

STATE OF NEVADA

Brian Sandoval
Governor



Frank R. Woodbeck
Director
Renee Olson
Administrator

Department of Employment, Training and Rehabilitation
EMPLOYMENT SECURITY DIVISION
500 E. Third Street
Carson City, Nevada 89713-0001

REQUEST FOR COMMENTS FROM SMALL BUSINESSES

A Small Business Workshop is being held by the Employment Security Division of the Department of Employment, Training and Rehabilitation. The purpose of the workshop is to solicit public comment, specifically from small businesses, regarding a proposed regulation to establish the Unemployment Insurance tax rate schedule for Nevada employers for calendar year 2014. A small business is defined by NRS 233B.0382 as 149 employees or less.

The public meeting is scheduled for 10:00 A.M. on Tuesday, October 29, 2013 at the Legislative Building, 401 S. Carson Street, Room 2134, Carson City, Nevada. The meeting is also available by videoconference at the Grant Sawyer Building, 555 East Washington Avenue, Room 4412E, Las Vegas, Nevada. Internet broadcast is also available at www.leg.state.nv.us.

Individuals wishing to comment in person may appear at either location of the meeting. Written comments are also welcome. For written comments to be considered at the meeting, they must be received by the Employment Security Division on or before October 24, 2013, at the following address:

Department of Employment, Training and Rehabilitation
Employment Security Division
500 E. Third St., Carson City, NV 89713
Attn: Joyce Golden

The tax methodology used for the Nevada Unemployment Compensation Program is based on an experience rating system approved by the U.S. Department of Labor. This system is designed to ensure that employers are equally rated based on their unique experience with the Unemployment Insurance (UI) Program, regardless of size or industry type

All new employers pay at a rate of 2.95% of taxable wages until they are eligible for experience rating. The rate for new employers is not subject to change as the result of the proposed regulation.

Once eligible for experience rating, an annual tax rate schedule, set by regulation, is applied to all experience rated employers based on the individual business' experience record. It is important to remember that the direct impact on each individual business will vary based on each employer's experience record with the Unemployment Insurance (UI) Program, as well as the rate schedule that is established for the calendar year.