

STATE OF NEVADA

Steve Sisolak  
Governor



Elisa P. Cafferata  
Director

Lynda Parven  
Administrator

Department of Employment, Training and Rehabilitation  
EMPLOYMENT SECURITY DIVISION  
500 E. Third Street  
Carson City, Nevada 89713-0001

**NOTICE OF INTENT TO ACT UPON A REGULATION**

Original Post Date: 10/18/2022

\*\*\* Amended 10/25/2022 to reflect a change in agenda items\*\*\*

Notice of Employment Security Division Regulation Hearing to Solicit Comments on Proposed Regulation Amendment to NAC 612.270.

*The purpose of this Regulation Hearing is to receive comments from all interested persons regarding the proposed amendment to the Regulation pertaining to Nevada Administrative Code (NAC) 612, pursuant to Nevada Revised Statute NRS 612.550, which will establish the Unemployment Insurance Tax Rate Schedule for Nevada employers for calendar year 2023. This notice is provided in compliance with NRS 241.020 and 233B.061.*

**Name of Organization:** Employment Security Division; NRS 612.305

**Date and Time of Meeting:** Friday, November 18<sup>th</sup>, 2022; 9:30 A.M.

**Place of Meeting:**

**Live Meeting:**

URL: <https://nvdetr-org.zoom.us/j/85499738175>

Telephone: 1 669 900 6833

Webinar/Meeting ID: 854 9973 8175

**Broadcast From:**

ESD SAO Auditorium

500 E 3<sup>rd</sup> St.

Carson City, NV 89713

**Note:** This meeting will take place via the Zoom Webinar, and virtual public comment will be made available at (669) 900-6833, meeting ID 854 9973 8175. A free copy of all materials will be made available before the meeting at: [https://detr.nv.gov/Page/Public\\_Meetings](https://detr.nv.gov/Page/Public_Meetings)

## **AGENDA**

- I. Call to order and welcome – ESD
- II. Public Comment – *Administrator or representative may limit public comment to 3 minutes per speaker but may not restrict comment based upon viewpoint. No action may be taken upon a matter raised under the public comment period, unless the matter itself has been specifically included on this agenda as an action item. This round of public comment will last no longer than thirty minutes.*
- III. Confirmation of Posting - ESD
- IV. Review Written Comments – ESD
- V. Administrator review of amended regulation to establish the 2023 Tax Rate Schedule – ESD / DETR
- VI. Closing Public Comment – *Administrator or representative may limit public comment to 3 minutes per speaker but may not restrict comment based upon viewpoint. No action may be taken upon a matter raised under the public comment period, unless the matter itself has been specifically included on this agenda as an action item. This round of public comment will last no longer than thirty minutes.*
- VII. \* **For possible action:** Adjournment

**Agenda items may be taken out of order. Two or more agenda items may be combined for consideration. An item may be removed or discussion on an item may be delayed at any time.**

A copy of the meeting Notice and Agenda can be requested either in person or by written request to the Department of Employment, Training and Rehabilitation; Employment Security Division, 500 E. Third Street, Carson City, Nevada 89713 or telephone Stewart Terry at (775) 684-3902. Copies of pertinent documents will also be made available on the DETR website at: <http://detr.nv.gov>

**NOTE:** Written comments must be received by the Employment Security Division on or before November 15, 2022, at the following address:

Attn: Stewart Terry / MASS

Department of Employment, Training and Rehabilitation

Employment Security Division

500 E. Third Street, Carson City, NV 89713

**NOTE:** Persons with disabilities who require reasonable accommodations or assistance at the meeting should notify the Employment Security Division in writing at 500 E. Third Street, Carson City, Nevada 89713, contact the Management and Administration Support Services team at [MASS@detr.nv.gov](mailto:MASS@detr.nv.gov) , or call Stewart Terry at (775) 684-3902 (for individuals who are deaf or have hearing disabilities, dial TTY (800) 326-6868 or 711 for Relay Nevada) within 72 hours of meeting date and time. Supporting materials as provided for in NRS 241.020(5) may be obtained by contacting Stewart Terry at the above-noted contact information.

