



State of Nevada
Department of Employment, Training and Rehabilitation

Employment Security Division
2021 Estimated Unemployment Insurance Tax Rate Schedule

October 2, 2020

2021 Tax Rate Schedule & Estimates

Estimated Revenue & Employer Distribution

Calendar Year 2021

Class	Reserve Ratio		Tax Rate	# of Employers	% of Employers	Taxable Wages	% of Taxable Wages	Revenue
	From	To						
18	<-11.0	-11.0	5.40%	1,969	3.57%	\$823,993,235.97	2.63%	\$44,495,634.74
17	-11.0	-9.4	5.05%	143	0.26%	\$37,169,517.92	0.12%	\$1,877,060.65
16	-9.4	-7.8	4.75%	157	0.28%	\$52,979,914.97	0.17%	\$2,516,545.96
15	-7.8	-6.2	4.45%	200	0.36%	\$66,004,139.70	0.21%	\$2,937,184.22
14	-6.2	-4.6	4.15%	243	0.44%	\$54,730,040.16	0.17%	\$2,271,296.67
13	-4.6	-3.0	3.85%	302	0.55%	\$103,161,874.65	0.33%	\$3,971,732.17
12	-3.0	-1.4	3.55%	352	0.64%	\$163,237,896.22	0.52%	\$5,794,945.32
11	-1.4	0.2	3.25%	2,633	4.78%	\$249,010,476.01	0.79%	\$8,092,840.47
10	0.2	1.8	2.95%	624	1.13%	\$352,305,113.63	1.12%	\$10,393,000.85
9	1.8	3.4	2.65%	920	1.67%	\$584,464,497.24	1.86%	\$15,488,309.18
8	3.4	5.0	2.35%	1,417	2.57%	\$899,743,935.05	2.87%	\$21,143,982.47
7	5.0	6.6	2.05%	2,328	4.23%	\$2,169,865,773.90	6.92%	\$44,482,248.36
6	6.6	8.2	1.75%	4,185	7.60%	\$4,082,742,344.31	13.01%	\$71,447,991.03
5	8.2	9.8	1.45%	8,059	14.63%	\$7,781,759,818.41	24.80%	\$112,835,517.37
4	9.8	11.4	1.15%	9,702	17.61%	\$8,905,702,830.59	28.38%	\$102,415,582.55
3	11.4	13.0	0.85%	8,820	16.01%	\$3,835,643,575.42	12.22%	\$32,602,970.39
2	13.0	14.6	0.55%	5,832	10.59%	\$743,049,700.48	2.37%	\$4,086,773.35
1	14.6	>14.6	0.25%	7,202	13.07%	\$470,605,080.79	1.50%	\$1,176,512.70
Total	—	—	—	55,088	—	\$31,376,169,765.39	—	\$488,030,128.46

Wage & Revenue Summary

Class	# of Employers	Taxable Wages	Revenue
Eligible	55,088	\$31,376,169,765.39	\$488,030,128.46
New	28,906	\$2,402,275,865.50	\$70,867,138.03
Total	83,994	\$33,778,445,630.89	\$558,897,266.49

Overall Average Rate

	Rate
Average UI Rate	1.65%
CEP	0.05%
Total Tax Rate	1.70%

2021 Tax Rate Schedule & Estimates (Small Employers)

Estimated Revenue & Employer Distribution for Small Businesses (<150 Employees) Calendar Year 2021

