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

STATE OF NEVADA

Department of Employment, Training and Rehabilitation

EMPLOYMENT SECURITY DIVISION

2015

ESTIMATED TAX RATE SCHEDULES

For

Unemployment Insurance

**Employment Security Council
Meeting and Workshop**

October 8, 2014

ESTIMATED REVENUE
And Employer Distribution

CALENDAR YEAR 2015

1.6 Increments

1.85% Rate

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	From	To						
18	<	-14.6	5.40%	3,135	8.4%	\$1,177.82	4.6%	\$63.60
17	-14.6	-13.0	5.05%	230	0.6%	\$109.38	0.4%	\$5.52
16	-13.0	-11.4	4.75%	284	0.8%	\$132.28	0.5%	\$6.28
15	-11.4	-9.8	4.45%	313	0.8%	\$183.16	0.7%	\$8.15
14	-9.8	-8.2	4.15%	375	1.0%	\$172.98	0.7%	\$7.18
13	-8.2	-6.6	3.85%	430	1.1%	\$213.68	0.8%	\$8.23
12	-6.6	-5.0	3.55%	586	1.6%	\$262.02	1.0%	\$9.30
11	-5.0	-3.4	3.25%	736	2.0%	\$366.32	1.4%	\$11.90
10	-3.4	-1.8	2.95%	803	2.1%	\$409.56	1.6%	\$12.08
9	-1.8	-0.2	2.65%	1,074	2.9%	\$867.46	3.4%	\$22.99
8	-0.2	1.4	2.35%	1,388	3.7%	\$1,335.54	5.2%	\$31.38
7	1.4	3.0	2.05%	1,677	4.5%	\$1,587.39	6.2%	\$32.54
6	3.0	4.6	1.75%	2,313	6.2%	\$4,360.24	17.1%	\$74.30
5	4.6	6.2	1.45%	2,875	7.7%	\$4,800.33	18.9%	\$69.60
4	6.2	7.8	1.15%	3,563	9.5%	\$5,021.65	19.7%	\$57.75
3	7.8	9.4	0.85%	3,902	10.5%	\$2,762.67	10.9%	\$23.48
2	9.4	11.0	0.55%	3,792	10.2%	\$969.22	4.0%	\$5.33
1	11.0	>	0.25%	9,852	26.4%	\$707.30	2.9%	\$1.72
Total Eligible Employers				37,328	100.0%	\$25,439.00	100.0%	\$451.33
New Employers				22,799		\$1,845.00		\$54.42
TOTAL				60,127		\$27,284.00		\$505.75

AVERAGE UI RATE

1.85%

CEP

0.05%

TOTAL TAX RATE

1.90%

ESTIMATED REVENUE
And Employer Distribution

CALENDAR YEAR 2015

1.6 Increments

1.90% Rate

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	From	To						
18	<	-14.3	5.40%	3,170	8.5%	\$1,185.45	4.7%	\$64.01
17	-14.3	-12.7	5.05%	230	0.7%	\$124.65	0.5%	\$6.29
16	-12.7	-11.1	4.75%	308	0.8%	\$124.65	0.5%	\$5.92
15	-11.1	-9.5	4.45%	311	0.8%	\$213.68	0.8%	\$9.51
14	-9.5	-7.9	4.15%	391	1.0%	\$167.89	0.7%	\$6.97
13	-7.9	-6.3	3.85%	456	1.2%	\$211.14	0.8%	\$8.13
12	-6.3	-4.7	3.55%	603	1.6%	\$269.65	1.1%	\$9.57
11	-4.7	-3.1	3.25%	782	2.1%	\$379.04	1.5%	\$12.32
10	-3.1	-1.5	2.95%	805	2.2%	\$447.72	1.8%	\$13.21
9	-1.5	0.1	2.65%	1,155	3.1%	\$1,022.64	4.0%	\$27.10
8	0.1	1.7	2.35%	1,404	3.8%	\$1,333.00	5.2%	\$31.32
7	1.7	3.3	2.05%	1,793	4.8%	\$1,877.39	7.4%	\$38.49
6	3.3	4.9	1.75%	2,426	6.5%	\$4,449.28	17.5%	\$76.86
5	4.9	6.5	1.45%	2,996	8.0%	\$5,118.32	20.1%	\$74.21
4	6.5	8.1	1.15%	3,673	9.8%	\$4,983.50	19.6%	\$57.31
3	8.1	9.7	0.85%	3,904	10.5%	\$2,159.77	8.5%	\$18.36
2	9.7	11.3	0.55%	3,803	10.2%	\$768.25	3.0%	\$4.22
1	11.3	>	0.25%	9,118	24.4%	\$602.98	2.3%	\$1.44
Total Eligible Employers				37,328	100.0%	\$25,439.00	100.0%	\$465.24
New Employers				22,799		\$1,845.00		\$54.42
TOTAL				60,127		\$27,284.00		\$519.66

