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**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 | -12.4 | -12.1 | -11.8 | -11.5 | -11.2 |
| Reserve Ratios | 13.0 | 13.3 | 13.6 | 13.9 | 14.2 |
| 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 | < | -11.5 | 5.40% | 3075 | 6.9% | \$1,199.41 | 4.2% | \$64.77 | |
| 17 | -11.5 | -9.9 | 5.05% | 219 | 0.5% | \$90.58 | 0.3% | \$4.57 | |
| 16 | -9.9 | -8.3 | 4.75% | 259 | 0.6% | \$84.50 | 0.3% | \$4.01 | |
| 15 | -8.3 | -6.7 | 4.45% | 342 | 0.8% | \$130.80 | 0.5% | \$5.82 | |
| 14 | -6.7 | -5.1 | 4.15% | 397 | 0.9% | \$156.09 | 0.5% | \$6.48 | |
| 13 | -5.1 | -3.6 | 3.85% | 507 | 1.1% | \$318.17 | 1.1% | \$12.25 | |
| 12 | -3.6 | -2.0 | 3.55% | 629 | 1.4% | \$330.76 | 1.2% | \$11.74 | |
| 11 | -2.0 | -0.4 | 3.25% | 813 | 1.8% | \$429.23 | 1.5% | \$13.95 | |
| 10 | -0.4 | 1.2 | 2.95% | 1296 | 2.9% | \$742.11 | 2.6% | \$21.89 | |
| 9 | 1.2 | 2.8 | 2.65% | 1570 | 3.5% | \$1,176.21 | 4.1% | \$31.17 | |
| 8 | 2.8 | 4.4 | 2.35% | 2227 | 5.0% | \$1,957.72 | 6.9% | \$46.01 | |
| 7 | 4.4 | 6.0 | 2.05% | 3081 | 6.9% | \$4,472.95 | 15.7% | \$91.70 | |
| 6 | 6.0 | 7.6 | 1.75% | 4408 | 9.8% | \$6,550.43 | 23.1% | \$114.63 | |
| 5 | 7.6 | 9.2 | 1.45% | 5250 | 11.7% | \$5,959.98 | 21.0% | \$86.42 | |
| 4 | 9.2 | 10.8 | 1.15% | 6012 | 13.4% | \$3,269.59 | 11.5% | \$37.60 | |
| 3 | 10.8 | 12.4 | 0.85% | 6190 | 13.8% | \$957.36 | 3.4% | \$8.14 | |
| 2 | 12.4 | 13.9 | 0.55% | 3552 | 7.9% | \$284.73 | 1.0% | \$1.57 | |
| 1 | 13.9 | > | 0.25% | 5004 | 11.2% | \$289.37 | 1.0% | \$0.72 | |
| | | | | Total Eligible Employer | 44,831 | 100.0% | \$28,400.00 | 100.0% | \$563.44 |
| | | | | New Employers | 23,558 | | \$2,200.00 | | \$64.90 |
| TOTAL | | | | 68,389 | | \$30,600.00 | | \$628.34 | |

AVERAGE UI RATE 2.05%

CEP 0.05%

TOTAL TAX RATE 2.10%

**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