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

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

**2023**

**ESTIMATED TAX RATE SCHEDULES**

**For**

**Unemployment Insurance**

**Employment Security Council  
Meeting and Small Business Impact**

**November 14, 2022**

# SUMMARY

## Estimated Distribution of Employers Calendar Year 2023

Page #	2	4	6
Range of	-9.90	-8.70	-7.55
Reserve Ratios	15.70	16.90	18.05
Increments	1.60	1.60	1.60
Average UI Rate	1.45	1.65	1.85
CEP	0.05	0.05	0.05
Total	1.50	1.70	1.90
REVENUE (mil)	\$724.38	\$823.14	\$920.21

### ELIGIBLE EMPLOYERS

5.40%	1235	1283	1343
5.05%	64	79	78
4.75%	80	84	108
4.45%	93	123	153
4.15%	129	156	161
3.85%	166	173	795
3.55%	184	842	329
3.25%	870	347	470
2.95%	374	523	684
2.65%	561	796	1274
2.35%	950	1530	2951
2.05%	1917	4714	7737
1.75%	5648	8358	11534
1.45%	9625	12065	11806
1.15%	12487	11276	8495
0.85%	10303	6947	3583
0.55%	5533	2752	1738
0.25%	8345	6516	5325
Total	58,564	58,564	58,564

Calendar Year 2023

1.60

Class	RESERVE RATIO		# OF TOTAL ELIGIBLE EMPLOYERS	# OF ELIGIBLE SMALL EMPLOYERS AT	Taxable Wages (\$MILL)	Revenue (\$MILL)	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO							
18	<	-9.9	1235	1178	\$211.21	\$11.41	\$828.08	1.54%	\$44.72
17	-9.9	-8.3	64	64	\$14.04	\$0.71	\$19.16	0.1%	\$0.97
16	-8.3	-6.7	80	77	\$15.66	\$0.74	\$73.74	0.11%	\$3.50
15	-6.7	-5.1	93	91	\$19.42	\$0.86	\$39.74	0.14%	\$1.77
14	-5.1	-3.5	129	127	\$24.12	\$1.00	\$42.88	0.18%	\$1.78
13	-3.5	-1.9	166	164	\$29.39	\$1.13	\$48.91	0.21%	\$1.88
12	-1.9	-0.3	184	174	\$42.93	\$1.52	\$121.07	0.31%	\$4.30
11	-0.3	1.3	870	862	\$67.40	\$2.19	\$160.36	0.49%	\$5.21
10	1.3	2.9	374	357	\$90.36	\$2.67	\$272.10	0.66%	\$8.03
9	2.9	4.5	561	532	\$150.29	\$3.98	\$337.94	1.1%	\$8.96
8	4.5	6.1	950	905	\$267.28	\$6.28	\$678.33	1.95%	\$15.94
7	6.1	7.7	1917	1810	\$673.87	\$13.81	\$2,534.90	4.92%	\$51.97
6	7.7	9.3	5648	5382	\$1,748.21	\$30.59	\$5,266.42	12.75%	\$92.16
5	9.3	10.9	9625	9152	\$3,236.32	\$46.93	\$9,379.84	23.61%	\$136.01
4	10.9	12.5	12487	11957	\$3,718.81	\$42.77	\$13,109.02	27.13%	\$150.75
3	12.5	14.1	10303	9961	\$1,976.35	\$16.80	\$8,694.54	14.42%	\$73.90
2	14.1	15.7	5533	5391	\$765.63	\$4.21	\$3,095.95	5.59%	\$17.03
1	15.7	>	8345	8253	\$656.59	\$1.64	\$1,655.01	4.79%	\$4.14
Total Eligible Employer			58,564	56,437	\$13,707.88	\$189.24	\$46,358	100.00%	\$623.02
New Employers			40,925				\$3,436		\$101.36
<b>TOTAL</b>			<b>99,489</b>				<b>\$49,794</b>		<b>\$724.38</b>

