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

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

2022

ESTIMATED TAX RATE SCHEDULES

For

Unemployment Insurance

**Employment Security Council
Meeting and Workshop**

October 4, 2021

Estimated Distribution of Employers
Calendar Year 2022

Page #	2	3	4
Range of Reserve Ratios	-9.65 15.95	-8.50 17.10	-7.35 18.25
Increments	1.6	1.6	1.6
Average UI Rate	1.65%	1.85%	2.05%
CEP	0.05%	0.05%	0.05%
Total	1.70%	1.90%	2.10%
REVENUE (mil)	\$561.00	\$628.73	\$696.89

ELIGIBLE EMPLOYERS

5.40%	1431	1504	1573
5.05%	98	101	116
4.75%	104	123	146
4.45%	144	158	173
4.15%	154	171	215
3.85%	188	235	609
3.55%	250	651	431
3.25%	695	468	595
2.95%	514	654	944
2.65%	733	1177	1971
2.35%	1496	2364	4131
2.05%	2930	5755	8806
1.75%	6874	9567	11448
1.45%	10598	11569	10151
1.15%	11090	8983	5773
0.85%	7782	4418	2224
0.55%	3433	1787	1238
0.25%	5854	4683	3824
Total	54,368	54,368	54,368

**ESTIMATED REVENUE
And Employer Distribution**

Calendar Year 2022

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <		-9.65	5.40%	1431	2.63%	\$700.78	2.19%	\$37.84
17	-9.65	-8.05	5.05%	98	0.18%	\$26.66	0.08%	\$1.35
16	-8.05	-6.45	4.75%	104	0.19%	\$52.86	0.17%	\$2.51
15	-6.45	-4.85	4.45%	144	0.26%	\$53.14	0.17%	\$2.36
14	-4.85	-3.25	4.15%	154	0.28%	\$24.73	0.08%	\$1.03
13	-3.25	-1.65	3.85%	188	0.35%	\$34.20	0.11%	\$1.32
12	-1.65	-0.05	3.55%	250	0.46%	\$118.13	0.37%	\$4.19
11	-0.05	1.55	3.25%	695	1.28%	\$199.59	0.62%	\$6.49
10	1.55	3.15	2.95%	514	0.95%	\$197.20	0.62%	\$5.82
9	3.15	4.75	2.65%	733	1.35%	\$396.72	1.24%	\$10.51
8	4.75	6.35	2.35%	1496	2.75%	\$1,057.37	3.30%	\$24.85
7	6.35	7.95	2.05%	2930	5.39%	\$2,633.09	8.23%	\$53.98
6	7.95	9.55	1.75%	6874	12.64%	\$5,779.18	18.06%	\$101.14
5	9.55	11.15	1.45%	10598	19.49%	\$8,821.19	27.57%	\$127.91
4	11.15	12.75	1.15%	11090	20.40%	\$8,110.83	25.35%	\$93.27
3	12.75	14.35	0.85%	7782	14.31%	\$2,645.46	8.27%	\$22.49
2	14.35	15.95	0.55%	3433	6.31%	\$686.44	2.15%	\$3.78
1	15.95 >		0.25%	5854	10.77%	\$462.43	1.45%	\$1.16
Total Eligible Employer				54,368	100.0%	\$32,000.00	100.0%	\$502.00
New Employers				34,471	2.95%	\$2,000.00		\$59.00
TOTAL				88,839		\$34,000.00		\$561.00

