

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

**LCB File No. R079-11**

October 4, 2011

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 2012 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 ~~{2011:}~~ *2012*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~{8.5}~~ *11.4* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~{6.9}~~ *9.8* percent but less than ~~{8.5}~~ *11.4* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~{5.3}~~ *8.2* percent but less than ~~{6.9}~~ *9.8* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~{3.7}~~ *6.6* percent but less than ~~{5.3}~~ *8.2* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~{2.1}~~ *5.0* percent but less than ~~{3.7}~~ *6.6* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[0.5]~~ 3.4 percent but less than ~~[2.1]~~ 5.0 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[1.1]~~ 1.8 percent but less than ~~[0.5]~~ 3.4 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[2.7]~~ 0.2 percent but less than ~~[1.1]~~ 1.8 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[4.3]~~ -1.4 percent but less than ~~[2.7]~~ 0.2 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[5.9]~~ -3.0 percent but less than ~~[4.3]~~ -1.4 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[7.5]~~ -4.6 percent but less than ~~[5.9]~~ -3.0 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[9.1]~~ -6.2 percent but less than ~~[7.5]~~ -4.6 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[10.7]~~ -7.8 percent but less than ~~[9.1]~~ -6.2 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[12.3]~~ -9.4 percent but less than ~~[10.7]~~ -7.8 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[13.9]~~ -11.0 percent but less than ~~[12.3]~~ -9.4 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[15.5]~~ -12.6 percent but less than ~~[13.9]~~ -11.0 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-17.1]~~ -14.2 percent but less than ~~[-15.5]~~ -12.6 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-17.1]~~ -14.2 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2012.

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Cynthia A. Jones, Administrator  
Employment Security Division