



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

June 2025 QUARTERLY NEWSLETTER

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

The Nevada Department of Employment, Training and Rehabilitation (DETR) is preparing to launch important updates to the NUI ESS portal as part of the final phase of the UI Modernization Project. These updates will expand your ability to manage Unemployment Insurance (UI) Benefit-related responsibilities more efficiently through your existing ESS account.

These new features are designed to make it easier for employers and third-party administrators (TPAs) to respond to requests, report claimant activity, and stay compliant with UI requirements.

New and Enhanced Features Will Include:

- Receiving and responding to **Notices of Claim Filed**
- Submitting responses to **Fact-Finding questionnaires** online
- Reporting a claimant's **return to work** or **refusal of work**
- Submitting **mass layoff** or **labor dispute notifications**

Stay Tuned for More Information

Watch your **NUI ESS portal messages** and/or **mailbox** in early June for a formal letter or email detailing the upcoming transition. Your communication preference on file will determine how you receive this information. This correspondence will include everything you need to know about the updated features, how to prepare, and what actions—if any—are required on your part.

We appreciate your continued partnership as we complete this final stage of UI system modernization. These improvements are designed with your needs in mind to reduce administrative burden and improve accuracy and efficiency in employer-claimant interactions.

Taxable Wage Base for 2025

Effective January 1, 2025, the taxable wage base for the 2025 calendar year is \$41,800. To ensure accurate filing, employers utilizing a Third-Party Administrator or software product should verify that the taxable wage base and the 2025 tax rate are both updated to reflect the correct figures. Unemployment Insurance (UI) taxes that are payable to the Employment Security Division are paid on an individual's wages up to the taxable wage base during a calendar year. Although total wages paid to each employee must be reported to the Division each quarter, any wages paid to an individual which exceeds that amount during the calendar year are not taxed.

Address Updates

Please review your mailing address on your account to ensure you receive the most current information. To update, choose one of the following options:

- **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 weekly email from our agency indicating a need to update their address if mail is returned to the agency. These emails will cease once you login and update your address.

UI Account Number vs Modified Business Tax Number

Liabile employers within the State of Nevada must register with the Employment Security Division to obtain an Unemployment Insurance (UI) Account number for quarterly filing purposes. When an employer registers with the Employment Security Division, a notification is sent to the Department of Taxation which initiates a Modified Business Tax number assignment by their agency. For any questions or information pertaining to modified business tax accounts please contact the Department of Taxation at (866) 962-3707.

Business Closures

When you close or sell your business, you must log into nui.nv.gov and select "Report Closure of Business" or contact the Employment Security Division to discontinue your Unemployment Insurance account. Once notified, the Department of Taxation will be notified and process the automatic closure of your Modified Business Account. Once payroll has been reported through the date of sale or closure of the business, no further reporting should be completed on your account unless payroll resumes.

A merger or acquisition must be reported from the successor (purchaser) account. To report a merger, log into the employer portal at nui.nv.gov/ess. From the summary screen, click the Request a Merger or Acquisition Hyperlink. Follow the prompts to enter the predecessor account's information.

New Hire Reporting

Federal welfare legislation requires all employers to report newly hired, or rehired employees, to a designated state agency. In Nevada, new hire information must be reported to the Employment Security Division within 20 days of new hire or within 60 days of rehire. The method of reporting is at the discretion of the employer. Secure File Transfer Protocol is preferred; however, employers may submit New Hire Reporting forms by mail or by fax to (775) 684-6379. If you encounter issues logging into your FTP account and need assistance, please have your IP address and username ready and contact the New Hire unit for further assistance at 775-684-6370.

Trouble Shooting Common Errors with the Quarterly Filing Process

Electronic Filing Required

Nevada Administrative Code (NAC) Chapter 612-Unemployment Compensation requires electronic filing of unemployment insurance contributions reports:

1. After July 1, 2018 any employer and employing unit subject to NRS Chapter 612 shall file, by electronic means, all quarterly wage and tax reports required by NRS 612.535 – 612.580, except as provided in section 2.
2. An employer or employing unit may request a waiver when the employer has established, to the satisfaction of the Administrator, that there is a lack of automation, a severe economic hardship, or other good cause. An approved waiver shall be valid for a period of not less than 24 months.

Simple step by step instructions are available at the ESS website: https://ui.nv.gov/PDFS/E-FILE_WAIVER_and_Instructions_Final_02-06-2020.pdf

The secure Employer Self-Service (ESS) portal is to be utilized to file all required unemployment insurance contribution reports, to include wage corrections (regular and out-of-state) and correction request from Audit/Investigation filings. NUI allows employers to file utilizing manual entry, or by upload of an EFW2, Comma Separated Value (CSV), Excel or tab delimited files(.txt) file.

EFW2 File Rejection Errors

When uploading an EFW2 file, the NUI system will display errors instantly. All errors will need to be corrected prior to uploading into the system. Any questions about using ESS to file can be directed to the Online Reporting Help Desk, at (866) 429-9757 or [easu@detr.nv.gov](mailto: easu@detr.nv.gov) during regular business hours.

ACH Credit

To ensure proper posting of your ACH Credit payments, prior to submission of your ACH Credit NACHA file please ensure the CCD or CTX formatting is correct and contains the **Employer Name or DBA, Federal Identification Number and Account Number**. Payments submitted to the agency with incomplete and/or inaccurate information do not apply to an account and are placed into a suspension file. Each quarter the agency receives about a thousand incomplete or inaccurate payment formats which get placed into the suspension file. If you have made a payment that has not posted to your account,

please send proof of the payment to the agency at eps@detr.nv.gov or fax to (775) 684-6351.

ACH Debit

Prior to making an online ACH Debit payment, there must be a balance due on the account. The online system automatically calculates the amount due once the Contributions report is filed. ACH Debit payments can be posted to the employer account the same day or scheduled in advance for up to 30 days in the future. Before making a UI tax payment by ACH Debit for the first time, a payment channel must be created at <http://nui.nv.gov/ess> by going to the more actions tab and selecting Manage Payment Channels.

IMPORTANT NOTE: Debit blocks protect your bank account from unauthorized electronic charges. Employers utilizing a debit blocker are required to authorize payments to the Employment Security Division. You must communicate with your financial institution to authorize these payments. Any questions regarding payments by ACH Debit can be directed to the Online Payment Help Desk, at (775) 684-6345 during regular business hours.

Refunds

Credits are the result of overpayments. Please ensure you are paying your UI taxes at the accurate yearly rate. You may request a refund by entering a request through your online Employer Self-Service portal at <http://nui.nv.gov/ess>, and selecting the **Request a Refund** link.

Please note: Time frames for refunds to be issued cannot be given when contacting the agency. Refund requests require an audit to the account and are processed in the order in which they are received. Please feel free to utilize your credit toward future filings to avoid waiting on a refund.

Tax refund checks will be issued to the same business entity which is responsible for payment of unemployment insurance tax. The "Pay to the Order" will list the corporate name or doing business as listed on the account. Refunds will not be issued on payments which were received within the last 30 days. This allows time for the payments to be processed through your financial institution prior to refund issuance.

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 account, address changes, entity changes

New Hire Unit

newhire@detr.nv.gov

Reporting for 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