AVERAGE UI RATE

1.90%

CEP

0.05%

TOTAL TAX RATE

1.95%

ESTIMATED REVENUE
And Employer Distribution

CALENDAR YEAR 2015

1.6 Increments

1.95% Rate

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	From	To						
18	<	-14.1	5.40%	3,206	8.6%	\$1,198.17	4.7%	\$64.70
17	-14.1	-12.5	5.05%	231	0.6%	\$129.73	0.5%	\$6.55
16	-12.5	-10.9	4.75%	316	0.8%	\$155.17	0.6%	\$7.37
15	-10.9	-9.3	4.45%	306	0.8%	\$216.23	0.8%	\$9.62
14	-9.3	-7.7	4.15%	395	1.2%	\$142.45	0.6%	\$5.91
13	-7.7	-6.1	3.85%	472	1.3%	\$226.40	0.9%	\$8.72
12	-6.1	-4.5	3.55%	637	1.7%	\$282.37	1.1%	\$10.02
11	-4.5	-2.9	3.25%	785	2.1%	\$386.67	1.5%	\$12.57
10	-2.9	-1.3	2.95%	831	2.2%	\$473.16	1.9%	\$13.96
9	-1.3	0.3	2.65%	1,198	3.2%	\$1,070.98	4.2%	\$28.38
8	0.3	1.9	2.35%	1,429	3.8%	\$1,381.33	5.4%	\$32.46
7	1.9	3.5	2.05%	1,852	5.0%	\$2,381.09	9.4%	\$48.81
6	3.5	5.1	1.75%	2,542	6.8%	\$4,629.89	18.2%	\$81.02
5	5.1	6.7	1.45%	3,051	8.2%	\$4,759.63	18.7%	\$69.01
4	6.7	8.3	1.15%	3,744	10.0%	\$4,856.30	19.1%	\$55.85
3	8.3	9.9	0.85%	3,925	10.5%	\$2,007.13	7.9%	\$17.06
2	9.9	11.5	0.55%	3,740	10.0%	\$590.18	2.4%	\$3.25
1	11.5	>	0.25%	8,668	23.2%	\$552.12	2.1%	\$1.34
Total Eligible Employers				37,328	100.0%	\$25,439.00	100.0%	\$476.60
New Employers				22,799		\$1,845.00		\$54.42
TOTAL				60,127		\$27,284.00		\$531.02

AVERAGE UI RATE 1.95%

CEP 0.05%

TOTAL TAX RATE 2.00%

ESTIMATED REVENUE
And Employer Distribution

CALENDAR YEAR 2015

1.6 Increments 2.00% Rate

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	From	To						
18	<	-13.7	5.40%	3,256	8.8%	\$1,218.52	4.8%	\$65.80
17	-13.7	-12.1	5.05%	254	0.7%	\$150.09	0.6%	\$7.58
16	-12.1	-10.5	4.75%	299	0.8%	\$127.19	0.5%	\$6.04
15	-10.5	-8.9	4.45%	356	1.0%	\$226.40	0.9%	\$10.07
14	-8.9	-7.3	4.15%	388	1.0%	\$165.35	0.7%	\$6.86
13	-7.3	-5.7	3.85%	516	1.4%	\$249.30	1.0%	\$9.60
12	-5.7	-4.1	3.55%	659	1.8%	\$295.09	1.2%	\$10.47
11	-4.1	-2.5	3.25%	820	2.2%	\$409.56	1.6%	\$13.31
10	-2.5	-0.9	2.95%	916	2.5%	\$582.55	2.3%	\$17.18
9	-0.9	0.7	2.65%	1,266	3.4%	\$1,119.31	4.4%	\$29.66
8	0.7	2.3	2.35%	1,505	4.0%	\$1,447.47	5.7%	\$34.01
7	2.3	3.9	2.05%	2,021	5.4%	\$3,006.88	11.8%	\$61.64
6	3.9	5.5	1.75%	2,648	7.1%	\$4,815.60	18.9%	\$82.37
5	5.5	7.1	1.45%	3,263	8.7%	\$5,115.78	20.1%	\$74.18
4	7.1	8.7	1.15%	3,783	10.1%	\$3,999.01	15.7%	\$45.99
3	8.7	10.3	0.85%	3,937	10.5%	\$1,561.95	6.1%	\$13.28
2	10.3	11.9	0.55%	3,598	9.6%	\$470.62	1.9%	\$2.59
1	11.9	>	0.25%	7,843	21.0%	\$478.33	1.8%	\$1.14
Total Eligible Employers				37,328	100.0%	\$25,439.00	100.0%	\$491.77
New Employers 2.95%				<u>22,799</u>		<u>\$1,845.00</u>		<u>\$54.42</u>
TOTAL				60,127		\$27,284.00		\$546.19

