



Employment Security Division
Contributions Section
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775-684-6300

March 2026 QUARTERLY NEWSLETTER

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

The Nevada Unemployment Insurance (NUI) system is introducing a series of updates designed to streamline employer and third-party administrator workflows. These enhancements support faster responses to information requests, easier reporting of claimant activity, and improved compliance with UI requirements.

New and Enhanced Features

- **Credit card payments now accepted** for Unemployment Insurance tax obligations, providing greater flexibility and convenience.
- **New consolidated report for TPAs** that displays all client balances in a single, easy-to-access location.
- ****Coming Soon** A centralized location for TPAs to access Appeal Notice of Hearing documents** for all designated employers, improving visibility and reducing time spent tracking individual employer notices.

Direct Support for Employers and TPAs

To avoid wait times, employer and third-party agents with established NUI credentials can contact the UI Support Services (UISS) team directly for benefit-related assistance at (775) 684-3880.

Taxable Wage Base for 2026

Effective **January 1, 2026**, the **taxable wage base** for Unemployment Insurance (UI) in Nevada increased to **\$43,700** for the 2026 calendar year. This updated amount represents the maximum portion of an employee's annual wages subject to UI tax.

Employers who use a **third-party administrator** or **payroll software** should verify that both the **2026 taxable wage base** and their **assigned 2026 UI tax rate** are correctly updated to ensure accurate quarterly reporting.

UI taxes administered by the Employment Security Division apply only to wages up to the taxable wage base each calendar year. While employers must continue to report **all** wages paid to each employee, any wages that exceed the taxable wage base are not subject to UI tax.

2026 Nevada Unemployment Insurance Rates

The **2026 Notice of Employer's Contribution Rates** is now available in your Employer Self-Service (ESS) portal at <http://nui.nv.gov/ess>. Employers are encouraged to review their new rate promptly to ensure accurate first-quarter reporting.

Accessing Your 2026 Rate Notice

- 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 access **prior-year tax rate notices**, select the "**More...**" tab, choose "**View Letters,**" and then open "**Historical Correspondence.**"

Important Reminder

A frequent first-quarter filing error is the use of the **previous year's UI tax rate**, which can lead to overpayments or additional amounts due. Before submitting your first-quarter report, verify that your **2026 UI tax rate** has been correctly updated in your payroll system or with your third-party administrator.

Keep Your Mailing Address Up to Date

Maintaining an accurate mailing address in your Employer Self-Service (ESS) account ensures you continue receiving timely notices, tax documents, and other important UI correspondence. Employers can review and update their address using any of the options below:

- **Online:** Visit <http://nui.nv.gov/ess>, navigate to the **More** tab, open the **Employer Information** panel, and select **Manage Names and Addresses**.
- **Phone:** Contact the **Registration Unit** at **(775) 684-6310** for assistance.
- **Email:** Send an update request to registration1@detr.nv.gov.

Employers with an established ESS login will receive a **monthly email alert** if mail is returned due to an outdated address. These notifications will automatically stop once the address is updated in the system.

Link Multiple Businesses Under One Email

Employers who manage more than one Nevada UI account can streamline access by linking all eligible businesses under a single email address. This can be done directly through the Employer Self-Service (ESS) portal.

How to Request Additional Access

- Navigate to the **More** tab in your ESS account.
- Open the **Access Management** panel.
- Select **Request Additional Access** and complete the online web request.

Linking accounts under one email is approved only when **common ownership, management, or control** exists across all businesses included in the request.

If Your Request Was Denied

A denial typically indicates that the system could not verify common ownership, management, or control among the accounts. Employers may contact the **Registration Unit** at **(775) 684-6310 ext. 1** to confirm eligibility or update account information so the linkage can be completed.

Business Closure, Sale, or Merger Reporting

Accurate and timely reporting of business status changes helps ensure your Unemployment Insurance (UI) account is properly maintained and closed when appropriate. Nevada employers should use the Employer Self-Service (ESS) portal or contact the Employment Security Division (ESD) when a business closes, is sold, or undergoes a merger or acquisition.

Closing or Selling a Business

When a business closes or is sold, employers must notify ESD so the UI account can be discontinued.

How to Report a Closure or Sale

- Log in to nui.nv.gov and select **“Report Closure of Business.”**
- Or contact the Employment Security Division (ESD) directly for assistance.

What Happens After You Report

- Once ESD processes the closure, the **Department of Taxation** is automatically notified and will close the **Modified Business Tax (MBT)** account.
- After payroll has been reported through the date of sale or closure, no additional quarterly reports should be filed unless payroll resumes.

Reporting a Merger or Acquisition

Mergers and acquisitions must be reported by the successor (purchaser) account. This ensures proper transfer of experience rating and account information.

