

Employment Security Division
 Contributions Section
 500 E. Third Street
 Carson City, NV 89713-0030
<https://uitax.nvdetr.org>
 (775) 684-6330

For Calendar Year: **2015**
 Employer Account: **SAMPLE**
 Notice Date: **01/30/2015**

BOND FACTOR:

Reserve Ratio Range	Bond Factor
All New Employers	0.26% (.0026)
Less than 0.0%	0.80% (.0080)
0.0% or above but less than 9.0%	0.60% (.0060)
Equal to or greater than 9.0%	0.14% (.0014)

Notice of Bond Factor

Please retain this notice with your unemployment insurance (UI) tax records. Bond reports and contributions are due each quarter (through 2017 or early 2018) at the same time as UI contributions. The bond contributions will be used to cover the principal, interest, and administrative costs of the bonds that were used to repay the federal loans, which were used to pay unemployment benefits. **The BOND FACTOR, stated above, will be needed to calculate the amount you must pay each quarter.**

Bond factors, like UI tax rates, may vary from year to year depending on your experience with unemployment as determined by a reserve ratio formula. Your 2015 reserve ratio, used to establish your bond factor, is listed on your 2015 Notice of Employer's Contribution Rates (NUCS-4291) mailed to you on December 19, 2014. New employers (not yet experience rated) are assigned a bond factor of 0.26%. See the table above for the range of reserve ratios and corresponding bond factors.

Prior to the end of each quarter you will receive a pre-populated Quarterly Bond Contribution Report to complete and return with a payment. Quarterly bond contributions are separate from, and in addition to, quarterly UI contributions. Bond contributions must be paid by check or money order. DO NOT combine bond and UI contributions in the same check. Bond payments must be by separate check. ***If you use a reporting service, please immediately advise them of this notice to ensure the correct bond factor is used and that only one report and payment is processed to avoid duplicate submissions.***

REGARDING CALCULATIONS: Below is an example of calculations from a Quarterly Bond Contributions Report. To determine the amount due, multiply your taxable wages paid for the quarter, by your bond factor. ***Certain proprietary software expects the bond factor to be entered as a percentage which then converts it to a decimal for calculations. If entered incorrectly, the number is converted to 6 decimal places, not the correct 4. Be sure to use the correct decimal equivalent in LINE 2, such as .0014, .0026, .0060, or .0080 in your calculations.***

1. ENTER TAXABLE WAGES PAID THIS QUARTER (Same as LINE 5 on Quarterly Report-NUCS-4072)		27,800.00
2. MULTIPLY BY BOND FACTOR (Your Assigned Bond Factor of .0014, .0026, .0060, or .0080)	X	.0080
3. BOND CONTRIBUTIONS AMOUNT DUE	=	\$ 222.40