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MEMORANDUM
CONSTRUCTION OFFICE

January 18, 2018

To: All District and Resident Engineers
From: *for* Sharon Foerschler, P.E., Chief Construction Engineer *SF*
Subject: Labor Surcharge (Subsection 109.03 Special Provisions)

Effective January 1, 2018 the labor surcharge rate applicable to force account work was increased from 21.39% to 23.37.

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

SF:cw

Cc: File

FICA (SOCIAL SECURITY)

800-772-1213 www.socialsecurity.gov

PERCENT PAID ON FIRST \$128,400

6.20% (Social Security)

PERCENT PAID ON FIRST NO LIMIT

1.45% (Medicare)

7.65%

WORKMANS COMP (EFF 03-01-18)

STATE OF NEVADA RISK MANAGEMENT

CLASS 5506 www.doi.nv.gov

12.12%

EMPLOYMENT SECURITY – 775-684-6326

www.nvdetr.org

STATE UNEMPLOYMENT RATE FOR
NEW EMPLOYER'S CONTRIBUTION IS
PAID ON FIRST \$30,500 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 6.0%, BUT A

CREDIT FOR STATE TAX (5.4%) IS

DEDUCTED

.60%

TOTAL

23.37%