Class	Reserve Ratio		Tax Rate	# of Employers	% of Employers	Taxable Wages	% of Taxable Wages	Revenue
	From	To						
18	<-11.0	-11.0	5.40%	1,902	3.59%	\$294,518,853.16	2.47%	\$15,904,018.07
17	-11.0	-9.4	5.05%	139	0.26%	\$21,177,908.93	0.18%	\$1,069,484.40
16	-9.4	-7.8	4.75%	154	0.29%	\$35,995,137.78	0.30%	\$1,709,769.04
15	-7.8	-6.2	4.45%	193	0.36%	\$35,296,055.81	0.30%	\$1,570,674.48
14	-6.2	-4.6	4.15%	237	0.45%	\$41,388,678.73	0.35%	\$1,717,630.17
13	-4.6	-3.0	3.85%	289	0.55%	\$59,212,790.68	0.50%	\$2,279,692.44
12	-3.0	-1.4	3.55%	340	0.64%	\$96,997,950.07	0.81%	\$3,443,427.23
11	-1.4	0.2	3.25%	2,616	4.94%	\$102,083,836.29	0.86%	\$3,317,724.68
10	0.2	1.8	2.95%	593	1.12%	\$168,408,410.84	1.41%	\$4,968,048.12
9	1.8	3.4	2.65%	882	1.66%	\$277,845,083.67	2.33%	\$7,362,894.72
8	3.4	5.0	2.35%	1,329	2.51%	\$467,169,227.64	3.92%	\$10,978,476.85
7	5.0	6.6	2.05%	2,176	4.11%	\$960,002,078.42	8.05%	\$19,680,042.61
6	6.6	8.2	1.75%	3,872	7.31%	\$1,712,325,761.07	14.36%	\$29,965,700.82
5	8.2	9.8	1.45%	7,496	14.15%	\$2,591,115,378.84	21.73%	\$37,571,172.99
4	9.8	11.4	1.15%	9,204	17.37%	\$2,508,916,886.25	21.04%	\$28,852,544.19
3	11.4	13.0	0.85%	8,603	16.23%	\$1,692,588,336.55	14.19%	\$14,387,000.86
2	13.0	14.6	0.55%	5,793	10.93%	\$510,872,860.61	4.28%	\$2,809,800.73
1	14.6	>14.6	0.25%	7,175	13.54%	\$349,802,485.37	2.93%	\$874,506.21
Total	—	—	—	52,993	—	\$11,925,717,720.71	—	\$188,462,608.62

Wage & Revenue Summary

Class	# of Employers	Taxable Wages	Revenue
Eligible	52,993	\$11,925,717,720.71	\$188,462,608.62
Total	52,993	\$11,925,717,720.71	\$188,462,608.62

Overall Average Rate

	Rate
Average UI Rate	1.58%
CEP	0.05%
Total Tax Rate	1.63%

2021 “What if Q2 Benefits were Charged?” Tax Rate Schedule & Estimates

Estimated Revenue & Employer Distribution

Calendar Year 2021 if Q2 Benefits were Charged

Class	Reserve Ratio		Tax Rate	# of Employers	% of Employers	Taxable Wages	% of Taxable Wages	Revenue
	From	To						
18	<-11.0	-11.0	5.40%	2,528	4.59%	\$1,042,198,816.21	3.32%	\$56,278,736.08
17	-11.0	-9.4	5.05%	321	0.58%	\$113,811,743.89	0.36%	\$5,747,493.07
16	-9.4	-7.8	4.75%	380	0.69%	\$235,136,947.91	0.75%	\$11,169,005.03
15	-7.8	-6.2	4.45%	474	0.86%	\$226,735,606.54	0.72%	\$10,089,734.49
14	-6.2	-4.6	4.15%	644	1.17%	\$762,782,175.95	2.43%	\$31,655,460.30
13	-4.6	-3.0	3.85%	781	1.42%	\$1,267,466,894.44	4.04%	\$48,797,475.44
12	-3.0	-1.4	3.55%	1,008	1.83%	\$1,561,103,749.37	4.98%	\$55,419,183.10
11	-1.4	0.2	3.25%	3,475	6.31%	\$1,445,573,635.92	4.61%	\$46,981,143.17
10	0.2	1.8	2.95%	1,603	2.91%	\$1,301,089,419.08	4.15%	\$38,382,137.86
9	1.8	3.4	2.65%	2,152	3.91%	\$1,893,950,655.99	6.04%	\$50,189,692.38
8	3.4	5.0	2.35%	2,715	4.93%	\$2,844,774,642.77	9.07%	\$66,852,204.11
7	5.0	6.6	2.05%	3,353	6.09%	\$2,857,805,303.33	9.11%	\$58,585,008.72
6	6.6	8.2	1.75%	4,371	7.93%	\$4,115,136,085.03	13.12%	\$72,014,881.49
5	8.2	9.8	1.45%	6,520	11.84%	\$5,164,329,625.44	16.46%	\$74,882,779.57
4	9.8	11.4	1.15%	6,789	12.32%	\$4,105,250,011.92	13.08%	\$47,210,375.14
3	11.4	13.0	0.85%	6,696	12.16%	\$1,681,886,013.20	5.36%	\$14,296,031.11
2	13.0	14.6	0.55%	4,851	8.81%	\$449,343,067.05	1.43%	\$2,471,386.87
1	14.6	>14.6	0.25%	6,427	11.67%	\$307,795,371.37	0.98%	\$769,488.43
Total	—	—	—	55,088	—	\$31,376,169,765.39	—	\$691,792,216.34

