



Employment Security Division
Contributions Section
500 E. Third Street
Carson City, NV 89713-0030
<http://nui.nv.gov>
775-684-6300

December 2025 QUARTERLY NEWSLETTER

Enhancements to Nevada Unemployment Insurance Employer Self-Service Portal (NUI ESS)

The Nevada Department of Employment, Training and Rehabilitation (DETR) successfully launched the second and final phase of the Unemployment Insurance Modernization Project. This phase enhanced the functionality of your existing Employer Self-Service (ESS) account, giving you greater flexibility in managing unemployment insurance (UI) benefit-related responsibilities. The new features are designed to simplify employer and third-party administrator tasks, including responding to requests, reporting claimant activity, and maintaining compliance with UI requirements.

New and Enhanced Features Include:

- Ability to receive and respond to **Notices of Claim Filed**
- Submit responses to **Fact-Finding questionnaires** online
- Report a claimant's **return to work or refusal of work**
- Submit **mass layoff** or **labor dispute** notifications
- **Increased favorites capacity** to 500 employer accounts per third-party login
- **Web message notifications** for TPA's now list all employers with benefit actions
- Enhanced **search functionality** within web messaging
- **Credit Cards** now accepted for UI Tax payments

Skip the phone queue: Employers and Third-Party agents with established NUI credentials needing assistance with **benefit-related** concerns can reach out directly to UISS at uiss-support@detr.nv.gov

Taxable Wage Base for 2026

Effective January 1, 2026, the taxable wage base for the 2026 calendar year will be \$43,700. To ensure accurate filings, employers using a third-party administrator, or payroll software, should confirm that both the taxable wage base and 2026 tax rate are updated to reflect the correct figures. Unemployment insurance (UI) taxes payable to the Employment Security Division apply to an individual's wages up to the taxable wage base within a calendar year. While employers must report all wages paid to each employee on a quarterly basis, any wages exceeding the taxable wage base are not subject to UI tax.

2026 Nevada Unemployment Insurance Rates

The 2026 Notice of Employer's Contribution Rates will be available in January 2026 through your Employer Self-Service (ESS) portal at <http://nui.nv.gov/ess>.

- To view, print, or download your 2026 Notice of Employer's Contribution Rates, select "View Tax Rates" from the Employer Information panel on the Summary screen.
- To view, print, or download previous tax rate notices, select the "More..." tab, select "View Letters", then select "Historical Correspondence".

Employers utilizing a third-party administrator or other reporting software must ensure that the correct 2026 UI tax rate is applied when filing. A common error in first-quarter filings is the use of the prior year's rate, which can result in overpayments or additional amounts due. To avoid these issues, please verify that your 2026 UI tax rate is accurately updated before submitting your report.

Keep Your Mailing Address Up to Date

Please review the mailing address listed on your account to ensure you continue receiving the most current information. To update your address, select from one of the following methods:

- **Online:** Employer can visit <http://nui.nv.gov/ess> and navigate to the More tab, go to the Employer Information panel and select Manage Names and Addresses.
- **Phone:** Employer may contact our Registration Unit at (775) 684-6310.
- **Email:** Employer can email request to registration1@detr.nv.gov.

Please note: Employers with an established ESS login will receive a monthly email notification from our agency if mail is returned due to an outdated address. These notifications will automatically stop once you log in and update your address.

Business Closure, Sale, or Merger Reporting

Closing or Selling Your Business: When you close or sell your business, you must log in to nui.nv.gov and select "**Report Closure of Business**" or contact the Employment Security Division (ESD) to discontinue your Unemployment Insurance account.

- Once ESD is notified, the **Department of Taxation** will be alerted and will automatically process the closure of your Modified Business Tax (MBT) account.
- After payroll has been reported through the date of sale or closure, no further reporting should be submitted unless payroll resumes

Mergers or Acquisitions: A merger or acquisition must be reported by the **successor (purchaser) account**. To report a merger:

- Log in to the employer portal at nui.nv.gov/ess.
- From the **Summary Screen**, select **Request a Merger or Acquisition**
- Follow the prompts to enter the **predecessor's account information**.

New Hire and Rehire Reporting Requirements

Federal welfare legislation requires all employers to report **newly hired** or **rehired employees** to a designated state agency. In Nevada, employers must report **new hires within 20 days** and **rehired employees within 60 days** to the Employment Security Division (ESD).

- The method of reporting is at the employer's discretion.
 - **Preferred:** Secure File Transfer Protocol (SFTP)
 - **Alternative options:** New Hire Reporting forms by mail or fax to (775) 684-6379.

