

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

LCB File N0. R

October 3, 2017

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 2018 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 ~~2017:~~ *2018*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~13.3~~ *13.5* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~11.8~~ *11.9* percent but less than ~~13.3~~ *13.5* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~10.2~~ *10.3* percent but less than ~~11.8~~ *11.9* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~8.6~~ *8.7* percent but less than ~~10.2~~ *10.3* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~7.0~~ *7.1* percent but less than ~~8.6~~ *8.7* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[5.4]~~ 5.5 percent but less than ~~[7.0]~~ 7.1 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[3.8]~~ 3.9 percent but less than ~~[5.4]~~ 5.5 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[2.2]~~ 2.3 percent but less than ~~[3.8]~~ 3.9 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[0.6]~~ 0.7 percent but less than ~~[2.2]~~ 2.3 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-1.0]~~ -0.9 percent but less than ~~[0.6]~~ 0.7 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-2.6]~~ -2.5 percent but less than ~~[-1.0]~~ -0.9 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-4.1]~~ -4.1 percent but less than ~~[-2.6]~~ -2.5 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-5.7]~~ -5.7 percent but less than ~~[-4.2]~~ -4.1 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-7.3]~~ -7.3 percent but less than ~~[-5.7]~~ -5.7 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-8.9]~~ -8.9 percent but less than ~~[-7.3]~~ -7.3 percent;
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17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-12.1]~~ -12.1 percent but less than ~~[-10.5]~~ -10.5 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~-12.1~~ -12.1 percent.

Sec. 2. This regulation becomes effective on January 1, 2018.

Renee L Olson, Administrator
Employment Security Division

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