

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

LCB File No. R127-09

November 5, 2009

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 schedule of contribution rates for eligible employers 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]~~ *5.2* 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 ~~[-0.4]~~ -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 ~~[-0.4]~~ -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.