

Steve Sisolak  
Governor



Susan Brown  
Director

Tiffany Greenameyer  
Deputy Director

**STATE OF NEVADA  
GOVERNOR'S FINANCE OFFICE  
Budget Division**

209 E. Musser Street, Suite 200 | Carson City, NV 89701-4298  
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

**ALL AGENCY MEMO-2021-07**

June 22, 2021

TO: All Agencies  
FROM: Susan Brown, Director  
SUBJECT: Fringe Benefit/Assessment Rates for the 2021 - 2023 Biennium

The following fringe benefit/assessment rates will be used for the 2021 - 2023 Biennium:

Description	Fiscal Year 2022	Fiscal Year 2023	Based On:
Group Insurance	\$727.00	\$755.00	Per employee per month
Retired Employees Group Insurance	0.0217	0.0218	Of gross salaries
Payroll Assessment	\$90.76	\$85.02	Per employee per year
Personnel Assessment	\$274.14	\$260.50	Per employee per year
Medicare	0.0145	0.0145	Of gross salaries on all positions hired after 04/01/86
Retirement – 1 Regular Employee/Employer Paid	0.1550	0.1550	Of gross salaries
Retirement – 2 Police/Fire Employee/Employer Paid	0.2275	0.2275	Of gross salaries
Retirement – 8 Regular Employer Paid	0.2975	0.2975	Of gross salaries (Pay Factor .870510)
Retirement – 9 Police/Fire Employer Paid	0.4400	0.4400	Of gross salaries (Pay Factor .815574)
Employee Bond Insurance	\$2.91	\$2.91	Per Employee per year
Tort	\$85.40	\$85.29	Per Employee per year
EITS Infrastructure Assessment	\$315.92	\$314.64	Per Employee per year
EITS Security Assessment	\$95.44	\$94.19	Per Employee per year
Description	Calendar Year 2022	Calendar Year 2023	Based On:
Unemployment Compensation	0.0014	0.0013	Of gross salaries
Workers' Compensation	0.0203	0.0203	Of gross salaries to a maximum of \$36,000
Social Security	0.0620	0.0620	Of gross salaries to a maximum of \$132,900 for calendar year 2021