

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

**LCB File N0. R**

October 1, 2015

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 2016 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 ~~[2015:]~~ *2016:*

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~[11.9]~~ *11.9* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~[10.3]~~ *10.3* percent but less than ~~[11.9]~~ *11.9* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~[8.7]~~ *8.7* percent but less than ~~[10.3]~~ *10.3* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~[7.1]~~ *7.1* percent but less than ~~[8.7]~~ *8.7* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~[5.5]~~ *5.5* percent but less than ~~[7.1]~~ *7.1* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[3.9]~~ 3.9 percent but less than ~~[5.5]~~ 5.5 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[2.3]~~ 2.3 percent but less than ~~[3.9]~~ 3.9 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[0.7]~~ 0.7 percent but less than ~~[2.3]~~ 2.3 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[-0.9]~~ -0.9 percent but less than ~~[0.7]~~ 0.7 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-2.5]~~ -2.5 percent but less than ~~[-0.9]~~ -0.9 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-4.1]~~ -4.1 percent but less than ~~[-2.5]~~ -2.5 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-5.7]~~ -5.7 percent but less than ~~[-4.1]~~ -4.1 percent;

13. Class 13: A rate of 3.85 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;

14. Class 14: A rate of 4.15 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;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-10.5]~~ -10.5 percent but less than ~~[-8.9]~~ -8.9 percent;

16. Class 16: A rate of 4.75 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;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-13.7]~~ -13.7 percent but less than ~~[-12.1]~~ -12.1 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-13.7]~~ -13.7 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2016.

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Renee L Olson, Administrator  
Employment Security Division

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3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~[8.7]~~ *9.0* percent but less than ~~[10.3]~~ *10.6* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~[7.1]~~ *7.4* percent but less than ~~[8.7]~~ *9.0* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~[5.5]~~ *5.8* percent but less than ~~[7.1]~~ *7.4* percent;

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