Workers' Compensation Insurance Rating Bureau of California®

c a l i f o r n i a

California Workers' Compensation Uniform Statistical Reporting Plan—1995

Title 10, California Code of Regulations, Section 2318.6

Effective September 1, 2023

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Memorandum

Regarding the September 1, 2023 Revisions to the California Workers' Compensation Uniform Statistical Reporting Plan—1995

Revisions Approved Effective September 1, 2023

Part 1, *General Provisions*

1. Section I, *Introduction,* Rule 3, *Effective Date*, was amended to show that the effective date of the amended Uniform Statistical Reporting Plan is 12:01 AM, September 1, 2023.

Part 3, Standard Classification System

1. Section IV, *Special Industry Classification Procedures*, Rule 5, *Stores*, Subrule e, was amended to clarify its intended application.

2. Section V, *Payroll – Remuneration*, Rule 1, *Payroll – Remuneration*, Subrule j, *Executive Officers,* Subrule k, *Partners*, Subrule l, *Individual Employers*, and Subrule m, *Members of a Limited Liability Company*, were amended to adjust the minimum and maximum payroll limitations for executive officers, partners, individual employers and members of a limited liability company to reflect wage inflation since the minimum and maximum payroll limitations were last amended in 2022.

3. Section VII, *Standard Classifications,* Rule 2, *Standard Classifications,* was amended as follows:

   - Classification 7421, *Aircraft Operation – transportation of personnel in the business of an employer not otherwise engaged in aircraft operation,* which is part of the Aircraft Operation Industry Group, was amended to clarify the intended application.

   - Classification 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores*, was amended for consistency with other proposed changes.

   - Classification 9181, *Athletic Teams or Athletic Facilities – players, umpires, referees and game officials*, was amended to increase the annual payroll limitation for players from $149,500 to $154,700 per player per season to reflect wage inflation since the payroll limitation was last amended in 2022.

   - Classification 7607(2), *Audio Post-Production*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

   - Classification 8803, *Auditing, Accounting or Management Consulting Services*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

   - Classification 8391, *Automobile or Truck Dealers – all employees other than vehicle salespersons,* which is part of the Automotive Industry Group, was amended to clarify the intended application and provide direction as to how related operations should be classified.

- Classification 8748, *Automobile or Truck Dealers – vehicle salespersons,* which is part of the Automotive Industry Group, was amended to clarify the intended application and provide direction as to how related operations should be classified.

- Classification 8808, *Banks*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 3647(1), *Battery Mfg.,* was amended to clarify the intended application and provide direction as to how related operations should be classified.

- Classification 9016(4), *Boat Marina and Boat Rental Operation,* was amended for consistency with other proposed changes.

- Classification 9048(1), *Camps,* was amended to include retreat facilities, provide direction as to how related operations should be classified and for clarity.

- Classification 9015(4), *Churches, Temples, Mosques and Synagogues – all employees other than clergy, professional assistants, organists, members of choir, Clerical Office Employees or Clerical Telecommuter Employees,* was amended to provide direction as to how related operations should be classified and for consistency with other proposed changes.

- Classification 8840, *Churches, Temples, Mosques and Synagogues – clergy, professional assistants, organists or members of choir,* was amended to provide direction as to how related operations should be classified and for consistency with other proposed changes.

- Classification 9067(2), *Clubs – boys and girls,* was amended for consistency with other proposed changes.

- Classification 9067(1), *Clubs – community health and wellness,* was amended for consistency with other proposed changes.

- Classification 9060, *Clubs – country or golf,* was amended to include yacht clubs and provide direction as to how related operations should be classified.

- Classification 9061, *Clubs – N.O.C.,* was amended to (1) clarify the intended application, (2) reassign yacht club operations to Classification 9060, *Clubs – country or golf*, (3) reassign retreat facility operations to Classification 9048(1), *Camps,* and (4) for consistency with other proposed changes.

- Classification 9053(5), *Clubs – racquet sports,* was amended for consistency with other proposed changes.

- Classification 9101, *Colleges or Schools – private – not automobile schools – all employees other than professors, teachers, or academic professional employees,* was amended to clarify how related operations should be classified.

- Classification 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees,* was amended for consistency with other proposed changes and to clarify the intended application and how related operations should be classified.

- Classification 5193, *Computer or Telephone System or Equipment Installation, Service or Repair,* was amended to clarify the intended application.

- Classification 8859(1), *Computer Programming or Software Development*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 5205(2), *Concrete or Cement Work – pouring or finishing of concrete floor slabs, poured in place and on the ground, and concrete slab-type foundations, for other than concrete buildings or structural steel buildings of multi-story construction,* was amended for consistency with previously approved changes.

- Classification 8801, *Credit Unions*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per employee to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 9059, *Day Care Centers,* was amended for consistency with other proposed changes.

- Classification 3569, *Electric Motor Mfg. or Repair,* was amended to clarify the intended application and provide direction as to how related operations should be classified.

- Classification 8874(4), *Audio/Video Electronic Products Mfg. – hardware or software design or development*, which is part of the Electronics Industry Group, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 3681(2), *Computer or Computer Peripheral Equipment Mfg. – all other employees,* which is part of the Electronics Industry Group, was amended to clarify the intended application and for consistency with other proposed changes.

- Classification 8874(2), *Computer or Computer Peripheral Equipment Mfg. – hardware or software design or development*, which is part of the Electronics Industry Group, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 3179, *Electrical Apparatus Mfg. – N.O.C.,* which is part of the Electronics Industry Group, was amended to clarify the intended application.

- Classification 8874(1), *Instrument Mfg. – electronic – professional or scientific – hardware or software design or development*, which is part of the Electronics Industry Group, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 8874(5), *Integrated Circuit and Semiconductor Wafer Mfg. – hardware or software design or development*, which is part of the Electronics Industry Group, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 8874(3), *Telecommunications Equipment Mfg. – hardware or software design or development*, which is part of the Electronics Industry Group, was amended to increase the

annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 8601(1), *Engineers*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classifications 6218(1)/6220(1), *Excavation – N.O.C.*, were amended to decrease the hourly wage threshold from $39.00 to $38.00 per hour to reflect updated wage information since the threshold was last amended in 2022.

- Classification 8870, *Fitness Instruction Programs or Studios,* was amended for consistency with other proposed changes.

- Classification 2102, *Fruit or Vegetable Evaporation or Dehydrating,* which is part of the Food Packaging and Processing Industry Group, was amended for consistency with previously approved changes.

- Classification 8601(4), *Forest Engineers*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 3339, *Foundries – investment casting,* was amended for clarity and consistency.

- Classification 3081, *Foundries – iron,* was amended to provide direction as to how related operations should be classified and for clarity and consistency.

- Classification 3085, *Foundries – nonferrous,* was amended to provide direction as to how related operations should be classified and for clarity and consistency.

- Classification 3082, *Foundries – steel castings,* was amended to provide direction as to how related operations should be classified and for clarity and consistency.

- Classifications 6315(2)/6316(2), *Gas Mains or Connections Construction*, were amended to decrease the hourly wage threshold from $39.00 to $38.00 per hour to reflect updated wage information since the threshold was last amended in 2022.

- Classifications 6218(2)/6220(2), *Grading Land*, were amended to decrease the hourly wage threshold from $39.00 to $38.00 per hour to reflect updated wage information since the threshold was last amended in 2022.

- Classification 9050, *Hotels, Motels or Short-Term Residential Housing,* was amended to provide direction as to how related operations should be classified.

- Classification 8822, *Insurance Companies*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 8859(2), *Internet or Web-Based Application Development or Operation*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 9008, *Janitorial Services,* was amended to clarify the intended application and provide direction as to how related operations should be classified.

- Classification 8755, *Labor Unions,* was amended to clarify the intended application.

- Classification 2702(2), *Land Clearing,* was amended to clarify the intended application and provide direction as to how related operations should be classified.

- Classifications 6218(3)/6220(3), *Land Leveling*, were amended to decrease the hourly wage threshold from $39.00 to $38.00 per hour to reflect updated wage information since the threshold was last amended in 2022.

- Classification 0042, *Landscape Gardening,* was amended to clarify the intended application and provide direction as to how related operations should be classified.

- Classification 8820, *Law Firms*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 8232(1), *Lumberyards,* was amended for clarity and consistency with other proposed changes.

- Classification 8749, *Mortgage Bankers*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 8743, *Mortgage Brokers*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 9610, *Motion Pictures – production*, was amended to increase the annual payroll limitation for actors, musicians, producers and the motion picture director from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 5191, *Office Machine or Point of Sale Equipment Installation, Service or Repair,* was amended for consistency with other proposed changes.

- Classification 8601(2), *Oil or Gas Geologists or Scouts*, which is part of the Petroleum Industry Group, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 2840(1), *Picture Frame Assembly,* was amended for clarity and consistency with other proposed changes.

