



## **NOTICE OF INTENT TO ACT UPON AND ADOPT REGULATIONS**

**Notice of Hearing to Adopt regulations in NAC Chapter 612  
Pursuant to Nevada Revised Statute NRS 233B.0608**

**Post Date: October 23, 2025**

The Employment Security Division of the Department of Employment, Training and Rehabilitation will hold a public hearing on the date, time and at the locations noted below.

The purpose of the hearing is to receive comments from all interested persons regarding the **UI Tax Contribution Rate Schedule** for **calendar year 2026** as prescribed in **Nevada Administrative Code (NAC) 612.270**, and regarding **Payrolling** as prescribed in **NAC 612.258**, which are attached to this Agenda.

There are no adverse or beneficial estimated direct or indirect economic effects on small businesses with the proposed regulation as stated in the Small Business Impact Statements presented at the **Small Business Workshop** held on said regulation amendment, to-wit: **October 6, 2025, 2:00 PM**.

The methods used by DETR in determining the impact on a small business was a public workshop for stakeholders to provide input and comments regarding the proposed **UI Tax Contribution Rate Schedule** for **calendar year 2026** and an analysis of the impact on small businesses regarding the proposed **Payrolling** regulation amendment, both of which were performed by DETR's Research and Analysis Bureau. There are no estimated costs to the agency for enforcement of the proposed regulation amendments, there are no associated fee increases, nor new fees associated with the proposed regulation amendments.

This Notice is provided in compliance with NRS 241.020, 233B.061 and 233B.0608.

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**Name of Organization:** Nevada Employment Security Division (ESD)

**Date and Time of Meeting:** November 24, 2025, 2:00 PM

**Place of Meeting:**

**Live Meeting:**

URL: <https://nvdestr-org.zoom.us/j/84227651806>

Telephone: **1 253 205 0468**

Webinar/Meeting ID: 842 2765 1806

**Live/Broadcast From:**

ESD SAO Auditorium

500 E. Third Street

Carson City, NV 89713

ESD St. Louis Auditorium

2800 St. Louis Avenue

Las Vegas, NV 89104

**Note:** This meeting will take place in person at the location(s) noted above and via a Zoom Webinar that is accessible to the public as noted above. A free copy of all materials will be made available before the meeting at: <https://detr.nv.gov/>.

## AGENDA

- I. **Call to Order and Welcome** – ESD Administrator
- II. **Public Comment** – The Chair may limit public comment to 3 minutes per speaker but may not restrict comment based upon viewpoint. No action may be taken upon a matter raised under the public comment period, unless the matter itself has been specifically included on this agenda as an action item. This round of public comment will last no longer than thirty minutes.
- III. **Confirmation of Posting** - ESD
- IV. **Review of Written Comments** - ESD
- V. **\*For Possible Action** – Pursuant to the powers vested in DETR’s ESD Administrator in **NRS 612.220**, the Administrator will review and take possible action on adoption of the proposed regulation amendments to **Nevada Administrative Code (NAC) Chapter 612**.
  - A. **R063-25 - Amendment of NAC 612.270:** The need for and the purpose of the proposed regulation amendment is to prescribe the **UI Tax Contribution Rate Schedule for calendar year 2026** in compliance with NAC 612.550(7).
  - B. **R064-25 - Amendment of NAC 612.258:** The need for and the purpose of the proposed regulation amendment is to add an additional non-substantive internal control mechanism in section (c) that would provide an approval procedure that would enable a reporting and tracking mechanism for the Division for employing units that opted in to the Payrolling process.
- VI. **Closing Public Comment:** May limit public comment to 3 minutes per speaker but may not restrict comment based upon viewpoint. No action may be taken upon a matter raised under the public comment period, unless the matter itself has been specifically included on this agenda as an action item. This round of public comment will last no longer than thirty minutes.
- VII. **\*For possible action:** Adjournment – ESD Administrator

**Note: Agenda items may be taken out of order. Two or more agenda items may be combined for consideration. An item may be removed or discussion on an item may be delayed at any time.**

A copy of the meeting Notice and Agenda can be requested either in person or by written request to the Department of Employment, Training and Rehabilitation; Employment Security Division, 500 E. Third Street, Carson City, Nevada 89713 or telephone Casey Frasca at (775) 684-3913. Copies of pertinent documents will also be made available on the DETR website at: <http://detr.nv.gov>

**Notes:** Written comments must be received by the Employment Security Division on or before **November 21, 2025, 5:00 P.M.** at the following address:

**Attn:** Casey Frasca/ MASS  
Department of Employment, Training and Rehabilitation Employment Security Division  
500 E. Third Street, Carson City, NV 89713 (775)684-3913  
[mass@detr.nv.gov](mailto:mass@detr.nv.gov)

Persons with disabilities who require reasonable accommodation or assistance at the meeting should notify the Employment Security Division in writing at 500 E. Third Street, Carson City, Nevada 89713, or call Casey Frasca at (775) 684-3913 (for individuals who are deaf or have hearing disabilities, dial TTY (800) 326-6868 or 711 for Relay Nevada) within 72 hours of meeting date and time. Supporting materials as provided for in NRS 241.020(5) may be obtained by contacting Casey Frasca at the above-noted contact information.

