

Public Employees' Retirement System of Nevada
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2015 Contribution Rate Change Certification

Agency Name:	State Board of Accountancy
Agency Number:	175
Contribution Report Affected By New Rate:	July-15
Employer-Pay Factor For "In Lieu Of"	1.144808
Employer-Pay Factor For "Salary Reduction"	1.144953

INSTRUCTIONS

NRS 286.421(3) requires each employee to cost share 50% in the contribution rate, including contribution rate increases, through one of two methods: (1) in lieu of equivalent basic salary increases or cost of living increases; or (2) by reduction of salary.

A. In the box below, place an "L" in the space next to each employee group that paid the employee portion of the contribution rate increase "In Lieu Of" a promised pay increase effective July 1, 2015. If this method is selected, you must increase your Employee/Employer compensation schedule using the following calculation:

Current Employee/Employer Wage = \$3,000.00 X 1.01125 (One half of the increase in the Employer-Paid Rate) = \$3,033.75 (Adjusted Employee/Employer Wage)

B. In the box below, place an "R" in the space next to each employee group that paid the employee portion of the contribution rate increase by a salary reduction effective July 1, 2015.

<u>Employee Group*</u>	<u>Indicate "L" or "R"</u>
1. Board of Accountancy - regular	L
2.	
3.	
4.	
5.	
6.	

*Employee Group represents Regular & Police/Fire Members

Kellie P. Walsh
 Liaison Officer Signature

5/4/15
 Date

RECEIVED
 MAY 15 2015
 BOARD OF ACCOUNTANCY
 PUBLIC EMPLOYEES OF NEVADA