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DETR Moves to Reduce the Average Contribution Tax Rate for 2027

Carson City, NV — The Nevada Department of Employment, Training and Rehabilitation's Employment Security Division (ESD) is taking steps to reduce the average unemployment insurance cost for employers in calendar year 2027.

The Employment Security Council held a public meeting this morning and recommended a 1.35% average tax rate for calendar year 2027 on those businesses with enough experience to pay a variable contribution rate under the unemployment insurance system. This rate would be lower than the 1.45% average rate in 2026. The Employment Security Division Administrator then advanced this recommendation during a small business workshop in a second public meeting this afternoon.

This rate is adjusted annually depending on anticipated unemployment insurance benefit costs, the reserved funds available in the Unemployment Insurance Trust Fund, and potential costs in a future recession.

"Our goal is to ensure the health of the Unemployment Insurance Trust Fund," said DETR's Chief Economist, David Schmidt. "The rate scenario selected and presented at today's Small Business Workshop is expected to leave the Trust Fund prepared for future recessions, bringing in \$400 million beyond the cost of benefit payments. This will leave the Trust Fund with adequate reserves for the first time since 2020."

The next step in this rulemaking process is the Notice of Intent to Act upon Regulations for the amendment of NAC 612.270, which is a public meeting scheduled for November 30, 2026, at 1:00 PM.

This is the second consecutive year DETR's ESD reduced the average UI contribution tax rate.

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ABOUT DETR:

The Department of Employment, Training and Rehabilitation (DETR) is Nevada's lead workforce development agency. Its divisions provide job placement and training, workforce services, support for people with disabilities, investigation of discrimination claims, unemployment insurance benefits, labor market information, and more. Many of these services are delivered through EmployNV in collaboration with community partners. For information on funding disclosures, visit: detr.nv.gov/page/stevens_amendment.