

LCB File No. R127-09

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

AUTHORITY: §§1 and 2, NRS 612.220 and 612.550.

A REGULATION relating to unemployment compensation; prescribing the contribution rate schedule for calendar year 2010; 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 ~~{2009:}~~ 2010:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~{6.9}~~ 5.2 percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~{5.5}~~ 3.8 percent but less than ~~{6.9}~~ 3.2 percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~{4.1}~~ 2.4 percent but less than ~~{5.5}~~ 3.8 percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~{2.7}~~ 1.0 percent but less than ~~{4.1}~~ 2.4 percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~{1.3}~~ -0.4 percent but less than ~~{2.7}~~ 1.0 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~{0.1}~~ -1.8 percent but less than ~~{1.3}~~ -0.4 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~{1.5}~~ -3.2 percent but less than ~~{0.1}~~ -1.8 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[-2.9]~~ -4.6 percent but less than ~~[-1.5]~~ -3.2 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[-4.3]~~ -6.0 percent but less than ~~[-2.9]~~ -4.6 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-5.7]~~ -7.4 percent but less than ~~[-4.3]~~ -6.0 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-7.1]~~ -8.8 percent but less than ~~[-5.7]~~ -7.4 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-8.5]~~ -10.2 percent but less than ~~[-7.1]~~ -8.8 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-9.9]~~ -11.6 percent but less than ~~[-8.5]~~ -10.2 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-11.3]~~ -13.0 percent but less than ~~[-9.9]~~ -11.6 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-12.7]~~ -14.4 percent but less than ~~[-11.3]~~ -13.0 percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-14.1]~~ -15.8 percent but less than ~~[-12.7]~~ -14.4 percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-15.5]~~ -17.2 percent but less than ~~[-14.1]~~ -15.8 percent; and
18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-15.5]~~ -17.2 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2010.