AVERAGE UI RATE 2.00%

CEP 0.05%

TOTAL TAX RATE 2.05%

ESTIMATED REVENUE
And Employer Distribution

CALENDAR YEAR 2015

1.6 Increments

2.05% Rate

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	From	To						
18	<	-13.4	5.40%	3,302	8.8%	\$1,254.14	4.9%	\$67.72
17	-13.4	-11.8	5.05%	268	0.7%	\$137.37	0.5%	\$6.94
16	-11.8	-10.2	4.75%	300	0.8%	\$150.09	0.6%	\$7.13
15	-10.2	-8.6	4.45%	371	1.0%	\$206.05	0.8%	\$9.17
14	-8.6	-7.0	4.15%	408	1.1%	\$170.44	0.7%	\$7.07
13	-7.0	-5.4	3.85%	523	1.4%	\$246.75	1.0%	\$9.50
12	-5.4	-3.8	3.55%	711	1.9%	\$333.25	1.3%	\$11.83
11	-3.8	-2.2	3.25%	815	2.2%	\$404.48	1.6%	\$13.14
10	-2.2	-0.6	2.95%	963	2.6%	\$676.67	2.7%	\$19.96
9	-0.6	1.0	2.65%	1,330	3.6%	\$1,185.45	4.7%	\$31.41
8	1.0	2.6	2.35%	1,521	4.1%	\$1,490.72	5.9%	\$35.03
7	2.6	4.2	2.05%	2,197	5.9%	\$3,569.09	14.0%	\$73.17
6	4.2	5.8	1.75%	2,713	7.3%	\$4,729.11	18.6%	\$82.76
5	5.8	7.4	1.45%	3,451	9.2%	\$5,316.75	20.9%	\$77.09
4	7.4	9.0	1.15%	3,824	10.2%	\$3,464.79	13.6%	\$39.84
3	9.0	10.6	0.85%	3,918	10.5%	\$1,269.40	5.0%	\$10.79
2	10.6	12.2	0.55%	3,673	9.8%	\$404.48	1.6%	\$2.22
1	12.2	>	0.25%	7,040	18.9%	\$429.97	1.6%	\$1.03

Total Eligible Employers		37,328	100.0%	\$25,439.00	100.0%	\$505.80
New Employers	2.95%	22,799		\$1,845.00		\$54.42

TOTAL		60,127		\$27,284.00		\$560.22
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AVERAGE UI RATE 2.05%

CEP 0.05%

TOTAL TAX RATE 2.10%

ESTIMATED REVENUE And Employer Distribution

CALENDAR YEAR 2015

1.6 Increments

2.10% Rate

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	From	To						
18	<	-13.1	5.40%	3,347	9.0%	\$1,282.12	5.0%	\$69.23
17	-13.1	-11.5	5.05%	285	0.8%	\$132.28	0.5%	\$6.68
16	-11.5	-9.9	4.75%	311	0.8%	\$162.80	0.7%	\$7.73
15	-9.9	-8.3	4.45%	366	1.0%	\$193.33	0.7%	\$8.60
14	-8.3	-6.7	4.15%	426	1.1%	\$203.51	0.8%	\$8.44
13	-6.7	-5.1	3.85%	572	1.5%	\$262.02	1.0%	\$10.09
12	-5.1	-3.5	3.55%	730	1.9%	\$340.88	1.4%	\$12.10
11	-3.5	-1.9	3.25%	800	2.1%	\$414.65	1.6%	\$13.48
10	-1.9	-0.3	2.95%	1,065	2.8%	\$864.92	3.4%	\$25.51
9	-0.3	1.3	2.65%	1,375	3.7%	\$1,221.07	4.8%	\$32.36
8	1.3	2.9	2.35%	1,629	4.4%	\$1,612.83	6.4%	\$37.90
7	2.9	4.5	2.05%	2,259	6.1%	\$3,922.69	15.4%	\$80.41
6	4.5	6.1	1.75%	2,847	7.6%	\$5,039.46	19.8%	\$87.19
5	6.1	7.7	1.45%	3,544	9.5%	\$5,146.30	20.3%	\$74.62
4	7.7	9.3	1.15%	3,868	10.4%	\$2,859.34	11.3%	\$32.88
3	9.3	10.9	0.85%	3,840	10.3%	\$1,045.54	4.1%	\$8.89
2	10.9	12.5	0.55%	4,139	11.1%	\$358.68	1.4%	\$1.97
1	12.5	>	0.25%	5,925	15.9%	\$376.58	1.4%	\$0.88
Total Eligible Employers				37,328	100.0%	\$25,439.00	100.0%	\$518.99
New Employers				22,799		\$1,845.00		\$54.42
TOTAL				60,127		\$27,284.00		\$573.41

AVERAGE UI RATE

2.10%

CEP

0.05%

TOTAL TAX RATE

2.15%

ESTIMATED TAX RATE SCHEDULES

For Calendar Year 2015

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. **REVENUE (\$Mill)** - total estimated revenue for **unemployment insurance** for calendar year ending 2014 (does not include CEP tax.)
7. **NUMBER OF EMPLOYERS** - indicates the number of employers receiving the various tax rates under each schedule (does not include employers who are ineligible for experience rating).

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 those not eligible for experience rating. Does not include CEP tax.
7. CEP - Separate tax for Career Enhancement Program.

	Contributions paid to 9/1/13, Minus Benefit Charges to 6/30/13
RESERVE RATIO =	÷
	Average Annual Taxable Wages 2011, 2012, 2013