**Notice of this meeting was posted at the following locations on or before 9 a.m. of the 30<sup>th</sup> day prior to the scheduled meeting date.**

Nevada State Library & Archives, 100 North Stewart Street, Carson City, NV 89701  
Legislative Building, 401 South Carson Street, Carson City, NV 89701  
Grant Sawyer State Building, 555 E. Washington Ave., Las Vegas, NV 89101  
Legislative Counsel Bureau Web Site  
Department of Employment, Training and Rehabilitation Web Site  
Employment Security Division, State Administrative Office, 500 East Third Street, Carson City, NV 89713  
Employment Security Division Southern Administrative Office, 2800 E. St. Louis Ave., Las Vegas, NV 89104  
Unemployment Insurance Contributions, 1320 South Curry Street, Carson City, NV 89703  
Reno Casual Labor Office, 420 Galletti Way, Sparks, NV 89431  
American Job Center of Nevada, 4001 South Virginia Street, Reno, NV 89502  
Las Vegas Casual Labor Office, 1001 North A Street, Las Vegas, NV 89106  
Nevada JobConnect-Carson City, 1929 North Carson Street, Carson City, NV 89701  
Nevada JobConnect-Elko, 172 Sixth Street, Elko, NV 89801  
Nevada JobConnect-Ely, 1500 Avenue F, Suite 1, Ely, NV 89301  
Nevada JobConnect-Fallon, 121 Industrial Way, Fallon, NV 89406  
Nevada JobConnect-Henderson, 4500 E. Sunset Road, Suite 40, Henderson, NV 89014  
Nevada JobConnect-Las Vegas, 3405 South Maryland Parkway, Las Vegas, NV 89169  
Nevada JobConnect-North Las Vegas, 2827 Las Vegas Boulevard North, Las Vegas, NV 89030  
Nevada JobConnect-Sparks, 2281 Pyramid Way, Sparks, NV 89431  
Nevada JobConnect-Winnemucca, 475 Haskell St., Suite 1, Winnemucca, NV 89445

Notice of this meeting was posted on the Internet on the following websites: DETR's Public Notices website at: [https://detr.nv.gov/Page/PUBLIC\\_NOTICES](https://detr.nv.gov/Page/PUBLIC_NOTICES), the State of Nevada's Public Notices website at: <https://notice.nv.gov/>, and the Administrative Regulation Notices website at: <http://www.leg.state.nv.us/App/Notice/A/>.

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

**LCB File No. R191-22**

September 28 2022

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 2023; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

The Unemployment Compensation Law requires employers to make contributions to the Unemployment Compensation Fund for the purpose of providing temporary benefits to persons who become involuntarily unemployed. (Chapter 612 of NRS) The amount of each employer's contribution is a percentage of the employer's average annual payroll. Existing law establishes a standard contribution rate of 2.95 percent. (NRS 612.540) However, after an employer has accumulated a specified number of consecutive calendar quarters of contribution and benefit experience, depending on the quarter in which the employer became subject to the Unemployment Compensation Law, the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation assigns the employer to a class of employers whose contribution rate is based on their previous experience with unemployment, as determined by a reserve ratio formula. An employer's reserve ratio is calculated by subtracting the benefits charged to the employer's account for all previous years from the contributions paid by the employer during all previous years and dividing the difference by the employer's average payroll for the previous 3 years. The Administrator is required to annually prescribe the contribution rate schedule for each class of employers. (NRS 612.550) This regulation prescribes the contribution rate schedule for calendar year 2023.

**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 ~~[2022:]~~ 2023:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~[15.95]~~ 16.9 percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~[14.35]~~ 15.3 percent but less than ~~[15.95]~~ 16.9 percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~[12.75]~~ 13.7 percent but less than ~~[14.35]~~ 15.3 percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~[11.15]~~ 12.1 percent but less than ~~[12.75]~~ 13.7 percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~[9.55]~~ 10.5 percent but less than ~~[11.15]~~ 12.1 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~[7.95]~~ 8.9 percent but less than ~~[9.55]~~ 10.5 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~[6.35]~~ 7.3 percent but less than ~~[7.95]~~ 8.9 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~[4.75]~~ 5.7 percent but less than ~~[6.35]~~ 7.3 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~[3.15]~~ 4.1 percent but less than ~~[4.75]~~ 5.7 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~[1.55]~~ 2.5 percent but less than ~~[3.15]~~ 4.1 percent;

11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~[-0.05]~~ 0.9 percent but less than ~~[1.55]~~ 2.5 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[-1.65]~~ -0.7 percent but less than ~~[-0.05]~~ 0.9 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[-3.25]~~ -2.3 percent but less than ~~[-1.65]~~ -0.7 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[-4.85]~~ -3.9 percent but less than ~~[-3.25]~~ -2.3 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[-6.45]~~ -5.5 percent but less than ~~[-4.85]~~ -3.9 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-8.05]~~ -7.1 percent but less than ~~[-6.45]~~ -5.5 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-9.65]~~ -8.7 percent but less than ~~[-8.05]~~ -7.1 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-9.65]~~ -8.7 percent.

**Sec. 2.** This regulation becomes effective on January 1, 2023.