benefits, the report is considered as a protest to the payment of benefits.

3. The last or next to last employing unit that has filed a response in a timely manner will be notified in writing of the determination as to the claimant's rights to benefits. If the last or next to last employing unit has contributed 75 percent of the claimant's base period earnings and has submitted all relevant facts in a timely manner indicating that the claimant quit voluntarily

without good cause, or was discharged for misconduct in connection with his or her employment, the employer will be notified in writing of the Division's ruling as to the cause of termination of the claimant's employment and whether the experience rating record of the employer is chargeable with benefits paid the claimant.

4. The last or next to last employing unit is entitled to relief from the charging of benefits to its experience rating record if the claimant is found to have quit employment with the employing unit solely to accept other employment.

5. Any employing unit that paid wages to the claimant in the base period of the claim will be notified of the first claim filed which results in a determination that the claimant is an insured worker. The base period employer so notified must, within 11 days, submit all relevant facts disclosing whether the claimant was discharged for a crime committed in connection with his or her employment. The Division will issue a decision setting forth whether the wages will be denied in the determination of the payment of benefits.

6. Any notice of determination or ruling will contain a statement setting forth the right of appeal.

7. The notice of first claim filed which is mailed to the last or next to last employing unit *may be electronically transmitted, in addition to being mailed, and* must be addressed to:

(a) The employing unit's place of business where the claimant was most recently employed;
(b) The business office of the employing unit where the records of the claimant's employment are maintained; or

(c) The business office of an authorized agent of the employing unit if the employing unit has filed with the Administrator an approved authorization designating the agent to represent the employing unit.

8. Any notice properly addressed to the last known address of the employing unit or its authorized agent constitutes proper notification to the employing unit of the first claim filed.

9. The notice of first claim filed which is mailed to a base period employer who is not the last or next to last employer of the claimant *may be electronically transmitted, in addition to being mailed, and* must be addressed to:

(a) The employing unit's place of business where the claimant was most recently employed;

(b) The business office of the employing unit where the records of the claimant's employment are maintained;

(c) The address or addresses as requested by the employer and agreed to by the Administrator; or

(d) The business office of an authorized agent of the employing unit if the employing unit has filed with the Administrator an approved authorization designating the agent to represent the employing unit.

↪ Any notice properly addressed to the last known address of the employer or his or her authorized agent constitutes proper notice to the base period employer.

10. As used in this section, "all relevant facts" includes, without limitation, dates of employment, type of work performed, specific reason given for separation from employment, the final incident to cause the separation from employment and prior disciplinary warnings of a similar nature given, if any.

Sec. 2. NAC 612.290 is hereby amended to read as follows:

612.290 1. When a total transfer of an experience record has been completed:

(a) Payrolls, contributions paid and benefit charges must be transferred to and be a part of the experience record of the successor. Benefits paid, based on the payrolls of the predecessor, must

then be charged to the experience record of the successor. If a claimant for unemployment benefits has been paid wages for the base period by the predecessor employer, the wages shall be deemed to have been paid by the successor employer.

(b) The predecessor, as a transferring employer, may not retain the rate previously determined for him or her but will be classed as a new employer with respect to any employment after the date of the completed transfer.

2. The contribution rate for a successor who qualifies for the transfer of an experience record for the period beginning with the date of the transfer and ending with the next effective date of contribution rates is:

(a) The contribution rate applicable to the transferring employer with respect to the period immediately preceding the date of the transfer if:

- (1) The acquiring employer was not, before the transfer, a subject employer; and
- (2) Only one transferring employer, or only transferring employers having identical rates, are involved;

(b) A new rate, computed on the experience of the transferring employer or, in the case of a partial transfer, the experience attributable to the part of the business transferred, combined with the experience of the acquiring employer as of the regular computation date for the rate period in which the transfer occurs; or

(c) The rate of contribution for a newly subject employer. A computation for a contribution rate must be made in all transfers involving a severable and distinct portion of an organization, trade or business.

3. No transfer of an experience record and rate will be completed if the Administrator determines that an acquisition or change of all or part of a business organization was effected

solely or primarily to obtain a more favorable contribution rate. *A notice of the determination of the Administrator pursuant to this subsection may be electronically transmitted, in addition to being mailed.* In determining whether an acquisition was primarily for the purpose of obtaining a lower rate of contributions, the Administrator will use objective factors which may include, without limitation:

- (a) The cost of acquiring the business;
- (b) Whether the acquiring person continued the business enterprise of the acquired business;
- (c) How long the business enterprise was continued; and
- (d) Whether a substantial number of new employees were hired for performance of duties

unrelated to the business activity conducted before the acquisition.