How to Report a Merger or Acquisition

- Log in to the ESS 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 and 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). Timely reporting supports child support enforcement efforts and helps maintain accurate employment records.

Reporting Options

- **Secure File Transfer Protocol (SFTP)** — the preferred method for efficient and secure reporting.
- **New Hire Reporting Forms** — may be submitted by mail or fax to **(775) 684-6379**.

Technical Support

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

Trouble Shooting Common Errors

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://detr.nv.gov/content/media/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.

Common Filing Questions

Clear guidance on Third-Party access helps ensure smooth account management and accurate reporting. These are the questions employers ask most often:

Does my Third-Party Agent need access in order to upload files in NUI?

No. Employers are not required to grant Third-Party access for an agent to upload files such as EFW2, CSV, Excel, or Tab-delimited formats. However, without established Third-Party access, the agent cannot contact the agency for account-specific assistance, which significantly limits their ability to manage the account effectively. For this reason, the agency strongly encourages both the employer and the Third-Party to have access.

How can I check whether my Third-Party has access, and what access they have?

To review existing Third-Party access, visit <http://nui.nv.gov/ess>, go to the More tab, and select Manage Third Party Access.

How do I grant Third-Party access to my account?

To establish new Third-Party access, log in at <http://nui.nv.gov/ess>, navigate to the More tab, select Grant Third Party Access, and submit the request.

ACH Credit Payment Requirements

Accurate formatting of **ACH Credit** payments is essential to ensure they post correctly to your Unemployment Insurance account. Before submitting a payment, employers or TPAs should verify that their **ACH Credit NACHA file** is complete, accurate, and formatted using either **CCD** or **CTX** format.

To be accepted and applied without delay, each file must include:

- Employer name or DBA
- Federal Identification Number
- UI account number

Payments missing any of these required elements—or containing formatting errors—cannot be applied and will be routed to a **suspension file**. Each quarter, the agency receives roughly **1,000 suspended payments** due to incorrect or incomplete ACH Credit formatting, which can delay proper crediting of employer accounts.

If you have submitted an ACH Credit payment that has not posted, please provide **proof of payment** by emailing eps@detr.nv.gov or faxing it to **(775) 684-6351** so the payment can be researched and applied.

ACH Debit Payment Guidance

ACH Debit is a convenient way for employers to submit Unemployment Insurance (UI) tax payments through the Employer Self-Service (ESS) portal, but a few key steps must be completed to ensure payments process correctly.

Employers must have a **balance due** on their account before initiating an online ACH Debit payment. Once the quarterly Contribution Report is filed, the system will automatically calculate the amount owed. Payments can be made immediately or scheduled up to **30 days in advance**, offering flexibility in managing due dates.

Before submitting an ACH Debit payment for the first time, a **payment channel** must be created. This is done by visiting <http://nui.nv.gov/ess>, navigating to the **More Actions** tab, and selecting **Manage Payment Channels**.

Debit blocks are commonly used by financial institutions to prevent unauthorized withdrawals. Employers with a debit block must **authorize ACH Debit payments to the Employment Security Division (ESD)** to avoid rejected transactions. Your bank can assist with adding ESD to your approved list.

For questions or assistance with 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 an employer's Unemployment Insurance (UI) account occur when payments exceed the amount owed. Using the correct annual UI tax rate is the most effective way to prevent overpayments and keep your account in balance. When a credit does occur, employers may request a refund directly through the Employer Self-Service (ESS) portal at <http://nui.nv.gov/ess> by selecting **Request a Refund**.

Important Information About Refunds

- Each refund request requires an audit of the employer's account to verify accurate postings, and processing is completed in the order received. Because of this review process, **timeframes for issuance cannot be provided**.
- Employers are encouraged to **apply available credits toward future filings**, which avoids delays associated with refund processing.
- Refund checks are issued to the **business entity responsible for the UI tax payment**, and the "Pay to the Order" line will reflect the corporate name or DBA on file.
- Refunds cannot be processed for **ACH Debit or ACH Credit payments made within the past 30 calendar days**, or for **credit card payments made within the past 120 business days**. These waiting periods ensure that payments have fully settled through the financial institution before a refund is issued.

Contact Us

Electronic Payment System Desk

eps@detr.nv.gov

ACH Credit & Debit applications, electronic payment inquiries

Registration Unit

registration1@detr.nv.gov

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

New Hire Unit

newhire@detr.nv.gov

Report on the hiring of new employees

Rate Unit

rates1@detr.nv.gov

Rate questions, Mergers and Acquisitions

Employer Account Services Unit

easu@detr.nv.gov

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

Collections

collect@detr.nv.gov

Payment agreements, collection activity, Sub-Contractor Certifications

ESS Internet Help

ESSInternetHelp@detr.nv.gov

General help, password assistance, Power of Attorney information