



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

**2025**

**ESTIMATED TAX RATE SCHEDULES**

**For**

**Unemployment Insurance**

**Small Business Impact Meeting**

**September 30, 2024**

## SUMMARY

### Estimated Distribution of Employers Calendar Year 2025

Page #	2	3	4
Range of Reserve Ratios	-8.20	-7.60	-7.05
	17.40	18.00	18.55
Increments	1.60	1.60	1.60
Average UI Rate	1.55	1.65	1.75
CEP	0.05	0.05	0.05
Total	1.60	1.70	1.80
<b>REVENUE (mil)</b>	<b>\$518.36</b>	<b>\$551.30</b>	<b>\$583.50</b>

#### ELIGIBLE EMPLOYERS

5.40%	1,513	1,563	1,623
5.05%	161	171	190
4.75%	202	225	227
4.45%	240	258	266
4.15%	288	308	339
3.85%	357	452	480
3.55%	510	531	615
3.25%	658	717	804
2.95%	895	1,022	1,202
2.65%	1,362	1,645	1,978
2.35%	2,293	2,921	4,485
2.05%	5,499	6,980	8,181
1.75%	9,777	11,671	12,803
1.45%	12,824	12,612	11,466
1.15%	11,205	9,885	8,248
0.85%	6,251	4,229	3,215
0.55%	2,649	2,112	1,673
0.25%	5,955	5,337	4,844
	<b>62,639</b>	<b>62,639</b>	<b>62,639</b>

Calendar Year 2025

1.60 Increments

Class	Reserve Ratio From	Reserve Ratio To	Tax Rate	# of Total Eligible Employers	% Wages	Taxable (\$mill)	%	Revenue (\$mill)
18	-10,000.00	-8.20	5.4%	1,513	2.42%	\$806.13	2.42%	\$43.53
17	-8.20	-6.60	5.05%	161	0.26%	\$85.78	0.26%	\$4.33
16	-6.60	-5.00	4.75%	202	0.32%	\$107.63	0.32%	\$5.11
15	-5.00	-3.40	4.45%	240	0.38%	\$127.87	0.38%	\$5.69
14	-3.40	-1.80	4.15%	288	0.46%	\$153.45	0.46%	\$6.37
13	-1.80	-0.20	3.85%	357	0.57%	\$190.21	0.57%	\$7.32
12	-0.20	1.40	3.55%	510	0.81%	\$271.73	0.81%	\$9.65
11	1.40	3.00	3.25%	658	1.05%	\$350.58	1.05%	\$11.39
10	3.00	4.60	2.95%	895	1.43%	\$476.86	1.43%	\$14.07
9	4.60	6.20	2.65%	1,362	2.17%	\$725.68	2.17%	\$19.23
8	6.20	7.80	2.35%	2,293	3.66%	\$1,221.72	3.66%	\$28.71
7	7.80	9.40	2.05%	5,499	8.78%	\$2,929.88	8.78%	\$60.06
6	9.40	11.00	1.75%	9,777	15.61%	\$5,209.22	15.61%	\$91.16
5	11.00	12.60	1.45%	12,824	20.47%	\$6,832.67	20.47%	\$99.07
4	12.60	14.20	1.15%	11,205	17.89%	\$5,970.06	17.89%	\$68.66
3	14.20	15.80	.85%	6,251	9.98%	\$3,330.55	9.98%	\$28.31
2	15.80	17.40	.55%	2,649	4.23%	\$1,411.40	4.23%	\$7.76
1	17.40	10,000.00	.25%	5,955	9.51%	\$3,172.84	9.51%	\$7.93
				<b>62,639</b>	<b>100.00%</b>	<b>\$33,374.25</b>	<b>100.00%</b>	<b>\$518.36</b>
New Employers			2.95%	38323		\$20,418.61		\$602.35
<b>TOTAL</b>				<b>100962</b>		<b>\$53,792.87</b>		<b>\$1,120.71</b>
AVERAGE UI							1.55%	
CEP							0.05%	
TOTAL TAX							1.60%	

