

# Nevada Wage and Tax Facts 2025

## MINIMUM WAGE

Minimum Wage:	\$ 12.00
Minimum Cash Wage:	\$ 12.00
(Tipped Employee)	
Maximum Tip Credit:	None
Effective: 7/1/24	

## STATE INCOME TAX

Wage Withholding:	None
Supplemental Wage/Bonus Rate:	None

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 41,800
Employee Deduction:	None
Employer Tax Rates:	0.3 - 5.4%
Standard New Employer Rate:	3.00%
Voluntary Contribution Permitted:	No

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

None

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## MODIFIED BUSINESS TAXES

Nevada's modified business taxes are due each quarter based on a percentage of payroll. The rate for general businesses is 1.17% for wages paid over \$50,000 per quarter after health care deductions.

[http://tax.nv.gov/Forms/Modified\\_Business\\_Tax\\_Form](http://tax.nv.gov/Forms/Modified_Business_Tax_Form)

## AGENCY WEBSITES

Dept of Taxation: <http://tax.nv.gov>

Employment Security Div: <http://detr.state.nv.us/esd.htm>

New Hire Reporting: <http://ui.nv.gov/ess.html>