



NOTICE OF INTENT TO ACT UPON AND ADOPT REGULATIONS

Notice of Hearing to Adopt regulations in NAC Chapter 612
Pursuant to Nevada Revised Statute NRS 233B.0608

Post Date: September 28, 2026

The Employment Security Division of the Department of Employment, Training and Rehabilitation will hold a public hearing on the date, time and at the locations noted below.

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

There are no adverse or beneficial estimated direct or indirect economic effects on small businesses with the proposed regulation as stated in the Small Business Impact Statements presented at the **Small Business Workshop** held on said regulation amendment, to-wit: **September 24, 2026, 1:00 PM**.

The methods used by DETR in determining the impact on a small business was a public workshop for stakeholders to provide input and comments regarding the proposed **UI Tax Contribution Rate Schedule** for **calendar year 2027** and an analysis of the impact on small businesses impact, which was performed by DETR's Research and Analysis Bureau. There are no estimated costs to the agency for enforcement of the proposed regulation amendments, there are no associated fee increases, nor new fees associated with the proposed regulation amendments.

This Notice is provided in compliance with NRS 241.020, 233B.061 and 233B.0608.

Name of Organization: Nevada Employment Security Division (ESD)

Date and Time of Meeting: **November 30, 2026, 1:00 PM**

Place of Meeting: **Live Meeting:**
URL: <https://nvdetr-org.zoom.us/j/82115267040>
Telephone: **1 253 205 0468**
Webinar/Meeting ID: **821 1526 7040**

Live/Broadcast From:
ESD 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. ***For Possible Action** – Pursuant to the powers vested in DETR’s ESD Administrator in **NRS 612.220**, the Administrator will review and take possible action on adoption of the proposed regulation amendments to **Nevada Administrative Code (NAC) Chapter 612**.
 - A. **R177-26 - Amendment of NAC 612.270:** The need for and the purpose of the proposed regulation amendment is to prescribe the **UI Tax Contribution Rate Schedule** for **calendar year 2027** in compliance with NAC 612.550(7).
- 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 **November 24, 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 30th 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
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
Constituent Services Office of the Governor
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

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/>

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

LCB File No. R177-26

September 28, 2026

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 2027; 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 2027.

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 ~~2026~~ 2027:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~16.5~~ 16.35 percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~14.9~~ 14.75 percent but less than ~~16.5~~ 16.35 percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~13.3~~ 13.15 percent but less than ~~14.9~~ 14.75 percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~11.7~~ 11.55 percent but less than ~~13.3~~ 13.15 percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~10.1~~ 9.95 percent but less than ~~11.7~~ 11.55 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~8.5~~ 8.35 percent but less than ~~10.1~~ 9.95 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~6.9~~ 6.75 percent but less than ~~8.5~~ 8.35 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~5.3~~ 5.15 percent but less than ~~6.9~~ 6.75 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~3.7~~ 3.55 percent but less than ~~5.3~~ 5.15 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~2.1~~ 1.95 percent but less than ~~3.7~~ 3.55 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~0.5~~ 0.35 percent but less than ~~2.1~~ 1.95 percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~+1.1~~ -1.25 percent but less than ~~+0.5~~ 0.35 percent;

13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~+2.7~~ -2.85 percent but less than ~~+1.1~~ -1.25 percent;

14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~+4.3~~ -4.45 percent but less than ~~+2.7~~ -2.85 percent;

15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~+5.9~~ -6.05 percent but less than ~~+4.3~~ -4.45 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~+7.5~~ -7.65 percent but less than ~~+5.9~~ -6.05 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~+9.1~~ -9.25 percent but less than ~~+7.5~~ -7.65 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~+9.1~~ -9.25 percent.

Sec. 2. This regulation becomes effective on January 1, 2027.