



CLARK COUNTY SCHOOL DISTRICT
CONSTRUCTION MANAGEMENT
LABOR BURDEN WORKSHEET

TO COMPLETE FORM, FILL IN THE LIGHT BLUE CELLS, OTHER CELLS WILL AUTO-CALCULATE

(For a better view, go to Edit > Preferences > Forms, and uncheck "Show boarder hover color for fields".)

Use most recent pay rates, fringes, tax rates, & work comp to calculate labor hourly costs for estimating purposes, subject to prevailing wage requirements if applicable. Supporting docs are required. At CCSD's discretion, billings shall be adjusted to current wage, fringe, or tax rates.

PROJECT NAME:

MPID/PROJECT #

SF#

(SUB)CONTRACTOR NAME

WORKER NAME:

PWP #

* PREVAILING WAGE WORKER? (Y/N)

* LABOR CLASS.

* PROJECT PREVAILING WAGE RATE

* Refer to https://labor.nv.gov/PrevailingWage/Public_Works__Prevailing_Wages/

YEAR

AMOUNT/HR
(est. Labor Burden)

AMOUNT/HR
(vs Prevail. Wage)

WAGES (per hour)

BASE HOURLY RATE

ZONE RATE (if applicable)

OTHER TAXABLE RATES (Describe):

SUBTOTAL - BASIC HOURLY RATE

Approx Annualized Wage

BONA FIDE FRINGES (Employer contribution, per hour)

Base fringes on per-hour employer contributions, not employee deductions.

To be considered bona fide for prevailing wage consideration, fringe benefits should be either: 1) from a (union) collective bargaining agreement; or 2) employer contributions to a defined contribution plan (under 29 U.S.C. § 1002(34) that does not exceed 25% of the hourly prevailing wage rate; or 3) in accordance with the determination of the Labor Commissioner, where annualized calculation applies. Refer to NRS 338.035.

HEALTH INSURANCE:

PENSION:

APPRENTICESHIP:

OTHER FRINGE BENEFITS (Describ

PAYROLL TAXES / WORKER COMPENSATION

	Percentage	Taxable Wage Base	
SOCIAL SECURITY	6.20 %	Up to	\$ 184,500.00
MEDICARE	1.45 %	Unlimited	NA
NV UNEMPLOYMENT TAX (SUTA) (max 5.4%)	%	Up to	\$ 43,700.00
FEDERAL UNEMPLOYMENT TAX (FUTA = 6% - SUTA)	%	Up to	\$ 7,000.00
NV MODIFIED BIZ TAX (1.17% Gen Biz, 1.554% Fin Inst.)	1.17 %	Above	\$ 50,000.00
NV CEP TAX (NA if paying max 5.4% SUTA)	0.05 %	Up to	\$ 43,700.00
NET WORKER COMPENSATION INSURANCE RATE	%		

SOCIAL SECURITY

MEDICARE

NV UNEMPLOYMENT TAX (SUTA) (max 5.4%)

FEDERAL UNEMPLOYMENT TAX (FUTA = 6% - SUTA)

NV MODIFIED BIZ TAX (1.17% Gen Biz, 1.554% Fin Inst.)

NV CEP TAX (NA if paying max 5.4% SUTA)

NET WORKER COMPENSATION INSURANCE RATE

TOTAL HOURLY AMOUNT

PREVAILING WAGE COMPLIANCE? (Y/N)