Upon adoption of any regulation, the agency, if requested to do so by an interested person, either before adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporate therein its reason for overruling the consideration urged against its adoption.

**Notice of this Public Hearing was posted at the following locations on or before the 30th day prior to the scheduled meeting date.**

Nevada State Library & Archives, 100 North Stewart Street, Carson City, NV 89701 Legislative Building, 401 South Carson Street, Carson City, NV 89701

Grant Sawyer State Building, 555 E. Washington Ave., Las Vegas, NV 89101 Legislative Counsel Bureau Web Site Department of Employment, Training and Rehabilitation Web Site

Employment Security Division, State Administrative Office, 500 East Third Street, Carson City, NV 89713

Employment Security Division Southern Administrative Office, 2800 E. St. Louis Ave., Las Vegas, NV 89104

Unemployment Insurance Contributions, 1320 South Curry Street, Carson City, NV 89703

American Job Center of Nevada, 4001 South Virginia Street, Reno, NV 89502

Nevada Career/Business Hub-Carson City, 1929 North Carson Street, Carson City, NV 89701 Nevada

Career/Business Hub-Elko, 172 Sixth Street, Elko, NV 89801

Nevada Career/Business Hub-Ely, 1500 Avenue F, Suite 1, Ely, NV 89301 Nevada

Career/Business Hub-Fallon, 121 Industrial Way, Fallon, NV 89406

Nevada Career/Business Hub-Henderson, 4500 E. Sunset Road, Suite 40, Henderson, NV 89014 Nevada

Career/Business Hub-Las Vegas, 3405 South Maryland Parkway, Las Vegas, NV 89169 Nevada

Career/Business Hub-North Las Vegas, 2827 Las Vegas Boulevard North, Las Vegas, NV 89030 Nevada

Career/Business Hub-Sparks, 2281 Pyramid Way, Sparks, NV 89431

Nevada Career/Business Hub-Winnemucca, 475 Haskell St., Suite 1, Winnemucca, NV 89445

**Notice of this Public Hearing was posted on the Internet on the following websites:**

DETR's Public Notices website at: <https://detr.nv.gov/publicmeetings>

State of Nevada's Public Notices website at: <https://notice.nv.gov/>

Administrative Regulation Notices website at: <https://www.leg.state.nv.us/App/Calendar/A/>

**PROPOSED REGULATION OF THE ADMINISTRATOR OF THE  
EMPLOYMENT SECURITY DIVISION OF THE DEPARTMENT  
OF EMPLOYMENT, TRAINING AND REHABILITATION**

**LCB File No. R063-25**

October 16, 2025

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§ 1 and 2, NRS 612.220 and 612.550.

A REGULATION relating to unemployment compensation; prescribing the contribution rate schedule for calendar year 2026; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

The Unemployment Compensation Law requires employers to make contributions to the Unemployment Compensation Fund for the purpose of providing temporary benefits to persons who become involuntarily unemployed. (Chapter 612 of NRS) The amount of each employer’s contribution is a percentage of the employer’s average annual payroll. Existing law establishes a standard contribution rate of 2.95 percent. (NRS 612.540) However, after an employer has accumulated a specified number of consecutive calendar quarters of contribution and benefit experience, depending on the quarter in which the employer became subject to the Unemployment Compensation Law, the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation assigns the employer to a class of employers whose contribution rate is based on their previous experience with unemployment, as determined by a reserve ratio formula. An employer’s reserve ratio is calculated by subtracting the benefits charged to the employer’s account for all previous years from the contributions paid by the employer during all previous years and dividing the difference by the employer’s average payroll for the previous 3 years. The Administrator is required to annually prescribe the contribution rate schedule for each class of employers. (NRS 612.550) This regulation prescribes the contribution rate schedule for calendar year 2026.

**Section 1.** NAC 612.270 is hereby amended to read as follows:

612.270 The Administrator establishes the following schedule of contribution rates for eligible employers for calendar year ~~2025;~~ **2026:**

