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**STATE OF NEVADA
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ALL AGENCY MEMO-2025-02

June 18, 2025

TO: All Agencies

FROM: Tiffany Greenameyer, Director 

SUBJECT: Fringe Benefit/Assessment Rates for the 2025 - 2027 Biennium

The following fringe benefit/assessment rates will be used for the 2025 - 2027 Biennium:

Description	Fiscal Year 2026	Fiscal Year 2027	Based On
Group Insurance	\$991.00	\$943.00	Per employee per month
Retirement Group Insurance	0.0259	0.0250	Of gross salaries
Payroll Assessment	\$100.16	\$100.16	Per employee per year
Personnel Assessment	\$321.35	\$321.35	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	0.1925	0.1925	Of gross salaries
Retirement - 2 Police/Fire Employee/Employer Paid	0.3000	0.3000	Of gross salaries
Retirement - 8 Regular Employer Paid	0.3675	0.3675	Of gross salaries (Pay Factor .844773)
Retirement - 9 Police/Fire Employer Paid	0.5875	0.5875	Of gross salaries (Pay Factor .772953)
Employee Bond Insurance	\$3.88	\$3.88	Per Employee per year
AG Employee Tort	\$137.00	\$137.00	Per Employee per year
EITS Infrastructure	\$530.75	\$527.72	Per Employee per year
EITS Security	\$140.98	\$140.18	Per Employee per year
Description	Calendar Year 2026	Calendar Year 2027	Based On
Unemployment Compensation	0.0007	0.0007	Of gross salaries
Workers' Compensation	0.0359	0.0359	Of gross salaries to a maximum of \$36,000
Social Security	0.0620	0.0620	Of gross salaries to a maximum of \$147,000 for calendar year