- Classification 2840(2), *Picture or Artwork Framing,* was amended for clarity and consistency with other proposed changes.

- Classification 2731, *Planing or Moulding Mills,* was amended to clarify the intended application.

- Classification 8746, *Newspaper Publishing or Printing – reporters or photographers,* which is part of the Printing, Publishing and Duplicating Industry Group, was amended to provide direction as to how related operations should be classified.

- Classification 8741, *Real Estate Agencies*, which is part of the Property Management/Operation Industry Group, was amended to increase an employee's annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 7610, *Radio, Television or Commercial Broadcasting Stations*, was amended to increase the annual payroll limitation for on-air personalities, entertainers and musicians from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 9096, *Residential Cleaning Services,* was amended for clarity and consistency with other proposed changes.

- Classification 2710(1), *Sawmills or Shingle Mills,* was amended for clarity and consistency with other proposed changes.

- Classifications 6307/6308, *Sewer Construction*, were amended to decrease the hourly wage threshold from $39.00 to $38.00 per hour to reflect updated wage information since the threshold was last amended in 2022.

- Classification 8062, *Stores – computer,* which is part of the Stores Industry Group, was amended to clarify the intended application, provide direction as to how related operations should be classified and for consistency with other proposed changes.

- Classification 8039, *Stores – department stores*, which is part of the Stores Industry Group, was amended to increase the payroll limitation from $1,200,000 to $1,300,000 per annum to reflect wage inflation since the payroll limitation was last amended in 2021.

- Classification 2501(4), *Tailoring,* was amended for clarity.

- Classification 7365, *Taxicab Operations*, was amended to increase the minimum annual payroll per taxicab from $41,000 to $42,400 to reflect wage inflation since the threshold was last amended in 2022.

- Classification 9156, *Theaters – dance, opera or theater companies*, was amended to increase the annual payroll limitation for performers and directors of performers from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 9151, *Theaters – musical entertainment*, was amended to increase the annual payroll limitation for performers and directors of performers from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classification 7607(1), *Video Post-Production*, was amended to increase the annual payroll limitation from $149,500 to $154,700 per person to reflect wage inflation since the payroll limitation was last amended in 2022.

- Classifications 6315(1)/6316(1), *Water Mains or Connections Construction*, were amended to decrease the hourly wage threshold from $39.00 to $38.00 per hour to reflect updated wage information since the threshold was last amended in 2022.

4. Section VIII, *Abbreviated Classifications – Numeric Listing*, was amended for consistency with other proposed changes.

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Part 1 – General Provisions

Section I – Introduction

1. Purpose

This Plan contains the necessary rules and instructions for the reporting of policy information and experience in connection therewith on the direct business written by insurers for California workers' compensation insurance and employers' liability insurance incidental thereto and written in connection therewith.

This Plan requires that separate unit statistical reports be filed by insurers for every workers' compensation insurance policy written. The loss, exposure and premium data reported for each policy is used to develop experience in standard classification detail.

Pure premium rates and experience modifications are based upon the information reported in accordance with this Plan. It is therefore essential that the greatest possible care be taken to furnish complete and accurate information and that the information be filed at the time and in the manner specified in this Plan.

2. Authority

This Plan has been approved by the Insurance Commissioner of the state of California in accordance with Articles 2 and 3 of Chapter 3, Part 3, Division 2, and Section 11658 of the California Insurance Code.

3. Effective Date

The provisions of this Plan are effective at 12:01 AM, September 1, 2023. When an amendment to this Plan is approved, a notice summarizing the amendment and its effective date, as specified by the Insurance Commissioner, will be published by the WCIRB.

This Plan and all amendments thereto, unless otherwise specifically provided, shall apply to a policy with an effective date on or after the effective date of the amendment.

Section II – General Definitions

The definitions set forth in this Section shall govern the construction and meaning of the terms and phrases used in this Plan.

1. Audit

A report of the policyholder's exposure by classification that is based upon either an auditor's examination of the policyholder's books of accounts and original payroll records or upon a signed payroll statement obtained from the employer. See "Physical Audit" and "Voluntary Audit".

2. Classification(s) or Standard Classification(s)

A classification of occupations, employments, industries and businesses contained in the alphabetical listing of standard classifications located in Part 3, Section VII, *Standard Classifications*, of this Plan. (See also "Insurer Classification(s)".)

3. Employee(s)

Every person in the service of an employer for whom the employer is obligated to provide workers' compensation benefits.

Part 1 – General Provisions

Section II – General Definitions

4. Employer

One or more entities meeting the combination of entities standards for experience rating set forth in the Experience Rating Plan.

5. Employers' Liability

Any liability, other than for workers' compensation, imposed by the laws of the state of California upon an employer for damages on account of bodily injury to or death of employees arising out of and in the course of employment.

6. Employers' Liability Insurance

The insurance of employers' liability when such insurance is incidental to and written in connection with the workers' compensation insurance issued to and covering the same policyholder or policyholders.

7. Experience

The payroll, premium, and loss data for an employer or standard classification.

8. Experience Modification

The modification factor that is published by the WCIRB in accordance with the Experience Rating Plan and that is required to be applied to the policy premium.

9. Experience Rating

(a) A rating procedure found in the Experience Rating Plan that utilizes past payroll and loss experience of the employer to forecast future losses by measuring the employer's loss experience against the loss experience of employers in the same classification to produce a prospective premium credit, debit, or unity modification; or, (b) the modification factor that is published by the WCIRB in accordance with the Experience Rating Plan and that is required to be applied to the policy premium.

10. Experience Rating Plan

The *California Workers' Compensation Experience Rating Plan—1995*, approved by the Insurance Commissioner of the state of California, Title 10, California Code of Regulations, Section 2353.1.

11. Exposure(s)

The basis against which losses shall be compared or insurer rates will be applied and, unless otherwise specified, shall mean payroll.

12. Final Premium(s)

See definition of "Final Premium(s)" located in Part 4, Section II, *Definitions*, of this Plan.

13. Insurer Classification(s)

Classifications of occupations, employments, industries and businesses used by an insurer in connection with its workers' compensation insurance coverage. (See also "Classification(s) or Standard Classification(s)".)

14. Payroll(s)

Synonymous with "Remuneration". See definitions of "Payroll(s)" and "Remuneration" located in Part 3, Section V, Rule 1, *Payroll – Remuneration*, of this Plan.

15. Physical Audit

An audit of payroll, whether conducted at the policyholder's location or at a remote site, that is based upon an auditor's examination of the policyholder's books of accounts and original payroll records (in either electronic or hard copy form) as necessary to determine and verify the exposure amounts by classification.

16. Pure Premium Rate(s)

The loss cost per unit of exposure, including loss adjustment expense, for standard classifications.

17. Voluntary Audit

An audit of payroll that is based upon a signed payroll statement obtained from the employer.

18. WCIRB

The Workers' Compensation Insurance Rating Bureau of California, a rating organization licensed by the California Department of Insurance and designated as the Insurance Commissioner's statistical agent in accordance with the provisions of Sections 11750 *et seq*. of the California Insurance Code.

19. Workers' Compensation

The obligation imposed upon an employer by the workers' compensation laws of the state of California to pay the benefits prescribed by such laws.

20. Workers' Compensation Insurance

Insurance for workers' compensation liability and, except when otherwise stated, also refers to employers' liability insurance.

Section III – Submission of Information

1. Reporting Information

Information required to be reported pursuant to the provisions of this Plan shall be filed electronically with the WCIRB, as the designated statistical agent for the Insurance Commissioner of the state of California.

2. Reporting Procedures

The reporting procedures and forms contained in this Plan may be modified by an insurer to conform to its own recording methods, provided that such alternative reporting procedures or forms: (a) yield all of the information required under the standard procedures of this Plan, and (b) have been approved by the WCIRB as an acceptable alternative reporting procedure or form.

Section IV – Corrections or Amendments

1. Notification of Non-Compliance and Evidence of Correction

If a policy as written or data as reported does not appear to comply with the provisions of this Plan or applicable regulations of the Insurance Commissioner governing California workers' compensation insurance, the WCIRB shall query the insurer, pointing out in what respects it fails to conform and requiring the insurer to make any necessary corrections. In all cases where an insurer is required to make a correction or amendment to a policy or the reported data, evidence of such correction or amendment shall be submitted to the WCIRB within a reasonable period of time. If such evidence is not received by the WCIRB in a reasonable period, it shall be the duty of the WCIRB's president to bring the case to the attention of the Governing Committee of the WCIRB.

The WCIRB may, at its option, require the signature of the policyholder on any correcting endorsement, evidencing acceptance of such correction by the policyholder. The signed copy of such endorsement must be filed with the WCIRB.

