

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

**LCB File No. R214-08**

October 29, 2008

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 2009; 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 ~~{2008:}~~ *2009*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~{7.2}~~ *6.9* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~{5.8}~~ *5.5* percent but less than ~~{7.2}~~ *6.9* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~{4.4}~~ *4.1* percent but less than ~~{5.8}~~ *5.5* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~{3.0}~~ *2.7* percent but less than ~~{4.4}~~ *4.1* percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~1.6~~ 1.3 percent but less than ~~3.0~~ 2.7 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~0.2~~ -0.1 percent but less than ~~1.6~~ 1.3 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~1.2~~ -1.5 percent but less than ~~0.2~~ -0.1 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~2.6~~ -2.9 percent but less than ~~1.2~~ -1.5 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~4.0~~ -4.3 percent but less than ~~2.6~~ -2.9 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~5.4~~ -5.7 percent but less than ~~4.0~~ -4.3 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~6.8~~ -7.1 percent but less than ~~5.4~~ -5.7 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~8.2~~ -8.5 percent but less than ~~6.8~~ -7.1 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~9.6~~ -9.9 percent but less than ~~8.2~~ -8.5 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~11.0~~ -11.3 percent but less than ~~9.6~~ -9.9 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~12.4~~ -12.7 percent but less than ~~11.0~~ -11.3 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~13.8~~ -14.1 percent but less than ~~12.4~~ -12.7 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~15.2~~ -15.5 percent but less than ~~13.8~~ -14.1 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~15.2~~ -15.5 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2009, or upon filing with the Secretary of State, whichever occurs later.