4. A protest to the determination of the Division with respect to transfers must be filed not later than 15 days after the date the notice of the determination is mailed. An appeal may be filed within 11 days after the date a determination, based on the protest, is mailed by the Division.

Sec. 3. NAC 612.470 is hereby amended to read as follows:

612.470 1. An election approved under NAC 612.440 to 612.470, inclusive, becomes effective at the beginning of the calendar quarter in which the election was submitted, unless the election as approved specifies the beginning of a different calendar quarter.

2. If the electing unit requests an earlier effective date than the beginning of the calendar quarter in which the election is submitted, the earlier date may be approved solely as to those interested jurisdictions in which the employer had no liability to pay contributions for the earlier period in question.

3. If the agency of the elected jurisdiction finds that the nature of the services customarily performed by the person for the electing unit have changed so that they are no longer customarily

performed in more than one participating jurisdiction, the election may be terminated. This termination is effective as of the close of the calendar quarter in which notice of the finding is mailed to all parties affected. *Notice of the finding may be electronically transmitted, in addition to being mailed, to all parties affected.*

4. Except as provided in subsection 3, each election approved remains in effect through the close of the calendar year in which it is submitted and thereafter until the close of the calendar quarter in which the electing unit gives written notice of its termination to all affected agencies.

5. If an election ceases to apply to any person under subsection 3 or 4, the electing unit shall notify the person affected accordingly.

6. The electing unit shall promptly notify each person affected by its approved election and furnish the elected agency a copy of the notice.

7. If a person covered by an election is separated from his or her employment, the electing unit shall again notify the person as to the jurisdiction under whose law his or her services have been covered. If, at the time of termination, the person is not located in the elected jurisdiction, the electing unit shall notify the person as to the procedure for filing claims for interstate benefits.

8. The electing unit shall immediately report to the elected jurisdiction any change which occurs in the conditions of employment pertinent to its election, for example, if a person's services for the employer cease to be customarily performed in more than one participating jurisdiction or if a change in the work assigned to a person requires him or her to perform services in a new participating jurisdiction.

Sec. 4. NAC 612.660 is hereby amended to read as follows:

612.660 1. An employer who petitions for the modification of an assessment may present any proof, either oral or documentary, which he or she desires if the proof is pertinent to the issues. The Division may offer its notice of levy of assessment which is prima facie proof of the mailing of a notice, the amount of wages paid by the employer, default in payment, the amount of contribution payable and all forfeit and interest which may have accrued for the period covered by the assessment, and may offer any other proof pertinent to the issues.

2. Technical rules of evidence do not apply to any hearing or petition for the modification of an assessment. The Division has the right to cross-examine witnesses called by the petitioner. The petitioner has the right to cross-examine witnesses called by the Division.

3. The Division, at the conclusion of the evidence, may present argument in support of the claim, and the petitioner may thereafter present argument in support of the petition. The Division has the right to argue in rebuttal. No further argument is allowed.

4. The Division will supply, upon application, to any employer requesting a hearing, subpoenas under seal of the Division requiring the attendance of witnesses. Written stipulations as to the facts, signed by the employer or his or her representative and the representative of the Division, may be accepted and considered conclusive as to those facts by the Administrator. Fees and mileage for witnesses must be paid solely at the expense of the party calling the witness. If the employer so requests, the hearing must be reported and the cost of reporting borne by the employer.

5. When a hearing is requested, the matter must be heard and determined at the central office of the Division at Carson City, Nevada, unless, for the convenience of witnesses and others involved, the Administrator directs that the hearing be held at some other place.

6. The Administrator will render a decision in writing within 30 days after the conclusion of a hearing or within 30 days after the submission of the matter to him or her if a hearing is not requested. Notice of the decision and a copy of the decision must be mailed *and may be electronically transmitted, in addition to being mailed*, to the employer at his or her last known address and to the sureties or bondsmen.

7. The amount determined to be due in accordance with the decision is payable to the Division within 20 days after the mailing of the notice of the decision.

Sec. 5. NAC 612.056, 612.590, 612.593, 612.595, 612.597, 612.600, 612.603, 612.605, 612.607, 612.610, 612.613, 612.615, 612.617, 612.620, 612.623 and 612.625 are hereby repealed.