Wage & Revenue Summary

Class	# of Employers	Taxable Wages	Revenue
Eligible	55,088	\$31,376,169,765.39	\$691,792,216.34
New	28,906	\$2,402,275,865.50	\$70,867,138.03
Total	83,994	\$33,778,445,630.89	\$762,659,354.37

Overall Average Rate

	Rate
Average UI Rate	2.26%
CEP	0.05%
Total Tax Rate	2.31%

2021 “What if Q2 Benefits were Charged?” Summary

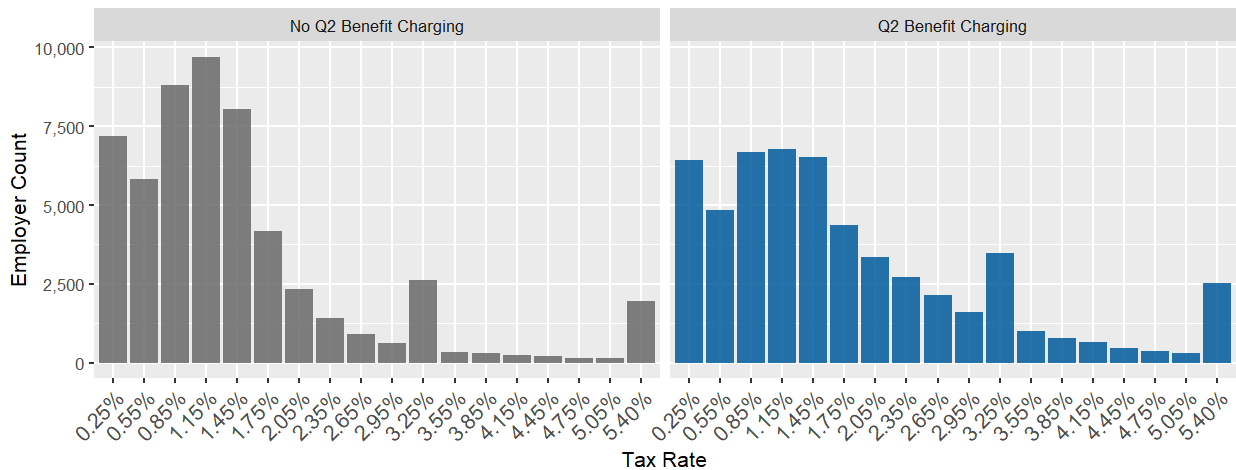
Estimated Revenue & Employer Distribution