AVERAGE UI RATE

CEP

TOTAL TAX RATE

1.45%

0.05%

1.50%

Calendar Year 2023

1.60 Increments

Class	RESERVE RATIO		# OF TOTAL ELIGIBLE EMPLOYERS	# OF ELIGIBLE SMALL EMPLOYERS AT	Taxable Wages (\$MILL)	Revenue (\$MILL)	TAXABLE WAGES (\$MILL)	REVENUE (\$MILL)
	FROM	TO						
18	<	-8.7	1283	1226	\$222.85	\$12.03	\$843.97	\$45.57
17	-8.7	-7.1	79	78	\$17.29	\$0.87	\$62.80	\$3.17
16	-7.1	-5.5	84	80	\$15.06	\$0.72	\$46.96	\$2.23
15	-5.5	-3.9	123	121	\$22.67	\$1.01	\$40.90	\$1.82
14	-3.9	-2.3	156	154	\$28.68	\$1.19	\$47.95	\$1.99
13	-2.3	-0.7	173	166	\$33.85	\$1.30	\$85.54	\$3.29
12	-0.7	0.9	842	834	\$66.19	\$2.35	\$144.99	\$5.15
11	0.9	2.5	347	332	\$86.91	\$2.82	\$267.26	\$8.69
10	2.5	4.1	523	497	\$136.13	\$4.02	\$332.55	\$9.81
9	4.1	5.7	796	757	\$219.36	\$5.81	\$512.63	\$13.58
8	5.7	7.3	1530	1447	\$495.93	\$11.65	\$2,136.31	\$50.20
7	7.3	8.9	4714	4489	\$1,397.73	\$28.65	\$4,150.11	\$85.08
6	8.9	10.5	8358	7944	\$2,947.54	\$51.58	\$8,450.39	\$147.88
5	10.5	12.1	12065	11522	\$3,576.83	\$51.86	\$12,507.04	\$181.35
4	12.1	13.7	11276	10878	\$2,639.50	\$30.35	\$9,697.10	\$111.52
3	13.7	15.3	6947	6756	\$1,014.02	\$8.62	\$4,972.20	\$42.26
2	15.3	16.9	2752	2694	\$356.13	\$1.96	\$1,014.21	\$5.58
1	16.9	>	6516	6462	\$431.19	\$1.08	\$1,045.08	\$2.61
Total Eligible Employer			58,564	56,437	\$13,707.86	\$217.87	\$46,358	\$721.78
New Employers			40,925				\$3,436	\$101.36
<b>TOTAL</b>			<b>99,489</b>				<b>\$49,794</b>	<b>\$823.14</b>

AVERAGE UI RATE

CEP

TOTAL TAX RATE

1.65%  
0.05%  
1.70%

Calendar Year 2023

1.60 Increments

Class	RESERVE RATIO		# OF TOTAL ELIGIBLE EMPLOYERS	# OF ELIGIBLE SMALL EMPLOYERS AT	Taxable Wages (\$MILL)	Revenue (\$MILL)	TAXABLE WAGES (\$MILL)	%	REVENUE (\$MILL)
	FROM	TO							
18	<	-7.55	1343	1286	\$237.19	\$12.81	\$863.54	1.73%	\$46.63
17	-7.55	-5.95	78	74	\$15.54	\$0.78	\$80.39	0.11%	\$4.06
16	-5.95	-4.35	108	107	\$20.07	\$0.95	\$33.81	0.15%	\$1.61
15	-4.35	-2.75	153	149	\$28.06	\$1.25	\$57.06	0.2%	\$2.54
14	-2.75	-1.15	161	155	\$22.87	\$0.95	\$64.45	0.17%	\$2.67
13	-1.15	0.45	795	788	\$59.58	\$2.29	\$124.80	0.43%	\$4.80
12	0.45	2.05	329	317	\$78.87	\$2.80	\$251.91	0.58%	\$8.94
11	2.05	3.65	470	448	\$121.98	\$3.96	\$290.00	0.89%	\$9.43
10	3.65	5.25	684	648	\$177.96	\$5.25	\$434.67	1.3%	\$12.82
9	5.25	6.85	1274	1215	\$384.34	\$10.18	\$994.24	2.8%	\$26.35
8	6.85	8.45	2951	2775	\$1,116.09	\$26.23	\$4,219.81	8.14%	\$99.17
7	8.45	10.05	7737	7380	\$2,428.94	\$49.79	\$6,909.55	17.72%	\$141.65
6	10.05	11.65	11534	10981	\$3,573.59	\$62.54	\$11,876.74	26.07%	\$207.84
5	11.65	13.25	11806	11375	\$3,142.99	\$45.57	\$10,792.57	22.93%	\$156.49
4	13.25	14.85	8495	8240	\$1,328.91	\$15.28	\$6,634.52	9.69%	\$76.30
3	14.85	16.45	3583	3498	\$467.92	\$3.98	\$1,485.72	3.41%	\$12.63
2	16.45	18.05	1738	1711	\$200.44	\$1.10	\$601.06	1.46%	\$3.31
1	18.05	>	5325	5290	\$302.54	\$0.76	\$643.14	2.21%	\$1.61
Total Eligible Employer			58,564	56,437	\$13,707.88	\$246.47	\$46,358	100.00%	\$818.85
New Employers			40,925				\$3,436		\$101.36
<b>TOTAL</b>			<b>99,489</b>				<b>\$49,794</b>		<b>\$920.21</b>

AVERAGE UI RATE

CEP

TOTAL TAX RATE

1.85%

0.05%

1.90%

# ESTIMATED TAX RATE SCHEDULES

For Calendar Year Ending 2023

## 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 2023 (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 9/1/2022 minus  
Benefits charged to 6/30/2022

Divided by  
Average of Annual Taxable Wages for  
2019 plus 2020 plus 2021