Calendar Year 2025

1.60 Increments

Class	Reserve Ratio From	Reserve Ratio To	Tax Rate	# of Total Eligible Employers	% Wages	Taxable Wages (\$mill)	%	Revenue (\$mill)
18	-10,000.00	-7.60	5.4%	1,563	2.50%	\$832.77	2.50%	\$44.97
17	-7.60	-6.00	5.05%	171	0.27%	\$91.11	0.27%	\$4.60
16	-6.00	-4.40	4.75%	225	0.36%	\$119.88	0.36%	\$5.69
15	-4.40	-2.80	4.45%	258	0.41%	\$137.46	0.41%	\$6.12
14	-2.80	-1.20	4.15%	308	0.49%	\$164.10	0.49%	\$6.81
13	-1.20	0.40	3.85%	452	0.72%	\$240.83	0.72%	\$9.27
12	0.40	2.00	3.55%	531	0.85%	\$282.92	0.85%	\$10.04
11	2.00	3.60	3.25%	717	1.14%	\$382.02	1.14%	\$12.42
10	3.60	5.20	2.95%	1,022	1.63%	\$544.52	1.63%	\$16.06
9	5.20	6.80	2.65%	1,645	2.63%	\$876.46	2.63%	\$23.23
8	6.80	8.40	2.35%	2,921	4.66%	\$1,556.32	4.66%	\$36.57
7	8.40	10.00	2.05%	6,980	11.14%	\$3,718.97	11.14%	\$76.24
6	10.00	11.60	1.75%	11,671	18.63%	\$6,218.35	18.63%	\$108.82
5	11.60	13.20	1.45%	12,612	20.13%	\$6,719.71	20.13%	\$97.44
4	13.20	14.80	1.15%	9,885	15.78%	\$5,266.76	15.78%	\$60.57
3	14.80	16.40	.85%	4,229	6.75%	\$2,253.22	6.75%	\$19.15
2	16.40	18.00	.55%	2,112	3.37%	\$1,125.28	3.37%	\$6.19
1	18.00	10,000.00	.25%	5,337	8.52%	\$2,843.57	8.52%	\$7.11
				<b>62,639</b>	<b>99.98%</b>	<b>\$33,374.25</b>	<b>99.98%</b>	<b>\$551.30</b>
				<b>New Employers</b>		<b>2.95%</b>		<b>38323</b>
				<b>TOTAL</b>		<b>\$20,418.61</b>		<b>\$602.35</b>
				<b>100962</b>		<b>\$53,792.87</b>		<b>\$1,153.65</b>
				<b>AVERAGE UI</b>			<b>1.65%</b>	
				<b>CEP</b>			<b>0.05%</b>	
				<b>TOTAL TAX</b>			<b>1.70%</b>	

Calendar Year 2025

1.60 Increments

Class	Reserve Ratio From	Reserve Ratio To	Tax Rate	# of Total Eligible Employers	% Wages	Taxable Wages (\$mill)	%	Revenue (\$mill)
18	-10,000.00	-7.05	5.4%	1,623	2.59%	\$864.74	2.59%	\$46.70
17	-7.05	-5.45	5.05%	190	0.30%	\$101.23	0.30%	\$5.11
16	-5.45	-3.85	4.75%	227	0.36%	\$120.95	0.36%	\$5.74
15	-3.85	-2.25	4.45%	266	0.42%	\$141.73	0.42%	\$6.31
14	-2.25	-0.65	4.15%	339	0.54%	\$180.62	0.54%	\$7.50
13	-0.65	0.95	3.85%	480	0.77%	\$255.75	0.77%	\$9.85
12	0.95	2.55	3.55%	615	0.98%	\$327.67	0.98%	\$11.63
11	2.55	4.15	3.25%	804	1.28%	\$428.37	1.28%	\$13.92
10	4.15	5.75	2.95%	1,202	1.92%	\$640.43	1.92%	\$18.89
9	5.75	7.35	2.65%	1,978	3.16%	\$1,053.88	3.16%	\$27.93
8	7.35	8.95	2.35%	4,485	7.16%	\$2,389.62	7.16%	\$56.16
7	8.95	10.55	2.05%	8,181	13.06%	\$4,358.86	13.06%	\$89.36
6	10.55	12.15	1.75%	12,803	20.44%	\$6,821.48	20.44%	\$119.38
5	12.15	13.75	1.45%	11,466	18.30%	\$6,109.12	18.30%	\$88.58
4	13.75	15.35	1.15%	8,248	13.17%	\$4,394.56	13.17%	\$50.54
3	15.35	16.95	.85%	3,215	5.13%	\$1,712.96	5.13%	\$14.56
2	16.95	18.55	.55%	1,673	2.67%	\$891.38	2.67%	\$4.90
1	18.55	10,000.00	.25%	4,844	7.73%	\$2,580.90	7.73%	\$6.45
				<b>62,639</b>	<b>99.98%</b>	<b>\$33,374.25</b>	<b>99.98%</b>	<b>\$583.50</b>
			New Employers 2.95%	38323		\$20,418.61		\$602.35
			<b>TOTAL</b>	<b>100962</b>		<b>\$53,792.87</b>		<b>\$1,185.85</b>
			AVERAGE UI				<b>1.75%</b>	
			CEP				0.05%	
			TOTAL TAX				1.80%	

# ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2025

## SUMMARY PAGE

1. **PAGE** – indicates page number of detailed schedule.
2. **RANGE OF RESERVE RATIOS** – lowest reserve ration indicates tax rate of 0.25%; highest ratio indicates tax rate of 5.40%.
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** – 5.00% tax for Career Enhancement Program.
6. **REVENUE (\$Mill)** – total estimated revenue for unemployment insurance for calendar year ending 2025 (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 ration 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 9/1/2024 minus  
Benefits charged to 6/30/2024  
Divided by  
Average of Annual Taxable Wages for  
2021 plus 2022 plus 2023