Technical Support: If you experience issues accessing your FTP account, please have your IP address and username ready and contact the New Hire Unit for assistance at (775) 684-6370.

Trouble Shooting Common Errors with the Quarterly Filing Process

Electronic Filing Required

Under Nevada Administrative Code (NAC) Chapter 612, employers are required to file Unemployment Insurance Contribution Reports electronically, unless a waiver has been formally approved by the agency.

The secure Employer Self-Service (ESS) portal must be used to file all required unemployment insurance contribution reports, including: **wage corrections** (regular and out-of-state) and **correction requests** resulting from audit investigation filings.

Employers may submit reports through:

- **Manual entry** within the portal
- **File uploads**, including the following supported formats:
 - EFW2
 - Comma Separated Value (CSV)
 - Excel
 - Tab Delimited Files

Employers requesting a waiver may do so by following the step-by-step instructions available on the Employer Self Service (ESS) website at: https://ui.nv.gov/PDFS/E-FILE_WAIVER_and_Instructions_Final_02-06-2020.pdf

EFW2 File Rejection Errors

When uploading an EFW2 file, the NUI system will immediately display any errors encountered. All identified errors must be corrected before the file can be successfully uploaded. For assistance with filing through ESS, please contact the Online Reporting Help Desk at (866) 429-9757 or via email at easu@detr.nv.gov during regular business hours.

ACH Credit

To ensure proper posting of your ACH Credit payments, please verify the accuracy of your ACH Credit NACHA file prior to submission. The file must be formatted correctly using either CCD or CTX format and must include the following information:

- Employer Name or DBA
- Federal Identification Number

- Account Number

Payments submitted with incomplete or inaccurate information cannot be applied to an account and will be placed into a suspension file. Each quarter, the agency receives approximately 1,000 payments due to formatting issues. If you have submitted a payment that has not posted to your account, please provide proof of payment by emailing eps@detr.nv.gov or faxing it to **(775) 684-6351**.

ACH Debit

Before initiating an online ACH Debit payment, there must be a balance due on the employer account. The online system will automatically calculate the amount due once the Contributions Report has been filed.

ACH Debit payments may be posted to the employer account on the same day or scheduled up to 30 days in advance.

Important: Before making a UI tax payment via ACH Debit for the first time, a payment channel must be created. To do so, visit <http://nui.nv.gov/ess>, navigate to the **More Actions** tab, and select **Manage Payment Channels**.

PLEASE NOTE: Debit blocks are a security feature used by financial institutions to prevent unauthorized electronic withdrawals. Employers who have a debit block in place must authorize payments to the Employment Security Division (ESD) to ensure successful processing. Please contact your financial institution to authorize ACH Debit payments to ESD. For questions regarding ACH Debit payments, contact the **Online Payment Help Desk** at **(775) 684-6345** during regular business hours.

UI Tax Credits and Refund Requests

Credits on your account are the result of overpayments. To avoid overpaying, please ensure you are using the correct annual UI tax rate when submitting payments. If you wish to request a refund, you may do so through the Employer Self-Service (ESS) portal at <http://nui.nv.gov/ess> by selecting the **Request a Refund** link.

Please Note:

- Refunds cannot be issued immediately, as each request requires an audit of the account and is processed in the order received.
- Timeframes for refund issuance cannot be provided by the agency.
- You are encouraged to apply any available credit toward future filings to avoid delays associated with refund processing.
- Refund checks will be issued to the business entity responsible for the UI tax payment. The "Pay to the Order" line will reflect the corporate name or DBA listed on the account.
- Refunds will not be processed for ACH Debit or ACH Credit payments received within the past 30 calendar days, or for Credit Card payments received within the past 120 business days. This policy ensures adequate time for payment processing and settlement through your financial institution.

Contact Us**Electronic Payment System Desk**eps@detr.nv.gov

ACH Credit & Debit applications, electronic payment inquiries

Registration Unitregistration1@detr.nv.gov

Liability questions, Nevada Business Registration, opening and closing account, address changes, entity changes

New Hire Unitnewhire@detr.nv.gov

Reporting for hiring of new employees

Rate Unitrates1@detr.nv.gov

Rate questions, Mergers and Acquisitions

Employer Account Services Uniteasu@detr.nv.gov

Reporting wages or reporting issues, refunds, waivers, payment allocation

Collectionscollect@detr.nv.gov

Payment agreements, collection activity, Sub-Contractor Certifications

ESS Internet HelpESSInternetHelp@detr.nv.gov

General help, password assistance, Power of Attorney information