2. Investigation

The WCIRB may pass any policy, endorsement or reported data subject to review or investigation. If, after review or investigation, the WCIRB determines that it is required, the insurer shall conform its policy, endorsement or reported data in accordance with the provisions of this Plan or other regulations of the Insurance Commissioner governing California workers' compensation insurance.

Section V – Inquiries, Complaints and Requests for Action, Reconsideration and Appeals

1. Purpose and Time Limitation

This Section of the Plan explains how an insured employer may (a) request review if it believes its workers' compensation insurance coverage as written or experience as reported is contrary to the rules of this Plan or any other regulations of the Insurance Commissioner governing workers' compensation insurance; and (b) request review of a decision, action, or omission to act by the WCIRB. This process enables the insured employer to obtain review of the matter by the WCIRB and, if necessary, the Insurance Commissioner.

An insured employer's initial request for review must be received by the WCIRB within twelve (12) months after the expiration date of the policy to which the request for review pertains, except if the request for review involves the application of the Revision of Losses rule found at Section VI, Rule 7, of the Experience Rating Plan.

2. Inquiries

An insured employer may commence the review process by sending the WCIRB a written Inquiry. The Inquiry shall include (a) the names of the policyholder(s) and the insurer(s); and (b) detailed information explaining why the coverage as written or experience as reported is incorrect. If the Inquiry is not complete, the WCIRB may request additional information from the insured employer. The insured employer shall respond to such a request within sixty (60) days after the date of the WCIRB's request. If the insured employer fails to respond within that time, the WCIRB will deem the Inquiry closed.

The WCIRB shall review and, as necessary, investigate all Inquiries. If the WCIRB sends the Inquiry to the insurer for purposes of investigation, the insurer shall respond within sixty (60) days after the WCIRB sends it the Inquiry.

The WCIRB shall issue a decision regarding the Inquiry. An insured employer, insurer, or other aggrieved person who is dissatisfied with the WCIRB's decision upon an Inquiry and who seeks a further review of the matter shall, within sixty (60) days after the WCIRB's decision regarding the Inquiry, serve the WCIRB with a written Complaint and Request for Action as set forth in Rule 3 below.

If the WCIRB fails to respond within ninety (90) days after receipt of the Inquiry, the insured employer, insurer, or other aggrieved person may pursue the subject of its Inquiry by serving the WCIRB with a Complaint and Request for Action.

Any change resulting from the WCIRB's decision shall be applied in accordance with the rules of this Plan or other applicable statutes or regulations. If a loss correction is required pursuant to the Revision of Losses rule, the current experience rating for purposes of the application of that rule shall be the experience modification in effect on the day the Inquiry was received by the WCIRB.

Part 1 – General Provisions

Section V – Inquiries, Complaints and Requests for Action, Reconsideration and Appeals

3. Complaints and Requests for Action

An insured employer, insurer, or other aggrieved person seeking review of the WCIRB's decision, action, or omission to act, or review of the manner in which this Plan, or any other applicable regulations of the Insurance Commissioner, has been applied in connection with its workers' compensation insurance shall serve the WCIRB with a written Complaint and Request for Action pursuant to the regulations found at Title 10, California Code of Regulations, Sections 2509.40 *et seq*. Complaints and Requests for Action must be served on the WCIRB at the following address:

WCIRB
1901 Harrison Street, 17th Floor
Oakland, CA 94612
Attention: Complaints and Reconsideration
Fax 415.371.5204
customerservice@wcirb.com

Upon receipt of a Complaint and Request for Action, the WCIRB shall respond in accordance with the regulations found at Title 10, California Code of Regulations, Sections 2509.40 *et seq*. Any change resulting from such response shall be applied in accordance with the rules of this Plan or other applicable statutes or regulations. If a loss correction is required pursuant to the Revision of Losses rule, the current experience rating for purposes of the application of that rule shall be the experience modification in effect on the day the initial request for review was received by the WCIRB.

4. Reconsideration and Appeals to the Insurance Commissioner

An insured employer, insurer, or other aggrieved person who is dissatisfied with the WCIRB's decision upon a Complaint and Request for Action may request that the WCIRB reconsider its decision. Requests for reconsideration must be (a) filed pursuant to Title 10, California Code of Regulations, Section 2509.45(b); (b) set forth in detail the reasons why the WCIRB's decision is in error; and (c) include all available supporting evidence.

Alternatively, an insured employer, insurer, or other aggrieved person who is dissatisfied with the WCIRB's response to or failure to respond to a Complaint and Request for Action, or the WCIRB's decision upon or failure to respond to a request for reconsideration, may appeal directly to the Insurance Commissioner. Appeals must be filed pursuant to Title 10, California Code of Regulations, Sections 2509.40 *et seq*.

Any change resulting from the WCIRB's decision upon reconsideration or the decision of the Commissioner on appeal shall be applied in accordance with the rules of this Plan or other applicable statutes or regulations. If a loss correction is required pursuant to the Revision of Losses rule, the current experience rating for purposes of the application of that rule shall be the experience modification in effect on the day the initial request for review was received by the WCIRB.

Part 2 – Policy Reporting Requirements

Section I – General Instructions

The policy information reporting provisions contained in this Part are necessary to facilitate experience rating, the accurate and timely reporting of unit statistical report data and the use of approved policy forms.

Insurers shall report policy information for every workers' compensation insurance policy extending insurance coverage under the workers' compensation laws of California, including California coverage by endorsement on a policy primarily providing coverage in another state, by electronic submission to the WCIRB in accordance with this Plan and the reporting requirements for California described in the Workers Compensation Insurance Organizations' (WCIO) Workers Compensation Policy Reporting Specifications (WCPOLS). Insurers shall receive WCIRB approval prior to reporting information electronically.

1. Policies

a. New and Renewal Policies

New and renewal policy transactions shall be reported to the WCIRB no later than thirty (30) days subsequent to the inception date of the policy represented.

b. Annual Rerate Endorsements

Annual rerate endorsement transactions shall be reported for any policy written as a continuing form policy or fixed-term policy written in excess of one year and sixteen (16) days no later than thirty (30) days subsequent to the issuance date.

c. Renewal Certificates/Renewal Agreements

Renewal certificate/renewal agreement transactions shall be reported to the WCIRB no later than thirty (30) days subsequent to the inception date of the renewal certificate or renewal agreement.

An insurer renewing a policy may report the renewal to the WCIRB as either a renewal policy (see Rule 1a, above) or as a renewal certificate, which is also referred to as a renewal agreement.

d. Rewrites

Rewrite transactions shall be reported to the WCIRB no later than thirty (30) days subsequent to the issuance date.

Rewrites may be issued to make changes to any previously issued new and renewal policies, annual rerate endorsements and renewal certificates/renewal agreements (e.g., changes to the insurer name, policy number or policy effective dates). Rewrites will replace the original transaction in its entirety.

2. Endorsements and Ancillary Agreements

a. Transactions for every endorsement affecting California coverage or amending the policy information referenced in Rule 1 above shall be reported to the WCIRB no later than thirty (30) days subsequent to the issuance date, except as otherwise stated.

b. Transactions for every ancillary agreement, as the term is defined in Title 10, California Code of Regulations, Section 2250(f), shall be reported to the WCIRB no later than thirty (30) days subsequent to the issuance date.

c. Policy transactions shall be reported to the WCIRB prior to the reporting of transactions for endorsements or ancillary agreements.

3. Cancellations or Reinstatements

For cancelled policies, a cancellation transaction shall be reported to the WCIRB no later than thirty (30) days subsequent to the date of cancellation. If a cancelled policy is reinstated, a reinstatement transaction shall be reported to the WCIRB no later than thirty (30) days subsequent to the issuance date.

Section II – Policy Periods

1. Policy Period

The rules in this Plan are based on a policy period of one year. Policies written and issued for a period not exceeding one year and sixteen (16) days shall be treated as if the policies were written for a period of one year. Policies written for a period exceeding one year and sixteen (16) days shall be written as a continuing form or fixed-term policy.

2. Continuing Form Policies or Fixed-Term Policies Written in Excess of One Year and Sixteen (16) Days

a. A policy that contains an agreement that the insurer will issue, and the policyholder will accept, endorsements changing the terms of the policy as may be required to achieve conformity with subsequent legislation or rules and regulations that may be approved by the Insurance Commissioner may be written as a continuing form or fixed-term policy for a period in excess of one year and sixteen (16) days.

b. Continuing form or fixed-term policies written in excess of one year and sixteen (16) days shall conform to all rules and regulations applying to policies written for one year or less.

c. All rules and regulations approved by the Insurance Commissioner subsequent to the effective date of a continuing form or fixed-term policy written in excess of one year and sixteen (16) days shall apply to the policy as though it consisted of consecutive policies, each with a policy period of one full year or of less than one full year if the insurer or the policyholder decided to establish a different policy effective date, which will be treated as a short-term policy.

d. The extension of a continuing form policy beyond one year and sixteen (16) days requires an annual rerate endorsement transaction to be reported to the WCIRB to take effect on the effective date of the second period of coverage and annually thereafter.

e. Annual rerate endorsements shall be reported annually for each period following the first period on all fixed-term policies written in excess of one year and sixteen (16) days.

