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EMPLOYMENT SECURITY DIVISION

Nevada Department of Employment, Training and Rehabilitation

JOE LOMBARDO
Governor

CHRISTOPHER SEWELL
Director

KRISTINE NELSON
ESD Administrator

WORKSHOP NOTICE AND AGENDA

Post Date: September 8th, 2026

WORKSHOP TO ADDRESS THE IMPACT OF PROPOSED REGULATION ON SMALL BUSINESS

Pursuant to Nevada Revised Statute NRS 233B.0608

The Employment Security Division of the Department of Employment, Training and Rehabilitation will hold a Small Business Workshop on the date, time and at the locations noted below to solicit public comment on a proposed regulation regarding the **Unemployment Insurance (UI) Tax Rate Schedule** for Nevada employers for **calendar year 2027**, pursuant to **Nevada Revised Statute (NRS) 612.550** and potential amendment to **Nevada Administrative Code (NAC) 612.270**. This notice is provided in compliance with NRS 241.020, 233B.061 and 233B.0608.

The purpose of the hearing is to receive comments from all interested people regarding the **UI Tax Contribution Rate Schedule** for **calendar year 2027** as prescribed in **Nevada Administrative Code (NAC) 612.270**.

Name of Organization: Nevada Employment Security Division (ESD)

Date and Time of Meeting: **September 24, 2026, 1:00 PM**

Place of Meeting:

Live Meeting:
URL: *https://nvdetr-org.zoom.us/j/83813131933*
Telephone: **1 253 205 0468**
Webinar/Meeting ID: **838 1313 1933**

Live/Broadcast From:
SAO Auditorium
500 E. Third Street
Carson City, NV 89713

ESD St. Louis Auditorium
2800 St. Louis Avenue
Las Vegas, NV 89104

Note: This meeting will take place in person at the location(s) noted above and via a Zoom Webinar that is accessible to the public as noted above. A free copy of all materials will be made available before the meeting at: https://detr.nv.gov/.

AGENDA

I. **Call to Order and Welcome –** ESD Administrator

II. **Public Comment** – The Chair 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 MASS

IV. **Review of Written Comments** – ESD MASS

V. **WORKSHOP** – Public workshop conducted to consider proposed regulation amendments to **NAC 612.270** regarding the following proposed regulation amendments:

   A. **NAC 612.270 -** Unemployment Insurance (UI) Tax Rate Schedule for Nevada employers for calendar year **2027**.

      i. Overview of regulation amendment and small business workshop impact statement.

      ii. Overview and discussion of **2027 UI Tax Rate Schedule** scenarios.

VI. **Closing Public Comment**: 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 – ESD Administrator

Note: 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 Melissa Potter at (775) 684-3862. Copies of pertinent documents will also be made available on the DETR website at: http://detr.nv.gov

Notes: Written comments must be received by the Employment Security Division on or before **September 18, 2026, 5:00 P.M.** at the following address:

Attn: Melissa Potter/ MASS
Department of Employment, Training and Rehabilitation Employment Security Division
500 E. Third Street, Carson City, NV 89713 (775) 684-3862
mass@detr.nv.gov

Persons with disabilities who require reasonable accommodation or assistance at the meeting should notify the Employment Security Division in writing at 500 E. Third Street, Carson City, Nevada 89713, or call Melissa Potter at (775) 684-3862 (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 Melissa Potter at the above-noted contact information.

Upon adoption of any regulation, the agency, if requested to do so by an interested person, either before adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporate therein its reason for overruling the consideration urged against its adoption.

Notice of this Public Hearing was posted at the following locations on or before the 15th day prior to the scheduled meeting date *(not counting 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

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

American Job Center of Nevada, 4001 South Virginia Street, Reno, NV 89502

Nevada Career/Business Hub-Carson City, 1929 North Carson Street, Carson City, NV 89701

Nevada Career/Business Hub-Elko, 172 Sixth Street, Elko, NV 89801

Nevada Career/Business Hub-Ely, 1500 Avenue F, Suite 1, Ely, NV 89301

Nevada Career/Business Hub-Fallon, 121 Industrial Way, Fallon, NV 89406

Nevada Career/Business Hub-Henderson, 4500 E. Sunset Road, Suite 40, Henderson, NV 89014

