



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

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, file 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 one year at the discretion of the Administrator.

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 1st quarter wage report in 2020. To find the taxable wage base for the 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 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, a Contribution Report must first be filed online. Based on the online reporting, the system will automatically calculate the amount due. ACH Debit payments post to the employer account immediately.

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 January 17, 2020 to make a payment for the fourth quarter of 2019.** Any questions regarding payments by ACH Debit can be directed to the Online Payment Help Desk, at (775) 684-6345 during regular business hours.

Helpful Hints:

- To prevent wage discrepancies, please ensure the wage total matches the total gross wages reported.
- Check the certification box before clicking on the “Submit” button to ensure your Quarterly Report filing is complete.
- Select the “Submit Payment” button on the ACH Debit Authorization page to process your online payment.
- When contacting the Division, please ensure the caller has been given the proper authorization as an internal user.

New Hire Reporting

Federal welfare legislation requires all employers to report 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 within 20 days of new hire or if the rehire occurs within 60 days. New hire information is transmitted to the state and national Child Support Enforcement Offices to assist in locating parents who are not paying legally required child support. The method of reporting is at the discretion of the employer. Secure File Transfer Protocol is preferred; however, employers may submit New Hire Reporting forms by fax to (775) 684-6379 or by mail.

Additional information including specifications and contact information can be found on the website: <http://ui.nv.gov/ess> under "See New Hire Reporting Information" or in the Employer Handbook under "New Hire Reporting".

VA Educational Benefits OJT Program

Did you know veterans can use GI BILL® benefits for On-the-Job (OJT) Training? Participation in the program is an excellent recruiting and retention strategy for employers while assisting veterans with transition into civilian employment. Veterans participating in the program receive a tax-free monthly housing stipend. Military.com notes several advantages of hiring veterans including proven ability to learn new skills, efficient performance under pressure, leadership and teamwork skills.

Approval criteria is regulated under Title 38 Veterans' Benefits U.S. Code 3677 and include the following:

- Full Time structured training program ranging between 6 months to 2 years.
- Progression to the next higher level is based on skills acquisition.
- Wages are paid to the trainee at a minimum of 50% of a fully trained employee.
- Reasonable certainty that a job will be available at the end of the training.

Administratively, the program requires employers to submit information regarding the training to Department of Veterans Affairs, maintain records, and make the records available for compliance proposes. During the approval process, employers receive training on program administration and State Approving Agency staff are available to provide follow-up and assistance as questions arise. For information on the administrative aspects of the program, employers can learn more information at https://www.benefits.va.gov/gibill/onthejob_apprenticeship.asp.

If you have questions or are interested in participating in the OJT program in Nevada, please contact the Commission on Postsecondary Education, State Approving Agency at 702.486.2897 or email at mnash@detr.nv.gov.

****2020 Unemployment Insurance Tax Rates will be mailed December 2019****