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MEMORANDUM
CONSTRUCTION OFFICE

January 7, 2022

To: All District and Resident Engineers
From: Sam Lompa, P.E., Chief Construction Engineer
Subject: Labor Surcharge (Subsection 109.03 Special Provisions)

DS
SL

Effective January 1, 2022, the labor surcharge rate applicable to force account work was increased from 18.95% to 21.19%.

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

SL:cw

FICA (SOCIAL SECURITY)

800-772-1213 www.socialsecurity.gov

PERCENT PAID ON FIRST \$147,000

PERCENT PAID ON FIRST NO LIMIT

6.200% (Social Security)

1.450% (Medicare)

7.650%

WORKMANS COMP (EFF 03-01-22)

STATE OF NEVADA RISK MANAGEMENT

CLASS 5506 www.doi.nv.gov

6.060%

EMPLOYMENT SECURITY – 775-684-6326

www.nvdetr.org

STATE UNEMPLOYMENT RATE FOR
NEW EMPLOYER'S CONTRIBUTION IS
PAID ON FIRST \$36,600 AFTER 4 OR 5
YEARS, RATE IS RE-EVALUATED AND
MAY BE ADJUSTED

5.400%

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

.600%

MODIFIED BUSINESS TAX

1.475%

21.185%

TOTAL

21.19%