

EMPLOYER HANDBOOK

NEVADA UNEMPLOYMENT COMPENSATION PROGRAM



**STATE OF NEVADA
DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION
EMPLOYMENT SECURITY DIVISION
CONTRIBUTIONS SECTION**

Revised February 2008

EMPLOYER HANDBOOK

NEVADA UNEMPLOYMENT COMPENSATION PROGRAM



Prepared By

EMPLOYMENT SECURITY DIVISION
CONTRIBUTIONS SECTION

The statements in this handbook are for general information
and do not have the effect of law or regulation.

EMPLOYMENT SECURITY DIVISION

State Administrative Office

500 E. Third Street
Carson City, Nevada 89713

Contributions Section

1320 S. Curry Street, Carson City, Nevada
Mailing Address: 500 E. Third Street, Carson City, Nevada 89713-0030
Telephone: (775) 684-6300
TTY/TDD and Voice: Relay Nevada 711 or (800) 326-6868

Web Site: <http://ui.nv.gov/ess>

Field Audit Offices

Carson City

1340 S. Curry Street, Carson City, Nevada
Mailing Address: 500 E. Third Street, Carson City, Nevada 89713-0030
Telephone: (775) 684-6390

Las Vegas

2800 E. St. Louis Avenue, Las Vegas, Nevada 89104
Telephone: (702) 486-0250

An equal opportunity employer/program
Auxiliary aids and services available upon request for individuals with disabilities

TABLE OF CONTENTS

NEVADA UNEMPLOYMENT COMPENSATION PROGRAM

Introduction	1
Financing	1
Unemployment Benefits	1
Aid to the Business Community	2
Employment Service	2
Federal/State Partnership	2
Administration	3
Assistance for the Disabled	3
WHO MUST PAY?	4
Are There Any Exclusions?	4
Agricultural Labor	4
Churches	5
Direct Sellers	5
Domestic Service	5
Family Services	6
Federal Employment or Other States	6
Hospital Patients	6
Ministers	6
Newspaper Carriers	7
Nonprofit Organizations	7
Real Estate Sales/Broker	7
State Government and Political Subdivisions	8
Students	8
Independent Contractors	9
Services Subject to the Federal Unemployment Tax Act	10
Employee Leasing Companies	10
Common Paymasters	11
Payrolling	11
Voluntary Election	11
Termination of Employer Liability	12
WHAT WAGES MUST BE REPORTED?	13
Payments That <u>Are</u> Wages	13
Bonuses	13



Cafeteria Plans	13
Casual Labor	13
Commissions	13
Corporate Officers	13
Meals and Lodging	14
Profit Sharing	14
Severance Pay	14
Tips	14
Vacation Pay	14
401k and Other Deferred Plans (Employee Contribution)	14
Payments That <u>Are Not</u> Wages	15
Auto, Travel, and Other Business Expenses	15
Earned Income Credit	15
Educational Assistance	15
Life Insurance Premiums	15
Loans to Employees	15
Moving Expenses	15
Partners' Draws	15
Per Diem or Subsistence	15
Retirement and Pension Plan Payments	16
Sick or Accident Disability Payments	16
Sole Proprietor's Draw or Profit	16
Tool and Equipment Rental	16
401k Plans (Employer Contribution)	16
Appeal Rights	17
HOW MUCH ARE MY TAXES?	18
Taxable Wage Limit	18
Acquiring an Existing Business	18
Wages Paid in Other States	18
Experience Rating	19
How Tax Rates Are Determined	20
Termination of Experience Rating Account	21
Career Enhancement Program	21
Tax Rate Notices	21
Notice of Benefit Charges	22
Self-Insurance or "Reimbursement" Option for Nonprofit Organizations, Government Entities, and Indian Tribes.	22



REGISTRATION	23
Starting a New Business	23
Employer Account Number	23
New Employer Kits	24
Tax Rate	24
Acquiring an Existing Business	24
Tax Rate	25
Mandatory Transfer of Experience Record	25
Voluntary Transfer of Experience Record	26
Prohibited Transfer of Experience Record	26
SUTA Dumping	26
Liability for Taxes of Previous Owner	27
Change in Entity Type	27
Selling Your Business or Change in Ownership	28
Employer Agents	28
Power of Attorney Required	28
Disclosure of Information	28
RECORD KEEPING AND REPORTS	29
Inspection of Records	29
Required Poster and Notice	29
Quarterly Contribution and Wage Reports	30
Online Reporting via the Internet	30
Filing on Magnetic Media	30
Send Quarterly Reports by Mail	30
When Reports and Payments Are Due	31
Reporting Wages	31
Calculation of Taxes	32
Penalty and Interest Calculations	34
Late Filing of Reports	34
Late Payment of Taxes	34
Other Reporting Information	35
Number of Workers	35
Change of Address and Other Business Changes	35
Reporting Employees Who Work in Other States	35
Foreign Employment	36
No Payroll	36
Payment Options	37



ACH Credit	37
ACH Debit	37
Checks Sent in the Mail	37
Corrections to Quarterly Reports	38
Refunds and Adjustments	38
Credit Against Federal Unemployment Tax	38
New Hire Reporting	39
DELINQUENT REPORTS AND TAXES	40
Failure to File Reports	40
Waiver of Forfeit and Interest	40
Delinquent Taxes	41
Interest Rate	41
Effect on Federal Unemployment Tax	41
Levies of Assessment	41
Legal Action	42
Liens	42
Civil Action	42
Summary Judgment	42
Garnishment of Employer’s Assets	42
Building Contractors—Liability for Subcontractors.....	42
Releases	43
Extent of Liability	43
UNEMPLOYMENT BENEFITS	44
“Unemployed” Defined	44
Requirements for Benefit Eligibility	45
Unemployed	45
Prior Wage Earnings	45
Able to Work	45
Actively Seeking Work	45
Registered for Work	45
File a Claim	45
Not Disqualified	45
Benefit Disqualifications	46
Voluntary Quit	46
Seeking Other Employment	46



Misconduct	46
Crimes	46
Refusal of Suitable Work	47
Attendance at School	47
Labor Dispute Participation	47
Receipt of Other Payments	47
False Statements	47
Reduction for Receipt of Pension	47
Period Between Academic Years or Terms	48
Sports or Athletic Events	48
Alien Status	48
Amount of Benefits	48
Base Period	49
“Alternate” Base Period	50
Benefit Charges to Base Period Employers	50
Crimes in Connection With Work	51
EMPLOYERS AND THE BENEFIT CLAIMS PROCESS	52
When a Claim Is Filed	52
Partial/Total Claims	54
Penalties for False Statements	54
EMPLOYMENT SERVICES	56
Posting Job Orders	56
Veteran Services	56
On-The-Job Training	56
Layoffs and Business Closures	57
Short-Term Labor	57
Work Opportunity Tax Credit	57
Labor Market Information	58
Business Service Representatives	58
APPENDIX A—FREQUENTLY ASKED QUESTIONS	59
APPENDIX B—TAX FORMS	63
APPENDIX C—WHO TO CALL	77

NEVADA UNEMPLOYMENT COMPENSATION PROGRAM



Introduction

The 1937 Nevada State Legislature declared that “Economic insecurity due to unemployment is a serious menace to the health, welfare, and morals of the people of this state.” The Unemployment Compensation Law was enacted to require the compulsory setting aside of financial reserves to provide temporary partial replacement of income to unemployed workers.



Financing

Benefits to unemployed workers are financed by a payroll tax on employers; **there is no deduction from an employee’s wages.** Taxes collected for this purpose are set aside in a trust fund that can be used only to pay benefits to unemployed Nevada workers. State and federal laws prohibit the use of these resources for any other purpose. Administrative funding to operate the state program is provided by the Federal Unemployment Tax, through the United States Department of Labor.



Unemployment Benefits

Unlike welfare, entitlement to unemployment benefits is not based on need. Eligibility and amount of weekly benefits are determined by an individual’s earnings in previous employment, but cannot exceed 50 percent of the average weekly wage of all Nevada workers. As a condition for receiving benefits, an individual must be able to work, willing to accept suitable work, and actively seeking work.



Aid to the Business Community

The Unemployment Compensation Program serves as a safety net to the business community and the entire economy of the state. Unemployment benefits provide purchasing power during economic downturns, thereby reducing the “snowball” effect of a recession. During periods of temporary closures and reductions in work force, the program also serves to keep skilled workers in the community available for employers who may need them. And, through the use of variable tax rates, employers are provided an incentive to stabilize employment.



Employment Service

Nevada JobConnect, a consortium of public, private, and nonprofit employment, training, education, and rehabilitation providers, is responsible for the oversight and provision of work force development services to both employers and job seekers. The Department of Employment, Training and Rehabilitation is a proud partner in the Nevada JobConnect system. For employers, the services include recruiting, retention, training, and out-placement services, as well as labor market statistics. The services are free to all Nevada employers. Nevada JobConnect offices are located statewide. See Appendix C for the telephone numbers or visit the department’s web site at <www.nvdetr.org>.



Federal/State Partnership

Nevada is part of a nationwide unemployment insurance system established in 1935 by the Federal Unemployment Tax Act. Although states are left largely to operate their own programs, the act provides for oversight responsibilities by the Secretary of Labor. The federal unemployment tax is imposed on employers to provide administrative funds for operation of state programs. However, to ensure that all states maintain an adequate unemployment insurance system, the act also provides that the tax will be reduced by up to 90 percent if the employer participates in a state program approved by the Secretary of Labor. Currently, the federal tax is 6.2 percent of each employee’s wages, up to \$7,000. By participating in the Nevada Unemployment Compensation Program, the federal rate is reduced to 0.8 percent.

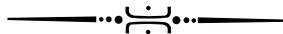


Employers who fail to pay state unemployment taxes when due will not receive the full reduction to their Federal Unemployment Tax.



Administration

The Employment Security Division is managed by a full-time administrator appointed by the Director of the Department of Employment, Training and Rehabilitation. A nine-member Employment Security Council serves as an advisory committee to the administrator. The council members are appointed by the governor, with three representing employers, three representing labor, and three representing the general public. Regular meetings of the Employment Security Council may be held twice in each calendar year. Special meetings, not to exceed six in a calendar year, may be held at the call of the chairman.



Assistance for the Disabled

The Employment Security Division provides assistance for disabled persons. If you are disabled or require assistance, please contact the particular office prior to any visit to request special accommodations.

Those who are deaf, hard of hearing, or speech impaired may contact the Employment Security Division at Relay Nevada 711 or (800) 326-6868.



WHO MUST PAY?

Generally, any employing unit that has paid wages for employment in Nevada of \$225 or more during any calendar quarter must register with the Employment Security Division, and pay taxes on those wages.

In general, an “**employing unit**” means any individual or type of organization, including any partnership, association, trust, estate, joint-stock company, insurance company, corporation, or a receiver or trustee in bankruptcy.

“**Employment**” means service, including service in interstate commerce, performed for wages or under any contract of hire, written or oral, express or implied.



Are There Any Exclusions?

Under Nevada Unemployment Compensation Law, certain services are specifically excluded from the definition of “employment.” The following services are excluded:

Agricultural Labor, only if:

NRS 612.090

- A. The employer paid **less than** \$20,000 in **cash** wages during **each** calendar quarter of the current calendar year **and** the preceding calendar year to persons employed in agricultural labor; **or**
- B. Employed **fewer than** 10 persons in agricultural labor for some portion of the day for 20 days or more during the current calendar year **and** the preceding calendar year.

NOTE: In computing the \$20,000 limit, the value of room and meals, or any other form of payment other than cash, is not to be considered.



-
-
-
1. **If an agricultural employer reaches the \$20,000 or 10 employee limit at any time during any quarter of the current or preceding calendar year, he is subject for the entire year.**
 2. **If an agricultural employer is subject to the Federal Unemployment Tax Act, he is automatically subject to state law.**

Churches

NRS 612.121

Service performed for a church or an association of churches, or an organization which is operated primarily for religious purposes **and** which is operated, supervised, controlled or principally supported by a church or convention or association of churches.

Direct Sellers, only if:

NRS 612.144

- A. The person directly sells or solicits the sale of products, (the term “product” means a tangible good or an intangible service, or both) in person or by telephone: (1) on the basis of a deposit, commission, purchase for resale or similar arrangement specified by the administrator by regulation, if products are to be resold to another person in his home or place other than a retail store; **or** (2) to another person from his home or place other than a retail store; **and**
- B. The person receives compensation or remuneration based on his sales or the service he performs for customers rather than for the number of hours worked; **and**
- C. The person performs the service pursuant to a written agreement with the person for whom the services are performed which provides that he is not an employee for the purposes of unemployment compensation.

Domestic Service

NRS 612.095

Service performed in a private home or a college fraternity or sorority **unless** the amount paid in **cash** wages is \$1,000 or more during any calendar

quarter. Whenever the \$1,000 limit is reached, **all** domestic service for that entire calendar year **and** the following calendar year is subject to the law. In computing the \$1,000 limit, the value of room and meals or any other form of payment other than cash is excluded.

NOTE: Domestic service includes all service for a person in the operation and maintenance of a private household, local college club, or local chapter of a college fraternity or sorority as distinguished from service as an employee in the pursuit of an employer’s trade, occupation, profession, or vocation.

Family Services

NRS 612.105

Service performed by an individual for his son, daughter, or spouse, and service by a child under the age of 18 for his father or mother. This exclusion applies to foster and step relationships, as well as natural and adoptive relationships.

NOTE: Service performed for a corporation (including a subchapter “S” corporation) is not excluded under this provision. In the case of a partnership, the exclusion applies only if a required family relationship exists between the employee and each of the partners.

Federal Employment or Other States

NRS 612.110

Service in the employ of the United States Government, or any other state, or their instrumentalities or political subdivisions.

Hospital Patients

NRS 612.117

Service performed for a hospital by a patient of the hospital.

