

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

LCB File No. R094-13

October 30, 2013

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 2014; 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 ~~[2013:]~~ *2014*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~[11.6]~~ *10.8* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~[10.0]~~ *9.2* percent but less than ~~[11.6]~~ *10.8* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~[8.4]~~ *7.6* percent but less than ~~[10.0]~~ *9.2* percent;

4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~{6.8}~~ 6.0 percent but less than ~~{8.4}~~ 7.6 percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~{5.2}~~ 4.4 percent but less than ~~{6.8}~~ 6.0 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~{3.6}~~ 2.8 percent but less than ~~{5.2}~~ 4.4 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~{2.0}~~ 1.2 percent but less than ~~{3.6}~~ 2.8 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~{0.4}~~ -0.4 percent but less than ~~{2.0}~~ 1.2 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~{-1.2}~~ -2.0 percent but less than ~~{0.4}~~ -0.4 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~{-2.8}~~ -3.6 percent but less than ~~{-1.2}~~ -2.0 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~{-4.4}~~ -5.2 percent but less than ~~{-2.8}~~ -3.6 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~{-6.0}~~ -6.8 percent but less than ~~{-4.4}~~ -5.2 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~{-7.6}~~ -8.4 percent but less than ~~{-6.0}~~ -6.8 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~{-9.2}~~ -10.0 percent but less than ~~{-7.6}~~ -8.4 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-10.8]~~ **-11.6** percent but less than ~~[-9.2]~~ **-10.0** percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-12.4]~~ **-13.2** percent but less than ~~[-10.8]~~ **-11.6** percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-14.0]~~ **-14.8** percent but less than ~~[-12.4]~~ **-13.2** percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-14.0]~~ **-14.8** percent.

Sec. 2. This regulation becomes effective on January 1, 2014.