Nevada Career/Business Hub-Las Vegas, 3405 South Maryland Parkway, Las Vegas, NV 89169

Nevada Career/Business Hub-North Las Vegas, 2827 Las Vegas Boulevard North, Las Vegas, NV 89030

Nevada Career/Business Hub-Sparks, 2281 Pyramid Way, Sparks, NV 89431

Nevada Career/Business Hub-Winnemucca, 475 Haskell St., Suite 1, Winnemucca, NV 89445

Employment Security Division 3850 Arrowhead Dr, Carson City, NV 89706

Notice of this Public Hearing was posted on the Internet on the following websites:

DETR's Public Notices website at: https://detr.nv.gov/publicmeetings

State of Nevada's Public Notices website at: https://notice.nv.gov/

Administrative Regulation Notices website at: https://www.leg.state.nv.us/App/Calendar/A/

Nevada Department of Employment, Training and Rehabilitation

STATE OF NEVADA

Department of Employment, Training, and Rehabilitation

EMPLOYMENT SECURITY DIVISION

2027

ESTIMATED TAX RATE SCHEDULES

For

Unemployment Insurance

Employment Security Council
Meeting and Small Business Impact

24-Sept-2026

SUMMARY

Estimated Distribution of Employers
Calendar Year 2027

Page #	2	3	4
Range of Reserve Ratios	-9.25 16.35	-8.65 16.95	-8.05 17.55
Increments	1.60	1.60	1.60
Average UI Rate	1.35	1.45	1.55
CEP	0.05	0.05	0.05
Total	1.40	1.50	1.60
REVENUE (mil)	**$507.39**	**$545.49**	**$582.28**

ELIGIBLE EMPLOYERS

5.40%	1,819	1,897	1,975
5.05%	215	221	238
4.75%	252	271	277
4.45%	269	276	311
4.15%	333	351	388
3.85%	420	480	516
3.55%	621	662	725
3.25%	693	770	831
2.95%	879	956	1,078
2.65%	1,138	1,343	1,532
2.35%	1,737	2,115	2,550
2.05%	2,902	4,135	5,182
1.75%	6,096	7,524	9,864
1.45%	11,396	13,209	14,083
1.15%	13,791	12,770	11,874
0.85%	11,356	10,523	8,095
0.55%	6,674	4,475	3,495
0.25%	9,834	8,447	7,411
	70,425	**70,425**	**70,425**

Calendar Year 2027

1.60 Increments

Class	Reserve Ratio From	Reserve Ratio To	Tax Rate	# of Total Eligible Employers	%	Taxable Wages ($mill)	%	Revenue ($mill)
18	-10,000.00	-9.25	5.4%	1,819	2.58%	$969.16	2.58%	$52.33
17	-9.25	-7.65	5.05%	215	0.31%	$114.55	0.31%	$5.78
16	-7.65	-6.05	4.75%	252	0.36%	$134.27	0.36%	$6.38
15	-6.05	-4.45	4.45%	269	0.38%	$143.32	0.38%	$6.38
14	-4.45	-2.85	4.15%	333	0.47%	$177.42	0.47%	$7.36
13	-2.85	-1.25	3.85%	420	0.60%	$223.78	0.60%	$8.62
12	-1.25	0.35	3.55%	621	0.88%	$330.87	0.88%	$11.75
11	0.35	1.95	3.25%	693	0.98%	$369.23	0.98%	$12.00
10	1.95	3.55	2.95%	879	1.25%	$468.33	1.25%	$13.82
9	3.55	5.15	2.65%	1,138	1.62%	$606.33	1.62%	$16.07
8	5.15	6.75	2.35%	1,737	2.47%	$925.47	2.47%	$21.75
7	6.75	8.35	2.05%	2,902	4.12%	$1,546.19	4.12%	$31.70
6	8.35	9.95	1.75%	6,096	8.66%	$3,247.95	8.66%	$56.84
5	9.95	11.55	1.45%	11,396	16.18%	$6,071.80	16.18%	$88.04
4	11.55	13.15	1.15%	13,791	19.58%	$7,347.86	19.58%	$84.50
3	13.15	14.75	.85%	11,356	16.12%	$6,050.49	16.12%	$51.43
2	14.75	16.35	.55%	6,674	9.48%	$3,555.91	9.48%	$19.56
1	16.35	10,000.00	.25%	9,834	13.96%	$5,239.56	13.96%	$13.10
				70,425	**100.00%**	**$37,522.49**	**100.00%**	**$507.39**
	New Employers		2.95%	36080		$19,223.45		$567.09
	TOTAL			**106505**		**$56,745.94**		**$1,074.49**
	AVERAGE UI						1.35%	
	CEP						0.05%	
	TOTAL TAX						1.40%	