Ministers

NRS 612.121

Service performed by a duly ordained, commissioned, or licensed minister in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.

Newspaper Carriers **NRS 612.130**
Service performed by newspaper carriers if **under the age of 18 years**.

Nonprofit Organizations, only if: **NRS 612.121**

- A. The organization is exempt under Section 501(c)(3) of the Internal Revenue Code; **and**
- B. The organization did **not** employ four or more persons for some portion of a day in each of 20 weeks during either the current or preceding calendar year.

NOTE: The following services performed for nonprofit organizations which meet the above conditions are exempt:

- Service performed for a nonprofit organization in a facility conducted for the purpose of carrying out a program of rehabilitation for persons whose earning capacity is impaired by age or physical or mental deficiency or injury, or providing remunerative work for persons who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market by a person receiving such rehabilitation or remunerative work.
- Service performed as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any federal agency or an agency of a state or political subdivision thereof, by a person receiving such work-relief or work-training.

Real Estate Sales/Broker **NRS 612.133**
Service performed by a licensed real estate salesman or broker, if paid by commission only.

State Government and Political Subdivisions

NRS 612.115

The following services performed for the State of Nevada or any of its political subdivisions are exempt:

- A. Service performed in a facility conducted for the purpose of carrying out a program of rehabilitation for persons whose earning capacity is impaired by age or physical or mental deficiency or injury, or providing remunerative work for persons who, because of their impaired physical or mental capacity, cannot be readily absorbed in the competitive labor market by a person receiving such rehabilitation or remunerative work.
- B. Service performed as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any federal agency or an agency of a state or political subdivision thereof, by a person receiving such work-relief or work-training.
- C. Service performed by an inmate of a custodial or penal institution.
- D. Service performed on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency.
- E. Service performed as a member of the Nevada National Guard or Nevada Air National Guard.
- F. Service performed as an elected official, member of a legislative body, or the judiciary.
- G. Service performed in a major nontenured policy making or advisory position, or a policy making or advisory position which ordinarily does not require more than 8 hours per week.

Students

NRS 612.118 and NRS 612.119

- A. Service performed by a person who is enrolled in a full-time program at a nonprofit or public educational institution, which

combines academic instruction with work experience, **if so certified by the institution.**

- B. Service performed for a school, college, or university by a student who is enrolled and regularly attending classes.
- C. Service performed in the employ of a school, college, or university by the spouse of a student, if employed to provide financial assistance to the student.



Independent Contractors

Nevada Unemployment Compensation Law does not define “independent contractor.” It uses what is commonly referred to as the “ABC” test. This test is **unique to the Unemployment Compensation Program.** Unless otherwise **specifically excluded**, payment for personal services is **deemed** subject to unemployment taxes unless the following conditions are met. **All three** conditions must be met in fact; a written contract alone is **not sufficient.** The burden of proof rests upon the employer to demonstrate the existence of these conditions:

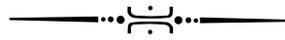
- A. The person has been and will continue to be free from control or direction over the performance of the services, both under his contract of service and in fact; **and**
- B. The service is either outside the usual course of the business for which the service is performed or that the service is performed outside of all the places of business of the enterprise for which the service is performed; **and**
- C. The service is performed in the course of an independently established trade, occupation, profession or business in which the person is customarily engaged, of the same nature as that involved in the contract of service.

If you cannot demonstrate the above conditions, the person is an employee. A written contract, in itself, does **not** establish “independent contractor” status. If in doubt, contact the Contributions Section for a ruling.



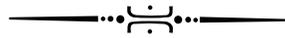
Many employers mistakenly believe they can avoid taxes by “converting” their employees to “independent contractors.” This can result in substantial delinquent taxes, penalties and interest.

NOTE: Any agreement by a person to waive his rights to benefits under Nevada Unemployment Compensation Law is void. NRS 612.700



Services Subject to the Federal Unemployment Tax Act

In general, services excluded under state law are also excluded under federal law. However, regardless of exclusion under any state statute, if services are subject to the Federal Unemployment Tax Act, they are automatically subject to the Nevada Unemployment Compensation Law.



Employee Leasing Companies

By statute, an employee leasing company is deemed to be the employer of employees it leases to client companies pursuant to a written or oral agreement. As such, the leasing company has primary responsibility for submitting required reports, payment of unemployment taxes, and responding to notices from the Employment Security Division.

NOTE: If the leasing company fails to submit required reports, or pay unemployment taxes when due, the client company may be held liable for unpaid taxes, forfeits, or interest attributable to the wages of the employees it leases from the employee leasing company. NRS 616B.691



Common Paymasters

A “common paymaster” is a business entity that is treated as a single employer of employees who are concurrently employed by a group of related businesses.

Although some states permit reporting by a common paymaster, **Nevada Unemployment Compensation Law does not recognize the common paymaster**. Wages must be reported, and contributions paid on wages up to the taxable limit, by each employing unit for which services are performed. Each legal entity is a separate employing unit.



Payrolling

“Payrolling” is the practice of designating one business entity to report wages as the employer of individuals whose services are actually performed for a separate business. This practice is distinguished from the common paymaster in that the individuals generally perform services for only one of the businesses and are not concurrently employed. **Payrolling is not permitted under Nevada Unemployment Compensation Law nor federal unemployment tax (FUTA) law.**



Voluntary Election

Voluntary election of unemployment insurance coverage can be requested for **employing units exempt from coverage** and for **services excluded from coverage**. A written request should be mailed to the Employment Security Division. Voluntary coverage is subject to the approval of the administrator. If approved, the election of coverage will remain in effect for at least two calendar years.



Termination of Employer Liability

Generally, if an employer has paid wages less than \$225 in each of four consecutive calendar quarters, his account with the Employment Security Division is closed unless subjectivity is due to the Federal Unemployment Tax Act. If an employer account has been terminated, the account may be reopened any time within the next two years from the last reported payroll. For tax rate purposes, the experience record will remain with the employer unless it has been transferred to another account. For further information, see the section “How Much Are My Taxes?” on page 18.



WHAT WAGES MUST BE REPORTED?



In general, all remuneration paid for personal services is considered “wages” and must be reported every quarter. Payments may be in the form of cash or any form other than cash, such as meals, lodging, or merchandise. Certain types of payments are often mistakenly considered exempt by employers.



Payments That ARE Wages

Bonuses

Bonuses are wages.

Cafeteria Plans

Employee salary reductions under a “Cafeteria Plan” (IRC Section 125) are wages.

Casual Labor

Wages include payments to part-time employees, temporary employees, and short-time workers. It makes no difference whether payment is on an hourly basis, daily basis, or piecework basis.

Commissions

Commissions are wages. Advances against commissions are also wages and must be reported when paid.

Corporate Officers

Salaries and other payments made to corporate officers for their services to the corporation are wages. **This includes officers of subchapter “S” corporations**, as well as regular corporations.

NOTE: Dividends paid to a corporate officer in lieu of a reasonable salary for services performed are also considered wages.

Meals and Lodging**NAC 612.070**

The value of meals and lodging provided to an employee are wages, regardless of whether or not such form of payment is “for the convenience of the employer.” If the value of meals and lodging cannot be determined, the following **minimums** will apply:

Full meals and lodging, weekly.....	\$ 60.00
Meals per week.....	\$ 30.00
Meals per day.....	\$ 4.50
Meals per meal.....	\$ 1.50
Lodging per month.....	\$ 120.00
Lodging per week.....	\$ 30.00
Lodging per day.....	\$ 5.00

Profit Sharing

Payments to employees in the form of profit sharing are wages.

Severance Pay

Severance pay, dismissal pay, and wages in lieu of notice are wages and must be reported in the quarter in which the payment is actually made, regardless of what period they are intended to cover.

Tips

Tips reported by employees for Internal Revenue Service purposes, pursuant to 26 U.S.C. § 6053(a) are wages.

NOTE: If a written agreement has been negotiated with the Internal Revenue Service, the amount reported pursuant to that agreement is the amount that should be reported as wages.

Vacation Pay

Vacation pay is wages.

401k and Other Deferred Plans

Amounts deducted from the employee’s paycheck for 401k and other deferred income plans are wages.



Payments That ARE NOT Wages

Auto, Travel, and Other Business Expenses

Auto, travel, and other business expenses are not wages if they are paid under an “accountable” plan. The employee must be able to substantiate the expenses.

Earned Income Credit

Earned Income Credit payments are not wages.

Educational Assistance

Employer paid tuition or other educational expense is not wages, if it is **job related**.

Life Insurance Premiums

Life insurance premiums paid by the employer, regardless of the amount of insurance, are not wages if paid pursuant to a plan or system established for all employees or certain classes of employees (such as salaried employees or officers).

Loans to Employees

Loans to employees are not wages if they are not part of the salary structure and require a definite repayment schedule.

Moving Expenses

Moving expenses paid by the employer are not wages, if they are paid under an “accountable” plan. The employee must be able to substantiate the expenses.

Partners’ Draws

Partners’ draws are not wages. They are considered a division of profits.

Per Diem or Subsistence

Per diem or subsistence is not wages if it is made to an employee in addition to his regular wages, and is paid to compensate the employee for expenses inherent in the performance of services while away from the regular base of operations of the employer and the employee.

Retirement and Pension Plan Payments

Payments by an employer to or on behalf of an employee or his dependents toward retirement are not wages, if paid pursuant to a plan or system established for all employees or classes of employees (such as salaried employees or officers).

Sick or Accident Disability Payments

Payments by an employer to or on behalf of an employee or his dependents because of sickness or accident disability, or for medical or hospital expenses are not wages if paid pursuant to a plan or system established for all employees or certain classes of employees (such as salaried employees or officers).

NOTE: If there is no established plan, and payment is at the discretion of the owner, it is wages. Payment to an employee for unused sick leave is wages.

Sole Proprietor's Draw or Profit

Draws, salary, or profit of a sole proprietor are not wages.

Tool and Equipment Rental

Payment for tool and equipment rental is not wages if paid under an "accountable" plan. The employee must be able to substantiate the expenses.

401k Plans

The **employer's** matching portion of a 401k plan is not wages.



Appeal Rights

You have the right to appeal any determination made by the division regarding subjectivity to the law, excluded services, or wages, as well as a notice of the filing of a claim. Upon request, the division will issue a written determination which will include instructions for filing an appeal. If you believe the determination is incorrect, you must appeal in writing within 11 days of the date of the mailing or personal service of the notice.

Appeals are heard by an impartial Appeal Tribunal. Appeal hearings are informal administrative proceedings which do not require representation by legal counsel, but you may bring someone with you to represent or assist you. A written decision will be made by the Appeal Tribunal. If you do not agree with the decision, you must appeal the decision in writing within 11 days of the date of the mailing of the hearing decision. The next level of appeal is before the Board of Review.

The decision of the Board of Review becomes final 11 days after the date of notification unless appealed in writing. If you do not agree with the Board of Review decision, you must, within 11 days after the decision has become final, begin an action in the district court of the county where the employment was performed. An appeal of the district court's decision may be taken to the Supreme Court of Nevada.



HOW MUCH ARE MY TAXES?



Employers starting a new business in Nevada must pay unemployment insurance (UI) tax at a rate of 2.95 percent (0.0295) of wages paid to each employee up to the taxable wage limit. The employer retains this rate for a period of 14 to 17 calendar quarters (depending on the quarter in which he becomes subject to the law), after which his rate will be determined under the “**Experience Rating**” system (see page 19). There is an additional 0.05 percent (0.0005) tax for the Career Enhancement Program (see page 21).



Taxable Wage Limit

The taxable wage limit is calculated each year at 66 2/3 percent of the average annual wage paid to Nevada workers. Taxes are paid on an individual’s wages up to the taxable wage limit during a calendar year. The taxable wage limit for 2008 is \$25,400. Although total wages paid to each employee must be reported to the division each quarter, any wages paid to an individual which exceed that amount during the calendar year are not taxed. Registered employers are automatically notified of changes to the taxable wage limit each year, and the amount is preprinted on the **Employer’s Quarterly Contribution and Wage Report** (form NUCS 4072).

Acquiring an Existing Business

If you acquire an existing business, taxable wages paid by the previous owner are considered as having been paid by the buyer. For example, assume that the taxable wage limit is \$25,400. The seller has already reported and paid taxes on \$15,000 for employee X. If you acquire the business and during the calendar year pay that employee an additional \$15,000, only \$10,400 would be taxable.

Wages Paid in Other States

For purposes of taxable wage computation, wages paid to individual employees in other states can also be carried over to Nevada if the employees are transferred to Nevada and continue to work for the same employer.



Experience Rating

Once an employer becomes eligible for “experience rating,” he will receive one of 18 unemployment insurance (UI) tax rates, ranging from 0.25 percent to 5.40 percent of taxable wages. Each employer’s tax rate may vary from year to year, depending on previous experience with unemployment and the rate schedule in effect.

Nevada uses the “**Reserve Ratio**” formula to determine previous experience, which is the method used by a majority of the states. The Employment Security Division maintains a permanent “**Experience Record**” for each employer, consisting of accumulated taxes paid, accumulated benefits charged to his account, and average taxable payroll for the prior three years. (Also see page 50 for a discussion of “benefit charges.”) Each year, the employer’s reserve ratio is calculated from his experience record to determine his tax rate under the schedule in effect. Generally, the higher the reserve ratio, the lower the employer’s tax rate will be.

<p style="text-align: center;"><u>Reserve Ratio Formula</u></p> $\frac{\text{CONTRIBUTIONS PAID - BENEFITS CHARGED}}{\text{AVERAGE TAXABLE PAYROLL, PRIOR 3 YEARS}} = \text{RESERVE RATIO}$ <p style="text-align: center;">Example</p> $\frac{\$ 10,000 - \$ 6,000}{\$40,000} = .10, \text{ or } 10.0\% \text{ Reserve Ratio}$
--

As displayed in the table on the next page, the employer’s tax rate would be 0.25 percent since the reserve ratio is at least 7.3 percent.



