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**Nevada Department of Employment,
Training and Rehabilitation**

STATE OF NEVADA
Department of Employment, Training and Rehabilitation
EMPLOYMENT SECURITY DIVISION

2018

ESTIMATED TAX RATE SCHEDULES

For

Unemployment Insurance

**Employment Security Council
Meeting and Workshop**

October 3, 2017

SUMMARY

Estimated Distribution of Employers
Calendar Year 2018

Page #	1	2	3	4	5
Range of Reserve Ratios	-12.1	-11.8	-11.5	-11.2	-10.9
Increments	1.6	1.6	1.6	1.6	1.6
Average UI Rate	1.85%	1.90%	1.95%	2.00%	2.05%
CEP	0.05%	0.05%	0.05%	0.05%	0.05%
Total	1.90%	1.95%	2.00%	2.05%	2.10%
REVENUE (MILL)	\$593.09	\$608.91	\$623.78	\$640.90	\$655.87

ELIGIBLE EMPLOYERS					
5.40%	2867.0	2897.0	2945.0	2988.0	3024.0
5.05%	212.0	230.0	224.0	232.0	239.0
4.75%	233.0	222.0	237.0	231.0	253.0
4.45%	275.0	289.0	298.0	329.0	333.0
4.15%	359.0	391.0	396.0	406.0	407.0
3.85%	430	444.0	462.0	476.0	497.0
3.55%	502	521.0	561.0	571.0	628.0
3.25%	683	704.0	739.0	804.0	1019.0
2.95%	1061	1116.0	1142.0	1209.0	1084.0
2.65%	1190	1300.0	1433.0	1494.0	1584.0
2.35%	1720	1789.0	1896.0	2040.0	2228.0
2.05%	2422	2639.0	2850.0	3071.0	3214.0
1.75%	3657	4003.0	4267.0	4502.0	4899.0
1.45%	5192	5840.0	6027.0	6239.0	6434.0
1.15%	6670	6425.0	6669.0	6852.0	6860.0
0.85%	6851	6845.0	6731.0	6722.0	6558.0
0.55%	5759	4947.0	4166.0	3300.0	2564.0
0.25%	6631	6112.0	5671.0	5248.0	4889.0
Total	46,714	46,714	46,714	46,714	46,714

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2018**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$BILL)	%	REVENUE (\$MILL)	
	FROM	TO							
18	<	-12.1	5.40%	2867	6.1%	\$1,101.83	3.8%	\$59.50	
17	-12.1	-10.5	5.05%	212	0.5%	\$70.12	0.2%	\$3.54	
16	-10.5	-8.9	4.75%	233	0.5%	\$70.24	0.2%	\$3.34	
15	-8.9	-7.3	4.45%	275	0.6%	\$91.16	0.3%	\$4.06	
14	-7.3	-5.7	4.15%	359	0.8%	\$94.80	0.3%	\$3.93	
13	-5.7	-4.1	3.85%	430	0.9%	\$116.85	0.4%	\$4.50	
12	-4.1	-2.5	3.55%	502	1.1%	\$258.23	0.9%	\$9.17	
11	-2.5	-0.9	3.25%	683	1.5%	\$412.68	1.4%	\$13.41	
10	-0.9	0.7	2.95%	1061	2.3%	\$535.70	1.8%	\$15.80	
9	0.7	2.3	2.65%	1190	2.5%	\$645.22	2.2%	\$17.10	
8	2.3	3.9	2.35%	1720	3.7%	\$1,252.71	4.3%	\$29.44	
7	3.9	5.5	2.05%	2422	5.2%	\$2,541.33	8.8%	\$52.10	
6	5.5	7.1	1.75%	3657	7.8%	\$5,155.78	17.8%	\$90.23	
5	7.1	8.7	1.45%	5192	11.1%	\$7,247.73	25.0%	\$105.09	
4	8.7	10.3	1.15%	6670	14.3%	\$5,879.04	20.3%	\$67.61	
3	10.3	11.9	0.85%	6851	14.7%	\$2,514.32	8.7%	\$21.37	
2	11.9	13.5	0.55%	5759	12.3%	\$621.10	2.1%	\$3.42	
1	13.5	>	0.25%	6631	14.2%	\$391.14	1.3%	\$0.98	
				Total Eligible Employer	46,714	100.0%	\$29,000.00	100.0%	\$504.59
				New Employers	25,273		\$3,000.00		\$88.50
TOTAL					71,987		\$32,000.00		\$593.09