Calendar Year 2027

1.60 Increments

Class	Reserve Ratio From	Reserve Ratio To	Tax Rate	# of Total Eligible Employers	%	Taxable Wages ($mill)	%	Revenue ($mill)
18	-10,000.00	-8.65	5.4%	1,897	2.69%	$1,010.72	2.69%	$54.58
17	-8.65	-7.05	5.05%	221	0.31%	$117.75	0.31%	$5.95
16	-7.05	-5.45	4.75%	271	0.38%	$144.39	0.38%	$6.86
15	-5.45	-3.85	4.45%	276	0.39%	$147.05	0.39%	$6.54
14	-3.85	-2.25	4.15%	351	0.50%	$187.01	0.50%	$7.76
13	-2.25	-0.65	3.85%	480	0.68%	$255.74	0.68%	$9.85
12	-0.65	0.95	3.55%	662	0.94%	$352.71	0.94%	$12.52
11	0.95	2.55	3.25%	770	1.09%	$410.26	1.09%	$13.33
10	2.55	4.15	2.95%	956	1.36%	$509.36	1.36%	$15.03
9	4.15	5.75	2.65%	1,343	1.91%	$715.55	1.91%	$18.96
8	5.75	7.35	2.35%	2,115	3.00%	$1,126.87	3.00%	$26.48
7	7.35	8.95	2.05%	4,135	5.87%	$2,203.13	5.87%	$45.16
6	8.95	10.55	1.75%	7,524	10.68%	$4,008.79	10.68%	$70.15
5	10.55	12.15	1.45%	13,209	18.76%	$7,037.77	18.76%	$102.05
4	12.15	13.75	1.15%	12,770	18.13%	$6,803.87	18.13%	$78.24
3	13.75	15.35	.85%	10,523	14.94%	$5,606.66	14.94%	$47.66
2	15.35	16.95	.55%	4,475	6.35%	$2,384.28	6.35%	$13.11
1	16.95	10,000.00	.25%	8,447	11.99%	$4,500.57	11.99%	$11.25
				70,425	**99.97%**	**$37,522.49**	**99.97%**	**$545.49**
	New Employers		2.95%	36080		$19,223.45		$567.09
	TOTAL			**106505**		**$56,745.94**		**$1,112.58**
	AVERAGE UI						1.45%	
	CEP						0.05%	
	TOTAL TAX						1.50%	

Calendar Year 2027

1.60 Increments

Class	Reserve Ratio From	Reserve Ratio To	Tax Rate	# of Total Eligible Employers	%	Taxable Wages ($mill)	%	Revenue ($mill)
18	-10,000.00	-8.05	5.4%	1,975	2.80%	$1,052.28	2.80%	$56.82
17	-8.05	-6.45	5.05%	238	0.34%	$126.81	0.34%	$6.40
16	-6.45	-4.85	4.75%	277	0.39%	$147.59	0.39%	$7.01
15	-4.85	-3.25	4.45%	311	0.44%	$165.70	0.44%	$7.37
14	-3.25	-1.65	4.15%	388	0.55%	$206.73	0.55%	$8.58
13	-1.65	-0.05	3.85%	516	0.73%	$274.93	0.73%	$10.58
12	-0.05	1.55	3.55%	725	1.03%	$386.28	1.03%	$13.71
11	1.55	3.15	3.25%	831	1.18%	$442.76	1.18%	$14.39
10	3.15	4.75	2.95%	1,078	1.53%	$574.36	1.53%	$16.94
9	4.75	6.35	2.65%	1,532	2.18%	$816.25	2.18%	$21.63
8	6.35	7.95	2.35%	2,550	3.62%	$1,358.64	3.62%	$31.93
7	7.95	9.55	2.05%	5,182	7.36%	$2,760.97	7.36%	$56.60
6	9.55	11.15	1.75%	9,864	14.01%	$5,255.55	14.01%	$91.97
5	11.15	12.75	1.45%	14,083	20.00%	$7,503.43	20.00%	$108.80
4	12.75	14.35	1.15%	11,874	16.86%	$6,326.48	16.86%	$72.75
3	14.35	15.95	.85%	8,095	11.49%	$4,313.02	11.49%	$36.66
2	15.95	17.55	.55%	3,495	4.96%	$1,862.14	4.96%	$10.24
1	17.55	10,000.00	.25%	7,411	10.52%	$3,948.59	10.52%	$9.87
				70,425	**99.99%**	**$37,522.49**	**99.99%**	**$582.28**
	New Employers		2.95%	36080		$19,223.45		$567.09
	TOTAL			**106505**		**$56,745.94**		**$1,149.37**
	AVERAGE UI						1.55%	
	CEP						0.05%	
	TOTAL TAX						1.60%	

ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2027

SUMMARY PAGE

1. **PAGE –** indicates page number of detailed schedule.

2. **RANGE OF RESERVE RATIOS –** lowest reserve ration indicates tax rate of 0.25%; highest ratio indicates tax rate of 5.40%.

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 –** 5.00% tax for Career Enhancement Program.

6. **REVENUE ($Mill) –** total estimated revenue for unemployment insurance for calendar year ending 2027 (does not include CEP tax.)

7. **NUMBER OF EMPLOYERS –** indicates the number of eligible employers receiving the various experience-rated tax rates under each schedule.

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 ration class.

4. Estimated taxable wages, and %.

5. Estimated tax revenue, and %.

6. Average UI Tax Rate – Average for all employers, including new employers.

7. CEP – Separate tax for Career Enhancement Program.

RESERVE RATIO =

Contributions paid to 9/1/2026 minus
Benefits charged to 6/30/2026
Divided by
Average of Annual Taxable Wages for
2023 plus 2024 plus 2025

Small Business Impact Statement

Department of Employment, Training, and Rehabilitation

NAC 612.550 Rates for employers

Pursuant to NRS 241.020 and 233B.0608

1. **Description of the manner in which comments were solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.**

   On September 8, 2026, the Division publicly posted notice of the meeting notice and agenda for the Workshop to Address the Impact of Proposed Regulation on Small Businesses to solicit public comments pursuant to NRS 241.020 and 233B.061. Said Small Business Workshop is being held on September 24, 2026 at 1:00 P.M.

2. **Manner and Method of Analysis**

   This analysis was conducted by the state employee, DETR's Chief Economist, with the most understanding of the subject of unemployment insurance, projected benefit and contributions, and ability to make a valid and educated determination as to the potential impact of said regulation amendments and repeals based on said economic analyses conducted and considerations from any/all public comments received by the Department during this rulemaking process. Analysis of expected benefit costs comes from a model of estimated employment growth and estimated average wage growth on a quarter-by-quarter basis throughout the time period to which the regulation would apply. Data about the number, size, and distribution of employers comes from the records of the Division from the required reports filed by those employers,

3. **Estimated Economic Impact**

   All Nevada employers subject to Unemployment Insurance (UI) contributions and eligible for experience rating will be affected by the proposed regulations constituting approximately 70,425 employers or 66% of all employers registered with the Employment Security Division. This regulation represents a decrease in the average UI contribution rate for experience-rated employers from 1.45% in 2026 to 1.35% in 2027. The standard rate of 2.95% for employers not yet eligible for a rate based on experience is set in statute and remains unchanged.

   Beneficial Impacts

   With the reduction in the average contribution rate to 1.35%, the average burden on employers declines, and will not revert to the standard contribution rate of 2.95%. Further, these contributions are expected to exceed benefit payments and will continue to allow the state to build its Trust Fund reserves.

   Adverse Impacts

   The only employers who will experience a higher contribution rate due to this regulation are those whose UI experience causes them to receive a rate higher than the standard rate of 2.95%. Per the rate schedule, all but approximately 840 of these employers have a negative reserve ratio and therefore have had more benefit charges against them than UI contributions paid and therefore represent a net cost to the UI system.