How Tax Rates Are Determined

The administrator, by regulation, establishes a reserve ratio schedule to apply to each of the tax rates for each calendar year. A meeting of the **Employment Security Council** is held annually during October for the purpose of advising the administrator on the selection of a schedule. The council consists of nine members appointed by the governor, three representing labor, three representing management, and three representing the general public. The meeting is open to the public, and notice is given pursuant to the Nevada Open Meeting Law. Following the council meeting, a public hearing is held to consider the selection of the schedule, pursuant to the Nevada Administrative Procedure Act. Following is an illustration of the tax rate schedule for 2008.

Reserve Ratio		Tax Rate
At Least	but Less than	
(Percent)	(Percent)	(Percent)
.....	-15.2	5.40
- 15.2	..... -13.8	5.05
- 13.8	..... -12.4	4.75
- 12.4	..... -11.0	4.45
- 11.0.....	- 9.6	4.15
- 9.6	..... - 8.2	3.85
- 8.2	..... - 6.8	3.55
- 6.8	..... - 5.4	3.25
- 5.4	..... - 4.0	2.95
- 4.0	..... - 2.6	2.65
- 2.6	..... - 1.2	2.35
- 1.2	..... 0.2	2.05
0.2	..... 1.6	1.75
1.6	..... 3.0	1.45
3.0	..... 4.4	1.15
4.4	..... 5.8	0.85
5.8	..... 7.2	0.55
7.2	.....	0.25



Termination of Experience Rating Account

An employer who closes his business may later reopen the account and retain the same experience record. **However**, whenever an employer has paid no wages for **8 consecutive calendar quarters**, his experience rating account **will be terminated**, and may not thereafter be used in any rate computation.



Career Enhancement Program NRS 612.606

In addition to unemployment tax, each employer (except those whose rate is 5.40 percent) is required to pay a tax of 0.05 percent (0.0005) of taxable wages for the Career Enhancement Program (CEP). This is a separate state program established to provide training to unemployed persons and persons employed in this state to foster job creation, minimize unemployment cost for employers, and meet the needs of employers for skilled workers. **This tax cannot be credited against your Federal Unemployment Tax on federal form 940.**



Tax Rate Notices

Each December, employers receive a **Notice of Employer's Contribution Rate** (form NUCS 4290 for new employers, and form NUCS 4291 for experience rated employers) advising of their tax rate for the following calendar year. The notice includes accumulated taxes paid, benefits charged, average taxable wages for the prior three years, and calculation of their "reserve ratio." See Appendix B for samples of these notices.

Employers should examine their rate notices carefully. You have 15 days from the date of mailing to request a review. If you have any questions regarding your rate notice, contact the Contributions Section, Rate Unit. See Appendix C for the telephone number.



Notice of Benefit Charges

Each quarter, employers receive a **Notice of Benefit Payments Charged** (form NUCS 4316), listing all benefits paid to former employees that have been charged to their experience record. Employers need to examine these notices carefully; you have 15 days to protest any charges you believe are in error. If you have any questions regarding benefits charged, contact the Unemployment Benefits Section, Rulings Unit. See Appendix C for the telephone number.



Self-Insurance or “Reimbursement” Option for Nonprofit Organizations, Government Entities, and Indian Tribes

The law provides state and local government, certain nonprofit employers (those who are exempt under Section 501(c)(3) of the Internal Revenue Code), and Indian Tribes an option to pay quarterly taxes, or they may elect to be self-insured under the “reimbursement” method. If the “reimbursement” method is chosen, the employer **must file quarterly wage reports, but does not pay** quarterly taxes for unemployment insurance (UI), nor for the Career Enhancement Program (CEP).

When choosing the “reimbursement” method, instead of paying quarterly taxes, an employer must reimburse the state on a quarterly basis for all unemployment benefits charged to his account. The Employment Security Division administers all claims for reimbursement employers in the same manner as for tax paying employers. If an employer elects the “reimbursement” method, he cannot change back to the taxing method for at least two calendar years, and must notify the division no later than December 1, to be effective for the following calendar year. If you are interested in the “reimbursement” method, contact the Contributions Section, Registration Unit. See Appendix C for the telephone number.



REGISTRATION

Each employing unit must register with the Employment Security Division within 30 days after becoming subject to Nevada Unemployment Compensation Law. This is true whether you are starting a new business or purchasing an existing one. Unless specifically excluded by statute, an employing unit becomes subject to the law once \$225 in wages has been paid in any calendar quarter.



Starting a New Business

Registration of a new business can be done online at <<https://uitax.nvdetr.org>> with immediate assignment of an Employer Account Number upon completion of all necessary information. Online registration also addresses the information necessary for agricultural employers, domestic service, and nonprofit organizations, and therefore no supplemental form is necessary.

Registration can also be accomplished by completing a **Nevada Business Registration (NBR)** form. If not registering online, for agricultural employers, domestic service, and nonprofit organizations, a **Supplemental Registration Form** (form NUCS 4058) must also be completed. Registration forms can be submitted to any field audit office or mailed to the Employment Security Division, Contributions Section, 500 E. Third Street, Carson City, Nevada 89713-0030.

See Appendix B for samples of forms. The forms are available online, or you may request copies from the Contributions Section. See Appendix C for the telephone number for “Form Requests,” or request in writing as listed above.

Employer Account Number

If registering online, an Employer Account Number will be immediately provided, in most cases, upon completion of all the necessary information. Registrations that are more complex (in terms of laws specific to a predecessor account, voluntary election of coverage, or Indian Tribes, to name the most common) require a “hold” of not more than 15 calendar days to allow time for a review by a division examiner. You will receive notification in the mail regarding the status of your registration, including your Employer Account Number.

In cases of registrations submitted on paper, the entire registration is reviewed by a division examiner, which requires more time than an electronic review. You will be notified by U.S. mail regarding the status of your registration.

Your Employer Account Number is specific to your business and cross-

referred to your Federal Employer Identification Number (FEIN). The Employer Account Number will be on all notices you receive from the Contributions Section. **Please include your Employer Account Number on all correspondence and payments and reference the account number when contacting the Contributions Section by telephone.**

New Employer Kits

Upon successful registration of a new business, whether online or by submitting a registration form, employers will be sent a start-up kit containing important information regarding unemployment insurance (UI). The mailing contains a “Notice of Liability,” a required poster **Notice to Employees** (form NUCS 4324) for the workplace, and a required notice **Information for the Unemployed Worker** (form NUCS 4139) to be given to any employee who becomes unemployed. Other useful information is also included.

The “Notice of Liability” is the legal determination, with appeal rights, that you are subject to unemployment compensation law as a Nevada employer. The notice should be kept for your records. It contains the date you became liable as an employer, your Employer Account Number, your UI rate, and Career Enhancement Program (CEP) rate.

See Appendix B for samples of forms. The required poster and information sheet are available at <<https://uitax.nvdetr.org>> or you may request copies from the Contributions Section. See Appendix C for the mailing address and telephone number for “Form Requests.”

Tax Rate

As a new business, your unemployment insurance tax rate will be 2.95 percent (0.0295) of taxable wages for a period ranging from 14 to 17 calendar quarters. This rate will remain in effect until you become eligible for experience rating (see page 19). In addition, you must pay 0.05 percent (0.0005) of taxable wages for the Career Enhancement Program (CEP).



Acquiring an Existing Business

When acquiring an existing business, you must register the “acquisition.” You may register online or by completing a **Nevada Business Registration (NBR)** form. When registering using the NBR form, a **Supplemental Registration Form** (form NUCS 4058) must also be completed if the acquisition is an agricultural employer, domestic service, or nonprofit organization.

Registration forms can be submitted to any field audit office or mailed to the Employment Security Division, Contributions Section, 500 East Third Street, Carson City, Nevada 89713-0030.

Online registration can be accomplished at <<https://uitax.nvdetr.org>>. Online registration of an acquisition addresses the information necessary for agricultural employers, domestic service, and nonprofit organizations; therefore, no supplemental form is necessary.

See Appendix B for samples of forms. The forms are available at <<https://uitax.nvdetr.org>> or copies can be requested from the Contributions Section. See Appendix C for the telephone number for “Form Requests,” or write the Employment Security Division as listed above.

Tax Rate

Upon registering the acquisition, the Employment Security Division will determine whether you are subject to a mandatory transfer of experience record or if you are eligible for a voluntary transfer and advise you accordingly. If a transfer is not mandatory, the division will send you a **Notice of Eligibility/Application for Transfer of Experience Record** (form NUCS 4460). In the case of a voluntary transfer, you may either pay unemployment insurance (UI) taxes at the new employer rate of 2.95 percent (0.0295) of taxable wages for a period ranging from 14 to 17 calendar quarters (the same rate as a new business), **or** apply to transfer all or part of the experience record from the previous owner and pay at a tax rate based on the experience record of the previous owner. A voluntary transfer requires the **mutual written consent** of the buyer and seller.

NOTE: If you intend to transfer the experience record of the previous owner, you must notify the division in writing within 90 days of acquisition.

Mandatory Transfer of Experience Record

Whenever there is substantially common ownership, management, or control between two or more employers and one of the employers transfers all or part of its business (which may include work force) to the other, a mandatory transfer of experience record is required. In cases of a mandatory transfer, the employer will be sent a “Notice of Mandatory Transfer of Experience Record.” The notice is the legal determination, with appeal rights, of being subject to the unemployment compensation law as a Nevada employer and that a mandatory

transfer of experience record was required. The notice should be kept for your records. It contains the date you became liable as an employer, your Employer Account Number, your unemployment insurance rate, and Career Enhancement Program rate.

Voluntary Transfer of Experience Record

A voluntary transfer of all or part of the experience record is possible when an acquisition occurs between unrelated businesses. To apply for a transfer, the **Notice of Eligibility/Application for Transfer of Experience Record** (form NUCS 4460) sent to you by the division must be completed, signed by both the new and previous owners, and returned to the Employment Security Division, Contributions Section. The transfer must be received by the division within **one year** of the issue date indicated on the application.

Until the division completes the transfer of the experience record, your unemployment insurance (UI) rate will be 2.95 percent (0.0295) of taxable wages. If this results in an overpayment, your account will be credited or you may request a refund.

Prohibited Transfer of Experience Record

Transfers of experience records are prohibited when the sole or primary purpose of the acquisition is to obtain a more favorable contribution rate. This practice is a manipulation of the experience rating system.

SUTA Dumping

SUTA is the acronym for the State Unemployment Tax Act. SUTA Dumping is any tax evasion scheme designed to manipulate the unemployment insurance experience rating system in an effort to avoid paying taxes.

Federal legislation in 2004 mandated that all states address this unemployment insurance (UI) rate issue in state legislation. Nevada laws are now in place to ensure the integrity of the experience rating system and protect the assets of Nevada's Unemployment Insurance Trust Fund.

Nevada law, effective January 1, 2006, established civil and criminal penalties associated with SUTA Dumping, for employers, as well as those advising employers. The penalties for SUTA Dumping include in part:

- Assignment of the maximum UI contribution rate of 5.40 percent plus 2 percent for each year of manipulation, the current rate year, and the subsequent rate year.
- Civil penalty of \$5,000 or 10 percent of the total amount of any resulting under-reporting of contributions and any other penalties and interest.
- SUTA Dumping is a class C felony, punishable by a sentence of 1 to 5 years.

Liability for Taxes of Previous Owner

If you purchase an existing business, **you may be held liable** for any unpaid taxes, forfeits, and interest previously incurred by the seller. Such debts are subject to the same legal action available against the seller, including summary judgment, which constitutes a lien on all real and personal property, and attachment of assets.

The law provides that the buyer must **withhold** sufficient purchase money to cover the amount of taxes due from the seller until the division certifies that they have been paid. Upon written request, a letter of clearance will be issued to the previous owner. Requests should be mailed to the Employment Security Division, Contributions Section, 500 E. Third Street, Carson City, Nevada 89713-0030.



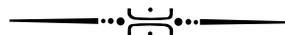
Change in Entity Type

In most cases, if your business changes entity types, a new registration is required. Examples of such changes are: sole proprietor to a corporation, (this is true whether it is a “regular” corporation or a subchapter “S” corporation), adding or dropping partners in a General or Limited Partnership, and any type of a corporation to a Limited Liability Company (LLC). Registration can be accomplished online at <<https://uitax.nvdetr.org>> or by submitting a **Nevada Business Registration (NBR)** form to the Employment Security Division, Contributions Section. See “Registration” on page 23.



Selling Your Business or Change in Ownership

If you sell your business or change ownership, such as dropping or adding a partner, you must immediately notify the division **in writing**. Also, within **ten days** of the sale or change in ownership/partners, you must file any outstanding quarterly reports and pay any contributions, forfeits, or interest due.



Employer Agents

As a Nevada employer, you may appoint an agent to represent your business in all unemployment compensation matters.

Power of Attorney Required

Nevada Unemployment Compensation Law prohibits disclosure of employer information to any other person or the general public. Therefore, in order to discuss your business with a designated agent (or for your agent to be able to access your online account), the division must have on file a current and complete **Power of Attorney** (form NUCS 4556) or an approved substitute form.

See Appendix B for samples of forms. The form is available at <https://uitax.nvdetr.org> or request a copy from the Contributions Section. See Appendix C for the mailing address and telephone number for “Form Requests.”



Disclosure of Information

Except for specified exceptions, information provided by any employing unit is confidential, and may not be disclosed or be open to public inspection in any manner that would reveal the employing unit’s identity.

Improper disclosure by division employees is subject to misdemeanor charges. Therefore, employees are very careful, when discussing employer information, to verify that they are speaking to the employer or an authorized representative, as established by a Power of Attorney.

Employees are instructed not to give specific employer information either over the telephone or by fax, unless they are **certain** of the identity of the employer.