TEXT OF REPEALED SECTIONS

612.056 Release of information; fee.

1. The Administrator will provide information pursuant to subsection 3 of NRS 612.265 if:
 - (a) An appropriate agency submits a request on a form prescribed by the Administrator; and
 - (b) The Administrator approves the release of the requested information.
2. The Administrator may charge a reasonable fee to cover any administrative costs incurred in providing information pursuant to subsection 3, 4, 5 or 6 of NRS 612.265. The fee will not

exceed the actual cost of providing the information, as determined from the records of the Division.

612.590 Definitions. As used in NAC 612.590 to 612.625, inclusive, unless the context otherwise requires, the words and terms defined in NAC 612.593 to 612.605, inclusive, have the meanings ascribed to them in those sections.

612.593 “Baseline bond interest and expenses contribution rate” defined. “Baseline bond interest and expenses contribution rate” means the rate established pursuant to NAC 612.615.

612.595 “Baseline bond principal contribution rate” defined. “Baseline bond principal contribution rate” means the rate established pursuant to NAC 612.613.

612.597 “Interest coverage ratio” defined. “Interest coverage ratio” means the rate of excess collection of money specified by the State in the trust indenture or other instrument or agreement in connection with the bonds to provide for the security of the payment of the bond interest and other bond obligations other than the bond principal secured by the principal coverage ratio.

612.600 “Principal coverage ratio” defined. “Principal coverage ratio” means the rate of excess collection of money specified by the State in the trust indenture or other instrument or agreement in connection with the bonds to provide for the security of the payment of the bond principal.

612.603 “Reserve ratio” defined. “Reserve ratio” has the meaning ascribed to it in NRS 612.550.

612.605 “Taxable wages” defined. “Taxable wages” means wages as determined pursuant to NRS 612.545 which are paid by employers who are required to pay special bond contributions pursuant to subsection 1 of NRS 612.6132.

612.607 Issuance of bonds by State Board of Finance: Notice to Administrator by State Treasurer; calculation of rates for special bond contributions.

1. If the State Board of Finance issues bonds pursuant to NRS 612.6122, for each calendar year in which bond obligations and bond administrative expenses will be due, the State Treasurer must, on or before August 1 of the immediately preceding year, or as soon as practicable thereafter, notify the Administrator of the amount of bond obligations, the estimated amount of bond administrative expenses and the other amounts described in subsection 2 of NRS 612.613 to permit the Administrator to determine the amount of special bond contributions required for the applicable calendar year. If no such bond obligations exist for a calendar year, the Administrator will not impose any special bond contributions.

2. After receiving the information described in subsection 1, the Administrator will calculate the rates for the special bond contributions pursuant to NAC 612.613 to 612.623, inclusive. The Administrator will complete the calculations not later than September 15 of the year in which the information is due from the State Treasurer or 45 days after receiving the information from the State Treasurer, whichever is later.

612.610 Payment of special bond contributions; application of money received.

1. An employer who is required to pay special bond contributions pursuant to subsection 1 of NRS 612.6132 shall pay special bond contributions based upon the rates established pursuant to NAC 612.613 to 612.623, inclusive, and, if applicable, the rate established pursuant to NAC 612.625.

2. If such an employer pays less than the total amount due pursuant to chapter 612 of NRS and any regulations adopted pursuant thereto, including, without limitation, NAC 612.590 to 612.625, inclusive, the Administrator will apply the money received from that employer first to any special bond contributions for the bond interest and other bond obligations as defined in NAC 612.615, then to any special bond contributions for the bond principal, and then to any other amounts owed pursuant to chapter 612 of NRS and any regulations adopted pursuant thereto, as determined by the Administrator. As used in this subsection, “total amount due” includes, without limitation, the amount due from the employer for contributions for unemployment compensation, principal payments for special bond contributions and interest payments for special bond contributions.

612.613 Determination of baseline bond principal contribution rate. To determine the baseline bond principal contribution rate, the Administrator will:

1. Multiply the amount of the bond principal that will be due during the 12-month period beginning on May 1 of the immediately succeeding calendar year and ending on April 30 of the following calendar year by the principal coverage ratio;

2. Subtract from the result reached pursuant to subsection 1 the greater of:

(a) Zero; or

(b) The remainder obtained by subtracting the amount of bond principal that is required to be paid between the date of calculation and April 30 of the immediately succeeding calendar year from the amount of money available to pay that bond principal, including money then held by the State which is available to pay that bond principal and including the Administrator’s estimate of contributions available to pay that bond principal which are expected to be received between the date of calculation and April 30 of the immediately succeeding calendar year to the extent

such an estimate is permitted to be taken into account by the trust indenture or other instrument or agreement executed by the State in connection with the bonds, but excluding money in the State's account in the Unemployment Trust Fund of the United States Treasury; and

3. Divide the result reached pursuant to subsection 2 by 95 percent of the total estimated taxable wages for the immediately succeeding calendar year.

