

**STATE OF NEVADA  
EMPLOYMENT SECURITY DIVISION (ESD) AND  
THE EMPLOYMENT SECURITY CONCIL (ESC)**

*The Employment Security Division of the Department of Employment, Training and Rehabilitation held a Small Business Workshop to solicit public comment on a proposed regulation to establish the Unemployment Insurance (UI) Tax Rate Schedule for Nevada employers for calendar year 2024. During this meeting there was also a review of amendment/clarification to NAC 612.120, 612.290, 612.470, and 612.660 to add “electronically transmitted” to the stated regulations, review for possible removal of NAC 612.590 through 612.625 related to an unnecessary unemployment compensation bond fund, removal or cleanup of NAC 612.056 due to conflicts with NRS 612.265, review for possible removal of NAC 394.700 through NAC 394.730 related to the Alcoholic Beverage Awareness program, and review for possible removal of NAC 394.600 due to a burden on licensed institutions.*

**EMPLOYMENT SECURITY COUNCIL (ESC) MEETING**

Monday, October 30, 2023; 1:00 P.M.

**Place of Meeting:**        **Live Meeting:**  
URL: <https://nvdetr-org.zoom.us/j/81028004950>  
Telephone: 1 253 205 0468  
Webinar/Meeting ID: 810 2800 4950

**Broadcast from:**  
ESD SAO Auditorium  
500 E 3<sup>rd</sup> St.  
Carson City, NV 89713

**Department of Employment, Training, and Rehabilitation (DETR) Staff:  
Present in Carson City**

Erin Fitzgerald, Contributions, ESD/DETR  
Kristine Nelson, Administrator, ESD/DETR  
Dave Schmidt, R&A, DETR  
Lindsay Thompson, MASS, ESD/DETR

**Department of Employment, Training, and Rehabilitation (DETR) Staff:  
Present in Las Vegas**

Waylon-Reis Kaai-English, MASS, ESD/DETR

**EXHIBITS**

Exhibit A      Meeting Notice and Agenda  
  
Exhibit B      Review of Trust Fund & Economic Analysis

Exhibit C      Unemployment Insurance Tax Schedule and Small Business Impact Statement

Exhibit D      Executive Order 2023 – 003

VI\_A NAC Regulation

VI\_B NAC Regulation

VI\_C NAC Regulation

VI\_D NAC Regulation

VI\_E NAC Regulation

**STATE OF NEVADA  
EMPLOYMENT SECURITY DIVISION (ESD)  
WORKSHOP TO ADDRESS THE IMPACT OF  
PROPOSED REGULATION ON SMALL BUSINESS**

Monday, October 30, 2023

**I. CALL TO ORDER AND WELCOME**

Administrator Kristine Nelson identified herself as the administrator for Nevada Employment Security Division, opening today's agenda and welcomed everyone to today's Small Business Workshop. After reading NRS 233B.0608 to inform everyone for the purpose of soliciting public comments, she then moved on to Agenda Item 2.

**II. PUBLIC COMMENT**

Administrator Nelson moved on to Agenda Item II and opened the floor for any public comments from those in Carson City.

Lindsay Thompson, DETR/MASS, MAIV confirmed that there was no one available to make public comments at this time in person.

Administrator Nelson then opened the floor for any public comments from those on Zoom or on the phones and again, Mrs. Thompson confirmed that there was no one available at this time.

**III. CONFIRMATION OF POSTING**

Moving to Agenda Item 3, Confirmation of Posting, Lindsay Thompson, was proper notice provided for this meeting, pursuant to Nevada's Open Meeting Law, NRS 241.020?

Lindsay Thompson, DETR/MASS, MAIV confirmed proper notice was provided for this meeting pursuant to Nevada's Open Meeting Law, NRS 241.020 and confirmation of posting has been received.

**IV. REVIEW OF WRITTEN COMMENTS**

Moving to Agenda Item IV, Review of Written Comments. Lindsay Thompson, were any written comments received? Lindsay Thompson, for the record, no written comments were received for this meeting. Administrator Nelson thanks Mrs. Thompson and moved on.

**V. WORKSHOP TO CONSIDER PROPOSED REGULATION TO  
ESTABLISH THE UI TAX RATE SCHEDULE FOR NEVADA  
EMPLOYERS FOR CALENDAR YEAR 2024**

We will now move to Agenda Item V, which includes 3 parts, Item V(A), Item V(B), and Item V(C). Item V(A) will be a review of the UI Trust Fund & Economic Analysis, presented by Chief Economist, David Schmidt, Bureau of Research & Analysis, DETR. Item V(B) will be a review of the UI Tax Schedule by DETR's Contributions Deputy Chief, Erin Fitzgerald, and Item V(C) will be a review by myself, Kristine Nelson, of the Nevada Administrative Code (NAC) regulation 612.270.