NOTE: Unemployment compensation information may be requested and utilized for other governmental purposes, including, but not limited to, verification of an individual’s eligibility for other governmental programs.



RECORD KEEPING AND REPORTS

Each employer is required to keep true and accurate work records for each worker. The records must be kept for at least **four years**, and must show:

- The beginning and ending date of each payroll period.
- The total wages payable for the payroll period and the date paid.
- The worker's name, SOCIAL SECURITY NUMBER, and rate of pay.
- The date the worker was hired.
- The date the worker was separated from employment.
- The reason for separation from employment.
- The dates the employee worked.
- The state or states in which services were performed.

Separate entries must be made to record money wages, the cash value of other remuneration, and special payments such as bonuses, prizes, or gifts.



Inspection of Records

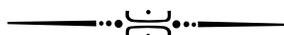
Employer records must be open to inspection and may be copied by the administrator or his authorized representatives, or the Department of Taxation, at any reasonable time and as often as may be necessary.



Required Poster and Notice

Each employer is required to post a **Notice to Employees** (form NUCS 4324) at each workplace and must provide a leaflet **Information for the Unemployed Worker** (form NUCS 4139) to each employee who separates from employment. A poster and leaflet are automatically mailed to each new employer upon registration.

See Appendix B for samples of forms. The forms are available online at <https://uitax.nvdetr.org> or request copies from the Contributions Section. See Appendix C for the mailing address and telephone number for "Form Requests."



Quarterly Contribution and Wage Reports

Each employer must file an **Employer's Quarterly Contribution and Wage Report** (form NUCS 4072) and pay unemployment taxes each quarter.

There are several methods available for filing quarterly reports:

Online Reporting via the Internet

Online tax and wage reporting at <<https://uitax.nvdetr.org>> consists of a series of interactive questions with helpful prompts along the way. The system even performs the calculations for the amount of taxes due. The options for online reporting of wage details are Secure File Transfer Protocol (SFTP) utilizing MMREF-1 magnetic media specifications, data entry directly online (including an auto load function), or attaching a Microsoft Excel spreadsheet saved as a comma-delimited file. Reporting online is efficient and secure.

Filing on Magnetic Media

Magnetic media can be submitted to report tax and wage information using the MMREF-1 magnetic media specifications on a CD, diskette, or cartridge. The magnetic media specifications are available at <<https://uitax.nvdetr.org>> or you may request a copy of the specifications by contacting the Contributions Section. See Appendix C for the mailing address and telephone number for the "Magnetic Media Coordinator."

Send Quarterly Reports by Mail

You may also report quarterly tax and wage information on the **Employer's Quarterly Contribution and Wage Report** (form NUCS 4072). Mail completed quarterly reports to the Employment Security Division, Contributions Section, 500 E. Third Street, Carson City, Nevada 89713-0030.

Quarterly reporting forms are sent to each registered employer approximately one month before the end of the quarter. The form is preprinted with your Employer Account Number, tax rate, and the taxable wage base. If, for some reason, you do not receive a preprinted quarterly form by the last day of each calendar quarter, contact the division to verify your correct address.

To list additional employees use a **Continuation Sheet** (form NUCS 4073). Or you may enclose a list of additional employees including for each, their Social Security number, name, total tips, and total wages (including tips).

See Appendix B for samples of forms. The forms are available online at <<https://uitax.nvdetr.org>> or request copies from the Contributions Section. See Appendix C for the mailing address and telephone number for “Form Requests.”

NOTE: Wages must be reported in the quarter in which they are actually paid, rather than for the pay period in which they were earned.

When Reports and Payments Are Due

Generally, the completed quarterly report, together with any payment due, must be received by the division, by the last day of the first month following the close of the calendar quarter covered by the report. If the due date is a Saturday, Sunday, or legal holiday, then reports and taxes are due on the next day that is not a Saturday, Sunday, or legal holiday.

<u>Calendar Quarter</u>	<u>Due Date</u>
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

The postmark determines timeliness if mailed. Online reporting and electronic payments should be completed by 5:00 P.M. Pacific Time on the due date. It is your responsibility to file reports and pay when due, regardless if you receive and use a preprinted form, download a blank form, or if you file online. The filing is considered delinquent if one or more days late. Avoid unnecessary charges by filing and paying timely.

Reporting Wages

Total gross wages (including tips) paid to each employee during a calendar quarter must be reported. Although the total wages must be reported for each employee, taxes are required to be paid only up to the taxable wage limit for the year.

Unemployment benefit entitlement is based on the total wages earned by an employee. The wage information needed to determine the amount of unemployment benefits, is obtained from wages reported each quarter.

Amounts in excess of the taxable wage limit (item 4 on the form) paid during a calendar year, and occurring in a calendar quarter, are deducted from total wages (item 3 on the form) to arrive at taxable wages for the quarter (item 5 on the form). The taxable wage limit is calculated by the division each year at 66 2/3 percent of the average annual wage in Nevada.

NOTE: The amount of tips reported for Internal Revenue Service purposes must be listed separately in item 15 when using form NUCS 4072, and included in total wages in item 16. While tips are used to determine the amount of a claimant's benefits, they are excluded from the annual computation of the maximum weekly benefit amount and, therefore, must be reported separately.

The following is an example of proper reporting of wages for one individual paid \$2,500 per month, based on the taxable wage base for 2008 (\$25,400):

Example					
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Annual Totals
Total Wages	\$7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 30,000
Nontaxable	-0-	-0-	-0-	\$4,600	\$ 4,600
Taxable	\$7,500	\$ 7,500	\$ 7,500	\$ 2,900	\$ 25,400

When reporting wages using the **Employer's Quarterly Contribution and Wage Report** (form NUCS 4072), the nontaxable portion (\$4,600 in the fourth quarter) would be entered in item 4 of the form and deducted from the total wages in item 3 to arrive at total taxable wages in item 5.

Calculation of Taxes

The unemployment insurance (UI) tax rate for new employers is 2.95 percent (0.0295) of taxable wages. For experience rated employers, the rates may range from 0.25 percent to a maximum of 5.40 percent of taxable wages. In addition, all employers, except those with a 5.40 percent rate, must pay a tax for the Career Enhancement Program (CEP) of 0.05 percent (0.0005).

If filing online, taxes will be calculated for you based on your current tax rate. If filing on the **Employer's Quarterly Contribution and Wage Report** (form NUCS 4072), sent to you each quarter, your unemployment insurance tax rate is preprinted on the form (item 1d). If you are using a blank form obtained online and you are not sure of your UI tax rate, you need to contact the Contributions Section to verify your rate.

Tax rates represent a percentage of the taxable wages. When calculating and reporting the amounts, care must be given to ensure the correct decimal equivalents are used.

Below are the decimal equivalents of each of the tax rates:

UI Tax Rate	Decimal Equivalent	Tax Per \$1,000
5.40%	.0540	\$ 54.00
5.05%	.0505	50.50
4.75%	.0475	47.50
4.45%	.0445	44.50
4.15%	.0415	41.50
3.85%	.0385	38.50
3.55%	.0355	35.50
3.25%	.0325	32.50
2.95%	.0295	29.50
2.65%	.0265	26.50
2.35%	.0235	23.50
2.05%	.0205	20.50
1.75%	.0175	17.50
1.45%	.0145	14.50
1.15%	.0115	11.50
0.85%	.0085	8.50
0.55%	.0055	5.50
0.25%	.0025	2.50
CEP Tax Rate		
0.05%	.0005	.50

Penalty and Interest Calculations

Late Filing of Reports

If you file your report after the due date, either online or on paper, you must pay the following penalties:

- Forfeit of \$5 if **one or more days late** filing the report.
- Additional interest charge of 1/10 percent (0.001) of taxable wages (not taxes due), **after 10 days, for each month or part of a month** that the report is delinquent.

Example

A report due April 30, that is not filed until June 14, with taxable wages of \$15,000 would be assessed \$5 plus an additional charge of \$30 ($\$15,000 \times 0.001 \times 2$ months).

NOTE: Avoid these costly penalties by filing all reports on time, even if you cannot pay the taxes when due.

Late Payment of Taxes

If taxes are not paid when due, you must pay interest of 1 percent (0.01) of UI contributions (taxes) due **for each month or part of a month** that the payment is delinquent. There is no interest charged for delinquent CEP taxes.

Example

A payment due April 30, that is not filed until June 14, with UI contributions due in the amount of \$500 would be assessed \$10 ($\$500 \times 0.01 \times 2$ months).

NOTE: If a payment you submit is not honored by your bank, you will be charged a processing fee of \$25.00.

Other Reporting Information

Number of Workers

In addition to reporting tax and wage information, it is also required to include the total number of employees being reported. The total is used as a checkpoint for accuracy.

Also, it is required to include the number of full-time and part-time employees for each month of the quarter. The count should include those who worked during or received pay subject to the Nevada Unemployment Compensation Law for the payroll period, which includes the **12th of the month**. The number of employees per month are used to compute the maximum weekly benefit amount and the annual taxable wage limit. **These amounts impact the overall cost to employers.** Please provide accurate information.

Change of Address and Other Business Changes

To better serve you, it is important that you notify the division **in writing** of any business changes, including address changes. If you have established an online account for unemployment insurance taxes, you can view the information we have for your employer account and you can make any necessary changes yourself. You can update address information, correct your FEIN, change owner information, as well as close or reopen your employer account.

Changes can also be reported on the **Employer's Quarterly Contribution and Wage Report** (form NUCS 4072) when you submit your report for the quarter. Provide name and address changes in item 1a. Other changes should be indicated in item 2, with details provided on page 2 of the report.

To contact the division directly, see Appendix C for the telephone number for "Registration Unit," or write the Employment Security Division, Contributions Section, 500 E. Third Street, Carson City, Nevada 89713-0030.

Reporting Employees Who Work in Other States

All states have a uniform provision regarding multi-state workers to prevent reporting to more than one state:

- If a worker performs **all** of his services in Nevada, or if only temporary or incidental services are performed in other states, the services are "localized" in Nevada, and all of the worker's wages must be reported to **Nevada**.

-
-
-
- If the worker performs some services in Nevada **and** some services in other states which are **more than** temporary or incidental, all wages should be reported to the state in which his “base of operations” is located.

NOTE: “Base of operations” is the place or fixed center of more or less permanent nature from which the employee works; that is, from which he starts his work and to which he customarily returns. It may be the worker’s office for business purposes (which may be maintained in the worker’s home). If the worker has no “base of operations,” wages should be reported to the state from which he receives direction and control.

- If **some** services are performed in Nevada, but the worker has **neither** a “base of operations” **nor** a specific location from which he receives direction and control, all wages should be reported to this state, if his **residence** is in Nevada.

Foreign Employment

If you employ U.S. citizens who perform services in foreign countries (except Canada), their wages must be reported to Nevada **if:**

1. The employer’s principal place of business is in Nevada; **or**
2. If the employer has no principal place of business in the U.S.;
but
 - a. The employer is a resident of this state; **or**
 - b. The employer is a Nevada corporation.

No Payroll

If you did not pay wages during a calendar quarter, you will not owe any taxes. However, you are still required to submit a quarterly report. You may file online at <<https://uitax.nvdetr.org>> or complete the **Employer’s Quarterly Contribution and Wage Report** (form NUCS 4072). On the form please indicate “No Payroll,” sign, date, and submit as usual. Four consecutive “no payroll” reports will result in an automatic suspension of your account.

If your business closes, or if you anticipate having no employees in the future, please notify the division immediately. If you have established an online account for UI taxes, you may suspend/close your account online. Otherwise, you must provide **written notification** to the division. If you do not advise the division, your account will remain in active status and you could be subject to unnecessary levies of assessment for failure to file reports.

Payment Options

There are three payment options for paying quarterly unemployment insurance taxes. You may send a check (if less than \$10,000 per quarter), or you may pay by Electronic Funds Transfer (EFT) through the Automated Clearing House (ACH) network by utilizing either ACH Credit or ACH Debit methods.

ACH Credit

To arrange for payment by ACH Credit it is necessary to contact your financial institution to determine what services they offer and the associated cost. The employer is responsible for all costs charged by the financial institution. An [ACH Credit Program Guide](#), including a preauthorization form, is available from the division. The guide provides all the information needed to register for this service.

ACH Debit

Payment by ACH Debit can be made online through a secure Internet application or by using a touch-tone telephone. There is no cost to the employer. To pay by ACH Debit you must first complete, with the division, an Electronic Payment System Authorization for a Personal Identification Number (PIN).

A special feature of the ACH Debit method is the ability to “warehouse” a payment, which means an employer (or an authorized agent) can enter the payment information when convenient and then set a “settlement” date up to 30 days in the future. Up until the settlement date (before 5:00 P.M. Pacific Time), inquiries can be made, as well as changes, and even cancellations. The funds will not be transferred until the designated date.

Checks Sent in the Mail

Beginning July 1, 2008, payments of quarterly contributions of \$10,000 or more must be paid electronically by either ACH Credit or ACH Debit (see details above). That includes aggregate quarterly contributions that reach the \$10,000 threshold, filed by persons reporting for one or more employers.

If the payment is less than \$10,000, whether reporting online or submitting

a paper quarterly report, you may send a check in the mail. If filing online, you can “Print a Payment Voucher” to mail in with your payment. If submitting a paper report, enclose the check with your report. Mail to Employment Security Division, Contributions Section, 500 E. Third Street, Carson City, Nevada 89713-0030.

Corrections to Quarterly Reports

If you discover an error on information previously reported (whether reported online or on paper) you must submit the correction on a **Statement to Correct** (form NUCS 4075) or **Statement to Correct—Tips** (form NUCS 4075T). The most common error is an incorrect social security number. Do not submit an “amended” quarterly report. A **Statement to Correct** form is required.