1. Class 1: A rate of 0.25 percent is assigned to each employer whose reserve ratio is ~~{18.0}~~ **16.5** percent or more;
2. Class 2: A rate of 0.55 percent is assigned to each employer whose reserve ratio is at least ~~{16.4}~~ **14.9** percent but less than ~~{18.0}~~ **16.5** percent;
3. Class 3: A rate of 0.85 percent is assigned to each employer whose reserve ratio is at least ~~{14.8}~~ **13.3** percent but less than ~~{16.4}~~ **14.9** percent;
4. Class 4: A rate of 1.15 percent is assigned to each employer whose reserve ratio is at least ~~{13.2}~~ **11.7** percent but less than ~~{14.8}~~ **13.3** percent;
5. Class 5: A rate of 1.45 percent is assigned to each employer whose reserve ratio is at least ~~{11.6}~~ **10.1** percent but less than ~~{13.2}~~ **11.7** percent;
6. Class 6: A rate of 1.75 percent is assigned to each employer whose reserve ratio is at least ~~{10.0}~~ **8.5** percent but less than ~~{11.6}~~ **10.1** percent;
7. Class 7: A rate of 2.05 percent is assigned to each employer whose reserve ratio is at least ~~{8.4}~~ **6.9** percent but less than ~~{10.0}~~ **8.5** percent;
8. Class 8: A rate of 2.35 percent is assigned to each employer whose reserve ratio is at least ~~{6.8}~~ **5.3** percent but less than ~~{8.4}~~ **6.9** percent;
9. Class 9: A rate of 2.65 percent is assigned to each employer whose reserve ratio is at least ~~{5.2}~~ **3.7** percent but less than ~~{6.8}~~ **5.3** percent;
10. Class 10: A rate of 2.95 percent is assigned to each employer whose reserve ratio is at least ~~{3.6}~~ **2.1** percent but less than ~~{5.2}~~ **3.7** percent;
11. Class 11: A rate of 3.25 percent is assigned to each employer whose reserve ratio is at least ~~{2.0}~~ **0.5** percent but less than ~~{3.6}~~ **2.1** percent;

12. Class 12: A rate of 3.55 percent is assigned to each employer whose reserve ratio is at least ~~[0.4]~~ **-1.1** percent but less than ~~[2.0]~~ **0.5** percent;
13. Class 13: A rate of 3.85 percent is assigned to each employer whose reserve ratio is at least ~~[1.2]~~ **-2.7** percent but less than ~~[0.4]~~ **-1.1** percent;
14. Class 14: A rate of 4.15 percent is assigned to each employer whose reserve ratio is at least ~~[2.8]~~ **-4.3** percent but less than ~~[1.2]~~ **-2.7** percent;
15. Class 15: A rate of 4.45 percent is assigned to each employer whose reserve ratio is at least ~~[4.4]~~ **-5.9** percent but less than ~~[2.8]~~ **-4.3** percent;
16. Class 16: A rate of 4.75 percent is assigned to each employer whose reserve ratio is at least ~~[6.0]~~ **-7.5** percent but less than ~~[4.4]~~ **-5.9** percent;
17. Class 17: A rate of 5.05 percent is assigned to each employer whose reserve ratio is at least ~~[7.6]~~ **-9.1** percent but less than ~~[6.0]~~ **-7.5** percent; and
18. Class 18: A rate of 5.4 percent is assigned to each employer whose reserve ratio is less than ~~[10.0]~~ **-9.1** percent.

**Sec. 2.** This regulation becomes effective on January 1, 2026.

**PROPOSED REGULATION OF THE ADMINISTRATOR OF THE  
EMPLOYMENT SECURITY DIVISION OF THE DEPARTMENT  
OF EMPLOYMENT, TRAINING AND REHABILITATION**

**LCB File No. R064-25**

October 22, 2025

EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY: § 1, NRS 612.220.

A REGULATION relating to unemployment compensation; requiring each employing unit that wishes to engage in payrolling to first submit a written request to and receive written approval from the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

The Unemployment Compensation Law requires employers to make contributions to the Unemployment Compensation Fund for the purpose of providing temporary benefits to persons who become involuntarily unemployed. In general, existing law requires employers to pay contributions to the Fund at a certain rate of the wages paid by the employer for employment. (Chapter 612 of NRS)

Existing regulations define the term “payrolling” to mean the practice of designating one employing unit to report the wages of an employee who performs services for another employing unit. Existing regulations prohibit an employing unit from engaging in payrolling unless: (1) the employing unit reporting the wages of an employee pays certain contribution rates; and (2) the contribution rate paid by the employing unit reporting the wages of an employee is equal to or greater than the contribution rate paid by the employing unit for whom the employee performs services. (NAC 612.258) This regulation additionally requires each employing unit that wishes to engage in payrolling to first submit a written request to and receive written approval from the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation.

**Section 1.** NAC 612.258 is hereby amended to read as follows:

612.258 1. Except as otherwise provided in subsection 2:

(a) An employing unit shall not engage in payrolling.

(b) Wages must be reported by the employing unit:

- (1) That has the right to hire and fire the employee;
- (2) That has the responsibility to control and direct the employee; and
- (3) For which the employee performs services.

2. The provisions of subsection 1 do not apply to an employing unit that reports the wages of an employee who performs services for another employing unit if:

(a) *The employing unit has submitted a written request to and received written approval to do so from the Administrator;*

(b) The employing unit pays the standard contribution rate or is assigned a contribution rate in classes 10 to 18, inclusive, pursuant to NAC 612.270; and

~~(b)~~ (c) The contribution rate paid by the employing unit reporting the wages of the employee is equal to or greater than the contribution rate paid by the employing unit for whom the employee performs services.

3. As used in this section:

(a) “Payrolling” means the practice of designating one employing unit to report the wages of an employee who performs services for another employing unit.

(b) “Standard contribution rate” means the rate of contributions prescribed by NRS 612.540.