Section III – Reporting Requirements

1. Header Record (Record 01)

All Header Record (Record 01) data and fields shall be reported as required for California in WCPOLS and as further detailed below.

a. Legal Nature of Insured Code

Report the code that best describes the type of entity(ies) being insured.

Code	Description
01	Individual
02	Partnership
03	Corporation
04	Association, Labor Union, Religious Organization
05	Limited Partnership

Code	Description
06	Joint Venture
07	Common Ownership
09	Joint Employers
10	Limited Liability Company (LLC)
11	Trust or Estate
13	Limited Liability Partnership (LLP)
14	Governmental Entity
99	Other

The use of "07", Common Ownership, is permitted only for policies insuring two or more entities if the entities are combinable in accordance with the Experience Rating Plan.

The use of "09", Joint Employers, is permitted when two or more entities do not share common ownership but have joint liability to pay workers' compensation to employees engaged in connection with the same work but are not a partnership or a joint venture.

The use of "99", Other, is only permitted if none of the other values are applicable. If reporting "99", further detail in Text for "Other" Legal Nature of Insured shall be provided.

2. Name Record (Record 02)

All Name Record (Record 02) data and fields shall be reported as required for California in WCPOLS and as further detailed below.

Each name shall be reported on a separate name record. Related names, such as the sole proprietor's name, the associated trade name or "DBA," shall each have a separate record and may be linked using the Name Link Identifier/Continuation Sequence Number. A husband and wife or registered domestic partnership shall have each person's complete name reported in a separate record.

Insuring two or more legal entities on a single policy is subject to the provisions and limitations set forth in the *Miscellaneous Regulations for the Recording and Reporting of Data—1995*, Part 2, *Workers' Compensation Forms and Coverage*, Section III, *Additional Interests*.

a. Name of Insured

Report the name of the insured subject to the following:

(1) For individuals, report the name in the following format: Last Name, First Name, Middle Name or Initial. The commas are delimiters and are required when reporting individual names.

(2) For partnerships, report the name of each general partner as required in the other sections of this rule. Each partner within the partnership shall be a legal entity such as an individual, a partnership or a corporation. Trade names or fictitious business names cannot be designated as partners.

(3) For corporations, report the name exactly as shown in the articles of incorporation.

(4) For associations, labor unions or religious organizations, report the name exactly as shown in the agreement of association or other document of organization.

(5) For limited partnerships, report the name of each general partner as required in the other sections of this rule. Each partner within the partnership shall be a legal entity such as an individual, a partnership or a corporation. Trade names or fictitious business names cannot be designated as partners. Limited partners should not be reported, but if reported, the term "limited partner" shall be shown in parenthesis following the name of each limited partner.

(6) For joint ventures, report the name of each member as required in the other sections of this rule. Each member shall be a legal entity such as an individual, a partnership or a corporation. Trade names or fictitious business names cannot be designated as members of a joint venture.

(7) For entities that share common ownership, report the name of each entity as required in the other sections of this rule.

(8) For joint employers, report the name of each entity as required in the other sections of this rule.

(9) For LLCs, report the name of the LLC exactly as shown in the articles of organization.

(10) For trusts or estates, report the name exactly as shown in the trust agreement or other legal document, which establishes the trust or estate. The name of each trustee, administrator or executor shall also be reported as required in the other sections of this rule.

(11) For LLPs, report the name of each general partner as required in the other sections of this rule. Each partner within the partnership shall be a legal entity such as an individual, a partnership or a corporation. Trade names or fictitious business names cannot be designated as partners. Limited partners should not be reported, but if reported, the term "limited partner" shall be shown in parenthesis following the name of each limited partner.

(12) For governmental entities, report the legal name of the governmental entity.

(13) For bankruptcies and receiverships, report the name of the receiver or debtor as required in the other sections of this rule. The term "receiver" or "debtor in possession" shall be shown in parenthesis following the name of the receiver.

(14) For policies covering employee leasing arrangements written in the name of the labor contractor, report the name of the labor contractor depending on the type of entity as required in the other sections of this rule. If reporting the client's name, the phrase "Leased Coverage For" or the acronym "LCF" shall be used.

(15) For policies covering employee leasing arrangements written in the name of the client, report the name of the client depending on the type as required in the other sections of this rule.

(16) If any descriptor information such as "limited partner" or "DBA" is included, it shall be in parenthesis.

3. State Premium Record (Record 04)

All State Premium Record (Record 04) data and fields shall be reported as required for California in WCPOLS except as indicated below.

a. Estimated State Standard Premium Total

Report the estimated state standard premium total for the entire policy period. See Part 4, *Unit Statistical Reporting Requirements*, Section II, *Definitions*, Rule 12, *Final Premium(s)*.

4. Exposure Record (Record 05)

All Exposure Record (Record 05) data and fields shall be reported as required for California in WCPOLS and as further detailed below.

a. Classification Code

Report the applicable standard, approved non-standard or USL&H classification code.

b. Estimated Exposure Amount

Report the amount that is the basis for determining premium on a per classification level.

c. Estimated Premium Amount

For statistical code 9740, *Catastrophe Provisions for Terrorism*, report the estimated premium amount associated with this statistical code, if applicable. The estimated premium amount for standard classification codes and other statistical codes need not be reported.

Part 3 – Standard Classification System

Section I – Introduction

The objective of the classification system is to group employers into classifications so that each classification reflects the risk of loss common to those employers. With few exceptions, it is the business of the employer within California that is classified, not the separate employments, occupations or operations within the business.

Section II – Classification Terminology

The definitions set forth in this Section shall govern the construction and meaning of the terms and phrases used in describing the Standard Classification System found in Part 3 of this Plan.

1. All

If a classification carries a descriptive phrase beginning with *all*, as in the expression *all employees, all other employees, all operations,* and *all work to completion*, division of payroll shall not be made for any employee or operations (other than the Standard Exceptions or General Exclusions), without regard to the location of such operations, except for an operation not incidental to and not usually associated with the enterprise described by such classification.

2. Assembly or Assembling

Refers to the joining together of purchased prefabricated component parts to form a described product. (See also definition of "Manufacturing or Mfg.")

3. Clerical Office Employee(s)

See Section III, *General Classification Procedures*, Rule 4a, *Classifications 8810, Clerical Office Employees, and 8871, Clerical Telecommuter Employees*.

4. Companion Classification

Two classifications that together describe the operations that normally prevail in a business. Businesses that are classified using related companion classifications, as identified by the classification footnote, shall constitute a single enterprise.

5. Division of Payroll

The division of an employer's payroll between two or more classifications is made in accordance with the provisions of the "Multiple Enterprises" rule, or as directed by specific classification footnotes or phraseologies. Division of payroll requires that the employer keep complete and accurate payroll records, supported by original time cards or time book entries, segregating the payroll earned in the various activities. (See also Section V, Rule 3, *Division of Single Employee's Payroll*.)

6. General Exclusions

See Section III, *General Classification Procedures*, Rule 6, *General Exclusions*.

7. General Inclusions

See Section III, *General Classification Procedures*, Rule 5, *General Inclusions*.

8. Governing Classification

That classification, or combination of related companion classifications, other than the Standard Exception classification(s), to which the largest amount of payroll, exclusive of the payroll of miscellaneous employees, is assigned. (See also Section IV, Rule 2b, *Governing Classification (Construction or Erection)*.)

9. Highest Rated Classification

The classification that carries the highest pure premium rate.

10. Including

If a classification carries a descriptive phrase *including* certain operations, division of payroll shall not be made for such operations, even though they may be specifically described by some other classification or may be conducted at a separate location.

11. Interchange of Labor

Exists when employees, other than Miscellaneous Employees or employees engaged in operations described by a General Inclusion, either: (a) alternate between or among two or more separately classifiable operations, or (b) engage in a single activity or work in a single department that is integral to two or more separately classifiable operations. The payroll for such employees represents a blend of separately classifiable operations. In such cases, the payrolls may be divided between two or more classifications provided (a) such division is not prohibited by the classification(s) or rules contained in this Plan, and (b) the payroll earned in the various activities is segregated in accordance with Section V, Rule 3, *Division of Single Employee's Payroll*. Otherwise, the payrolls for such employees are assigned to the highest-rated classification applicable to any part of the work performed by the employee.

