EMPLOYMENT SECURITY DIVISION

Nevada Department of Employment, Training and Rehabilitation

JOE LOMBARDO
Governor

CHRISTOPHER SEWELL
Director

KRISTINE NELSON
ESD Administrator

PUBLIC MEETING NOTICE AND AGENDA

Post Date: September 8th, 2026

Notice of Employment Security Council Meeting

Pursuant to Nevada Revised Statute NRS 233B.0608

The Employment Security Division of the Department of Employment, Training and Rehabilitation will hold a public meeting on the date, time and at the locations noted below to review, discuss and solicit public comment on a proposed amendment of a regulation pertaining to Chapter 612 of the Nevada Administrative Code pursuant to Nevada Revised Statute (NRS) 233B.061 as it pertains to the **Unemployment Insurance 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.

Name of Organization: Nevada Employment Security Council (ESC); NRS 612.305, 612.310

Date and Time of Meeting: **September 24, 2026, 9:00 AM**

Place of Meeting:

Live Meeting:
URL: https://nvdetr-org.zoom.us/j/85164212278
Telephone: **1 253 205 0468**
Webinar/Meeting ID: **851 6421 2278**

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 –** Employment Security Division Administrator (ex-officio member) – *Kristine Nelson*

II. **Roll Call of ESC Members –** ESD - *MASS*

III. **Public Comment** – The ESD Administrator 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.

IV. **Confirmation of Posting -** Employment Security Division (ESD) *– Management Admin. Support Services (MASS)*

V. **Review of Written Comments** – ESD - *MASS*

VI. ***FOR POSSIBLE ACTION*** – Discussion and possible action regarding new ESC Chair selection – *ESD Administrator*

VII. ***FOR POSSIBLE ACTION*** – Discussion and possible action regarding Approval of Minutes from the **October 6, 2025,** Employment Security Council public meeting – *ESD Administrator*

VIII. Economic Outlook and Unemployment Insurance Update
   A. Economic Overview and Expectations for **2027** – *DETR Research & Analysis Bureau*
   B. **UI Trust Fund** Review – *DETR Research & Analysis Bureau*
   C. **2027 UI Rate** Projections Overview and Discussion of Tax Rate scenarios – *DETR ESD Contributions*

IX. ***FOR POSSIBLE ACTION*** – Employment Security Council (ESC) recommended Unemployment Insurance (UI) Tax Rate Schedule for **Calendar Year 2027** – *ESD Administrator*

X. **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. *ESD Administrator*

XI. ***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.

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

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/

State of Nevada
Employment Security Division (ESD) and The Employment Security Council (ESC)
Meeting Minutes

EMPLOYMENT SECURITY COUNCIL (ESC) MEETING

October 6, 2025; 1:00 P.M.

Place of Meeting: **Live Meeting:** **https://nvdetr-org.zoom.us/j/83692642041**
Telephone: 1 253 205 0468
Webinar/Meeting ID: 836 9264 2041

Broadcast from:
ESD SAO Auditorium
500 E 3rd St.
Carson City, NV 89713

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

Department of Employment, Training, and Rehabilitation (DETR) Staff Present in Carson City:

Jennifer Carroll, Contributions, ESD.
Karen Davis, Contributions, ESD.
Erin Fitzgerald, Contributions, ESD.
Yen "Kai" Liao, Contributions, ESD.
Tim Wilcox, R&A, DETR.
Andrew Stencel, R&A, DETR.
David Schmidt, R&A, DETR.
Melissa Potter, ESD, DETR.
Maria Garcia, ESD, DETR.
Casey Frasca, ESD, DETR.
Kristine Nelson, ESD Administrator, DETR.
Lindsay Thompson, ESD, DETR.
Patricia Allander, Deputy Administrator, UI, DETR

Department of Employment, Training, and Rehabilitation (DETR) Staff Present in Las Vegas:

Jamey Tatum, Operations Management, DETR.
Tony Tish, ITD, DETR

Members of the Public, Media, and Other Agencies:

None

Members of The Employment Security Council (ESC):

Mark Costa, ESC Council Member- General Public
Jim "Tom" Susich, ESC Council Member-General Public (Zoom)
Peter Guzman, ESC Council Member- Employer
Charles Billings, ESC Council Member- Labor
Daniel Costella, ESC Council Member- Labor
Jeffrey Frischmann, ESC Council Chair

I. CALL TO ORDER AND WELCOME

Chairman Frischmann identified himself as the chairman for the ESC, thanked the members of the Council, the public and DETR staff for the participation and called the meeting to order.

II. PUBLIC COMMENT

Chairman Frischmann stated, at this time, I would like to start by opining the meeting to public comment. Please state your name, title and who you represent for the record."

No comments in Las Vegas, Carson City, or callers on the line.

III. CONFIRMATION OF POSTING

Chairman Frischmann, inquired with Casey Frasca if proper notice was provided for this meeting, pursuant to Nevada's Open Meeting Law, NRS 241.020? Mr. Frasca confirmed, yes, proper notice was provided for this meeting, pursuant to NRS 241.020 and confirmation of postings have been received. Chair Frischmann thanked Mr. Frasca.