See Appendix B for samples of forms. The forms are available online at <https://uitax.nvdetr.org> or request copies from the Contributions Section. See Appendix C for the mailing address and telephone number for “Form Requests.”

Refunds and Adjustments

Applications for adjustment must be made not later than three years after the date on which such payments became due. An adjustment or refund will not be made in any case with respect to contributions on wages that have been included in the determination of an eligible claim for benefits, unless and until it is shown to the satisfaction of the administrator that such determination was due entirely to the fault or mistake of the Employment Security Division.

Corrections that result in an overpayment will be credited to your account to apply against future taxes. If your account is no longer active and/or you would like a refund, you **must** request the refund in writing. The law requires that all refunds will be made without interest.



Credit Against Federal Unemployment Tax

Currently, the Federal Unemployment Tax is 6.2 percent (0.062) of taxable wages up to \$7,000 per individual. If you pay all state unemployment taxes when due, that tax is reduced to 0.8 percent (0.008). In order to receive full credit against the Federal Unemployment Tax (federal form 940), you **must pay all state unemployment taxes when due.**

The amount to report on federal form 940 is the sum of all state unemployment insurance tax paid timely for the four calendar quarters of the year. **Do not include CEP tax;** this is a separate state tax and cannot be credited against your Federal Unemployment Tax.



New Hire Reporting

Federal welfare legislation requires all employers to report certain information on newly hired or rehired employees to a designated state agency. In Nevada, the new hire information must be reported to the Employment Security Division. New hire information is transmitted to state and national Child Support Enforcement Offices to assist in locating parents who are not paying legally required child support.

Required information that must be reported includes:

- Employee's Name, Address, and Social Security Number
- Employer's Federal Employer ID Number, Name, and Address

Information that is helpful, but not required includes:

- Start Date
- Date of Hire
- Date of Birth
- State in Which Hired
- Employer Telephone and Fax Number
- Contact Person's Name

In addition to this information being used to assist in locating parents for child support purposes, the Employment Security Division accesses the information to identify cases of unemployment insurance fraud. The reported new hire information is matched against unemployment insurance benefits information to identify possible fraud, which is then investigated further.

Written information, in any format, is acceptable as long as it contains the required information. The information can be faxed or mailed to the Employment Security Division. New hire information may also be sent via magnetic media. See Appendix C under "New Hire Reporting" for the telephone and fax numbers or write the Employment Security Division, Contributions Section, 500 E. Third Street, Carson City, Nevada 89713-0030.



DELINQUENT REPORTS AND TAXES



Employers who fail to report quarterly tax and wage information or pay taxes when due are subject to forfeit and interest payments. If you are unable to pay taxes when due, contact the division immediately to make alternative arrangements.

Payment agreements may be negotiated if you respond to notices and make a good faith effort to clear the liability. The division makes every reasonable effort to work with employers before taking legal action.



Failure to File Reports

Penalties for failure to file reports when due can be substantial. Even if you cannot pay your tax on time, file factual reports when due to avoid the additional costs below:

- Forfeit of \$5 for each report, one or more days late; **and**
- Additional interest charge of 1/10 percent (0.001) of taxable wages (not taxes due), after 10 days, for each month or part of a month that the report is delinquent.

Waiver of Forfeit and Interest

The administrator may, at his discretion, waive the collection of forfeit and interest **if it appears that the failure to file reports within the time prescribed was due to circumstances over which the employing unit, its officers or agent had no control.** Requests for waivers must be submitted **in writing** to the Employment Security Division, Contributions Section, 500 E. Third Street, Carson City, Nevada 89713-0030.

—•••••—

Delinquent Taxes

Interest Rate

The interest rate on unpaid taxes is 1 percent (0.01) per month, or portion of a month (12 percent annually). Pursuant to NRS 612.620, interest on delinquent taxes **cannot be waived under any circumstances.**

Effect on Federal Unemployment Tax

Currently, the Federal Unemployment Tax (reported on form 940) is 6.2 percent of taxable wages up to \$7,000 per individual. **However**, if an employer pays all state unemployment taxes **when due**, that tax is reduced by 5.40 percent, resulting in a net federal tax of .8 percent. **Failure** to pay state taxes when due will result in a higher federal tax rate.

—•••••—

Levies of Assessment

If you fail to report quarterly tax and wage information when due, or if any report is deemed to be incorrect or insufficient, the administrator may make an estimate, based on any information in his possession, of the amount of wages paid and taxes payable, together with any forfeit and interest which may have accrued. Such “Levy of Assessment” shall become final **15 days** after the mailing of “Notice of Levy of Assessment.”

NOTE: To avoid levies of assessment, you must file all reports when due, even if you had no payroll for the quarter, and notify the division promptly when you discontinue business.



Legal Action

If an employer fails to make satisfactory arrangements to pay delinquent taxes, the division may take certain legal actions against the assets of the employer to recover the liability.

Liens

NRS 612.680

Contributions, penalties, and interest due and unpaid from any employer constitute a lien upon all of the assets of the employer, the lien to be prior to and paid in preference to all other liens or claims except prior recorded liens and prior taxes.

Civil Action

NRS 612.625

If any employer defaults in the payment of contributions, reimbursements in lieu of contributions, interest, or forfeit, the division may collect the amount due by civil action brought in the name of the State of Nevada in district court.

Summary Judgment

NRS 612.630

In addition to or independent of the remedy by civil action, the law also allows the division to obtain summary judgment against debtor employers.

Garnishment of Employer's Assets **NRS 612.685 and NRS 612.686**

Failure to cooperate with the division to make satisfactory arrangements to retire a debt can result in garnishment of monies held by others which are due to your business (such as bank accounts and receivables). Such garnishment will **freeze all funds held by that institution, even if the funds on deposit exceed the amount due**, until the debt is satisfied and the funds are released by the division.



Building Contractors—Liability for Subcontractors

Prime (general) building contractors subject to NRS Chapter 624 may be held liable for unpaid unemployment taxes, penalties, and interest due from their subcontractors, with respect to wages paid for employment on such contract. Such debts are subject to summary judgment against the prime contractor, which shall constitute a lien on all real and personal property.

NRS 612.687 provides that every contractor, before the completion of the contract shall:

- A. Withhold sufficient money on the contract; or
- B. Require a surety bond from the subcontractor to guarantee payment.

The law further provides that if the contractor does neither “A” nor “B,” the contractor is directly liable for all contributions, penalties, and interest due from the subcontractor.

Releases

After the due date of each quarterly report, the division, upon written request, using the **Certification of Subcontractor’s Unemployment Insurance Payments** (form NUCS 4375) will issue “conditional” releases certifying that the subcontractor has filed all necessary reports and paid all **known** contributions, penalties, and interest through a certain date. Due to its confidential nature, no information will be issued on the telephone and no specific amounts will be released.

The decision of when to release withheld money is at the discretion of the prime (general) contractor. He may do so when a “conditional” release is received, or at any time he believes he has sufficient evidence that the contributions, penalties, and interest have been paid by the subcontractor.

See Appendix B for samples of forms. The form is available online at <<https://uitax.nvdetr.org>> or request a copy from the Contributions Section. See Appendix C for the mailing address and telephone number for “Form Requests.”

Extent of Liability

A “conditional” release does not terminate the responsibility of the prime (general) contractor. The prime (general) contractor may be held liable for additional amounts which may become due as a result of unreported wages by the subcontractor for a period of two years if the prime (general) contractor is located within Nevada, and three years if the prime (general) contractor is located outside Nevada.



UNEMPLOYMENT BENEFITS

Unemployment benefits are paid to qualified workers who are unemployed through no fault of their own, and who can demonstrate an attachment to the labor force from previous earnings in employment. Benefits are intended to be a temporary, partial replacement of income to help meet basic living expenses until the worker can find suitable employment.



“Unemployed” Defined

A person is “unemployed”:

- In any week during which he performs no services and with respect to which no remuneration is payable to him;
or
- In any week of less than full-time work if the remuneration payable to him with respect to such week is less than his weekly benefit amount.

No person is “unemployed” during any week in which he:

- Is self-employed; **or**
- Receives benefits for a temporary total disability or a temporary partial disability pursuant to workers’ compensation or occupational disease laws of Nevada;
or
- Receives money for rehabilitative services pursuant to workers’ compensation or occupational disease laws of Nevada; **or**
- Is on a mutually agreed leave of absence from work with a right to return to his employment.



Requirements for Benefit Eligibility

Unemployed

A person must be unemployed or partially unemployed.

Prior Wage Earnings

A person must have been paid sufficient wages from previous employers subject to the Unemployment Compensation Law to meet minimum requirements.

Able to Work

A person must be physically and mentally able to perform work that he is reasonably fitted for by his training and experience.

Actively Seeking Work

A person must be making an earnest and conscientious effort to find work, and he must be willing to immediately accept suitable work.

Registered for Work

A person must be registered for work with a public employment office.

File A Claim

A person can file his unemployment insurance claim by calling a telephone call center or by using the Internet. See Appendix C for telephone numbers for “Unemployment Benefits.” To access the Internet claim filing system, go to <www.nvdetr.org>.

Not Disqualified

A person must not have been determined disqualified from receiving benefits.



Benefit Disqualifications

A claimant may be disqualified from receiving benefits for any one of a number of reasons set forth in state law. Following are some of the more common reasons for disqualification:

Voluntary Quit

A person who leaves his most recent work, or under certain conditions his next to last work, **voluntarily without good cause**, will be ineligible for benefits until he has earned wages equal to or exceeding his weekly benefit amount in each of **ten weeks** from a subsequent employer subject to Unemployment Compensation Law.

Seeking Other Employment

A person who leaves his most recent work, or under certain conditions his next to last work, to seek other employment will be ineligible for benefits until he secures other employment or he has earned wages equal to or exceeding his benefit amount in each of **ten weeks** from a subsequent employer subject to Unemployment Compensation Law.

Misconduct

A person who is terminated from his most recent work, or under certain conditions his next to last work, for misconduct in connection with his work, will be ineligible for benefits until he has earned wages equal to or exceeding his benefit amount for **up to 16 weeks** (depending on the seriousness of the offense) from a subsequent employer subject to Unemployment Compensation Law.

Crimes

A person who has been discharged for commission of assault, arson in any degree, sabotage, grand larceny, embezzlement, or wanton destruction of property in connection with his work, shall be denied benefits based on wages earned from the employer concerned, provided such assault, arson in any degree, sabotage, grand larceny, embezzlement, or wanton destruction of property, is admitted in writing or under oath or in a hearing of record by the person or has resulted in a conviction in a court of competent jurisdiction.

Refusal of Suitable Work

A person who fails to accept suitable work when offered, or fails to apply for available suitable work as directed, will be ineligible for benefits until he has earned wages equal to or exceeding his benefit amount for **up to 15 weeks** from a subsequent employer subject to Unemployment Compensation Law.

Attendance at School

Training may be approved if given specifically to provide the trainee with skills to become reemployed and there is a market for the required skills in the area of the trainee's residence.

Labor Dispute Participation

A person who is out of work because of a labor dispute in active progress at the establishment where he was last employed, will be ineligible for benefits for the duration of the dispute, **unless he can show that he is not participating in, financing, or directly interested in the dispute.**

Receipt of Other Payments

A person will be ineligible for benefits for any week with respect to which he receives vacation pay, severance pay, or wages in lieu of notice.

False Statements

A person will be disqualified for **up to 52 weeks** if he knowingly makes a false statement or representation or knowingly fails to disclose a material fact for the purpose of causing benefits to be paid or increased. The person is also guilty of a misdemeanor.

Reduction for Receipt of Pension

A person's weekly amount of benefits will be reduced by any pension or retirement benefits received, **if the pension was paid entirely by the employer.** If the employee made **any** contribution to the pension or retirement plan, unemployment benefits will **not** be reduced.

Period Between Academic Years or Terms

Wages from educational institutions are not usable for any week of unemployment which begins during a period between two academic years or terms, vacation, or recess for a holiday, when there is a reasonable assurance that the individual will be provided employment from an educational institution in the next academic year or term.

Sports or Athletic Events

Wages on the basis of services in sports or athletic events, or training or preparing for sports or athletic events, are not usable for the purpose of unemployment benefits which commence during the interval between two successive sport seasons, and there is a reasonable assurance that the individual will perform such services in the later season.

Alien Status

Benefits may not be paid to non-citizens unless wages on which the claim is based were earned while the individual was lawfully authorized to work during satisfactory immigration status.



Amount of Benefits

The amount of benefits an individual will be paid depends on how much he earned in his “**Base Period.**” The minimum amount of benefits is \$16 per week, and the maximum amount changes each year (effective July 1), and is equal to 50 percent of the average weekly wage (excluding tips) paid to Nevada workers.

Generally, state unemployment benefits are paid for a **maximum of 26 weeks**. During times of recession, this may be extended under a separate federal/state extended benefits program. There are also other emergency federal programs in force, as determined by Congress.

Base Period

The base period is the first four of the last five completed calendar quarters **prior to** filing a valid claim for benefits. There are four calendar quarters:

First Quarter	January, February, March
Second Quarter	April, May, June
Third Quarter	July, August, September
Fourth Quarter	October, November, December

Illustration of Base Period

<u>Date Claim Filed</u>	<u>Base Period</u>
January, February, or March 2008 (First Quarter)	Third Quarter, 2007 Second Quarter, 2007 First Quarter, 2007 Fourth Quarter, 2006
April, May, or June 2008 (Second Quarter)	Fourth Quarter, 2007 Third Quarter, 2007 Second Quarter, 2007 First Quarter, 2007
July, August, or September 2008 (Third Quarter)	First Quarter, 2008 Fourth Quarter, 2007 Third Quarter, 2007 Second Quarter, 2007
October, November, or December 2008 (Fourth Quarter)	Second Quarter, 2008 First Quarter, 2008 Fourth Quarter, 2007 Third Quarter, 2007

“Alternate” Base Period

Under certain circumstances, a claimant who has not earned enough wages during his regular base period, because he was receiving total or partial disability benefits, may choose an “alternate” base period.

