

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION
CONSTRUCTION DIVISION
M E M O R A N D U M

DATE: January 22, 2015
TO: All District and Resident Engineers
FROM: Jeff Shapiro, Chief Construction Engineer
SUBJECT: Labor Surcharge (Subsection 109.03 Special Provisions)

Effective January 1, 2015 the labor surcharge rate applicable to force account work was decreased from 25.52% to 24.82%.

For your reference, I have attached a breakdown of how the labor surcharge is established. If you have any questions, please contact Cecilia Whited.

JS:cw

Cc: File

FICA (SOCIAL SECURITY)

800-772-1213

PERCENT PAID ON FIRST \$106,800

6.20% (Social Security)

PERCENT PAID ON FIRST NO LIMIT

1.45% (Medicare)

7.65%

WORKMANS COMP (EFF 03-01-14)

STATE OF NEVADA RISK MANAGEMENT

CLASS 5506 www.doi.nv.gov

13.37%

EMPLOYMENT SECURITY – 775-684-6326

www.nvdetr.org

STATE UNEMPLOYMENT RATE FOR
NEW EMPLOYER'S CONTRIBUTION IS
PAID ON FIRST \$27,800 AFTER 4 OR 5
YEARS, RATE IS RE-EVALUATED AND
MAY BE ADJUSTED

3.00%

IRS – FUTA TAX

800-829-1040 – FEDERAL

www.nvdetr.org

UNEMPLOYMENT – CONTRIBUTION
IS PAID ON FIRST \$7,000

ACTUAL RATE IS 6.2%, BUT A
CREDIT FOR STATE TAX (5.4%) IS
DEDUCTED

.80%

TOTAL

24.82%