

# Modified Business Tax

- An excise tax will be assessed on each employer at the rate of 0.63 percent of the wages, as defined in NRS 612.190, paid by the employer during a calendar quarter with respect to employment.
- An employer may deduct from the total amount of wages reported and upon which the excise tax is imposed any amount that is paid by the employer for health insurance or a health benefit plan.
- The tax for each calendar quarter is due on the last day of the quarter.