The alternate base period consists of the first four of the last five completed calendar quarters **immediately preceding the first day of the calendar week in which his disability began.**

NOTE: Benefits paid on a claim using the alternate base period will not be charged to the employer’s experience record.



Benefit Charges to Base Period Employers

Unemployment benefits paid to claimants are charged to the experience record of employers who paid wages to that person during his base period. There are two possible methods of charging the benefits, depending on the amount of wages paid by employers:

- A. If one of the base period employers paid 75 percent or more of the wages, **all** of that person’s benefits are charged to the experience record of that employer. **However**, if the employer can show that the claimant left his employ voluntarily without good cause or was discharged for misconduct **or** was the spouse of an active member of the Armed Forces of the United States and left his employment because his spouse was transferred to a different location, the benefits will not be charged to his experience record.
- B. If there is no employer who paid 75 percent or more of the wages, the benefits are charged to all base period employers in proportion to the amount of wages paid. **In this case, none of the base period employers have the opportunity to obtain a non-charge ruling to their experience records, even if the worker voluntarily quit without good cause or was discharged for misconduct, unless** the claimant is found to have quit employment with the last or next to last employing unit solely to accept other employment.



NOTE: Voluntary quits and discharge for misconduct impact two separate functions:

- **If it is from the last employer, or in some cases the next to last employer, it determines whether the claimant is disqualified from benefits.**
- **If it is from a base period employer who has paid 75 percent or more of the wages, it determines if the benefits will be charged to his experience record.**

Crimes in Connection With Work

All base period employers involved in the claim have the opportunity to demonstrate that the worker committed crimes in connection with work. The crime must be admitted in writing or under oath, or in a hearing of record by the claimant, or it resulted in a conviction in a court of competent jurisdiction. If so demonstrated, benefits are **not paid** with respect to those wages; therefore, they are **not charged** to that employer's experience record.



EMPLOYERS AND THE BENEFIT CLAIMS PROCESS

Employers play a strategic role in the claims filing process. The integrity of the program relies upon the active participation of employers. The division's mission is to pay unemployment benefits only to those individuals who are **entitled by law and in amounts prescribed by law**.

The law provides incentives for employer participation in the form of lower taxes under the "experience rating" system. If an employer does not respond to notices with factual information regarding employee separation, **it could affect his experience record, which determines his future tax rates**. If the division does not have all the facts, it could also result in payment of benefits that should not have been paid. This reduces the Unemployment Compensation Trust Fund, which results in higher cost and overall tax increases to **all Nevada employers**.



When a Claim Is Filed

When a person files a claim for unemployment benefits, the division must determine that the person meets all criteria of eligibility before benefits are paid. The following steps are taken:

- A. If the person is unemployed, wages reported to the division by previous employers during his base period are checked to determine if he earned enough wages to be eligible.

Employer Involvement: If the claimant believes all of his wages have not been reported properly by base period employers, he may file a "Wage Protest." The matter will then be turned over to a compliance/audit investigator to determine if wages have been properly reported. Your cooperation is requested to provide honest and accurate information to the investigator. The investigator is trying to determine the facts so that the claimant receives only those benefits to which he is entitled by law.

- B. When a person files a claim, each employer in the person's base period—as well as the most recent employer—is sent an "Employer Notice of Claim Filed." If the person worked less

than 16 weeks for his last employer, the next to last employer will also receive a notice. It is possible that a base period employer is both the last employer and the next to last employer. It is the employer's responsibility to handle the "Employer Notice of Claim Filed" promptly. The notice will clearly indicate if an employer's account is subject to charges based on the claim.

The reason for separation from a period of employment will be stated and plays a significant role as to whether or not the claimant is eligible for benefits. For example, if the employee was discharged for violating a company policy or voluntarily quit, the employer should review the circumstances and reply in writing to the "Employer Notice of Claim Filed."

Employer Involvement: The employer is required to submit, in writing, all relevant facts which could affect the person's rights to benefits within 11 calendar days after the date of mailing. If there is a question of eligibility, you may, but you are not required to, attend a predetermination hearing. If you do not attend the hearing or submit written information within the 11 calendar days, the division must act on available information, and you give up your rights to protest. If the available information is not accurate or complete, avoidable charges to your account may result.

- C. The division will issue a written determination to the last employer and/or the next to last employer, whichever is involved, **provided the employer has responded to the "Employer Notice of Claim Filed" within 11 calendar days and has submitted all relevant facts that could affect the claimant's rights to benefits.** If you have not responded as required by law, you will lose your appeal rights.

Employer Involvement: If you believe that the division's determination is improper, you have the right to **appeal**. Appeals may be filed in person at any office of the Employment Security Division, or by submitting a letter addressed to the



office that issued the determination, stating the reason for appealing and the name and social security number of the claimant. To be considered timely, the appeal must be filed within **11 calendar days** after the date of mailing shown on the determination. The **claimant** has the same appeal rights and responsibilities if **he** believes the determination is improper.

- D. Appeals are heard by an impartial Appeal Tribunal. Decisions of the Appeal Tribunal may be appealed to the Board of Review. The decisions of the Board of Review may be appealed to the district court.

Employer Involvement: If possible, attend appeal hearings. These are informal administrative proceedings and do not require representation by legal counsel, although you may bring whomever you want to represent or assist you. If you cannot attend, please submit detailed facts in writing to the Appeals Office.



Partial/Total Claims

A person whose pay and hours of work have been reduced by his regular employer because of lack of work in any week may be eligible for partial unemployment benefits. He is eligible if his earnings in the week of reduced work are less than the unemployment insurance benefit he would have received if totally unemployed. The amount of benefits is equal to the difference between the weekly benefit amount and the earnings, plus 25 percent of the earnings.



Penalties for False Statements

Section 612.715 of the Nevada Revised Statutes provides:

Whoever makes a false statement or representation knowing it to be false, or knowingly fails to disclose a material fact, to obtain or increase any benefit or other payment under this chapter, either for himself or for any other person, is guilty of a misdemeanor.

Section 612.717 of the Nevada Revised Statutes provides:

If the administrator finds that any employer or any employee, officer or agent of any employer has willfully made a false statement or representation or has willfully failed to report a material fact concerning the termination of a claimant's employment, he shall make a determination thereon, charging the employer's reserve account not less than two nor more than 16 times the weekly benefit amount of the claimant. The administrator shall give notice to the employer of a determination under this section. Appeals may be taken from the determination in the same manner as appeals from determinations on benefit claims.

Section 612.730 of the Nevada Revised Statutes provides:

1. Any employing unit or any officer or agent of an employing unit or any other person who makes a false statement or representation knowing it to be false, or who knowingly fails to disclose a material fact, to prevent or reduce the payment of benefits to any natural person entitled thereto, or who willfully fails or refuses to make any such contributions or other payment or to furnish any reports required by this chapter, or to produce or permit the inspection or copying of records as required by this chapter, is guilty of a misdemeanor.
2. Any employing unit, or any officer or agent of an employing unit or any other person who knowingly:
 - (a) Attempts to use a plan or scheme to avoid becoming or remaining subject to the provisions of this chapter or to reduce any contribution or other payment required pursuant to the provisions of this chapter; or
 - (b) Advises an employing unit to use a plan or scheme to avoid becoming or remaining subject to the provisions of this chapter or to reduce any contribution or other payment required pursuant to the provisions of this chapter, is guilty of a category C felony and shall be punished as provided in NRS 193.130.



EMPLOYMENT SERVICES

Nevada JobConnect is charged with oversight and provision of workforce development services to both employers and job seekers. For employers, the services include recruiting, retention, training and retraining, and out-placement services, as well as information on labor law and labor market statistics. The services are free to all Nevada employers. Nevada JobConnect offices are located statewide. See Appendix C for telephone numbers or visit the department's web site at <www.nvdetr.org> for more information.



Posting Job Orders

Job orders posted with the Employment Security Division are distributed statewide through a computerized system to all Nevada JobConnect offices. The orders are also placed into Nevada's Job Bank on the Internet. Additionally, the job orders are posted to the nationwide America's Job Exchange. Both Nevada's Job Bank and America's Job Exchange are linked to the department's web site at <http://www.detr.state.nv.us/es/es_job_order.htm>. The JobConnect offices can provide screening/referral control of all candidates, or employers can choose to have candidates contact them directly through America's Job Exchange.



Veteran Services

Customized employment and training opportunities are provided to eligible veterans. Services such as job development, job placement, occupational training, and on-the-job training are available at Nevada JobConnect offices statewide. Many offices have Veterans' Employment Representatives and Disabled Veterans' Outreach Program Specialists.



On-The-Job Training

Programs for on-the-job training are available to employers who hire unemployed workers who cannot return to their normal occupations due to economic and technological changes. Employers are partially reimbursed for the cost associated with retraining these workers for new occupations.



Layoffs and Business Closures

The Rapid Response Team offers quick intervention to workers and employers affected by layoffs or business closures to help make the transition easier for both parties. Employers and their workers receive information about job placement, job training or retraining, counseling, unemployment insurance, on-the-job training, job fairs and other services available through the Employment Security Division and local community organizations. Employers can request the intervention team whenever a reduction in work force is imminent.



Short-Term Labor

Laborers for short-term jobs of a few hours or a few days are readily available through the Casual Labor Offices in Reno and Las Vegas.



Work Opportunity Tax Credit

The Work Opportunity Tax Credit (WOTC) program provides a tax credit to private, for-profit employers who hire and retain new employees from specific target groups.

The target groups include: welfare and food stamp recipients, Temporary Assistance to Needy Families (TANF) recipients, Supplemental Security Income (SSI) recipients, Vocational Rehabilitation referrals, veterans, ex-felons, and Ticket to Work ticket holders.

Each group has specific criteria that the applicant must meet before certification can be issued to the employer. Employers must apply for the tax credit within 28 days of the new employee's start date and requires only minimal paperwork on the employer's part.

Please contact the Nevada JobConnect office in your area for more information. See Appendix C for telephone numbers or visit the department's web site at <www.nvdetr.org>.



Labor Market Information

The department's Research and Analysis Bureau provides a broad spectrum of current labor market information. Data offerings include monthly employment and unemployment statistics, a wage survey that is updated twice each year, industry and occupational employment projections, and demographic/affirmative action data.

Labor market information can be accessed via the Nevada Work Force Informer web site at <www.nevadaworkforce.com>. The web site contains links to the Nevada Career Information System and other state and federal statistical sites.

The Research and Analysis Bureau also publishes the monthly *Nevada Economy in Brief*, which provides a current snapshot of the Nevada economy. Bureau economists are available to help you navigate the web site or to answer your questions. See Appendix C for the telephone number for "Labor Market Information."



Business Service Representatives

Business Service Representatives are the employer's liaison to all employment services described above. See Appendix C for a complete listing of telephone numbers for "Nevada JobConnect Offices" located near you.



APPENDIX A

FREQUENTLY ASKED QUESTIONS

1. How is my tax rate determined?

New employers pay unemployment insurance (UI) taxes at a rate of 2.95 percent of taxable wages until they are eligible for “experience rating.” There is an additional tax of 0.05 percent for the Career Enhancement Program (CEP).

Once you are eligible for experience rating, your rate is determined by two factors:

- Your “reserve ratio,” which is a measure of your previous experience with unemployment (see page 19);
and
- The reserve ratio schedule in effect.

The administrator establishes, by regulation, the schedule to be in effect for each calendar year. Changes to the schedule are made according to the trust fund balance, economic conditions, and forecasts. The law provides for an annual test of the trust fund for a guideline. The balance should be sufficient to pay benefits for one full year, disregarding any additional income (Department of Labor recommends sufficient funds to pay benefits for 1 1/2 years).

The regulation is filed pursuant to the Administrative Procedure Act and the Nevada Open Meeting Law, upon the recommendation of the Employment Security Council. A meeting is held with the council during October of each year, followed by a public hearing; both are open to the public.

2. How can I control my costs?

There are a number of things you can do to help control your costs, all of which impact your “reserve ratio” or the unemployment insurance trust fund. Generally, the higher your reserve ratio, the lower your taxes will be:

- Pay your taxes on time. This is a factor used in your “reserve ratio” calculation. (Timely payment also ensures full credit against your Federal Unemployment Tax.)



- Respond to division notices, including the “Employer Notice of Claim Filed.” Whether benefits are paid, and how much, are often determined by employer responses. Without sufficient facts, the division must act on whatever information is available. Benefits paid in error will likely impact your future tax rates.
- If you feel a determination from the division is in error, file a timely appeal and attend all hearings.
- Review your benefit charges and tax rate notices carefully for errors.
- Keep accurate, written personnel records of your employees’ performance and conduct. Be particularly specific when responding to the “Employer Notice of Claim Filed” regarding the reason for separation.
- Offer job openings to unemployed workers, if possible. This reduces overall cost and possibly your individual tax rate. Take advantage of our free services at Nevada JobConnect offices located statewide.
- Avoid layoffs whenever feasible. Workers could possibly be used temporarily in a part-time position or in some other capacity. Contact other employers in your industry for possible job openings.
- Notify the division if an unemployed claimant refuses suitable work, or any other instance you think an individual is abusing the system.

3. If an employee quits or is fired, can he draw benefits?

If the division determines that the employee either quit **without good cause** or was fired for **misconduct** in connection with his work from his **last employer** (or in some cases his next to last employer), he will be disqualified (see page 46). Accurate employer records and participation in the benefits process are **vital** to the division’s ability to make the correct determination.

4. I am a base period employer. One of my workers quit without good cause, yet my experience record is still charged with part of his benefits. Why should I be charged, when I had no control over his leaving?

