

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

October 8, 2014

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 2015 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 [~~2014;~~ *2015*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is [~~10.8~~] *11.0* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least [~~9.2~~] *9.4* percent but less than [~~10.8~~] *11.0* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least [~~7.6~~] *7.8* percent but less than [~~9.2~~] *89.4*percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least [~~6.0~~] *6.2* percent but less than [~~7.6~~] *7.8* percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least [~~4.4~~] *4.6* percent but less than [~~6.0~~] *6.2* percent;

6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[2.8]~~ 3.0 percent but less than ~~[4.4]~~ 4.6 percent;

7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[1.2]~~ 1.4 percent but less than ~~[2.8]~~ 3.0 percent;

8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[-0.4]~~ -0.2 percent but less than ~~[1.2]~~ 1.4 percent;

9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[-2.0]~~ -1.8 percent but less than ~~[-0.4]~~ -0.2 percent;

10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[-3.6]~~ -3.4 percent but less than ~~[-2.0]~~ -1.8 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-5.2]~~ -65.0 percent but less than ~~[-3.6]~~ -3.4 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-6.8]~~ -6.6 percent but less than ~~[-5.2]~~ -5.0 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-8.4]~~ -8.2 percent but less than ~~[-6.8]~~ -6.6 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-10.0]~~ -9.8 percent but less than ~~[-8.4]~~ -8.2 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-11.6]~~ -11.4 percent but less than ~~[-10.0]~~ -9.8 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-13.2]~~ -13.0 percent but less than ~~[-11.6]~~ -11.4 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-14.8]~~ -14.6 percent but less than ~~[-13.2]~~ -13.0 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-14.8]~~ -14.6 percent.

Sec. 2. This regulation becomes effective on January 1, 2015.

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2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~[9.2]~~ *9.7* percent but less than ~~[10.8]~~ *11.3* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~[7.6]~~ *8.1* percent but less than ~~[9.2]~~ *9.7* percent;
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