   Direct Impacts

The direct impact of this regulation on any particular Nevada business depends on that business' prior experience with respect to unemployment. Because the rates that employers pay are fixed in statute, the average rate is reviewed each year in the regulatory process by adapting a range of reserve ratios which will apply to those rates. Each employer's reserve ratio changes each year as well, rising or falling, depending on the net balance of UI contributions and benefit charges from and to that account.

Indirect Impacts

This regulation complies with the federal compliance regulations governing Unemployment Insurance contribution rates. Therefore, employers maintain eligibility for a full 5.4% credit toward their federal unemployment insurance taxes. In addition, the additional solvency in the UI system will help to pay for unemployment benefits in the future. On average, evidence suggests that for each dollar in UI benefits, $2 or more in economic activity results. In addition, employers' benefit as funds are returned to the economy through UI benefit payments, helping to mitigate the drop in consumption that takes place in a recession. Finally, the UI system helps to maintain the attachment of workers to the local workforce and facilitate a faster return to work, both through job search and training services and through mandatory work search requirements.

4. Consideration of Impact on Small Businesses

By using an experience-rated structure, employers' tax rates depend primarily on their own experience with unemployment, without regard for employer size or industry type. The distribution of small employers through the UI contribution schedule closely mirrors that of the state, generally varying by no more than 0.02%, and varying at most by 0.2%, where employers receiving a 0.25% contribution rate represent 13.96% of all experience-rated employers, but 14.16% of small businesses. The standard contribution rate remains fixed by statute at 2.95%. Additionally, federal laws only allow the State to assign rates of less than the standard rate to employers based on their experience with respect to unemployment, so no preferential rates may be assigned to small businesses.

5. Estimated Cost of Enforcement

This regulation amendment will be enforced as a regular part of ongoing UI operations and does not represent any additional burden on staff time, as the regulation is used to modify contribution rates each year. Funding for the administration of the UI program is provided to the Department by the US Department of Labor.

6. Anticipated Revenue Increase and Use

As this regulation adopts a lower average contribution rate than the standard rate of 2.95%, there is no anticipated revenue increase as a result of this regulation.

7. Duplication or More Stringent Standards than Federal, State, or Local Governments

This regulation is only an annual modification to the unemployment insurance contribution schedule, therefore, the determination of the Division that this regulatory review is not anticipated to result in duplication or more stringent standards than those of federal, state, or local governments.

8. The Reason for the Conclusions of the Agency Regarding the Impact of the Regulation on Small Businesses

The distribution of small business employers closely matches the overall distribution of all employers in the state and because Unemployment Insurance (UI) law does not allow states to assign rates of less than the standard rate, 2.95% in Nevada, except on the basis of an employer's prior experience with respect to unemployment; the agency believes that there is no disparate impact to small businesses due to this regulation.

Certification of Concerted Effort to Determine Impact on Small Business and Accuracy of Statement

I certify that to the best of my knowledge or belief, a concerted effort was made by the Department of Employment, Training, and Rehabilitation to determine the impact of this regulation on small business, and that the information contained in this statement has been prepared properly and is accurate.

Signed by:

Kristine Nelson

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Kristine Nelson
ESD Administrator

Small Business Impact Statement

Department of Employment, Training, and Rehabilitation

NAC 612.550 Rates for employers

Pursuant to NRS 241.020 and 233B.0608

1. **Description of the manner in which comments were solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.**

   On September 8, 2026, the Division publicly posted notice of the meeting notice and agenda for the Workshop to Address the Impact of Proposed Regulation on Small Businesses to solicit public comments pursuant to NRS 241.020 and 233B.061. Said Small Business Workshop is being held on September 24, 2026 at 1:00 P.M.