The law provides for disqualification for voluntary quits and misconduct, **if it was the reason for separation from his last employer**. If the worker quit or was discharged from a base period employer who was **not** the last employer, he may still receive benefits. In general, benefits are charged proportionately to base period employers regardless of reason for separation. However, if one of the employers paid **75 percent or more** of the wages, he will be charged for **all** of those benefits (other base period employers are not charged at all) unless he can prove that the worker quit without good cause or was discharged for misconduct, or unless the claimant is found to have quit employment with the last or next to last employing unit solely to accept other employment.

5. I am an officer and sole shareholder of a subchapter “S” corporation. Why should I have to pay taxes on myself? I will never be able to draw benefits.

A corporation is a separate legal entity and thus a separate “employing unit” under Nevada Unemployment Compensation Law. Therefore, any individual performing services for wages is an employee of the corporation. Subchapter “S” status pertains to federal income tax laws and has no bearing on state law. Unemployment compensation is an insurance program; while the likelihood of drawing benefits may be less than in other situations, it is still possible, if all other requirements are met.

6. Are “Cafeteria” and 401k plans reportable wages?

Yes. Amounts deducted from employees’ gross salaries to pay for these items are “wages.” If, however, the employer makes a matching contribution to an employee’s 401k plan, the amount contributed by the employer is **not** wages.

7. If I have already paid taxes on an employee in another state, then transfer him to Nevada, can those wages be considered when calculating nontaxable wages?

Yes, as long as he continues to work for the same employer.

8. Why do employers pay the entire cost of unemployment benefits? Why doesn’t the employee contribute?

In a few states, employees do contribute a small share. However, during the formulation of the federal/state system, the consensus of opinion among the states was that this would lead to assertions that the employee has a vested right to the money. But, the intent was to make benefit entitlement contingent only upon certain conditions regarding employment and unemployment. If the employer bears the entire cost, he will more likely participate in the benefit entitlement process in order to control his costs and limit payment to the truly unemployed.

9. I have written agreements with my workers that they are “independent contractors.” Doesn’t that exempt them from unemployment tax?

A written contract does not necessarily establish “independent contractor” status. In fact, any agreement by an individual which waives his rights to benefits is void (NRS 612.700). And while the written contract provisions may be considered in any determination, the conditions described in NRS 612.085 must also be met **in fact**. See page 9 regarding independent contractors.

10. My workers meet the requirements of independent contractors for IRS purposes. Doesn’t that exempt them from state unemployment taxes?

Not necessarily. See page 9 for a full explanation.

11. Why do I have to report tips separately on my quarterly tax reports?

Tips are included in a claimant’s earnings when determining if he is entitled to benefits and in what amounts. However, the maximum weekly benefit amount changes each year and is equal to 50 percent of the average weekly wage paid to Nevada workers. The law requires that tips be **excluded** from the calculation of the maximum weekly benefit amount. Reporting tips separately is important for employers, since it reduces the overall cost and tax rates.

12. What posters and notices are required by Nevada law regarding unemployment insurance?

Each employer is required to post a **Notice to Employees** (form NUCS 4324) at each workplace and must provide a leaflet, **Information for the Unemployed Worker** (form NUCS 4139), to each employee who separates from employment.

See Appendix B for samples of forms. The forms are available online at <<https://uitax.nvdetr.org>> or request copies from the Contributions Section. See Appendix C for the mailing address and telephone number for “Form Requests.”

APPENDIX B

TAX FORMS

All forms are available at <https://uitax.nvdetr.org> unless otherwise indicated.

	FORM	PAGE
NBR	Nevada Business Registration	64
NUCS 4058	Supplemental Registration Form. (Agriculture, Domestic, and Nonprofit)	65
NUCS 4072	Employer’s Quarterly Contribution and Wage Report	66
NUCS 4073	Continuation Sheet—Employer’s Quarterly List of Wages Paid	67
NUCS 4075	Statement to Correct	68
NUCS 4075T	Statement to Correct—TIPS	69
NUCS 4139	Information for the Unemployed Worker	70
NUCS 4290*	Notice of Employer’s Contribution Rates	71
NUCS 4291*	Notice of Employer’s Contribution Rates	72
	(Experience Rate Computation)	
NUCS 4324	Notice to Employees (Poster)	73
NUCS 4375	Certification of Subcontractor’s UI Payments	74
NUCS 4460*	Application for Transfer of Experience Record	75
NUCS 4556	Power of Attorney	76

* Not available on web site. Must be requested from the Contributions Section.

NEVADA BUSINESS REGISTRATION

Important details are included in the instructions. Please type or print in black ink. Each agency may request additional information depending on your type of business. Completing this form does not relieve you of any statutory or regulatory requirements relating to your business.

1	I Am Applying For:	<input type="checkbox"/> Unemployment Insurance <small>(Employment Security Division - ESD)</small>	<input type="checkbox"/> State Business License, Sales/Use Tax Permit, Modified Business Tax <small>(Department of Taxation)</small>	<input type="checkbox"/> Local Business License	SEND A COPY TO EACH AGENCY								
2	<input type="checkbox"/> New Business	<input type="checkbox"/> Change in Ownership/ Business Entity	<input type="checkbox"/> Change in Location	<input type="checkbox"/> Change in Name	<input type="checkbox"/> Change in Corporate Officers	<input type="checkbox"/> Change in Mailing Address	<input type="checkbox"/> Other						
3	Business Entity Type:	<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> S Corp.	<input type="checkbox"/> Publicly Traded Corp.	<input type="checkbox"/> Privately Held Corp.	<input type="checkbox"/> Association	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Government Entity	<input type="checkbox"/> Other		
4	Corporate/Entity Name:				Corporate/Entity Telephone () () () ()	5	Federal Tax Identification Number () () () () () ()						
6	Corporate/Entity Address: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4		State of Incorporation or Formation						
7	Nevada Name (DBA):				Business Telephone () () () ()	Fax () () () ()							
8	E-mail Address:				Website Address:								
9	Mailing Address: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4								
10	Location(s) of Nevada Business Operations: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4								
11	Location of Business Records: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4		Telephone Number: () () () ()						
12	List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach Additional Sheets if Needed.												
Last, First, MI :		Residence Address (Street)			SSN:		Date of Birth						
Title		Percent Owned		City, State, Zip +4		Residence Telephone							
Last, First, MI :		Residence Address (Street)			SSN:		Date of Birth						
Title		Percent Owned		City, State, Zip +4		Residence Telephone							
Last, First, MI :		Residence Address (Street)			SSN:		Date of Birth						
Title		Percent Owned		City, State, Zip +4		Residence Telephone							
Responsible Local Contact (Last, First, MI & Title):		Residence Address (Street), City, State, Zip +4			SSN:		Residence Telephone						
13	Date Business Started in Nevada	Date Business Location Opened	Date First Worker Hired in Nevada	Date of First Nevada Payroll	Amount of First Nevada Payroll	Number of Employees							
14	PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS												
<input type="checkbox"/> Mining		<input type="checkbox"/> Domestic		<input type="checkbox"/> Outside Dining		<input type="checkbox"/> Water Appropriation		<input type="checkbox"/> Adult Materials/Activity		<input type="checkbox"/> Amusement Machines		<input type="checkbox"/> Resident Agent	
<input type="checkbox"/> Service		<input type="checkbox"/> Agriculture		<input type="checkbox"/> Home Occupation		<input type="checkbox"/> Hazardous Material		<input type="checkbox"/> Leased or Leasing Employees		<input type="checkbox"/> Alcohol		<input type="checkbox"/> Financial Institutions	
<input type="checkbox"/> Tobacco		<input type="checkbox"/> Manufacturing		<input type="checkbox"/> Retail Sales—New		<input type="checkbox"/> Construction/Erection		<input type="checkbox"/> Leasing (Other than Employees)		<input type="checkbox"/> Gaming		<input type="checkbox"/> Mortgage Brokers	
<input type="checkbox"/> Delivery		<input type="checkbox"/> Transportation		<input type="checkbox"/> Retail Sales—Used		<input type="checkbox"/> Telephone Solicitation		<input type="checkbox"/> Supply/Use Temporary Workers		<input type="checkbox"/> Health Services		<input type="checkbox"/> Banker	
<input type="checkbox"/> Wholesale		<input type="checkbox"/> Not for Profit		<input type="checkbox"/> Live Entertainment		<input type="checkbox"/> Environmental Discharge		<input type="checkbox"/> Regulated by Federal/State Permit Number		<input type="checkbox"/> Other		<input type="checkbox"/> Other	
15	Describe in Detail the Nature of Your Business in Nevada. Include Product Sold, Labor Performed and/or Services Rendered. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.												
16	If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section:												
Date Acquired/Changed:		Acquired/Changed by: <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other			Portion Acquired/Changed: <input type="checkbox"/> In Whole <input type="checkbox"/> In Part								
Name(s) of Previous Owner(s)				Previous Owner(s) Business Name									
Address (Street)		City		State		Zip Code +4							
Enter Your Previous Nevada Sales/Use Tax Permit Number, if applicable:				Enter Previous Owner(s) ESD Account Number:									
17	I CERTIFY THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. **Signatures must be original and that of a responsible party. If a general partnership or joint venture, more than one signature is required. Legal signatures include: sole proprietor-owner, corporate officer, and managing member.												
**Signature Responsible Party / Original				Print Name And Title		Date							
**Signature Responsible Party / Original				Print Name And Title		Date							

ORIGINAL SIGNATURES REQUIRED BY AGENCIES—KEEP COPY FOR YOUR RECORDS APP-01.00 Rev 02-17-05

**SUPPLEMENTAL REGISTRATION FORM
AGRICULTURAL EMPLOYERS, DOMESTIC SERVICE
AND NONPROFIT ORGANIZATIONS**

State of Nevada
Department of Employment, Training and Rehabilitation
Employment Security Division
500 E. Third Street
Carson City, Nevada 89713-0030
(775) 684-6310

Employer Name: _____

Mailing Address: _____

A. Are you subject to FUTA taxes in any state? Yes No

B. Number of employees (Please complete applicable section only)

Agricultural: Did you employ 10 or more persons in 20 weeks during the calendar year? Yes No

Domestic: Did you employ 1 or more persons during calendar year? Yes No

Nonprofit: Did you employ 4 or more persons in 20 weeks during calendar year? Yes No

C. Date wages first paid in Nevada _____

D. RECORD OF NEVADA EMPLOYMENT IN PRECEDING CALENDAR YEAR

List below the number of different individuals in your employ within each calendar week. (Include full and part-time employees. Also include **salaries officers**.)

Year	January	February	March	April	May	June
Week Ending						
Number Employed						
Year	July	August	September	October	November	December
Week Ending						
Number Employed						

(ESTIMATE IF NECESSARY)

E. TOTAL WAGES: \$ _____ 1st Qtr: \$ _____ 2nd Qtr: \$ _____ 3rd Qtr: \$ _____ 4th Qtr: \$ _____

F. RECORD OF NEVADA EMPLOYMENT IN CURRENT CALENDAR YEAR

List below the number of different individuals in your employ within each calendar week. (Include full and part-time employees. Also include **salaries officers**.)

Year	January	February	March	April	May	June
Week Ending						
Number Employed						
Year	July	August	September	October	November	December
Week Ending						
Number Employed						

(ESTIMATE IF NECESSARY)

G. TOTAL WAGES \$ _____ 1st Qtr: \$ _____ 2nd Qtr: \$ _____ 3rd Qtr: \$ _____ 4th Qtr: \$ _____

H. DECLARATION: I certify that the information in this report is true and correct to the best of my knowledge and belief.
(If General Partnership or Joint Venture, more than one signature and title is required.)

Date Signature (Owner, General Partners or Corporate Officer) Title

Date Signature (Owner, General Partners or Corporate Officer) Title

STATE OF NEVADA
 DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION
 EMPLOYMENT SECURITY DIVISION
 500 E. Third Street
 Carson City, Nevada 89713-0030

**CONTINUATION SHEET
 EMPLOYER'S QUARTERLY LIST OF WAGES PAID**

EMPLOYER ACCOUNT NUMBER NAME ADDRESS	FOR QUARTER ENDING	PAGE NUMBER
ENCLOSE THIS FORM WITH THE 'EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT' (FORM NUCS-4072)		

	SOCIAL SECURITY NUMBER	EMPLOYEE'S NAME	TOTAL TIPS REPORTED THIS QUARTER	TOTAL WAGES (INCLUDING REPORTED TIPS) THIS QUARTER
	TOTAL TIPS AND TOTAL WAGES THIS PAGE →		\$	\$

Report Not Complete if Social Security Numbers Are Missing

EMPLOYER: This notice is to be given to each employee who is laid off or who otherwise leaves your employment.

State of Nevada
Department of Employment, Training & Rehabilitation
EMPLOYMENT SECURITY DIVISION
500 E. Third Street, Carson City, Nevada 89713
Web Site www.nvdetr.org

INFORMATION FOR THE UNEMPLOYED WORKER

Unemployed workers are eligible to receive unemployment benefits under certain conditions established by law. The Employment Security Division of the Department of Employment, Training and Rehabilitation is the agency designated to determine eligibility and issue checks.

To receive unemployment benefits an unemployed person must:

1. File a claim online or with the Nevada Telephone Claim Center.
2. Be physically able to work.
3. Be available and willing to accept suitable employment if offered.
4. Make a reasonable and sincere effort to find a job.
5. Be unemployed through no fault of your own and meet all other conditions of the law regarding unemployment benefits.

Some reasons you may not qualify for unemployment benefits are:

1. If you quit your last job or next to last job without good cause.
2. If you were discharged from your last job or next to last job for misconduct in connection with your work.
3. If while receiving unemployment benefits you refuse an offer of suitable work without good cause.
4. If you give misinformation or withhold information concerning the reason for your separation from your last job.
5. If you fail to properly report wages earned by you regardless of amount.

