



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

## **Employer Charging**

Please note, the 1st quarter 2020 Contributory Charge Statements and Reimbursable Billing Statements scheduled for mailing beginning May 22, 2020 will only be available through the online Employer Self Service ([ESS](#)) system. Employers may now view online Contributory Charge Statements and Reimbursable Billing Statements by logging into their ESS account. The Department of Employment, Training, and Rehabilitation is exploring options to provide relief of charges as outlined in the Families First Coronavirus Response Act. Affected employers will be notified of how charging relief will occur once the process for providing this relief is finalized.

## **Employer Billing Statements**

Please note the Nevada March, April and May Employer Billing Statements for unemployment insurance contributions will only be available through the online Employer Self Service (ESS). Employers can view online billing statements by logging into their ESS account at [ui.nv.gov](http://ui.nv.gov).

## **Reporting Work Refusals**

Employers may report employees who refuse an offer of suitable work by contacting DETR's Business Service Office at [JOBANKMPKWY@detr.nv.gov](mailto:JOBANKMPKWY@detr.nv.gov) with the subject line "Work Refusals." Please include the following information:

- Employer Information- name, address, employer account number, and contact person
- Full name and the last 4 of the SSN of the employee
- Date the employee was contacted and advised of a return to work date
- Reason employee gave for not being able to return to work

## **Electronic Filing Required After July 1, 2018**

A new regulation related to Unemployment Insurance Contributions clarifying filing and reporting requirements is now in place. Regulation within Nevada Administrative Code (NAC) Chapter 612-Unemployment Compensation requires electronic filing of unemployment insurance contributions reports:

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

The secure Employment Security Division (ESD) Employer Self-Service (ESS) portal is to be utilized to file all required unemployment insurance contribution reports. The current Quarterly Wage Report will be conveniently pre-populated with the names and social security numbers of employees that were reported in the previous quarter. When completing a new wage report, simply delete employees no longer working or add new employees, and update the wages for the current quarter.

Simple step by step instructions are available at the ESS website: <http://ui.nv.gov/ess>. Select **Tips for Using the New System** to find the following links:

- [How to Report Online](#)
- [How to Submit Payments Online by ACH Debit](#)

Any questions about using ESS can be directed to the Online Reporting Help Desk, at (866) 429-9757 during regular business hours.

Electronic report filing is required for all employers unless an E-File Waiver Request form has been submitted and approved by the Division.

## **New Taxable Wage Base for 2020**

The taxable wage base for the 2020 calendar year is \$32,500, beginning with the 1<sup>st</sup> quarter wage report in 2020. To find the taxable wage base for any calendar year, go to <http://ui.nv.gov/ess>, select the link for “See Quarterly Reporting Information” located under the “I want to:” section. To ensure accurate filing, employers utilizing a Third-Party Administrator or software product should verify that the taxable wage base has been updated to \$32,500 and that the 2020 rate to pay the Unemployment Insurance tax is updated. Without the current rate information, your account could end up with a delinquent balance or an overpayment credit.

The taxable wage base for Unemployment Insurance (UI) contributions is calculated each year at 66 2/3 percent of the average annual wage paid to Nevada workers. UI taxes that are payable to the Employment Security Division are paid on an individual's wages up to the taxable wage base during a calendar year. Although total wages paid to each employee must be reported to the Division each quarter, any wages paid to an individual which exceed that amount during the calendar year are not taxed.

## **Paying Online**

Prior to making an online ACH Debit payment, there must be a balance due on the account. The online system automatically calculates the amount due once the Contributions report is filed. ACH Debit payments are posted to the employer account the same day.

**IMPORTANT NOTE:** Before making a UI tax payment by ACH Debit for the first time, the ACH Debit Authorization Request form must be completed and faxed to (775) 684-6351 for approval. The form can be downloaded at <http://ui.nv.gov/PDFS/RPT7011.pdf>. **The authorization request forms must be returned before July 17, 2020 to make a payment for the second quarter of 2020.** Any questions regarding payments by ACH Debit can be directed to the Online Payment Help Desk, at (775) 684-6345 during regular business hours.

## **Entity Changes**

When a business entity change is made, the employer must provide ESD with a Nevada Business Registration Form (App-01.00). For example, a business may change from a Corporation to an LLC. The Nevada Business Registration Form must include any new officers/members/owners/partners, the new entity name, and the new federal ID number if applicable. Additionally, Section 17 of the Nevada Business Registration Form must be completed. A Nevada Business Registration Form can be found at <http://ui.nv.gov/ess>:

Select **“Download forms for employers”**