



DETR

**Nevada Department of Employment,
Training and Rehabilitation**

STATE OF NEVADA
Department of Employment, Training and Rehabilitation
EMPLOYMENT SECURITY DIVISION

2017

ESTIMATED TAX RATE SCHEDULES

For

Unemployment Insurance

**Employment Security Council
Meeting and Workshop**

October 3, 2016

SUMMARY

Estimated Distribution of Employers
Calendar Year 2017

Page #	1	2	3	4	5
Range of Reserve Ratios	-12.4	-12.1	-11.8	-11.5	-11.2
Increments	1.6	1.6	1.6	1.6	1.6
Average UI Rate	1.90%	1.95%	2.00%	2.05%	2.10%
CEP	0.05%	0.05%	0.05%	0.05%	0.05%
Bond Rate	0.63%	0.63%	0.63%	0.63%	0.63%
Total	2.58%	2.63%	2.68%	2.73%	2.78%
REVENUE (mil)	\$580.59	\$596.85	\$611.73	\$628.34	\$641.83
	<u>ELIGIBLE EMPLOYERS</u>				
5.40%	2942.0	2987.0	3041.0	3075.0	3113.0
5.05%	225.0	225.0	218.0	219.0	228.0
4.75%	237.0	242.0	246.0	259.0	268.0
4.45%	282.0	293.0	319.0	342.0	353.0
4.15%	379.0	395.0	398.0	397.0	411.0
3.85%	445	458.0	469.0	507.0	540.0
3.55%	538	579.0	618.0	629.0	647.0
3.25%	678	714.0	759.0	813.0	859.0
2.95%	1121	1198.0	1250.0	1296.0	1349.0
2.65%	1270	1318.0	1435.0	1570.0	1727.0
2.35%	1885	2011.0	2127.0	2227.0	2333.0
2.05%	2565	2715.0	2875.0	3081.0	3382.0
1.75%	3688	3904.0	4144.0	4408.0	4530.0
1.45%	4640	4796.0	5194.0	5250.0	5468.0
1.15%	5745	5913.0	5814.0	6012.0	6103.0
0.85%	6093	6039.0	6084.0	6190.0	6388.0
0.55%	5834	5254.0	4473.0	3552.0	2466.0
0.25%	6264	5790.0	5367.0	5004.0	4666.0
Total	44,831	44,831	44,831	44,831	44,831

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2017**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18	<	-12.1	5.40%	2987	6.7%	\$1,169.24	4.1%	\$63.14
17	-12.1	-10.5	5.05%	225	0.5%	\$68.35	0.2%	\$3.45
16	-10.5	-8.9	4.75%	242	0.5%	\$114.60	0.4%	\$5.44
15	-8.9	-7.3	4.45%	293	0.7%	\$86.82	0.3%	\$3.86
14	-7.3	-5.7	4.15%	395	0.9%	\$181.75	0.6%	\$7.54
13	-5.7	-4.2	3.85%	458	1.0%	\$179.12	0.6%	\$6.90
12	-4.2	-2.6	3.55%	579	1.3%	\$368.90	1.3%	\$13.10
11	-2.6	-1.0	3.25%	714	1.6%	\$398.32	1.4%	\$12.95
10	-1.0	0.6	2.95%	1198	2.7%	\$679.36	2.4%	\$20.04
9	0.6	2.2	2.65%	1318	2.9%	\$989.19	3.5%	\$26.21
8	2.2	3.8	2.35%	2011	4.5%	\$1,427.34	5.0%	\$33.54
7	3.8	5.4	2.05%	2715	6.1%	\$3,648.46	12.8%	\$74.79
6	5.4	7.0	1.75%	3904	8.7%	\$5,210.08	18.3%	\$91.18
5	7.0	8.6	1.45%	4796	10.7%	\$7,045.22	24.8%	\$102.16
4	8.6	10.2	1.15%	5913	13.2%	\$4,368.43	15.4%	\$50.24
3	10.2	11.8	0.85%	6039	13.5%	\$1,629.33	5.7%	\$13.85
2	11.8	13.3	0.55%	5254	11.7%	\$490.58	1.7%	\$2.70
1	13.3	>	0.25%	5790	12.9%	\$344.91	1.2%	\$0.86
Total Eligible Employer				44,831	100.0%	\$28,400.00	100.0%	\$531.95
New Employers				23,558		\$2,200.00		\$64.90
TOTAL				68,389		\$30,600.00		\$596.85