12. Location

A place of business at which the employer controls the facilities and conducts operations. The location may include, but is not limited to, buildings, rooms, suites, floors, structures, yards, fields, lots or acreage. Two or more facilities constitute a single location for classification purposes if they are located:

a. in the same building;

b. on a single uninterrupted property, such as adjacent buildings separated only by open space;

c. in the same block;

d. in adjoining city blocks or separated only by a single street or right-of-way of a railroad; or

e. on opposite sides of a stream or canal that are connected by a bridge, highway or other structure affording passage (other than by boat) across the stream.

13. Manufacturing or Mfg.

Refers to the fabrication, production and/or assembly of a described product. (See also definition for "Assembly or Assembling".)

14. Miscellaneous Employee(s)

See Section III, *General Classification Procedures*, Rule 3d. (See also Section IV, Rule 2c, *Miscellaneous Employees (Construction or Erection)*, and Section IV, Rule 4d, *Miscellaneous Employees (Farms)*.)

15. Multiple Enterprises

See Section III, *General Classification Procedures*, Rule 3, *Multiple Enterprises*.

16. No or Not

A classification that carries a restrictive phrase beginning with *no* or *not* shall not be applied to any employer, which conducts any operations described in such restrictive phrase. In classifications applicable to mercantile or mining operations, this restrictive phrase shall apply only to operations comprising each separate location. In construction, erection or stevedoring operations, this restrictive phrase shall apply only to operations comprising each separate job or location.

17. N.O.C.

This expression is an abbreviation of *not otherwise classified*. No classification so qualified shall be assigned in any case where another classification more accurately describes the enterprise or where the language of any classification so qualified prescribes other treatment.

18. Or

The word *or* when used in the classification phraseology shall be understood to have the same meaning as though expressed "*and/or*".

19. Outside Salespersons

See Section III, *General Classification Procedures*, Rule 4b, *Salespersons – Outside*.

20. Payroll(s)

Synonymous with "Remuneration". See Section V, *Payroll – Remuneration*, Rule 1, *Payroll – Remuneration*.

21. Physical Separation or Physically Separated

Physical separation between operational departments is achieved when operations are conducted in separate buildings at a location, or on separate floors of a building. If the departments are on the same floor, to achieve physical separation they must be separated by permanent walls not less than eight (8) feet in height, and constructed from standard building materials. Standard building materials include brick, block and concrete and, if framed with wood or light gauge steel, the walls should be covered with wallboard, plywood, masonite, sheet metal or other solid materials.

Stock shelves, chain link fencing, movable partitions, fixtures, office furniture or similar partitions do not constitute physical separation.

An opening in the partition or wall to provide for ingress and egress of materials, equipment or personnel is permitted.

Operations subject to separate classifications that are conducted on separate shifts but in a common workspace are considered physically separated, provided the operations are not conducted simultaneously.

22. Premium Portion of Overtime Pay

The portion of overtime payments that is above and in addition to the regular rate of pay. (See also Section V, *Payroll Remuneration*, Rule 1c, *Overtime Payments*.)

23. Remuneration

Synonymous with "Payroll". See Section V, *Payroll – Remuneration*, Rule 1, *Payroll – Remuneration*.

24. Salespersons – Outside

See Section III, *General Classification Procedures*, Rule 4b, *Salespersons – Outside*.

25. Shall Be Separately Classified

If a rule contained in this Plan or a footnote to a classification contains a directional phrase specifying that certain operations or employees shall be separately classified, the payroll of employees engaged in such operations shall be separately classified, provided proper payroll records have been maintained. Unless otherwise required by the classification, this rule shall apply even if the operations are not physically separated. The payroll of employees who interchange between operations described by the classification and those referred to in the footnote shall be assigned in accordance with Section V, Rule 3, *Division of Single Employee's Payroll*.

26. Single Enterprise

See Section III, *General Classification Procedures*, Rule 2, *Single Enterprise*.

27. Standard Exception(s)

See Section III, *General Classification Procedures*, Rule 4, *Standard Exceptions*.

28. Standard Exception Employees

See Section III, *General Classification Procedures*, Rule 4, *Standard Exceptions*.

Section III – General Classification Procedures

1. Classification Description

An alphabetical listing of classifications that describe most occupations, employments, industries and businesses is contained in Section VII, *Standard Classifications*.

a. Any business or operation specifically described by a classification shall be assigned to that classification.

b. Any business or operation not described by a classification shall be assigned to the classification(s) most analogous from the standpoint of process and hazard. The limitations and conditions of the classification(s) so assigned and all rules pertaining thereto shall be applicable. In determining the classification most analogous from the standpoint of process and hazard, consideration will be given to the following:

(1) When classifying the operations of a manufacturer, consideration should be given to the industry type, finished goods, raw materials, types of tools and equipment, how employees use the materials, tools and equipment in the manufacturing process, and any other relevant factors.

When a specific assembly classification does not exist for a certain product, the assembly of such product shall be assigned to the most analogous manufacturing classification. (See Section II, *Classification Terminology*, for the definitions of "Assembly or Assembling" and "Manufacturing or Mfg.")

(2) When classifying the operations of a store, consideration should be given to the types of products sold, who purchases the products, how the products are sold, and any other relevant factors.

(3) When classifying an employer that provides service(s), consideration should be given to the type(s) of service(s) provided, who contracts for the service(s), where the service(s) are provided, how employees perform the service(s), the raw materials or instrumentalities used to perform the service(s), and any other relevant factors.

(4) When classifying an employer that performs construction or erection operations, consideration should be given to the types of structures constructed or erected, the raw materials and

types of tools and equipment used, how employees use the materials, tools and equipment, the type of contractor's license required to perform such tasks, and any other relevant factors.

(5) When classifying an employer that performs agricultural operations, consideration should be given to the types of crops cultivated and animals raised, the method of cultivating and harvesting crops, the method of caring for animals, the types of machinery, tools and equipment used, how employees use the machinery, tools and equipment, and any other relevant factors.

c. Any business or operation described by a classification defined as a Standard Exception shall be classified in the Standard Exception classification. However, when a Standard Exception is assigned to the basic business or operation, all employees not specifically included in the definitions for such Standard Exceptions shall be separately classified, all other conditions contained herein notwithstanding.

Example

All operations of an investment firm are assigned to Classification 8810, *Clerical Office Employees*, with the exception of an employee who maintains the facility. Facility maintenance is not contemplated by the Standard Exception Classification 8810, but rather, Classification 9015(1), *Building Operation – N.O.C. – all other employees.* The maintenance worker is therefore assigned to Classification 9015(1).

2. Single Enterprise

If the employer's business, conducted at one or more locations, consists of a single operation or a number of separate operations that normally prevail in the business described by a single classification, the entire exposure of the business shall be assigned to that single classification. No division of payroll shall be permitted in respect to any other operation, even though such operation may be specifically described by some other classification, unless the applicable classification phraseology or other provisions contained herein specifically provide for such division of payroll.

Operations that are classified using related companion classifications, as identified by the classification footnote, shall constitute a single enterprise. Except as provided in the classification phraseology or footnote, division of an employee's payroll between related companion classifications shall not be permitted.

Division of payroll for Standard Exceptions and General Exclusions shall be made pursuant to the provisions of this Plan.

Example

The employer operates a restaurant. Employees are retained as chefs, bakers, dishwashers, wait staff, hosts and hostesses, wine stewards, bartenders, janitors, car parking valets, coat check clerks, manager and assistant manager. In addition, a storage facility is operated at an additional location where restaurant supplies are stored pending use in the restaurant. The activities, duties, hazards and pay scales vary among positions. Classifications such as 2003, *Bakeries or Cracker Mfg.*, 9008, *Janitorial Services – by contractors*, and 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*, describe some of the employees' activities. However, the restaurant bakery only produces goods served in the restaurant; the janitors only clean the restaurant; the parking valets only park the vehicles of restaurant customers; and the storage facility only stores materials used in the restaurant. All of these operations normally prevail in the operation of a restaurant and, therefore, Classification 9079(1), *Restaurants or Taverns*, applies to all of the employees.

3. Multiple Enterprises

If the employer's business, conducted at one or more locations, consists of two or more distinct operations that do not normally prevail in the business described by a single classification, then the distinct operations shall be classified in accordance with the following rules:

a. If the distinct operations are Physically Separated in accordance with Section II, Rule 21, *Physical Separation or Physically Separated*, each distinct operation shall be separately classified.

   (1) The payroll for employees (exclusive of Miscellaneous Employees) who perform activities integral to separately classified operations shall be divided between or among the applicable classifications, provided complete and accurate payroll records are maintained pursuant to Section V, Rule 3, *Division of Single Employee's Payroll*.

