



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

New Taxable Wage Base for 2020

The new taxable wage base for the 2020 calendar year is \$32,500; beginning with the 1st quarter wage report which is due April 30, 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 another 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 calculated using an employee's wages up to the taxable wage base during the calendar year. Although all 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 subject to tax.

Electronic Filing and Reporting Requirements

As of July 1, 2018, the Division adopted a new regulation (NAC 612.035) related to Unemployment Insurance Contributions. NAC 612.035 clarifies filing and reporting requirement and requires electronic filing of unemployment insurance contributions reports. 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. 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. Per Senate Bill 302, passed during the 2019 Legislative Session, an approved waiver shall be valid for not less than 24 months.

The Employment Security Division (ESD) Employer Self-Service (ESS) portal must 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; delete employees that are no longer working, 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.

2020 Nevada Unemployment Insurance Rates

Each year in December, employers are notified of their Unemployment Insurance (UI) tax rate for the following calendar year. The 2020 Notice of Employer's Contribution Rate were mailed on December 20, 2019.

Employers can also conveniently access the 2020 UI Tax rate online at Employer Self-Service (ESS) website: <http://ui.nv.gov/ess>.

- To view 2020 rate and prior years rates select *Summary Information*, then click *Rate History*.
- The new 2020 rate is displayed on the **Employer Summary Screen**, as the **Current Year: Rate**.
- To view or make a copy of the **2020 Notice of Employer's Contribution Rate** select *My Documents*.

To ensure accurate filing, employers utilizing a Third-Party Administrator or another software product should verify the rate for 2020 has been updated correctly. Use of the wrong rate from the previous year is a common mistake for the first quarter reporting. Be sure to use the 2020 UI Tax Rate to avoid either an unnecessary overpayment or additional expenses due to an underpayment.

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: Before making a UI tax payment by ACH Debit for the first time, the **ACH Debit Authorization Request Form** must be completed and faxed, along with a copy of a voided check, to (775) 684-6351 for prior approval. The form can be downloaded at <http://ui.nv.gov/PDFS/RPT7011.pdf>.

NOTE: The authorization request forms must be returned before April 17, 2020 to make a payment for the first 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.

Helpful Hints:

- To prevent wage discrepancies, please ensure the wage total matches the total gross wages reported.
- Check the certification box before clicking 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.

Address Updates

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

- **Online:** Employer can visit <http://ui.nv.gov/ess> and navigate to *Employer Summary Screen/Profile Maintenance*.
- **US Mail:** Employer can mail a completed Employer’s Report of Changes (Form Number RPT7203) located at <http://ui.nv.gov/ess>, under *Download Forms for Employers*.
- **Phone:** Employer may contact our Registration unit at (775) 684-6310.