612.615 Determination of baseline bond interest and expenses contribution rate.

1. To determine the baseline bond interest and expenses contribution rate, the Administrator will:

(a) Multiply the amount of the bond interest and other bond obligations that will be due during the 12-month period beginning on May 1 of the immediately succeeding calendar year and ending on April 30 of the following calendar year by the interest coverage ratio;

(b) Subtract from the result reached pursuant to paragraph (a) the greater of:

(1) Zero; or

(2) The remainder obtained by subtracting the amount of bond interest and other bond obligations that are required to be paid between the date of calculation and April 30 of the immediately succeeding calendar year from the amount of money then held by the State which is available to pay that bond interest and those other bond obligations; and

(c) Divide the result reached pursuant to paragraph (b) by 95 percent of the total estimated taxable wages for the immediately succeeding calendar year.

2. As used in this section, "bond interest and other bond obligations" means the premium and interest payable on a bond, together with any amount owed under a related credit agreement or under any instrument or agreement in connection with the bonds, and bond administrative expenses. The term does not include the bond principal.

612.617 Assignment of employer to one of four tiers.

1. For the purposes of determining the special bond contributions due from each employer who is required to pay special bond contributions pursuant to subsection 1 of NRS 612.6132, the Administrator will assign each such employer to one of four tiers.

2. Tier 1 consists of such employers who do not qualify for a contribution rate based on experience pursuant to NRS 612.550.

3. Tier 2 consists of such employers who:

- (a) Qualify for a contribution rate based on experience pursuant to NRS 612.550; and
- (b) Have a reserve ratio of less than zero.

4. Tier 3 consists of such employers who:

- (a) Qualify for a contribution rate based on experience pursuant to NRS 612.550;
- (b) Have a reserve ratio of equal to or greater than zero; and
- (c) Have a reserve ratio of less than the threshold reserve ratio determined pursuant to subsection 6.

5. Tier 4 consists of such employers who:

- (a) Qualify for a contribution rate based on experience pursuant to NRS 612.550;
- (b) Have a reserve ratio of equal to or greater than zero; and
- (c) Have a reserve ratio of equal to or greater than the threshold reserve ratio determined pursuant to subsection 6.

6. The threshold reserve ratio for Tier 4 is the lowest possible reserve ratio, rounded to the nearest tenth of a percent, which, using the most recent 12 months of data available, results in the qualification for Tier 4 of the employers who pay not more than 10 percent of all taxable wages from employers with a reserve ratio greater than or equal to zero.

612.620 Determination of bond principal contribution rate for employers assigned to Tiers 1, 2, 3 and 4.

1. To determine the bond principal contribution rate for employers assigned to Tier 1, the Administrator will multiply the baseline bond principal contribution rate by a factor of 0.45, then round the result up to the nearest one-hundredth of a percent.

2. To determine the bond principal contribution rate for employers assigned to Tier 2, the Administrator will multiply the baseline bond principal contribution rate by a factor of 1.40, then round the result up to the nearest one-hundredth of a percent.

3. To determine the bond principal contribution rate for employers assigned to Tier 4, the Administrator will multiply the baseline bond principal contribution rate by a factor of 0.25, then round the result up to the nearest one-hundredth of a percent.

4. To determine the bond principal contribution rate for employers assigned to Tier 3, the Administrator will:

(a) Determine the fraction of total taxable wages from employers who are not eligible for experience rating by dividing the taxable wages from such employers by the total taxable wages from all employers who are required to pay special bond contributions;

(b) Determine the fraction of total taxable wages from employers who are eligible for experience rating and who have a reserve ratio of less than zero by dividing the taxable wages from such employers by the total taxable wages from all employers who are required to pay special bond contributions;

(c) Determine the fraction of total taxable wages from employers who are eligible for experience rating and who have a reserve ratio that is equal to or greater than the threshold reserve ratio determined pursuant to subsection 6 of NAC 612.617 by dividing the taxable wages

from such employers by the total taxable wages from all employers who are required to pay special bond contributions;

(d) Determine the fraction of total taxable wages from employers who are eligible for experience rating, who have a reserve ratio of equal to or greater than zero and who have a reserve ratio that is less than the threshold reserve ratio determined pursuant to subsection 6 of NAC 612.617 by subtracting the fractions calculated pursuant to paragraphs (a), (b) and (c) from 1;

(e) Multiply the bond principal contribution rate determined pursuant to subsection 1 by the fraction determined pursuant to paragraph (a);

(f) Multiply the bond principal contribution rate determined pursuant to subsection 2 by the fraction determined pursuant to paragraph (b);

(g) Multiply the bond principal contribution rate determined pursuant to subsection 3 by the fraction determined pursuant to paragraph (c);

(h) Subtract the results reached pursuant to paragraphs (e), (f) and (g) from the baseline bond principal contribution rate; and

(i) Divide the result reached pursuant to paragraph (h) by the fraction determined pursuant to paragraph (d), then round up to the next one-hundredth of a percent.

