

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

LCB File No. R127-09

Effective January 28, 2010

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 schedule of contribution rates for eligible employers for calendar year 2010; and providing other matters properly relating thereto.

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 ~~2009;~~ *2010*:

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~6.9~~ *5.2* percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~5.5~~ *3.8* percent but less than ~~6.9~~ *5.2* percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~4.1~~ *2.4* percent but less than ~~5.5~~ *3.8* percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~2.7~~ *1.0* percent but less than ~~4.1~~ *2.4* percent;

5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~1.3~~ -0.4 percent but less than ~~2.7~~ 1.0 percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~0.1~~ -1.8 percent but less than ~~1.3~~ -0.4 percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~1.5~~ -3.2 percent but less than ~~0.1~~ -1.8 percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~2.9~~ -4.6 percent but less than ~~1.5~~ -3.2 percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~4.3~~ -6.0 percent but less than ~~2.9~~ -4.6 percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~5.7~~ -7.4 percent but less than ~~4.3~~ -6.0 percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~7.1~~ -8.8 percent but less than ~~5.7~~ -7.4 percent;
12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~8.5~~ -10.2 percent but less than ~~7.1~~ -8.8 percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~9.9~~ -11.6 percent but less than ~~8.5~~ -10.2 percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~11.3~~ -13.0 percent but less than ~~9.9~~ -11.6 percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~12.7~~ -14.4 percent but less than ~~11.3~~ -13.0 percent;

16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[-14.1]~~ -15.8 percent but less than ~~[-12.7]~~ -14.4 percent;

17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[-15.5]~~ -17.2 percent but less than ~~[-14.1]~~ -15.8 percent; and

18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[-15.5]~~ -17.2 percent.

Sec. 2. The emergency regulation adopted by the Administrator of the Employment Security Division of the Department of Business and Industry on December 7, 2009, and assigned LCB File No. E007-09, is hereby repealed