

Joe Lombardo  
Governor



Amy Stephenson  
Director

Robin Hager  
Deputy Director

Jim Rodriguez  
Administrator

**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-2023-04**

June 23, 2023

TO: All Agencies  
FROM: Amy Stephenson, Director *AS*  
SUBJECT: Fringe Benefit/Assessment Rates for the 2023 - 2025 Biennium

The following fringe benefit/assessment rates will be used for the 2023 - 2025 Biennium:

Description	Fiscal Year 2024	Fiscal Year 2025	Based On
Group Insurance	\$730.00	\$759.00	Per employee per month
Retirement Group Insurance	0.0311	0.0318	Of gross salaries
Payroll Assessment	\$36.35	\$36.76	Per employee per year
Personnel Assessment	\$196.15	\$197.05	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	0.1750	0.1750	Of gross salaries
Retirement - 2 Police/Fire Employee/Employer Paid	0.2575	0.2575	Of gross salaries
Retirement - 8 Regular Employer Paid	0.3350	0.3350	Of gross salaries (Pay Factor .856530)
Retirement - 9 Police/Fire Employer Paid	0.5000	0.5000	Of gross salaries (Pay Factor .796000)
Employee Bond Insurance	\$2.68	\$2.68	Per Employee per year
AG Employee Tort	\$116.41	\$116.43	Per Employee per year
EITS Infrastructure	\$308.45	\$307.79	Per Employee per year
EITS Security	\$108.36	\$108.19	Per Employee per year
Description	Calendar Year 2024	Calendar Year 2025	Based On
Unemployment Compensation	0.0000	0.0000	Of gross salaries
Workers' Compensation	0.0380	0.0380	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