AVERAGE UI RATE **1.95%**

CEP 0.05%

TOTAL TAX RATE 2.00%

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2017**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)	
	FROM	TO							
18	<	-11.8	5.40%	3041	6.8%	\$1,183.86	4.2%	\$63.93	
17	-11.8	-10.2	5.05%	218	0.5%	\$95.13	0.3%	\$4.80	
16	-10.2	-8.6	4.75%	246	0.5%	\$83.67	0.3%	\$3.97	
15	-8.6	-7.0	4.45%	319	0.7%	\$110.51	0.4%	\$4.92	
14	-7.0	-5.4	4.15%	398	0.9%	\$169.93	0.6%	\$7.05	
13	-5.4	-3.9	3.85%	469	1.0%	\$232.57	0.8%	\$8.95	
12	-3.9	-2.3	3.55%	618	1.4%	\$355.51	1.3%	\$12.62	
11	-2.3	-0.7	3.25%	759	1.7%	\$418.25	1.5%	\$13.59	
10	-0.7	0.9	2.95%	1250	2.8%	\$697.03	2.5%	\$20.56	
9	0.9	2.5	2.65%	1435	3.2%	\$1,085.52	3.8%	\$28.77	
8	2.5	4.1	2.35%	2127	4.7%	\$1,628.58	5.7%	\$38.27	
7	4.1	5.7	2.05%	2875	6.4%	\$3,939.11	13.9%	\$80.75	
6	5.7	7.3	1.75%	4144	9.2%	\$6,072.69	21.4%	\$106.27	
5	7.3	8.9	1.45%	5194	11.6%	\$6,492.69	22.9%	\$94.14	
4	8.9	10.5	1.15%	5814	13.0%	\$3,903.11	13.7%	\$44.89	
3	10.5	12.1	0.85%	6084	13.6%	\$1,224.39	4.3%	\$10.41	
2	12.1	13.6	0.55%	4473	10.0%	\$390.24	1.4%	\$2.15	
1	13.6	>	0.25%	5367	12.0%	\$317.21	1.1%	\$0.79	
				Total Eligible Employer	44,831	100.0%	\$28,400.00	100.0%	\$546.83
				New Employers	23,558		\$2,200.00		\$64.90
TOTAL				68,389		\$30,600.00		\$611.73	
							AVERAGE UI RATE	<u>2.00%</u>	
							CEP	0.05%	
							TOTAL TAX RATE	2.05%	

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2017**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)	
	FROM	TO							
18	<	-11.2	5.40%	3113	6.9%	\$1,207.44	4.3%	\$65.20	
17	-11.2	-9.6	5.05%	228	0.5%	\$99.91	0.4%	\$5.05	
16	-9.6	-8.0	4.75%	268	0.6%	\$92.95	0.3%	\$4.42	
15	-8.0	-6.4	4.45%	353	0.8%	\$133.26	0.5%	\$5.93	
14	-6.4	-4.8	4.15%	411	0.9%	\$154.87	0.5%	\$6.43	
13	-4.8	-3.3	3.85%	540	1.2%	\$362.21	1.3%	\$13.95	
12	-3.3	-1.7	3.55%	647	1.4%	\$338.31	1.2%	\$12.01	
11	-1.7	-0.1	3.25%	859	1.9%	\$484.35	1.7%	\$15.74	
10	-0.1	1.5	2.95%	1349	3.0%	\$717.50	2.5%	\$21.17	
9	1.5	3.1	2.65%	1727	3.9%	\$1,398.51	4.9%	\$37.06	
8	3.1	4.7	2.35%	2333	5.2%	\$2,067.76	7.3%	\$48.59	
7	4.7	6.3	2.05%	3382	7.5%	\$4,932.95	17.4%	\$101.13	
6	6.3	7.9	1.75%	4530	10.1%	\$6,775.12	23.9%	\$118.56	
5	7.9	9.5	1.45%	5468	12.2%	\$5,655.93	19.9%	\$82.01	
4	9.5	11.1	1.15%	6103	13.6%	\$2,700.74	9.5%	\$31.06	
3	11.1	12.7	0.85%	6388	14.2%	\$798.39	2.8%	\$6.79	
2	12.7	14.2	0.55%	2466	5.5%	\$211.01	0.7%	\$1.16	
1	14.2	>	0.25%	4666	10.4%	\$268.78	0.9%	\$0.67	
				Total Eligible Employer	44,831	100.0%	\$28,400.00	100.0%	\$576.93
				New Employers	23,558		\$2,200.00		\$64.90
TOTAL				68,389		\$30,600.00		\$641.83	

AVERAGE UI RATE 2.10%

CEP 0.05%

TOTAL TAX RATE 2.15%

ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2017

SUMMARY PAGE

1. **PAGE** - indicates page number of detailed schedule.
2. **RANGE OF RESERVE RATIOS** - lowest reserve ratio indicates tax rate of 5.4%; highest ratio indicates tax rate of 0.25%.
3. **INCREMENTS** - range of reserve ratios applied to each tax rate.
4. **AVERAGE UI RATE** - average tax rate of all employers, including new employers not eligible for experience rating.
5. **CEP** - .05% tax for Career Enhancement Program.
6. **AVERAGE BOND RATE** - average bond rate for all employers, including new employers not eligible for experience rating.
7. **REVENUE (\$Mill)** - total estimated revenue for **unemployment insurance** for calendar year ending 2017 (does not include CEP tax.)
8. **NUMBER OF EMPLOYERS** - indicates the number of eligible employers receiving the various experience-rated tax rates under each schedule.

TAX RATE SCHEDULES

1. Increments of reserve ratios applied to each tax rate.
2. Reserve Ratio ranges required for each tax rate.
3. Number and % of employers in each reserve ratio class.
4. Estimated taxable wages, and %.
5. Estimated tax revenue, and %.
6. Average UI Tax Rate. Average for all employers, including new employers.
7. CEP - Separate tax for Career Enhancement Program.

RESERVE RATIO =

Contributions paid to 9/1/16 minus
Benefits charged to 6/30/16
Divided by
Average of Annual Taxable Wages for
2013 plus 2014 plus 2015