



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

## **September 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

Skip the phone queue: Employers and Third-Party agents with established NUI accounts and login credentials can contact Unemployment Insurance Support Services (UISS) at (775) 684-3880 for assistance with **benefit-related** concerns.

### **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](mailto: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.

## **UI Account Number vs Modified Business Tax Number**

Liable employers in the State of Nevada are required to register with the Employment Security Division (ESD) to obtain an Unemployment Insurance (UI) account number for quarterly filing purposes. When an employer registers with ESD, a notification is automatically sent to the Department of Taxation, which then issues a Modified Business Tax number through their agency. For questions or additional information regarding Modified Business Tax accounts, please contact the Department of Taxation directly at (866) 962-3707.

## **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](http://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](http://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](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](mailto: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 such 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](mailto: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 issued for payments received within the last 30 days to allow sufficient time for payment processing through your financial institution.

**Contact Us****Electronic Payment System Desk**[eps@detr.nv.gov](mailto:eps@detr.nv.gov)

ACH Credit &amp; Debit applications, electronic payment inquiries

**Registration Unit**[registration1@detr.nv.gov](mailto:registration1@detr.nv.gov)

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

**New Hire Unit**[newhire@detr.nv.gov](mailto:newhire@detr.nv.gov)

Reporting for hiring of new employees

**Rate Unit**[rates1@detr.nv.gov](mailto:rates1@detr.nv.gov)

Rate questions, Mergers and Acquisitions

**Employer Account Services Unit**[easu@detr.nv.gov](mailto:easu@detr.nv.gov)

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

**Collections**[collect@detr.nv.gov](mailto:collect@detr.nv.gov)

Payment agreements, collection activity, Sub-Contractor Certifications

**ESS Internet Help**[ESSInternetHelp@detr.nv.gov](mailto:ESSInternetHelp@detr.nv.gov)

General help, password assistance, Power of Attorney information