   (2) The payroll of Miscellaneous Employees shall be classified pursuant to 3d below.

b. If two or more of the distinct operations are not Physically Separated, such operations shall be assigned to the highest-rated classification applicable to the distinct operations conducted in the common workspace.

c. The above paragraphs notwithstanding, division of payroll is permitted only if:

   (1) The operation is not described by any of the General Inclusions;

   (2) The division is not contrary to classification phraseology; and

   (3) The division is not contrary to any other provisions contained in this Plan.

d. Miscellaneous Employees do not engage in operations that are integral to each classifiable operation but perform operations in general support of more than one classifiable operation and cannot properly be classified in accordance with a single classification. Examples of Miscellaneous Employees include but are not limited to supervisors, maintenance employees, power plant employees, laboratory researchers, security guards, shipping and receiving clerks, and yard employees.

   Unless otherwise directed in this Plan, Miscellaneous Employees shall be assigned to the Governing Classification of the group of classifications to which their work pertains.

Example 1

The employer operates a factory that manufactures uniforms, described by Classification 2501(1), *Clothing Mfg*., with a hypothetical pure premium rate of $5.00. The employer adds a distinct operation to manufacture pillows, described by Classification 2571, *Pillow, Quilt, Comforter or Cushion Mfg*., with a hypothetical pure premium rate of $7.00. Both operations are conducted on the same floor of a building with no permanent walls separating the workspaces. Because the operations are not physically separated, the operations shall be assigned to the highest-rated classification. This example is illustrated in the table below.

Operation	Physical Separation	Potential Classification	Hypothetical Pure Premium Rate	Assigned Classification	USRP Rule
Uniform Manufacturing	No	2501(1), *Clothing Mfg.*	$5.00	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3b
Pillow Manufacturing	No	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	$7.00	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3b

Example 2

The employer from Example 1 reorganizes its business so that the uniform manufacturing and pillow manufacturing operations are now in different buildings. Because the operations are physically separated, both classifications are assignable. This example is illustrated in the table below.

Operation	Physical Separation	Potential Classification	Hypothetical Pure Premium Rate	Assigned Classification	USRP Rule
Uniform Manufacturing	Yes	2501(1), *Clothing Mfg.*	$5.00	2501(1), *Clothing Mfg.*	Section III, Rule 3a
Pillow Manufacturing	Yes	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	$7.00	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3a

Example 3

The employer from Example 1, which maintains its uniform and pillow manufacturing operations in different buildings, establishes a separate department to cut fabric in support of both the uniform and pillow manufacturing operations. The fabric cutting department is physically separated from the uniform and pillow manufacturing operations but is integral to both of these separately classifiable operations. Assuming it is not feasible to accurately segregate the fabric cutting payroll between that developed in support of uniform manufacturing and that developed in support of pillow manufacturing, the fabric cutting department is assigned to the highest rated applicable classification. The uniform manufacturing, however, remains assignable to Classification 2501(1). This example is illustrated in the table below:

Operation	Physical Separation	Potential Classification	Hypothetical Pure Premium Rate	Assigned Classification	USRP Rule
Uniform Manufacturing	Yes	2501(1), *Clothing Mfg.*	$5.00	2501(1), *Clothing Mfg.*	Section III, Rule 3a
Pillow Manufacturing	Yes	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	$7.00	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3a
Fabric Cutting	Yes	2501(1), *Clothing Mfg.*, or 2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	$5.00 or $7.00	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3a(1)

Example 3a

Conversely, if the employer is able to accurately segregate the fabric cutting payroll developed in support of each operation, the fabric cutting payroll can be divided between Classifications 2501(1) and 2571. For example, the department may have specific days or shifts devoted to fabric cutting in support of uniform manufacturing which are separate from those in support of fabric cutting for pillow manufacturing. This example is illustrated in the table below:

Operation	Physical Separation	Potential Classification	Hypothetical Pure Premium Rate	Assigned Classification	USRP Rule
Uniform Manufacturing	Yes	2501(1), *Clothing Mfg.*	$5.00	2501(1), *Clothing Mfg.*	Section III, Rule 3a
Pillow Manufacturing	Yes	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	$7.00	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3a
Fabric Cutting	Yes	2501(1), *Clothing Mfg.,* or 2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	$5.00 or $7.00	2501(1), *Clothing Mfg.,* and 2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3a(1)

Example 4

The employer from Example 1 moves to a new facility and adds a new operation, sewing canvas boat covers, described by Classification 2576, *Awning, Tarp or Canvas Goods Mfg.,* with a hypothetical pure premium rate of $4.00. At the new facility, the pillow manufacturing operations will be physically separated from all other operations, and the uniform manufacturing and boat cover manufacturing operations will be performed in the same workspace with no physical separation. In this case, the physically separated pillow manufacturing is separately classified as 2571. Because (1) the boat cover and uniform manufacturing operations are not physically separated from one another and (2) Classification 2501(1) is the higher-rated classification, these operations are both assigned to Classification 2501(1). This example is illustrated in the table below:

Operation	Physical Separation	Potential Classification	Hypothetical Pure Premium Rate	Assigned Classification	USRP Rule
Pillow Manufacturing	Yes (separate from all other operations.)	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	$7.00	2571, *Pillow, Quilt, Comforter or Cushion Mfg.*	Section III, Rule 3a
Uniform Manufacturing	Yes (separate from Pillow Mfg.) No (not separated from Canvas Boat Cover Mfg.)	2501(1), *Clothing Mfg.*	$5.00	2501(1), *Clothing Mfg.*	Section III, Rule 3a
Canvas Boat Cover Mfg.	Yes (separate from Pillow Mfg.) No (not separated from Uniform Mfg.)	2576, *Awning, Tarp or Canvas Goods Mfg.* or 2501(1), *Clothing Mfg.*	$4.00 or $5.00	2501(1), *Clothing Mfg.*	Section III, Rule 3b

4. Standard Exceptions

Employees engaged in the clerical office or outside sales functions described below are referred to as Standard Exception Employees. If a standard classification specifically includes Clerical Office Employees, Clerical Telecommuter Employees or Outside Salespersons, such employees shall be assigned to the standard classification, regardless of whether the work is conducted at the same or at a separate location. It is not permissible to divide a single employee's payroll, within a single policy period, between a

Standard Exception classification and any other classification, including another Standard Exception classification, with the exception of a single permanent job reassignment. Otherwise, the remuneration of Standard Exception Employees is subject to division of payroll in connection with all other classifications in accordance with the following:

a. Classifications 8810, *Clerical Office Employees*, and 8871, *Clerical Telecommuter Employees*

Clerical Office Employee(s) and Clerical Telecommuter Employee(s) are defined as employees whose duties are confined to keeping the books, records or cash of the employer; conducting correspondence; using computers; dispatching; recording weights; or who are engaged wholly in general office work or office drafting, having no regular duty of a non-clerical nature in the service of the employer. Except as otherwise provided in this Rule, the entire payroll of any employee who is engaged in operations performed by Clerical Office Employees or Clerical Telecommuter Employees and also is exposed (1) to any operative hazard of the business or (2) to any outside selling or collecting work, shall be assigned to the highest rated classification of work to which the employee is so exposed. Supervisors and clerks, such as time, stock or tally clerks, whose work is (1) necessary to, (2) performed in connection with, or (3) related to any operations of the business other than clerical office operations, shall not be classified as Clerical Office Employees or Clerical Telecommuter Employees.

Classification 8810, *Clerical Office Employees*, shall be applied only to the payroll of persons herein described who work exclusively in areas that are separated from all other work places of the employer by buildings, floors, partitions, railings or counters and within which no work is performed other than clerical office or drafting duties as defined in this Rule, or who engage in such work at any of their employer's office locations 50% or more of their time and devote the balance of their time to clerical office or drafting duties at their home or other office space away from any location of their employer.

Classification 8871, *Clerical Telecommuter Employees*, shall be applied only to the payroll of persons herein described who work more than 50% of their time at their home or other office space away from any location of their employer, and devote the balance of their time to clerical office or drafting duties at any of their employer's locations in areas that are separated from all other work places of the employer by buildings, floors, partitions, railings or counters and within which no work is performed other than clerical office or drafting duties as defined in this Rule.

b. Classification 8742, *Salespersons – Outside (Outside Salespersons)*

Salespersons – Outside (Outside Salespersons) are defined as those employees who are engaged exclusively in sales, collection or public relations work away from the premises of the employer or who are engaged in such work for any portion of their time and devote the balance of their time to clerical office duties in areas that are separated from all other work places of the employer by buildings, floors, partitions, railings or counters and within which no work is performed other than clerical office or drafting duties as defined in this Rule. Except as otherwise provided in this Rule, the entire payroll of any employee who is engaged in operations performed by Outside Salespersons and is also exposed to any operative hazard of the business shall be assigned to the highest rated classification of work to which the employee is so exposed.