AVERAGE UI RATE **1.65%**

CEP 0.05%

TOTAL TAX RATE 1.70%

**ESTIMATED REVENUE
And Employer Distribution**

Calendar Year 2022

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <		-8.50	5.40%	1504	2.77%	\$722.59	2.26%	\$39.02
17	-8.50	-6.90	5.05%	101	0.19%	\$53.75	0.17%	\$2.71
16	-6.90	-5.30	4.75%	123	0.23%	\$31.86	0.10%	\$1.51
15	-5.30	-3.70	4.45%	158	0.29%	\$42.12	0.13%	\$1.87
14	-3.70	-2.10	4.15%	171	0.31%	\$28.44	0.09%	\$1.18
13	-2.10	-0.50	3.85%	235	0.43%	\$89.14	0.28%	\$3.43
12	-0.50	1.10	3.55%	651	1.20%	\$171.13	0.53%	\$6.08
11	1.10	2.70	3.25%	468	0.86%	\$211.50	0.66%	\$6.87
10	2.70	4.30	2.95%	654	1.20%	\$305.84	0.96%	\$9.02
9	4.30	5.90	2.65%	1177	2.16%	\$826.17	2.58%	\$21.89
8	5.90	7.50	2.35%	2364	4.35%	\$2,082.08	6.51%	\$48.93
7	7.50	9.10	2.05%	5755	10.59%	\$4,835.77	15.11%	\$99.13
6	9.10	10.70	1.75%	9567	17.60%	\$7,942.54	24.82%	\$138.99
5	10.70	12.30	1.45%	11569	21.28%	\$9,158.07	28.62%	\$132.79
4	12.30	13.90	1.15%	8983	16.52%	\$4,048.53	12.65%	\$46.56
3	13.90	15.50	0.85%	4418	8.13%	\$912.84	2.85%	\$7.76
2	15.50	17.10	0.55%	1787	3.29%	\$214.63	0.67%	\$1.18
1	17.10	>	0.25%	4683	8.61%	\$322.99	1.01%	\$0.81
Total Eligible Employer				54,368	100.0%	\$32,000.00	100.0%	\$569.73
New Employers				34,471		\$2,000.00		\$59.00
TOTAL				88,839		\$34,000.00		\$628.73

AVERAGE UI RATE **1.85%**

CEP 0.05%

TOTAL TAX RATE 1.90%

**ESTIMATED REVENUE
And Employer Distribution**

Calendar Year 2022

1.6 Increments

Class	RESERVE RATIO		TAX RATE	# OF EMPLOYERS	%	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO						
18 <		-7.35	5.40%	1573	2.89%	\$765.51	2.39%	\$41.34
17	-7.35	-5.75	5.05%	116	0.21%	\$34.19	0.11%	\$1.73
16	-5.75	-4.15	4.75%	146	0.27%	\$44.14	0.14%	\$2.10
15	-4.15	-2.55	4.45%	173	0.32%	\$26.52	0.08%	\$1.18
14	-2.55	-0.95	4.15%	215	0.40%	\$79.58	0.25%	\$3.30
13	-0.95	0.65	3.85%	609	1.12%	\$120.61	0.38%	\$4.64
12	0.65	2.25	3.55%	431	0.79%	\$233.15	0.73%	\$8.28
11	2.25	3.85	3.25%	595	1.09%	\$272.19	0.85%	\$8.85
10	3.85	5.45	2.95%	944	1.74%	\$526.21	1.64%	\$15.52
9	5.45	7.05	2.65%	1971	3.63%	\$1,791.47	5.60%	\$47.47
8	7.05	8.65	2.35%	4131	7.60%	\$3,927.80	12.27%	\$92.30
7	8.65	10.25	2.05%	8806	16.20%	\$6,755.82	21.11%	\$138.49
6	10.25	11.85	1.75%	11448	21.06%	\$9,915.19	30.98%	\$173.52
5	11.85	13.45	1.45%	10151	18.67%	\$5,551.10	17.35%	\$80.49
4	13.45	15.05	1.15%	5773	10.62%	\$1,303.77	4.07%	\$14.99
3	15.05	16.65	0.85%	2224	4.09%	\$284.07	0.89%	\$2.41
2	16.65	18.25	0.55%	1238	2.28%	\$118.28	0.37%	\$0.65
1	18.25 >		0.25%	3824	7.03%	\$250.39	0.78%	\$0.63
Total Eligible Employer				54,368	100.0%	\$32,000.00	100.0%	\$637.89
New Employers				34,471		\$2,000.00		\$59.00
TOTAL				88,839		\$34,000.00		\$696.89

AVERAGE UI RATE **2.05%**

CEP 0.05%

TOTAL TAX RATE 2.10%

ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2022

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 2022 (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 9/1/2021 minus
Benefits charged to 6/30/2021
Divided by
Average of Annual Taxable Wages for
2018 plus 2019 plus 2020