

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

LCB File No. R160-97

Filed December 31, 1997; effective January 1, 1998

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

AUTHORITY: NRS 612.220 and 612.550.

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 [1997:] *1998*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [7.8] *7.7* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [6.4] *6.3* percent but less than [7.8] *7.7* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [5.0] *4.9* percent but less than [6.4] *6.3* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [3.6] *3.5* percent but less than [5.0] *4.9* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [2.2] *2.1* percent but less than [3.6] *3.5* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[0.8]~~ 0.7 percent but less than ~~[2.2]~~ 2.1 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[-0.6]~~ -0.7 percent but less than ~~[0.8]~~ 0.7 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[-2.0]~~ -2.1 percent but less than ~~[-0.6]~~ -0.7 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[-3.4]~~ -3.5 percent but less than ~~[-2.0]~~ -2.1 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-4.8]~~ -4.9 percent but less than ~~[-3.4]~~ -3.5 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-6.2]~~ -6.3 percent but less than ~~[-4.8]~~ -4.9 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-7.6]~~ -7.7 percent but less than ~~[-6.2]~~ -6.3 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-9.0]~~ -9.1 percent but less than ~~[-7.6]~~ -7.7 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-10.4]~~ -10.5 percent but less than ~~[-9.0]~~ -9.1 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-11.8]~~ -11.9 percent but less than ~~[-10.4]~~ -10.5 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-13.2]~~ -13.3 percent but less than ~~[-11.8]~~ -11.9 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least [-14.6] -14.7 percent but less than [-13.2] -13.3 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than [-14.6] -14.7 percent.

Sec. 2. This regulation becomes effective on January 1, 1998.