When Outside Salespersons are required to pay their own traveling expenses out of their remuneration, not less than two-thirds of such remuneration shall be included as payroll.

c. Standard Exception Classification Procedures

(1) Employees who otherwise qualify for assignment to a Standard Exception classification will not be disqualified from that assignment if they perform certain duties directly related to their clerical office or outside sales work as defined in Rules 4a and 4b. These duties include depositing funds at a bank, picking up or delivering the employer's mail, purchasing office supplies and entering an area exposed to the operative hazards of the business for ingress or egress purposes or for purposes in connection with clerical activities, such as delivering paychecks.

(2) Where a classification phraseology specifically includes Clerical Office Employees, Clerical Telecommuter Employees or Outside Salespersons, such employees shall be assigned to that classification regardless of whether their work is conducted at the same or at a separate location.

A list of classifications that include Clerical Office Employees, Clerical Telecommuter Employees or Outside Salespersons can be found in Appendix IV.

Example

An employer operates as a physicians' practice at 1534 Elm Street, employing doctors, nurses and receptionists. All operations at this location are assignable to Classification 8834, *Physicians' Practices and Outpatient Clinics – all employees – including Clerical Office Employees and Clerical Telecommuter Employees*. At a separate location, 3415 Oak Street, the employer maintains a clerical office staff who conduct all of the billing and scheduling in support of the Elm Street operations. Since the Oak Street operations support the employer's Elm Street medical office (assigned to Classification 8834), the operations at the separate Oak Street location are also assignable to Classification 8834.

(3) When an employer's clerical office staff meet the definition of Clerical Office Employees, are engaged in operations in connection with other operations performed by the employer and such other operations are assigned to two or more classifications, one or more of which includes Clerical Office Employees and one or more of which does not include Clerical Office Employees, the payroll of the clerical office staff shall be assigned in accordance with the following:

(a) Compare the sum of the payroll (other than the payroll of miscellaneous employees) generated by the operations assigned to classifications that do not include Clerical Office Employees to the sum of the payroll (other than the payroll of miscellaneous employees) generated by the operations assigned to classifications that include Clerical Office Employees.

(b) If the sum of the payroll generated by the classifications that do not include Clerical Office Employees exceeds the sum of the payroll generated by the classifications that include Clerical Office Employees, then the payroll of the clerical office staff shall be assigned to Classification 8810, *Clerical Office Employees*.

(c) If the sum of the payroll generated by the classifications that include Clerical Office Employees equals or exceeds the sum of the payroll generated by the classifications that do not include Clerical Office Employees, then the payroll of the clerical office staff shall be assigned to the classification that includes Clerical Office Employees. When there is more than one such classification, the clerical office staff shall be assigned to the classification that generates the most payroll.

(d) The procedure stated above for classifying an employer's clerical office staff shall also apply when classifying an employer's clerical telecommuter staff, as well as its outside salespersons (see example below).

Example

At location 1, an employer operates an outpatient clinic assigned to Classification 8834, *Physicians' Practices and Outpatient Clinics – all employees – including Clerical Office Employees and Clerical Telecommuter Employees*. At location 2, the same employer operates a convalescent nursing facility – assigned to Classification 8829(2), *Convalescent Nursing Facilities – including supervisors and receptionists*. In an area that is separate from all other workplaces, the employer maintains clerical and administrative office staff who work exclusively at the office to conduct payroll and billing activities in support of both the outpatient clinic and the convalescent nursing facility. Under Scenario A (below), the convalescent nursing facility assigned to Classification 8829 (which does not specifically include Clerical Office Employees/Clerical Telecommuter Employees)

generates more payroll than the outpatient clinic and, therefore, the clerical office staff working in support of both operations are assignable to Classification 8810. Under Scenario B, since the outpatient clinic generates more payroll than the convalescent nursing facility, the clerical office staff working in support of both operations are assignable to Classification 8834. In both scenarios, regardless of which operation generates more payroll, the clerical office staff working exclusively in support of the convalescent nursing facility are assignable to Classification 8810, and the clerical office staff working exclusively in support of the outpatient clinic are assignable to Classification 8834.

Scenario	Location 1: Outpatient Clinic Payroll	Location 2: Convalescent Nursing Facility Payroll	Clerical Employees Working in Support of Both the Outpatient Clinic and the Convalescent Nursing Facility
A	$200,000	$655,000	8810, *Clerical Office Employees*
B	$750,000	$655,000	8834, *Physicians' Practices and Outpatient Clinics – all employees – including Clerical Office Employees and Clerical Telecommuter Employees*

Example

An employer operates an automobile and truck parts store, assignable to Classification 8046, *Stores – automobile or truck parts or accessories – wholesale or retail – including Outside Salespersons.* This employer also maintains a department for the repair of automobiles or trucks on a fee basis, and employees engaged in these operations are assignable to Classification 8389, *Automobile or Truck Repair Facilities.* The employer maintains outside sales staff to conduct marketing and outside sales operations in support of the automobile and truck parts store and promote the service and repair operations. Under Scenario C (below), the vehicle repair operations assigned to Classification 8389 (which do not specifically include Outside Salespersons) generate more payroll than the auto parts store operations assigned to Classification 8046 and, therefore, the outside sales staff working in support of both operations are assignable to Classification 8742. Under Scenario D, since the auto parts store operations generate more payroll than the vehicle repair operations, the outside sales staff working in support of both operations are assignable to Classification 8046. In both scenarios, regardless of which operation generates more payroll, outside sales staff working exclusively in support of the repair operations are assignable to Classification 8742, and outside sales staff working exclusively in support of the auto parts store operations are assignable to Classification 8046.

Scenario	Auto Parts Store Payroll	Vehicle Repair Payroll	Assigned Classification for Outside Salespersons Working in Support of Both the Auto Parts Store and Vehicle Repair
C	$200,000	$655,000	8742, *Salespersons – Outside*
D	$750,000	$655,000	8046, *Stores – automobile or truck parts or accessories – wholesale or retail – including Outside Salespersons*

5. General Inclusions

The operations listed below are included in all classifications other than Standard Exception classifications. Except as provided in Section VII, *Standard Classifications*, general inclusions shall not be separately classified, all other provisions contained herein notwithstanding. Any operation described by a

general inclusion shall nevertheless be subject to division of payroll if conducted as a separate and distinct enterprise and having no relation to the operations described by any other classification.

a. Aircraft travel by employees, other than members of the flying crew, including employees whose payroll is assigned to the Standard Exception classifications.

b. Commissaries.

c. Manufacturing of containers, such as bags, barrels, bottles, boxes, cans, cartons or packing cases.

d. Plant dispensaries.

e. Maintenance or ordinary repair of the employer's buildings or equipment when performed by employees of the employer.

f. Printing and lithography.

g. Stamping, welding, drilling and blasting.

h. Research laboratories.

i. Drivers and their helpers.

j. Supervisors whose work is necessary, incidental or appurtenant to any operations of the business.

k. Unmanned Aircraft System (aerial drone) operation – aircraft system and payload total combined weight of less than 55 pounds – all members of the operating crew. Operations performed in support of the employer's Construction or Erection operations shall be classified in accordance with Part 3, Section IV, Rule 2, *Construction or Erection Work*. Operating crew members working remotely from a home or office location with no exposure outside of the clerical office shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees,* subject to the Standard Exceptions rule.

6. General Exclusions

Subject to division of payroll rules, the following operations are excluded from all classifications, including Standard Exceptions, unless specifically included in the language of the classification. Operations described by general exclusions shall require division of payroll, notwithstanding that the classification wording may include the term *all* as in such phrases as *all employees, all operations*, etc.

a. Aircraft operation – all members of the flying crew.

b. New construction, remodeling, erection or installation work, whether done by the insured's employees or by contractors.

c. Maintenance or repair work if performed by contractors.

d. Foundry operations.

e. Asbestos abatement.

f. Day care services if provided by the employer primarily for the use of its employees' dependents.

g. Unmanned Aircraft System (aerial drone) operation – aircraft system and payload total combined weight of 55 pounds or heavier – all members of the operating crew. Operating crew members working remotely from a home or office location with no exposure outside of the clerical office shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees,* subject to the Standard Exceptions rule.

Section IV – Special Industry Classification Procedures

1. Aircraft Operation

a. Members of the Flying Crew

Members of the Flying Crew are defined as all personnel engaged in the operation of aircraft or the care of passengers or cargo in flight. This includes, but is not limited to, employees designated as airplane commanders, pilots, check pilots, co-pilots, flight engineers, navigators, technical or other observers, flight technicians, radio or radar operators and flight attendants.

Air travel by employees who are not members of the flying crew is classified in accordance with Section III, Rule 5, *General Inclusions*.

b. Members of the Flying Crew – Assignment of Payroll

Except as noted in the following paragraph, the total remuneration of all employees who are members of the flying crew shall be classified in accordance with their actual flying operations.