IV. ROLL CALL OF COUNCIL MEMBERS

Chairman Frischmann completed Roll Call of Council Members and thanked them for their service:

Mark Costa, ESC Council Member- General Public
Jim "Tom" Susich, ESC Council Member (Zoom)-General Public
Peter Guzman, ESC Council Member- Employer
Charles Billings, ESC Council Member- Labor
Daniel Costella, ESC Council Member- Labor
Jeffrey Frischmann, ESC Council Chair

V. REVIEW OF WRITTEN COMMENTS

Mr. Frasca confirmed no written comments were received by the department for this meeting. Chairman Frischmann thanked Mr. Frasca.

VI. APPROVAL OF MINUTES FROM PREVIOUS MEETING

Chairman Frischmann asked if there were any discussion about the minutes from the October 4, 2023, meeting minutes and if there were a motion to approve or if there is any discussion regarding the meeting minutes. Mr. Costa and Mr. Guzman, motioned to accept and approve the meeting minutes with no Council opposition and unanimous decision.

VII. ECONOMIC OUTLOOK & UNEMPLOYMENT INSURANCE UPDATE, 2026 UI RATE PROJECTIONS AND TAX RATE SCENARIOS

Chairman Frischmann advised the Council, David Schmidt, Chief Economist from the Bureau of Research & Analysis (R&A), DETR would present updates regarding the Unemployment Insurance Trust Fund.

I. Presentation provided by David Schmidt, Chief Economist from R&A along with Tim Wilcox, Supervising Economist as well as Andrew Stencil, Staff Economist.

   a. Chairman Frischmann asked does that mean most of the increase that they showed is from earlier in the year, since this chart is showing basically flat?
   b. Mr. Schmidt responded: Yes, the previous slide was a 3-year period, so it was showing 2022 through 2025 and most of the growth we've seen was in 2022-2023 and the growth trend was booming coming out of COVID.
   c. Chairman Frischmann asked: if the numbers are seasonal patterns, and they hadn't seen expectations is probably. Mr. Schmidt responded less jobs, in which Chairman Frischmann asked a decreased way its trending.

Mr. Schmidt. Confirmed and advised that there are several factors and one is which two industries that economists would call a statistically significant decrease in employment over a month from July to August but resulted in over 4,000 jobs from July to August over the last 3 years. There is a sign of weakness but not necessarily that things are starting to get into more layoffs. Chairman Frischmann stated so, considered, we're prepared. Today with a Government shutdown. How has that been pointed out in the past, have you factored anything in that? Mr. Schmidt advised historically that most federal government shutdowns haven't had a very large impact on overall employment because they tend to be on a scale that's too fast for R&A to notice. A shutdown of a week or two weeks or even 4-6 weeks might show up as a blip unless it had longer lasting changes.

d. Chairman Frischmann stated we are hearing about mass layoffs from federal works and Mr. Schmidt stated they are hearing about them, but it hasn't really been factored in, people are very unsure what is going to happen with the administration.
e. Chairman Frischmann asked how productive the hiring and separation activity is that's taking place? Is it a changing number or running faster on the hamster wheel to end up at the same place? Mr. Schmidt responded that Nevada is in the middle of the country, 26th overall and the reason he calculated at this rate to that he can compare how Nevada's activity is to others. Some states have very high hiring and very high separation rates, which helps keep the labor market functioning, but also a lot of effort that employers and job seekers are going through to end up at the same place.
f. Chairman Frischmann expressed concern that the participation rate seems low at 50%. Mr. Schmidt advised the percentage is only for people interested in working. Chairman Frischmann stated it seems frighteningly low to have that participation rate. Mr. Schmidt stated the biggest factor is the baseline population is your total civilian, non-institutionalized population 16 and older. So, if you are a 105-year-old grandfather and you have wanted to work in 40 years, you would be counted as not participating. Mr. Schmidt confirmed it's anyone who is not working or actively looking for work. Mr. Schmidt provided additional scenarios for people who may say they want a job, looked for a year, but have not in the last 4 weeks searched for work.
g. Chairman Frischmann stated folks on Medicare are indexed, not looking at the book. Mr. Schmidt stated probably, yes.

II. Tim Wilcox, Supervising Economist (R&A) presented the trends in the Unemployment Insurance Program.

a. No questions were asked.

III. Andrew Stencel, Staff Economist (R&A) presented the Unemployment Insurance Trust Fund.

   a. Chairman Frischmann asked if we would have enough for a recession compared to the 2009 recession? Mr. Stencel responded yes.
   b. Chairman Frischmann questioned the solvency level changes significantly, could you go over that more. $220 million less than what their target for a 1% average high cost would be. So, if we raise the tax, we're taking more money and getting closer to the target level, so it's less a negative number, were closer to the target? Mr. Stencel responded everything would be great if we had a gigantic recession in terms of being able to pay out benefits to everyone. We are closer to the target if we take more in, in terms of contributions.
   c. Chairman Frischmann asked if the members of the council had any questions? No questions were provided by council members.