2. **Manner and Method of Analysis**

   This analysis was conducted by the state employee, DETR's Chief Economist, with the most understanding of the subject of unemployment insurance, projected benefit and contributions, and ability to make a valid and educated determination as to the potential impact of said regulation amendments and repeals based on said economic analyses conducted and considerations from any/all public comments received by the Department during this rulemaking process. Analysis of expected benefit costs comes from a model of estimated employment growth and estimated average wage growth on a quarter-by-quarter basis throughout the time period to which the regulation would apply. Data about the number, size, and distribution of employers comes from the records of the Division from the required reports filed by those employers,

3. **Estimated Economic Impact**

   All Nevada employers subject to Unemployment Insurance (UI) contributions and eligible for experience rating will be affected by the proposed regulations constituting approximately 70,425 employers or 66% of all employers registered with the Employment Security Division. This regulation represents a maintaining the average UI contribution rate for experience-rated employers at 1.45% in 2027. The standard rate of 2.95% for employers not yet eligible for a rate based on experience is set in statute and remains unchanged.

   Beneficial Impacts

   With the no change in the average contribution rate, the average burden on employers is steady, and will not revert to the standard contribution rate of 2.95%. Further, these contributions are expected to exceed benefit payments and will continue to allow the state to build its Trust Fund reserves.

   Adverse Impacts

   The only employers who will experience a higher contribution rate due to this regulation are those whose UI experience causes them to receive a rate higher than the standard rate of 2.95%. Per the rate schedule, all but approximately 1,000 of these employers have a negative reserve ratio and therefore have had more benefit charges against them than UI contributions paid and therefore represent a net cost to the UI system.

   Direct Impacts

The direct impact of this regulation on any particular Nevada business depends on that business' prior experience with respect to unemployment. Because the rates that employers pay are fixed in statute, the average rate is reviewed each year in the regulatory process by adapting a range of reserve ratios which will apply to those rates. Each employer's reserve ratio changes each year as well, rising or falling, depending on the net balance of UI contributions and benefit charges from and to that account.

Indirect Impacts

This regulation complies with the federal compliance regulations governing Unemployment Insurance contribution rates. Therefore, employers maintain eligibility for a full 5.4% credit toward their federal unemployment insurance taxes. In addition, the additional solvency in the UI system will help to pay for unemployment benefits in the future. On average, evidence suggests that for each dollar in UI benefits, $2 or more in economic activity results. In addition, employers' benefit as funds are returned to the economy through UI benefit payments, helping to mitigate the drop in consumption that takes place in a recession. Finally, the UI system helps to maintain the attachment of workers to the local workforce and facilitate a faster return to work, both through job search and training services and through mandatory work search requirements.

4. Consideration of Impact on Small Businesses

By using an experience-rated structure, employers' tax rates depend primarily on their own experience with unemployment, without regard for employer size or industry type. The distribution of small employers through the UI contribution schedule closely mirrors that of the state, generally varying by no more than 0.02%. Additionally, federal laws only allow the State to assign rates of less than the standard rate to employers based on their experience with respect to unemployment, so no preferential rates may be assigned to small businesses.

5. Estimated Cost of Enforcement

This regulation amendment will be enforced as a regular part of ongoing UI operations and does not represent any additional burden on staff time, as the regulation is used to modify contribution rates each year. Funding for the administration of the UI program is provided to the Department by the US Department of Labor.

6. Anticipated Revenue Increase and Use

As this regulation adopts a lower average contribution rate than the standard rate of 2.95%, there is no anticipated revenue increase as a result of this regulation.

7. Duplication or More Stringent Standards than Federal, State, or Local Governments

This regulation is only an annual modification to the unemployment insurance contribution schedule, therefore, the determination of the Division that this regulatory review is not anticipated to result in duplication or more stringent standards than those of federal, state, or local governments.

8. The Reason for the Conclusions of the Agency Regarding the Impact of the Regulation on Small Businesses

The distribution of small business employers closely matches the overall distribution of all employers in the state and because Unemployment Insurance (UI) law does not allow states to assign rates of less than the standard rate, 2.95% in Nevada, except on the basis of an employer's prior experience with respect to unemployment; the agency believes that there is no disparate impact to small businesses due to this regulation.

Certification of Concerted Effort to Determine Impact on Small Business and Accuracy of Statement

I certify that to the best of my knowledge or belief, a concerted effort was made by the Department of Employment, Training, and Rehabilitation to determine the impact of this regulation on small business, and that the information contained in this statement has been prepared properly and is accurate.

Signed by:

Kristine Nelson

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Kristine Nelson
ESD Administrator