To file a claim for unemployment benefits call the
Telephone Claim Center:
In Southern Nevada (702) 486-0350
In Northern Nevada (775) 684-0350
In Rural Nevada call toll-free (888) 890-8211
or
File online @ www.nvdetr.org



- An equal opportunity employer/program
- Auxiliary aids and services available upon request for individuals with disabilities
- Relay Nevada 711 or (800) 326-6868 (TTY)

NUCS-4139 (Rev 12/07)

STATE OF NEVADA
DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION
EMPLOYMENT SECURITY DIVISION
500 East Third Street • Carson City, Nevada 89713-0030 • Telephone (775) 684-6310

NOTICE OF EMPLOYER'S CONTRIBUTION RATES

MAILED DATE _____

NOTICE DATE _____

ACCOUNT # _____

YOUR CONTRIBUTION RATES FOR _____

ARE

Your rates are now the basic rates set by law. You will first be assigned a U.I. rate based on your experience as an employer for the calendar year _____

CURRENT STATUS OF YOUR EXPERIENCE RATING RECORD

Total U.I. Contributions Paid, Cumulative to _____ \$ _____
Minus Total Benefit Charges, Cumulative to _____ \$ _____
Leaves a Reserve Balance of _____ \$ _____

Totals are cumulative for reporting lifetime of your business. Your experience rating record is charged with benefit payments based on wages reported by you for your former workers. Your reserve balance will be a significant factor when your account is assigned annual U.I. contribution rates based on your experience.

Any request for review or adjustment of the U.I. contribution rate must be filed with the division in writing within 15 days from the Notice Date. U.I. contributions must be paid at the assigned U.I. rate regardless of any pending review. Figures are subject to change.

NUCS-4290 (Rev. 8/03)

EMPLOYER: THIS NOTICE IS TO BE POSTED AT EACH WORK PLACE (NRS 612.455)

State of Nevada
Department of Employment, Training & Rehabilitation
EMPLOYMENT SECURITY DIVISION

NOTICE TO EMPLOYEES

The employees of this establishment are protected by Unemployment Insurance. This employer is required by law to contribute to the Nevada Unemployment Compensation Fund. No part of the contribution is deducted from the wages of employees.

If you are separated from your job or if your hours have been substantially reduced, immediately:

- File an unemployment insurance claim, online or by calling the nearest Nevada Telephone Claim Center, for full or partial unemployment benefits.
- Request employment services from the nearest Nevada JobConnect Career Center or find employment information online at www.NevadaJobConnect.com. If you are disabled and require assistance, contact the Nevada JobConnect Career Center prior to your visit to arrange special accommodations.

To be eligible for unemployment benefits an unemployed person must:

1. File a claim online or with the Nevada Telephone Claim Center.
2. Be physically able to work.
3. Be available and willing to accept suitable employment if offered.
4. Make a reasonable and sincere effort to find a job.
5. Be unemployed through no fault of your own and meet all other conditions of the law regarding unemployment benefits.

Reasons an unemployed person may not be eligible for unemployment benefits are:

1. Separation from employment due to quitting without good cause.
2. Being discharged for misconduct in connection with your work.
3. Refusal of an offer of suitable work without good cause.
4. Giving misinformation or withholding information about the reason for separation from your job.
5. Failure to properly report wages.

To file a claim for unemployment benefits call the Telephone Claim Center:

In Southern Nevada call (702) 486-0350

In Northern Nevada call (775) 684-0350

In Rural Nevada call toll-free (888) 890-8211

or

File online at www.nvdetr.org



- An equal opportunity employer/program
- Auxiliary aids and services available upon request for individuals with disabilities
- Relay Nevada 711 or (800) 326-6868 (TTY)

NUCS-4324 (Rev 12/07)

STATE OF NEVADA
DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION
EMPLOYMENT SECURITY DIVISION
500 E. Third Street, Carson City, Nevada 89713-0030
Telephone (775) 684-6360
FAX: (775) 684-6364

CERTIFICATION OF SUBCONTRACTOR'S UNEMPLOYMENT INSURANCE PAYMENTS

INSTRUCTIONS Prime (general) contractors are responsible for having Sections I and II completed and returned to the Employment Security Division.

SECTION I. SUBCONTRACTOR:

ESD Employer Account No. _____ Federal Employer Identification No. _____

Name _____ Address _____

Name(s) and location(s) of ALL Nevada contract(s) _____

I hereby authorize the release of information of my financial obligations to the Nevada Employment Security Division to the below named prime (general) contractor:

Signature of Subcontractor or Authorized Representative _____ Print Name and Title of Subcontractor _____

Telephone _____ FAX _____ Date _____

SECTION II. PRIME (GENERAL) CONTRACTOR:

ESD Employer Account No. _____ Name _____

Certification of quarter ending _____ Date subcontract commenced _____

Date of last progress payment in this subcontract _____ Date subcontract completed _____

I certify that the above contract(s) has has not been completed and do hereby request certification of the above subcontractor's financial obligation to the Nevada Employment Security Division.

Signature of Prime (General) Contractor or Authorized Representative _____ Print Name and Title of Prime (General) Contractor _____

Telephone _____ FAX _____ Date _____

NOTE: If the prime (general) contractor fails to withhold sufficient money on the contract or require a good and sufficient surety bond from all subcontractors, the prime (general) contractor may be held directly liable for the subcontractor's unpaid unemployment insurance contributions, penalties, and interest with respect to wages paid on the contract. (NRS 612.687)

SECTION III. EMPLOYMENT SECURITY DIVISION:

- 1 I certify that the above named contractor has filed all required wage reports and has paid all known contributions, penalties, and interest due the Nevada Employment Security Division through the quarter ended _____. Such contributions, penalties, and interest have been paid on unverified wage reports submitted by the above named subcontractor. The prime (general) contractor is not relieved of any liability from unreported wages with respect to this contract.
- OR
- 2 I certify that the above named subcontractor has not filed all required wage reports or has not paid all known contributions, penalties, and interest due the Nevada Employment Security Division through the quarter ended _____.
NOTE: The prime (general) contractor may be held liable for contributions, penalties, and interest due with respect to this contract. If a surety bond was obtained, please forward a copy to the Employment Security Division.
- OR
- 3 The subcontractor is not registered, as shown above, with the Nevada Employment Security Division.
- OR
- 4 The subcontractor's account was suspended, deleted, a "no payroll report" was filed affecting the quarter requested.
- OR
- 5 Information indicates the subcontractor hired leased employees. The prime (general) contractor is not liable for leased employees.

Tax Manager Nevada Employment Security Division _____ Date _____

State of Nevada
 Department of Employment, Training & Rehabilitation
Employment Security Division
 500 E. Third Street, Carson City, NV 89713-0030
 (775) 684-6310

ISSUE DATE _____

APPLICATION FOR TRANSFER OF EXPERIENCE RECORD

1. **NEW OWNER INFORMATION** Nevada Employer Account number _____
 Business name _____
 Business address _____
 Telephone number () _____ Date new owner acquired business _____

2. **FORMER OWNER INFORMATION** Nevada Employer Account number _____
 Business name _____
 Business address _____
 Telephone number () _____

3. How many workers did the former owner have? _____ How many workers does the new owner have? _____

4. I/We acquired: **(Must select one.)**
 (A) **ALL** of the business _____ **Skip items 5 and 6 below. GO TO item 7.**
 (B) **PART** of the business _____ (If the former owner now has any business in Nevada that he had before the new owner acquired this business from him, then the new owner acquired only a part of the business.) **Complete items 5, 6, and 7 below.** NO PARTIAL TRANSFER WILL BE APPROVED IF ITEMS 5 AND 6 ARE NOT COMPLETED.

5. The part of the business I/we acquired was started by the former owner on (date) _____. A partial transfer may be completed only if (1) you acquired a "severable and distinct portion" of the business (see reverse side), and (2) you provide evidence of the acquisition. Attach details regarding: 1) description of the separate location or organization; 2) value of assets acquired; 3) means of acquisition (sale, merger, repossession); and 4) copy of sales agreement if applicable, etc.

6. The **TAXABLE** wages for the last three years for that part of the former owner's business I/we acquired were:

YEAR	JAN 1 to MAR 31	APR 1 to JUNE 30	JULY 1 to SEPT 30	OCT 1 to DEC 31

If you cannot get exact figures, you may estimate. Did you estimate above figures? YES _____ NO _____

7. **SIGN AND DATE:** I/We hereby make application for transfer of experience record and certify that the above information is correct to the best of our knowledge and belief.

 Date Signature (Owner, General Partner, or Corporate Officer) Title

TO BE COMPLETED BY FORMER OWNER

Do not sign this form if you desire to retain your experience record.

I/we hereby authorize transfer of the experience record.

 Date Signature (Owner, General Partner, or Corporate Officer) Title
 (If owner is deceased, please have executor of estate sign)

NO TRANSFER WILL BE APPROVED WITHOUT THE SIGNATURE OF THE FORMER OWNER

IMPORTANT - READ REVERSE SIDE

EMPLOYER: You must complete this form if anyone other than yourself will be acting on your behalf.

State of Nevada
Department of Employment, Training & Rehabilitation
Employment Security Division, Contributions Section
500 East Third Street, Carson City, NV 89713-0030
Telephone (775) 687-4545
<https://uitax.nvdetr.org>

POWER OF ATTORNEY

Employer Account Number _____ Federal ID Number _____

Owner Name _____

Doing Business As _____

Address _____

Telephone Number () _____ Fax () _____

The following agent is authorized to provide and receive information and to perform any and all acts that I can perform as the employer/taxpayer with respect to any Nevada unemployment compensation matters. In order to access employer account information online, the FEIN of the authorized agent is required. **Begin Authority As Of:** _____

Authorized Agent _____ Federal ID Number _____

Address _____

Telephone Number () _____ Fax () _____

This Power of Attorney Authorizes the Above Agent to:

1. Sign for and file quarterly state unemployment insurance tax forms by mail, magnetic media, or electronic filing.
2. Provide, receive, and discuss information, including, but not limited to, experience rates, adjustments to your employer account, reimbursement in lieu of contributions, and employer's protest of benefit claims.

Mail Notices to:

TAX NOTICES: (This includes the Employer's Quarterly Contribution and Wage Reports AND Tax Rate Statements)

Send To: (Choose ONE) Employer/taxpayer address **OR** Authorized agent named above

BENEFITS NOTICES: (This includes claim notices of former employees AND Benefits Charge Statements)

Send To: (Choose ONE) Employer/taxpayer address **OR** Authorized agent named above

Signature of Employer/Taxpayer

I hereby certify that the Nevada Department of Employment, Training and Rehabilitation, Employment Security Division, Contributions Section is authorized to release to the above-named authorized agent any and all information in their files with respect to any unemployment compensation matters. I relieve the Department and their representatives of any liability related to release of such information to the above-named authorized agent. I understand that this authorization does not absolve me, as the employer/taxpayer, of the responsibility to ensure that all tax returns are filed and all taxes paid on time. Any authorization granted remains in effect until revoked, in writing, by the taxpayer or reporting agent.

The person signing must have actual legal authority to bind the business. Persons may include officer of a corporation, partner, managing member, owner, Chief Financial Officer, Chief Executive Officer, or a fiduciary of a trust or estate.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the employer.

Signature (Required) _____

Title (Required) _____ Date (Required) _____

APPENDIX C

WHO TO CALL

Please provide your Employer Account Number when calling.

**Department of Employment, Training & Rehabilitation
Employment Security Division
Contributions Section**

Mailing Address: 500 E. Third Street, Carson City, Nevada 89713-0030

General Information	(775) 684-6300
Form Requests	(775) 684-6300
Registration Unit	(775) 684-6310
Is my business subject to the law?	
Registering my business	
Power of Attorney	
Change of address or ownership	
Rate Unit	(775) 684-6328
Tax rates	
Experience rating	
Transfer of experience record	
Employer Accounts Service Unit	(775) 684-6300
Quarterly wage reports	
Refunds and adjustments to quarterly wage reports	
Delinquent reports and taxes	
Collections Unit	(775) 684-6300
Contractor liability and clearance	
Legal action	
Delinquent taxes	
Cashiering Unit	(775) 684-6340
Federal form 940 certification	
Magnetic Media Coordinator	(775) 684-6385
All matters relating to magnetic media reporting	
Electronic Payment Customer Service Desk	(775) 684-6345
Payments by electronic fund transfer	
New Hire Reporting	(775) 684-6370
Fax information to (775) 684-6379	Toll Free (888) 639-7241



Field Audit Offices

Las Vegas	fax (702) 486-0276	(702) 486-0250
Carson City	fax (775) 684-6395	(775) 684-6390

Unemployment Benefits

Eligibility and general information	South	(702) 486-0350
	North	(775) 684-0350
	Toll Free Statewide & Interstate	(888) 890-8211
Rulings Unit	Statewide	(775) 684-0305

Appeals

Las Vegas	fax (702) 486-7949	(702) 486-7933
Reno	fax (775) 688-2686	(775) 823-6660

Employment Services—Nevada JobConnect Offices

Carson City	(775) 684-0400
Elko	(775) 753-1900
Ely	(775) 289-1616
Fallon	(775) 423-5115
Henderson	(702) 486-0300
Las Vegas	(702) 486-0100
Las Vegas (Job Orders—Clark and Nye Counties)	(702) 486-0129
Las Vegas Casual Labor Office	(702) 486-3441
North Las Vegas	(702) 486-0200
Pahrump	(775) 537-2323
Reno	(775) 834-1970
Reno Casual Labor Office	(775) 688-1240
Sparks	(775) 336-5400
Winnemucca	(775) 623-6520

Labor Market Information

Research and Analysis Bureau	Statewide	(775) 684-0450
------------------------------	-----------	----------------

Telecommunications Relay Service

Relay Nevada (TTY/TDD and Voice)	711 or (800) 326-6868
----------------------------------	-----------------------

Web Site—<http://ui.nv.gov/ess>

