

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

LCB FILE NO. R054-18I

**The following document is the initial draft regulation proposed
by the agency submitted on 03/22/2018**

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EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY citation other than 233B; NRS 612.535 - 612.580

A REGULATION relating to Unemployment Insurance Contributions; clarifying filing and reporting requirements.

Section 1. Chapter 612 of the Nevada Administrative Code (NAC), Unemployment Compensation, Collection of Contributions section is hereby amended to add NAC 612.640 to read as follows:

NAC 612.640: Electronic filing of unemployment insurance contribution reports.

- 1. After July 1, 2018, any employer and employing unit subject to NRS chapter 612 shall file, by electronic means, all quarterly wage and tax reports required by NRS 612.535 - 612.580, except as provided in section 2.*
- 2. An employer or employing unit may request a waiver from the electronic filing requirements of subsection 1. The division may grant a waiver when the employer has established to the satisfaction of the Administrator that there is a lack of automation, a severe economic hardship, or other good cause. An approved waiver shall be valid for one year, at the discretion of the Administrator.*

Section 2. This regulation becomes effective when the final version and a copy of the informational statement required by NRS 233B.066 is filed with the Secretary of State.