

## ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* Nev. Rev. Stat. §§ 612.010 – 612.760

*GENERAL SUMMARY:* The Unemployment Compensation Law provides for the payment of cash benefits to persons who are temporarily out of work and who have recent earnings from insured employment and meet other eligibility requirements. Benefits are financed by the collection of unemployment insurance contributions from Nevada employers, who pay into the state unemployment compensation fund a proportionate share based on each employer's tax rate and taxable wages. In general, an employer who pays \$225 or more in wages in any calendar quarter, and has at least one employee during that period, is obligated to pay UI contributions.

### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — A farm operator or other employing unit that (1) paid cash agricultural wages of \$20,000 or more in any calendar quarter of the current or preceding calendar year, or (2) employed at least 10 agricultural workers for some part of a day in 20 or more different calendar weeks in the current or preceding calendar year, must pay unemployment insurance contributions to the state fund. The standard rate of contributions is normally 2.95 percent of the wages paid to each employee during the calendar year, up to a per-worker wage limit equal to  $66\frac{2}{3}$  percent of the statewide average annual wage for covered employment for the preceding year.

#### **ELIGIBILITY FOR BENEFITS** —

**Wage Requirements** — To be eligible for UI benefits, an unemployed worker must, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, (1) have earned at least \$400 in the one quarter of the four-quarter base period in which wages were highest, and (2) meet *one or the other* of the following conditions:

- (a) Have total wages equal to or exceeding  $1\frac{1}{2}$  times the high-quarter earnings.
- (b) Have wages in each of at least three of the four quarters of the base period.

**Other Requirements** — To receive unemployment benefits, an unemployed worker must (1) be filing a weekly claim as required, (2) be able to work and available for work, (3) be actively seeking work, (4) be willing to accept suitable work, (5) keep a weekly work search record, and (6) register for work, unless exempt by law.

**AMOUNT OF BENEFITS** — A person's weekly benefit amount is roughly equal to  $1/25$  of the worker's high-quarter earnings during the four-quarter base period, but in no case may the weekly benefit amount be less than \$16 or more than half of the statewide average weekly wage for the preceding year. Each eligible claimant who is unemployed in any week is entitled to a UI payment equal to the weekly benefit amount, minus 75 percent of any wages earned from part-time employment that week.

### *SPECIAL NOTES OR ADVISORIES*

**LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS** — For purposes of determining liability for payment of unemployment contributions, in cases where farmworkers performing agricultural labor are furnished to a farm operator by a crew leader who (1) is a federally registered farm labor contractor, (2) pays members of the crew their earnings, and (3) has not entered into a written agreement with the farm operator under which the crew leader is designated as an employee of the farm operator, the crew leader is treated as the workers' employer. Under any other circumstances, crew members are considered employees of the farm operator, and wages paid to the workers by the crew leader are deemed to be wages paid by the farm operator.

### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** — *Employment Security Division, Nevada Department of Employment, Training and Rehabilitation, Carson City, Nevada 89713 (775-684-0420)*. The Unemployment Compensation Law assigns the Division responsibility for the determination of employers' liability for UI contributions, the collection of contributions from liable employers, the determination of eligibility for benefits by unemployed workers, the payment of benefits, and the adjudication of employer and benefit appeals. UI claims may be filed by phone, at 888-890-8211, or online at <http://ui.nv.gov/css.html>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** — *None*.