AVERAGE UI RATE 1.85%

CEP 0.05%

TOTAL TAX RATE 1.90%

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2018**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$BILL)	%	REVENUE (\$MILL)	
	FROM	TO							
18	<	-11.8	5.40%	2897	6.2%	\$1,107.86	3.8%	\$59.82	
17	-11.8	-10.2	5.05%	230	0.5%	\$85.74	0.3%	\$4.33	
16	-10.2	-8.6	4.75%	222	0.5%	\$60.37	0.2%	\$2.87	
15	-8.6	-7.0	4.45%	289	0.6%	\$92.37	0.3%	\$4.11	
14	-7.0	-5.4	4.15%	391	0.8%	\$107.22	0.4%	\$4.45	
13	-5.4	-3.8	3.85%	444	1.0%	\$134.84	0.5%	\$5.19	
12	-3.8	-2.2	3.55%	521	1.1%	\$259.72	0.9%	\$9.22	
11	-2.2	-0.6	3.25%	704	1.5%	\$425.93	1.5%	\$13.84	
10	-0.6	1.0	2.95%	1116	2.4%	\$562.56	1.9%	\$16.60	
9	1.0	2.6	2.65%	1300	2.8%	\$758.56	2.6%	\$20.10	
8	2.6	4.2	2.35%	1789	3.8%	\$1,382.55	4.8%	\$32.49	
7	4.2	5.8	2.05%	2639	5.6%	\$3,176.44	11.0%	\$65.12	
6	5.8	7.4	1.75%	4003	8.6%	\$5,255.99	18.1%	\$91.98	
5	7.4	9.0	1.45%	5840	12.5%	\$7,491.79	25.8%	\$108.63	
4	9.0	10.6	1.15%	6425	13.8%	\$5,478.83	18.9%	\$63.01	
3	10.6	12.2	0.85%	6845	14.7%	\$1,767.30	6.1%	\$15.02	
2	12.2	13.8	0.55%	4947	10.6%	\$499.45	1.7%	\$2.75	
1	13.8	>	0.25%	6112	13.1%	\$352.47	1.2%	\$0.88	
				Total Eligible Employer	46,714	100.0%	\$29,000.00	100.0%	\$520.41
				New Employers	25,273		\$3,000.00		\$88.50
				TOTAL	71,987		\$32,000.00		\$608.91

AVERAGE UI RATE **1.90%**

CEP 0.05%

TOTAL TAX RATE 1.95%

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2018**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$BILL)	%	REVENUE (\$MILL)	
	FROM	TO							
18	<	-11.5	5.40%	2945	6.3%	\$1,116.77	3.9%	\$60.31	
17	-11.5	-9.9	5.05%	224	0.5%	\$85.89	0.3%	\$4.34	
16	-9.9	-8.3	4.75%	237	0.5%	\$72.83	0.3%	\$3.46	
15	-8.3	-6.7	4.45%	298	0.6%	\$88.31	0.3%	\$3.93	
14	-6.7	-5.1	4.15%	396	0.8%	\$108.94	0.4%	\$4.52	
13	-5.1	-3.5	3.85%	462	1.0%	\$161.54	0.6%	\$6.22	
12	-3.5	-1.9	3.55%	561	1.2%	\$261.22	0.9%	\$9.27	
11	-1.9	-0.3	3.25%	739	1.6%	\$444.48	1.5%	\$14.45	
10	-0.3	1.3	2.95%	1142	2.4%	\$598.13	2.1%	\$17.64	
9	1.3	2.9	2.65%	1433	3.1%	\$853.43	2.9%	\$22.62	
8	2.9	4.5	2.35%	1896	4.1%	\$1,560.80	5.4%	\$36.68	
7	4.5	6.1	2.05%	2850	6.1%	\$3,751.09	12.9%	\$76.90	
6	6.1	7.7	1.75%	4267	9.1%	\$5,344.56	18.4%	\$93.53	
5	7.7	9.3	1.45%	6027	12.9%	\$7,803.34	26.9%	\$113.15	
4	9.3	10.9	1.15%	6669	14.3%	\$4,674.11	16.1%	\$53.75	
3	10.9	12.5	0.85%	6731	14.4%	\$1,344.14	4.6%	\$11.43	
2	12.5	14.1	0.55%	4166	8.9%	\$415.59	1.4%	\$2.29	
1	14.1	>	0.25%	5671	12.1%	\$314.81	1.1%	\$0.79	
				Total Eligible Employer	46,714	100.0%	\$29,000.00	100.0%	\$535.28
				New Employers	25,273		\$3,000.00		\$88.50
TOTAL				71,987		\$32,000.00		\$623.78	

