

**MEMORANDUM**

**DATE:** June 1, 2026

**TO:** Kristine Nelson, ESD Administrator  
Patricia Allander, ESD Deputy Administrator

**FROM:** David Schmidt, Chief Economist, Research & Analysis Bureau

**SUBJECT:** MWBA & Taxable Wage Base

*MAXIMUM WEEKLY BENEFIT AMOUNT: \$657.00*

In accordance with the provisions set forth in NRS 612.340, the maximum weekly benefit amount, effective July 1, 2026, has been determined to be \$657. Based on calendar year 2025 Nevada covered employment and payroll data (including reimbursement accounts and excluding tip income), the maximum weekly benefit amount is calculated at 50 percent of the average weekly wage as follows:

Average Weekly Wage:

Total wages (\$105,681,417,033) / average covered employment (1,546,090) = \$68,353.99  
\$68,353.99/52 weeks= \$1,314.50.

Maximum Weekly Benefit Amount:

50% of average weekly wage: \$1,314.50 x 0.5 = \$657.25 which by law is rounded down to the nearest lower multiple of \$1, or \$657

*U.I. TAXABLE WAGE BASE: \$45,400*

In accordance with the provisions set forth in NRS 612.545, the UI taxable wage base, effective January 1, 2027, has been determined to be \$45,400. Based on calendar year 2025 Nevada covered employment and payroll data (excluding reimbursement accounts), the tax base is calculated at 66 2/3 percent of the annual average wage as follows:

Average Annual Wage:

Total wages (\$93,841,589,718) / average covered employment (1,377,412) = \$68,128.92

Taxable Wage Base:

66 2/3 of average annual wage:  $\$68,128.92 \times 0.666666 = \$45,419.28$  which by law is rounded to the nearest hundred dollars, or \$45,400.

I certify that the above are computed from official records of the Nevada Employment Security Division.

A handwritten signature in black ink, appearing to read "D. Schmidt", is written over a horizontal line. The signature is enclosed within a faint, dotted rectangular border.

David Schmidt, Chief Economist, Research and Analysis Bureau