Chairman Frischmann called a 5-minute recess and advised the group, Jennifer Carroll, Chief of Contributions would be presenting on the 2026 Tax Rate Schedules that she provided to Administrator Nelson.

Mrs. Carroll provided 3 scenarios with an increase, reduction and if the rate remained the same.

At the conclusion of the presentation, the floor was opened for questions.

   a. Chairman Frischmann inquired the rate is currently at 1.65% and there was a slide that referenced 1.85% what would the increase look like that that rate? Mrs. Carroll sought further details in which Chairman Frischmann deferred to Mr. Schmidt. Mr. Schmidt stated that when you compare a decrease of 1.45% to the current 1.65% the difference between that would be the shift. If you take it to 1.85% you will see slightly more employers at the higher rates, slightly fewer employers at the low tax rates. The total number of employees would be the same. The revenue impact would be about the same impact that you see going from 1.45% to 1.65% because at the end of the day, the average rate on all total wages equals a pretty fixed change in revenue. You would see a few more employers at the top, a few fewer employers at the bottom.
   b. Chairman Frischmann inquired about solvency. We are not solvent, is that correct? The changes in the state law make us solvent, but we are not solvent in the federal ties? Mr. Schmidt responded by stating that the change on the state side makes us, although what the state side did was remove the calculation because of the state measure. If we had included it, it would say we need about $8 billion, in the trust fund as opposed to about the $2.5 billion that we paid out during COVID.

That's why the formula was changed and the justification for that formula from statute.

c. Chairman Frischmann asked how much weight do you give the likelihood of something like COVID happening again? Do you think we should be prepared for 30% unemployment, then you would probably want to lean more toward the full average high-cost multiple. We'll give it a 1 in 3 chance. Mr. Schmidt advised economically driven recessions are much more common, much more likely. We should use a measure to those points and lean toward the non-COVID average high-cost calculation.
d. Chairman Frischmann asked under the previous administration, there was a large amount of money that come over during to replenish the unemployment insurance and that money was used there instead of to help benefit and enhance the lives of Nevadans in other areas. Does this change your projections because it was such a big amount of money, has that been considered? Mr. Schmidt responded saying no. R&A does not look at the impact of those lump sums. It was approximately $340 million that was allocated to the state. The legislature, he believes, essentially repaid those loans that were taken because they had about $2 billion in February 2020 and they did have sufficient funds at the time. To be prepared for the 6 months of COVID but then benefits continued to get paid. We dipped about half as deep into borrowing as we did in the Great Recession because we were more prepared in advance. In addition, there were all the federal programs, FPUC, PUC, and PUA and those weren't included in either the solvency calculation or projected benefit levels. Projected benefits provided are just for the benefits and contributions for the UI Trust Fund for Nevada.
e. Tom Susich asked if we would need about $8 billion in the trust fund to be solvent, am I understanding this correction? Mr. Schmidt responded that is by the old calculation. That calculation was removed in the 2025 session so that the measure is no longer in place or presented for consideration. Mr. Susich asked what number would the trust fund need to be solvent? Mr. Schmidt responded to $2.7 billion for 2026, it increases every year based on the average level of employment and wages in the state, so were about $500 million short of being solvent.

VIII. ESC APPROVAL OR RECOMMENDED UI TAX RATE FOR YEAR 2026

Chairman Frischmann opened the floor asking the Council if they had any other follow-up questions and the Council did not. Mr. Frischmann then stated that the amount on one hand doesn't sound very imaginative, but if it was continued at the 1.65% rate, the solvency level could be met within a couple of years and has hesitation with a recession. There has been a lot of progress in the last 4 or 5 years in building up the UI Trust Fund. Tom Susich motioned to keep the rate at 1.65% and Chairman Frischmann, said he personally would like to see a rate increase, but second motioned to take a vote. Mr. Guzman, Mr. Costella, Mr. Billings, voted with an Aye and Chairman Frischmann and Mr. Costa opposed with a Nay. The motion passes 4-2 to keep the rate at 1.65% for calendar year 2026.

IX. CLOSING PUBLIC COMMENT

Chairman Frischmann asked Jamey Tatum in Las Vegas if there were public comments in Las Vegas (none) Mr. Frasca confirmed no public comments in Carson City or on the telephone line. Chairman Frischmann thanked Mr. Frasca. Kristine Nelson, ESD Administrator, DETR, thanked the Council, Chairman Frischmann, and Council Member for their time of providing thorough consideration of the information provided by Mr. Schmidt and Mrs. Carroll and their teams; Contributions, R&A, and MASS for the support to the meeting.

X. ADJOURNMENT

Chairman Frischmann opened the floor by asking for a motion to adjourn and received a motion from Danny Costella, a motion to adjourn the meeting with a second by Mark Cost and Charles Billings. Chairman Frischmann asked if there were any further discussion, then called for a vote, all those in favor of the motion to end the meeting, say Aye. All Council Members said Aye and the meeting was adjourned.

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