612.623 Determination of bond interest and expenses contribution rate for employers assigned to Tiers 1, 2, 3 and 4.

1. To determine the bond interest and expenses contribution rate for employers assigned to Tier 1, the Administrator will multiply the baseline bond interest and expenses contribution rate by a factor of 0.45, then round the result up to the nearest one-hundredth of a percent.

2. To determine the bond interest and expenses contribution rate for employers assigned to Tier 2, the Administrator will multiply the baseline bond interest and expenses contribution rate by a factor of 1.40, then round the result up to the nearest one-hundredth of a percent.

3. To determine the bond interest and expenses contribution rate for employers assigned to Tier 4, the Administrator will multiply the baseline bond interest and expenses contribution rate by a factor of 0.25, then round the result up to the nearest one-hundredth of a percent.

4. To determine the bond interest and expenses contribution rate for employers assigned to Tier 3, the Administrator will:

(a) Determine the fraction of total taxable wages from employers who are not eligible for experience rating by dividing the taxable wages from such employers by the total taxable wages from all employers who are required to pay special bond contributions;

(b) Determine the fraction of total taxable wages from employers who are eligible for experience rating and who have a reserve ratio of less than zero by dividing the taxable wages from such employers by the total taxable wages from all employers who are required to pay special bond contributions;

(c) Determine the fraction of total taxable wages from employers who are eligible for experience rating and who have a reserve ratio that is equal to or greater than the threshold reserve ratio determined pursuant to subsection 6 of NAC 612.617 by dividing the taxable wages from such employers by the total taxable wages from all employers who are required to pay special bond contributions;

(d) Determine the fraction of total taxable wages from employers who are eligible for experience rating, who have a reserve ratio of equal to or greater than zero and who have a reserve ratio that is less than the threshold reserve ratio determined pursuant to subsection 6 of

NAC 612.617 by subtracting the fractions calculated pursuant to paragraphs (a), (b) and (c) from 1;

(e) Multiply the bond interest and expenses contribution rate determined pursuant to subsection 1 by the fraction determined pursuant to paragraph (a);

(f) Multiply the bond interest and expenses contribution rate determined pursuant to subsection 2 by the fraction determined pursuant to paragraph (b);

(g) Multiply the bond interest and expenses contribution rate determined pursuant to subsection 3 by the fraction determined pursuant to paragraph (c);

(h) Subtract the results reached pursuant to paragraphs (e), (f) and (g) from the baseline bond interest and expenses contribution rate; and

(i) Divide the result reached pursuant to paragraph (h) by the fraction determined pursuant to paragraph (d), then round up to the next one-hundredth of a percent.

612.625 Assessment and determination by Administrator of supplemental special bond contributions; notice to employers; due date.

1. If the State Board of Finance issues bonds pursuant to NRS 612.6122, at least 75 days before each payment for bond principal or interest is due, the Administrator will make the determination required by subsection 4 of NRS 612.6132 and, if necessary, assess supplemental special bond contributions sufficient to pay all applicable obligations through April 30 of the immediately succeeding calendar year.

2. Employers will not receive experience credit for the supplemental special bond contributions.

3. To determine the supplemental special bond contribution rate, the Administrator will divide the amount needed to meet the obligations described in subsection 1 by 95 percent of the total taxable wages for the most recent 12 months for which data are available.

4. To determine the supplemental special bond contribution charged to each employer who is required to pay special bond contributions pursuant to subsection 1 of NRS 612.6132, the Administrator will multiply the supplemental special bond contribution rate described in subsection 3 by the 12-month total taxable wages for the employer for the most recent 12 months for which data are available.

5. At least 30 days before the Administrator mails a bill to an employer for a supplemental special bond contribution, the Administrator will provide notice to the employer concerning the details of the supplemental special bond contribution.

6. The bill for a supplemental special bond contribution must include, without limitation, the date on which payment is due. The Administrator will provide a due date that is not less than 31 days after the date on which the bill is mailed and not more than 75 days after the date on which the bill is mailed.