Calendar Year 2021 if Q2 Benefits were Charged

Class	Tax Rate	No Charging	Charging	Change	Average Change If Charged	Max Change If Charged
18	5.40%	1,969	2,528	559	-0.00%	0.00%
17	5.05%	143	321	178	0.16%	0.35%
16	4.75%	157	380	223	0.26%	0.65%
15	4.45%	200	474	274	0.33%	0.95%
14	4.15%	243	644	401	0.39%	1.25%
13	3.85%	302	781	479	0.42%	1.55%
12	3.55%	352	1,008	656	0.46%	1.85%
11	3.25%	2,633	3,475	842	0.09%	2.15%
10	2.95%	624	1,603	979	0.51%	2.45%
9	2.65%	920	2,152	1,232	0.48%	2.75%
8	2.35%	1,417	2,715	1,298	0.49%	3.05%
7	2.05%	2,328	3,353	1,025	0.51%	3.35%
6	1.75%	4,185	4,371	186	0.49%	3.65%
5	1.45%	8,059	6,520	-1,539	0.44%	3.95%
4	1.15%	9,702	6,789	-2,913	0.41%	4.25%
3	0.85%	8,820	6,696	-2,124	0.31%	4.55%
2	0.55%	5,832	4,851	-981	0.25%	4.85%
1	0.25%	7,202	6,427	-775	0.15%	5.15%

Employer Tax Rate Distributions

Scenario Outcomes Under Q2 Charging



2020 Tax Rate Preliminary Results

Estimated Revenue & Employer Distribution

Calendar Year 2020

Class	Reserve Ratio		Tax Rate	# of Employers	% of Employers	Taxable Wages	% of Taxable Wages	Revenue
	From	To						
18	<-11.4	-11.4	5.40%	2,340	4.47%	\$867,696,239.99	2.89%	\$46,855,596.96
17	-11.4	-9.8	5.05%	173	0.33%	\$43,570,625.28	0.15%	\$2,200,316.58
16	-9.8	-8.2	4.75%	216	0.41%	\$61,432,964.53	0.20%	\$2,918,065.82
15	-8.2	-6.6	4.45%	182	0.35%	\$68,938,344.36	0.23%	\$3,067,756.32
14	-6.6	-5.0	4.15%	289	0.55%	\$60,808,261.60	0.20%	\$2,523,542.86
13	-5.0	-3.4	3.85%	331	0.63%	\$97,624,227.77	0.33%	\$3,758,532.77
12	-3.4	-1.8	3.55%	387	0.74%	\$194,657,294.98	0.65%	\$6,910,333.97
11	-1.8	-0.2	3.25%	542	1.04%	\$256,584,468.72	0.86%	\$8,338,995.23
10	-0.2	1.4	2.95%	1,653	3.16%	\$375,102,026.92	1.25%	\$11,065,509.79
9	1.4	3.0	2.65%	959	1.83%	\$607,351,167.25	2.02%	\$16,094,805.93
8	3.0	4.6	2.35%	1,460	2.79%	\$948,646,649.05	3.16%	\$22,293,196.25
7	4.6	6.2	2.05%	2,272	4.34%	\$1,800,733,934.32	6.00%	\$36,915,045.65
6	6.2	7.8	1.75%	3,656	6.98%	\$3,915,846,189.85	13.05%	\$68,527,308.32
5	7.8	9.4	1.45%	6,955	13.28%	\$7,011,214,083.84	23.36%	\$101,662,604.22
4	9.4	11.0	1.15%	8,869	16.94%	\$8,673,929,959.88	28.91%	\$99,750,194.54
3	11.0	12.6	0.85%	8,669	16.56%	\$3,760,162,236.54	12.53%	\$31,961,379.01
2	12.6	14.2	0.55%	5,896	11.26%	\$794,165,948.36	2.65%	\$4,367,912.72
1	14.2	>14.2	0.25%	7,514	14.35%	\$469,382,179.03	1.56%	\$1,173,455.45
Total	—	—	—	52,363	—	\$30,007,846,802.27	—	\$470,384,552.39

Wage & Revenue Summary

Class	# of Employers	Taxable Wages	Revenue
Eligible	52,363	\$30,007,846,802.27	\$470,384,552.39
New	26,991	\$2,067,853,527.90	\$61,001,679.07
Total	79,354	\$32,075,700,330.17	\$531,386,231.46

Overall Average Rate

	Rate
Average UI Rate	1.66%
CEP	0.05%
Total Tax Rate	1.71%