AVERAGE UI RATE **1.95%**

CEP 0.05%

TOTAL TAX RATE 2.00%

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2018**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$BILL)	%	REVENUE (\$MILL)	
	FROM	TO							
18	<	-11.2	5.40%	2988	6.4%	\$1,130.22	3.9%	\$61.03	
17	-11.2	-9.6	5.05%	232	0.5%	\$89.68	0.3%	\$4.53	
16	-9.6	-8.0	4.75%	231	0.5%	\$75.73	0.3%	\$3.60	
15	-8.0	-6.4	4.45%	329	0.7%	\$90.00	0.3%	\$4.01	
14	-6.4	-4.8	4.15%	406	0.9%	\$110.04	0.4%	\$4.57	
13	-4.8	-3.2	3.85%	476	1.0%	\$171.35	0.6%	\$6.60	
12	-3.2	-1.6	3.55%	571	1.2%	\$308.83	1.1%	\$10.96	
11	-1.6	0.0	3.25%	804	1.7%	\$428.29	1.5%	\$13.92	
10	0.0	1.6	2.95%	1209	2.6%	\$682.35	2.4%	\$20.13	
9	1.6	3.2	2.65%	1494	3.2%	\$913.64	3.2%	\$24.21	
8	3.2	4.8	2.35%	2040	4.4%	\$1,854.49	6.4%	\$43.58	
7	4.8	6.4	2.05%	3071	6.6%	\$4,320.48	14.9%	\$88.57	
6	6.4	8.0	1.75%	4502	9.6%	\$6,222.15	21.5%	\$108.89	
5	8.0	9.6	1.45%	6239	13.4%	\$6,758.07	23.3%	\$97.99	
4	9.6	11.2	1.15%	6852	14.7%	\$4,229.49	14.6%	\$48.64	
3	11.2	12.8	0.85%	6722	14.4%	\$1,049.80	3.6%	\$8.92	
2	12.8	14.4	0.55%	3300	7.1%	\$278.72	1.0%	\$1.53	
1	14.4	>	0.25%	5248	11.2%	\$286.67	1.0%	\$0.72	
				Total Eligible Employer	46,714	100.0%	\$29,000.00	100.0%	\$552.40
				New Employers	25,273		\$3,000.00		\$88.50
				TOTAL	71,987		\$32,000.00		\$640.90

AVERAGE UI RATE **2.00%**

CEP 0.05%

TOTAL TAX RATE 2.05%

**ESTIMATED REVENUE
And Employer Distribution
Calendar Year 2018**

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$BILL)	%	REVENUE (\$MILL)	
	FROM	TO							
18	<	-10.9	5.40%	3024	6.5%	\$1,157.62	4.0%	\$62.51	
17	-10.9	-9.3	5.05%	239	0.5%	\$71.70	0.2%	\$3.62	
16	-9.3	-7.7	4.75%	253	0.5%	\$83.24	0.3%	\$3.95	
15	-7.7	-6.1	4.45%	333	0.7%	\$85.82	0.3%	\$3.82	
14	-6.1	-4.5	4.15%	407	0.9%	\$118.81	0.4%	\$4.93	
13	-4.5	-2.9	3.85%	497	1.1%	\$212.97	0.7%	\$8.20	
12	-2.9	-1.3	3.55%	628	1.3%	\$360.75	1.2%	\$12.81	
11	-1.3	0.3	3.25%	1019	2.2%	\$412.29	1.4%	\$13.40	
10	0.3	1.9	2.95%	1084	2.3%	\$725.74	2.5%	\$21.41	
9	1.9	3.5	2.65%	1584	3.4%	\$1,112.20	3.8%	\$29.47	
8	3.5	5.1	2.35%	2228	4.8%	\$1,966.10	6.8%	\$46.20	
7	5.1	6.7	2.05%	3214	6.9%	\$4,491.90	15.5%	\$92.08	
6	6.7	8.3	1.75%	4899	10.5%	\$7,158.28	24.7%	\$125.27	
5	8.3	9.9	1.45%	6434	13.8%	\$6,298.84	21.7%	\$91.33	
4	9.9	11.5	1.15%	6860	14.7%	\$3,407.26	11.7%	\$39.18	
3	11.5	13.1	0.85%	6558	14.0%	\$873.00	3.0%	\$7.42	
2	13.1	14.7	0.55%	2564	5.5%	\$201.04	0.7%	\$1.11	
1	14.7	>	0.25%	4889	10.5%	\$262.43	0.9%	\$0.66	
				Total Eligible Employer	46,714	100.0%	\$29,000.00	100.0%	\$567.37
				New Employers	25,273		\$3,000.00		\$88.50
TOTAL				71,987		\$32,000.00		\$655.87	

AVERAGE UI RATE **2.05%**

CEP 0.05%

TOTAL TAX RATE 2.10%

ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2018

SUMMARY PAGE

1. **PAGE** - indicates page number of detailed schedule.
2. **RANGE OF RESERVE RATIOS** - lowest reserve ratio indicates tax rate of 5.4%; highest ratio indicates tax rate of 0.25%.
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** - .05% tax for Career Enhancement Program.
6. **REVENUE (\$Mill)** - total estimated revenue for **unemployment insurance** for calendar year ending 2018 (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 ratio 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 9/1/17 minus
Benefits charged to 6/30/17
Divided by
Average of Annual Taxable Wages for
2014 plus 2015 plus 2016