

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

DATE: January 21, 2014
TO: All District and Resident Engineers
FROM: Jeff Shapiro, Chief Construction Engineer 
SUBJECT: Labor Surcharge (Subsection 109.03 Special Provisions)

Effective January 1, 2014 the labor surcharge rate applicable to force account work was decreased from 26.38% to 25.52.

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 \$117,000

6.20% (Social Security)

PERCENT PAID ON FIRST NO LIMIT

1.50% (Medicare)

7.70%

WORKMANS COMP (EFF 01-03-12)

STATE OF NEVADA RISK MANAGEMENT

CLASS 5506 687-3191

14.07%

EMPLOYMENT SECURITY – 775-687-4505

STATE UNEMPLOYMENT RATE FOR

NEW EMPLOYER'S CONTRIBUTION IS

PAID ON FIRST \$26,900 AFTER 4 OR 5

YEARS, RATE IS RE-EVALUATED AND

MAY BE ADJUSTED

2.95%

IRS – FUTA TAX

800-829-1040 – FEDERAL

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

25.52%

USE

25.52%