Excerpt from Nevada Revised Statutes (NRS)

NRS 616B.009 Reports required to be made by insurers.
1. All insurers shall report to the administrator, annually or at intervals which the administrator requires, all accidental injuries, occupational diseases, dispositions of claims and payments made pursuant to chapters 616A to 617, inclusive, of NRS or regulations adopted by the division pursuant thereto.
2. Each self-insured employer and association of self-insured public or private employers shall report its reserves to the administrator in the manner prescribed in subsection 1.
(Added to NRS by 1979, 1038; A 1981, 1469; 1993, 712, 1862; 1995, 531, 2022)—(Substituted in revision for NRS 616.337)

Excerpt from Nevada Administrative Code (NAC)

NAC 616B.707 Consideration of expenditures as expenditures for claims; computation and reporting of value of clinical services. (NRS 232.680, 616A.400)
1. The Division will consider expenditures for the following as expenditures for claims:
   (a) A surgeon, assisting surgeon, anesthesiologist or consulting physician.
   (b) Charges by a hospital.
   (c) Treatment by a physician or chiropractor.
   (d) X-ray films, computerized axial tomography (CAT) scans, myelograms, magnetic resonance imaging, and other diagnostic tests and procedures.
   (e) Physical therapy.
   (f) Prescribed drugs and medications, eyeglasses, dental work, prostheses, orthotic devices and corrective shoes by prescription.
   (g) Travel to obtain medical care or supplies.
   (h) Any other accident benefits.
   (i) Compensation for a permanent total, temporary total, permanent partial or temporary partial disability.
   (j) Costs of vocational rehabilitation services for an injured employee.
   (k) Death benefits.
   (l) Burial expenses.
2. The Division will not consider the following expenditures to be expenditures for claims:
   (a) Amounts held in reserve for any anticipated expense in connection with a claim.
   (b) Money paid in excess of the compensation calculated pursuant to NRS 616C.440, 616C.475, 616C.490 or 616C.500 or NAC 616C.577 for a temporary total, temporary partial, permanent total or permanent partial disability or vocational rehabilitation maintenance.
   (c) Legal expenses, including, without limitation, court costs, attorney’s fees, costs for depositions, investigations and hearings.
   (d) Payment of an award of interest.
   (e) Payment of claims in connection with the Uninsured Employers’ Claim Account.
   (f) Administrative expenses, including, without limitation, expenses incurred for:
      (1) Copying records;
      (2) Reviewing any report of a physician or chiropractor contained in a file relating to a claim; or
      (3) Services relating to the management of costs of medical care.
   (g) Costs incurred in a claim that is ultimately denied.
3. The value of clinical services furnished by an insurer for industrial injuries or illnesses must be computed and reported pursuant to the schedule of fees and charges for accident benefits adopted pursuant to subsection 2 of NRS 616C.260.
(Added to NAC by Dep’t of Industrial Relations, eff. 7-29-87; A 8-30-91; A by Div. of Industrial Relations, 3-28-94; R112-98, 12-18-98; R118-02, 9-7-2005)