**A. Economic Situation and Unemployment Insurance Forecast (Exhibit B)**

See attached for presentation provided by David Schmidt, Chief Economist, Bureau of Research & Analysis, DETR.

- i. **Questions asked during presentation:**
  - a. None

**B. Review of UI Trust Fund & Bond Status (Exhibit C)**

See attached for presentation provided by Erin Fitzgerald, Deputy Chief, Contributions.

- i. **Questions asked during presentation:**
  - a. None

**C. Review of NAC regulation 612.270**

On October 4<sup>th</sup>, 2023, the Employment Security Council convened in public meeting and reviewed data presented by DETR staff, which was reiterated here today in these presentations you've just heard. After consideration, the Council then voted upon and approved its recommendation to maintain the average tax rate of 1.65% for the calendar year 2024.

In addition, pursuant to NRS 612.606, Nevada employers are required to contribute an additional 0.05%, which is paid into the Unemployment Compensation Administration Fund that administers the Career Enhancement Program in this State.

By maintaining this current average tax contribution rate pursuant to this regulation amendment – Nevada employers' wages will not be subject to the automatic 3.00%, which is the rate that would be in effect in the absence of this regulation amendment.

Under a separate statutory provision in Nevada's unemployment compensation law – NRS 612.350 – the total wages subject to UI contributions rose from \$40,100 in 2023 to \$40,600 in 2024. Without this regulation, the maximum cost per employee would rise to \$1,197.70. Under this regulation, the maximum cost per employee at the average rate of 1.65% will be \$669.90, a per-employee savings of approximately \$525 compared to the rate that would go into effect in the absence of this regulation.

- i. **Questions asked during the presentation:**
  - a. None

**D. Opened floor for any questions.**

- a. None received at this time via in person, Zoom, or telephone.

**VI. WORKSHOP TO CONSIDER PROPOSED REGULATIONS REVISIONS IN NAC CHAPTERS 612 AND NAC 394.**

Administrator Nelson opened Agenda Item 6 by informing everyone that there are five (5) parts to Agenda Item 6.

- A. Amendment/Clarification to NAC 612.120, 612.290, 612.470, and 612.660 (Amendment/Clarification): To add electronically transmitted to the stated regulations.
- B. Removal of NAC 612.590 through 612.625: Proposing consideration of the removal of these 15 regulations related to the relic/unnecessary unemployment compensation bond fund.
- C. Removal/cleanup of NAC 612.056: Proposing consideration of the removal of this regulation as it is contrary to current statute to-wit: NRS 612.265.
- D. Removal of NAC 394.700 through NAC 394.730: Proposing consideration of the removal of these six (6) regulations related to the Alcoholic Beverage Awareness Program (NAC 394.700 through NAC 394.730). These regulations are invalid to the authorities provided by law to CPE and are recommended for removal.
- E. Removal of NAC 394.600: Proposing consideration of the removal of this regulation as it is burdensome to licensed institutions.
- F. Opened floor for any public questions.
  - a. None received at this time.

**VII. CLOSING PUBLIC COMMENT**

Administrator Nelson opened the floor for any public comments/questions from anyone in Carson City?  
Mrs. Thompson confirmed there was none to be had at this time.

Administrator Nelson then opened the floor to anyone available via Zoom or by telephone.  
Mrs. Thompson confirmed there was no one available at this time.

## **VIII. ADJOURNMENT**

Administrator Nelson then announced that the next step in this process will be a Regulation Hearing on the Notice of Intent to Act Upon Regulations, which will be a public meeting held on Thursday, November 30<sup>th</sup>, 2023 at 1:00 P.M. and where one can find up-to-date materials and scheduling ([detr.nv.gov](http://detr.nv.gov) and/or Nevada's regulation notices website at [notice.nv.gov](http://notice.nv.gov)). She also informed all to send any written comments and questions on these matters to either email to [MASS@detr.nv.gov](mailto:MASS@detr.nv.gov) or mailed to the administrative office at 500 East 3<sup>rd</sup> Street, Carson City, NV 89713.  
Administrator Nelson then adjourned the small business workshop and public meeting.