

EMPLOYMENT SECURITY  
DIVISION

Contributions Section  
500 E. Third Street  
Carson City, NV 89713  
<https://uitax.nvdetr.org>



Nevada Department of Employment,  
Training and Rehabilitation

BRIAN SANDOVAL  
Governor

DON SODERBERG  
Director

RENEE L. OLSON  
Administrator

To: Prime (General) Contractors  
From: Jo Anne Wiley, ESD Manager III  
Re: Update of the Certification of Subcontractor's Unemployment Insurance Payments Process

October 2018

Please carefully review the information provided below and do not hesitate to contact DETR with any questions or concerns you may have. Thank you for working with us each year and we appreciate your cooperation.

1. Read and adhere to NRS 612.687. Failure to do so may result in the Prime Contractor being held liable for Subcontractor's delinquent taxes.

**NRS 612.687** Liability of contractor to assure payment of amounts due from subcontractors.

1. Every contractor, as defined in NRS 624.020, who contracts with a subcontractor who is an employer under the provisions of this chapter or becomes such an employer before the completion of the contract shall, in connection with each such contract:

(a) Withhold sufficient money on the contract; or

(b) Require of such subcontractor a good and sufficient surety bond,

→ to guarantee the payment of all contributions, penalties and interest which are due or become due pursuant to the provisions of this chapter with respect to wages paid for employment on the contract.

2. Any contractor who fails to comply with the provisions of subsection 1 is directly liable for all contributions, penalties and interest due from the subcontractor pursuant to the provisions of this chapter with respect to wages paid for employment on the contract, as if the services in question had been performed directly for the contractor, and the remedies of collection which are available to the Administrator under the provisions of this chapter against the subcontractor as employer are equally available against the contractor.

2. Effective immediately, your contact for new certification is Jo Anne Wiley. Please scan and email Jo Anne Wiley at [JGWILEY@detr.nv.gov](mailto:JGWILEY@detr.nv.gov) all new certification. They will be worked according to the order in which they are received. You must provide a list of the certifications included with each group submitted. We will return the completed list to you noting what has been completed or remains in pending status. **NOTE: Please submit your certification requests in groups of up to 25 subcontractors per email due to file size limitations. You will receive a confirmation email as receipt of your file.**
3. If you, or a subcontractor, have questions about Pending Certifications, please call 775-684-7311. The collections unit will be able to speak to you about any issues holding up the certification.
4. You will need to obtain signed forms for each job from subcontractors at the start of a job. Forms are required to be submitted prior to the final payout on the job; however, it is prudent to submit the form every quarter to ensure compliance with taxes as the job is in progress. The reporting form (RPT5098) can be obtained from our website at [http://ui.nv.gov/ESSHTML/ui\\_forms.htm](http://ui.nv.gov/ESSHTML/ui_forms.htm).
5. Sections I and II must be completed in its entirety with correct information or the form will be returned to you unprocessed. **NOTE: This requirement includes the clause in Section II which states the Prime certifies the contract has or has not been completed.**
6. Requests will be reviewed, completed and returned to you as early as possible, but can take up to six (6) to eight (8) weeks following the end of the current quarter. Be sure to inform your subcontractors of this quarterly timeline. **DO NOT** refer your subcontractors to our office unless you have received notifications of "Pending" status from the agency.
7. Any prior quarter certification requests received at or near the quarterly delinquent date will not be processed until after our office has completed quarter end processing for the current quarter. During the time of the quarterly delinquent date, all staff are occupied with processing the incoming reports and payments and no staff will not be available to assist you until the quarterly mail process is completed (about one to two weeks around delinquent date of quarter).
8. In addition to the Subcontractor being in compliance with all Unemployment Insurance reports and payments, the Subcontractor will also be required to be in compliance with Bond reporting and payments.



**Employment Security Division**

Contributions Section  
500 East Third Street  
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**DETR**

Nevada Department of Employment,  
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**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: \_\_\_\_\_

Names(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) 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:**

- ☐ 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.**
- ☐ 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.**
- ☐ The subcontractor is not registered, as shown above, with the Nevada Employment Security Division.
- ☐ The subcontractor's account was suspended.
- ☐ The subcontractor's account was deleted.
- ☐ The subcontractor's account was a "no payroll report" was filed affecting the quarter requested.
- ☐ Information indicates the subcontractor hired leased employees. The prime (general) contractor is not liable for leased employees.

ESD Manager, Nevada Employment Security Division

Date \_\_\_\_\_



Report suspected UI Fraud online at <https://uifraud.nvdetr.org> or  
call (775) 684-0475



RPT5098