



Nevada Wage and Tax Facts

2026

MINIMUM WAGE

Minimum Wage:	\$ 12.00
Minimum Cash Wage:	\$ 12.00
(Tipped Employee)	
Maximum Tip Credit:	None

Effective: 7/1/24

RECIPROCITY RULES

None

STATE INCOME TAX

Wage Withholding:	None
Supplemental Wage/Bonus Rate:	None

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 43,700
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

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

Rates Effective 7/1/23

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>