The total remuneration of employees who are members of the flying crew of an aircraft engaged in the transportation of personnel in the business of an employer not otherwise engaged in aircraft operation (Classification 7421, *Aircraft Operation – transportation of personnel*) and who perform no other operations for the employer shall be classified as 7421, *Aircraft Operation*. If such employees also perform other operations for the employer, their remuneration shall be classified as follows:

(1) If the records of the employer clearly indicate the weeks in which employees have engaged in flying operations, the remuneration of such employees for each week during any part of which the employees have engaged in flying operations shall be assigned to Classification 7421, *Aircraft Operation*, unless the classification applicable to the employees' non-flying operations carries a pure premium rate higher than Classification 7421, *Aircraft Operation*, in which case the appropriate non-flying classification shall be assigned.

(2) If the records of the employer do not clearly indicate the weeks in which flying operations are performed, the entire remuneration shall be assigned to the highest rated classification applicable to any portion of the employees' duties.

2. Construction or Erection Work

This Rule applies to the construction and erection classifications listed in Appendix I, *Construction and Erection Classifications*. Division of payroll shall be made for each separate and distinct type of construction or erection operation that is specifically described by a classification, provided separate records of payroll are maintained and provided the use of any such classification in connection with a separate job or location is not restricted by classification phraseology or footnotes. When the operations at a job or location are classified on a divided payroll basis, the remuneration of any one employee may be divided between two or more classifications provided the employer has maintained complete and accurate records supported by original time cards or time book entries which show separately, both by individual employee and in summary by operations performed, the remuneration earned by such employee. Operations for which separate records of payroll are not maintained shall be assigned to the highest rated classification applicable to the job or location if payrolls are kept separately by job within the policy period; otherwise, the highest rated classification shall be assigned based on the entire policy period. Operations that normally prevail in connection with a classification shall not be subject to division of payroll, but shall be assigned to such classification, whether or not separate records of payroll are kept.

Wrecking or demolition work where a building or structure is razed or where a floor or exterior wall is removed, the raising or moving of buildings or structures, and the deconstruction or removal of existing construction materials, including but not limited to wallboard, floor coverings, wall framing, electrical work or plumbing fixtures in connection with reconstruction, repair or remodeling operations shall be assigned in accordance with Section IV, Rule 6, *Wrecking or Demolition and Building Raising or Moving.*

Part 3 – Standard Classification System

Section IV – Special Industry Classification Procedures

When an employer retains one or more employees as members of a crew that operates Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of less than 55 pounds in connection with its construction or erection operations, such members of the Unmanned Aircraft System (aerial drone) operating crew shall be classified as 8720(4), *Unmanned Aircraft System Operation,* provided they are engaged exclusively in such operations, or are engaged in such work for any portion of their time and devote the balance of their time to clerical office duties or outside sales. Employees who are members of an Unmanned Aircraft System (aerial drone) operating crew and also perform or supervise construction or erection operations shall be classified based on the construction or erection operations they supervise or perform. Operating crew members working remotely from a home or office location with no exposure outside of the clerical office shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule.

The operating crew of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of 55 pounds or heavier shall be classified in accordance with Section III, Rule 6, *General Exclusions*.

When the operations at a job or location are limited to minor property repairs for other concerns on a fee basis for which no contractor's license is required, such operations shall be classified as 9015(1), *Building Operation – N.O.C. – all other employees*. Such repairs include but are not limited to patching walls, touch-up painting, faucet repair, door hardware repair and replacement of electrical switches.

In addition, the remuneration of employees assigned to construction and erection classifications is subject to the following:

a. Determination of Dual Wage Construction or Erection Classification

A classification that requires the regular hourly wage to equal or exceed a specified amount may be used only upon verification that the employee is paid an hourly wage that equals or exceeds the specified amount.

(1) Records of Payroll

For all employees, other than salaried employees, determination of the regular hourly wage must be supported by one of the following sources:

(a) Original time cards or time book entries for each employee. Original records must include the operations performed, the total hours worked each day and the times the employee started and ended each work period throughout the workday. At job locations where all of the employer's operations cease for a uniform unpaid meal period, recording the start and stop times of the uniform break period is not required.

(b) A valid collective bargaining agreement that shows the regular hourly wage rate by job classification of worker. If using a collective bargaining agreement, the records must include an employee roster by job classification that permits the reconciliation of individual employees to the job classifications set forth in the collective bargaining agreement.

For all employees, other than salaried employees, the payroll for which an hourly wage determination cannot be reconciled to time cards or time book entries or collective bargaining agreements as specified above shall not be assigned to a classification that requires the regular hourly wage to equal or exceed a specified amount.

For the purpose of administering this rule, a salaried employee is an employee who is remunerated at an established level of compensation on a weekly, monthly or annual basis, without regard to hours worked, sales volume, production levels or similar variables. (In addition to a base salary, salaried employees may also receive bonuses or commissions.)

(2) Total Remuneration for Regular Hourly Wage Calculation

The remuneration used to calculate the regular hourly wage for all employees, including salaried employees, shall be determined as follows:

(a) The following remuneration shall be used to determine the hourly wage, without regard to whether such payments are included as payroll:

1. Hourly wages
2. Piecework
3. Salary
4. Bonuses, commissions and incentive payments that are calculated and paid each pay period
5. Fringe benefit payments made by the employer. However, when such payments are excludable from payroll, they shall be excluded from the hourly wage calculation. (See Section V, *Payroll – Remuneration*.)

(b) The following remuneration shall not be used to determine the hourly wage, without regard to whether such payments are included as payroll:

1. Allowances
2. Reimbursed business expenses
3. Premium Portion of Overtime Pay
4. Bonuses, commissions and incentive payments that are not calculated and paid each pay period
5. Any additional remuneration required to meet the annual minimum remuneration requirements in Section V, Rule 1, *Payroll – Remuneration*, Subrules j, k, l and m

(3) Regular Hourly Wage Calculation

(a) Except as provided below, an employee's regular hourly wage shall be calculated by dividing each employee's total remuneration, determined in accordance with Rule 2a(2), *Total Remuneration for Regular Hourly Wage Calculation*, by the number of hours worked during the pay period. As necessary, the regular hourly wage shall be reconciled with other records in accordance with Rule 2a(1), *Records of Payroll*.

(b) An employee's regular hourly wage may be separately calculated and payroll separately classified for work performed in connection with:

1. Each job that is subject to federal, state or local prevailing wage laws; and
2. Each separate and distinct type of construction or erection operation that is specifically described by a classification.

(c) For salaried employees, the regular hourly wage shall be determined by dividing the total annual remuneration, determined in accordance with Rule 2a(2), *Total Remuneration for Regular Hourly Wage Calculation*, by 2,000 hours. If an employee is salaried for less than 12 months, the regular hourly wage shall be calculated for the salaried period on a prorated basis.

Example 1 – Combination Hourly Pay and Piecework

An employee of a roofing contractor is paid as follows: $15.00 per hour for work performed at the contractor's equipment yard; $25.00 per hour tearing off old roofs; and piecework rates when installing or repairing roofing.

The employer maintains time cards for each employee indicating the operations performed, the time the employee started and ended each work period throughout the workday, the total daily hours worked, and remuneration earned by each employee. During the pay period the employee worked 16 hours in the yard, 4 hours performing roofing tear off, and 20 hours installing or repairing roofs. The roofing piecework totaled $585.

Weekly Payroll Journal: J. Smith						
Day	Activity	Hours	Hourly Rate	Piece Units	Piece Rate	Earnings
25-Feb	Yard	8	$15.00	n/a	n/a	$120.00
26-Feb	Yard	8	15.00	n/a	n/a	120.00
27-Feb	Tear-off	4	25.00	n/a	n/a	100.00
	Roof – bitumen	4	n/a	4	$50.00	200.00
28-Feb	Roof – tile	8	n/a	4	55.00	220.00
1-Mar	Roof – shingle	3	n/a	1	65.00	65.00
	Roof – patch	5	n/a	4	25.00	100.00
Total		40				$925.00

Determination of the regular hourly wage:

Employee	Gross Pay	Hours Worked	Regular Hourly Wage
J. Smith	$925.00	40	$23.13

Example 2 – Commission

An employee of a plumbing repair company is paid commissions based on billed hours and product sales. The employee earns 20% of the billed hours (hourly rate charged the customer) for each repair completed. The employer's labor rate billed to customers is $80 per hour. The employee earns 40% commission on the sale of water heaters and plumbing fixtures. The employer maintains time cards for each employee indicating the operations performed, the time the employee started and ended each work period throughout the workday, the total daily hours worked, and remuneration earned by each employee. During the pay period the employee worked 65 hours, although only 43 hours were billed to customers. The employee also sold plumbing fixtures totaling $1,500.

Bi-Weekly Payroll Journal: M. Jackson						
Day	Hours Worked	Billed Hours	Commission on Billed Hours	Fixture Sales	Commission on Sales	Earnings
18-Mar	0					
19-Mar	8	5	$80.00	$100.00	$40.00	$120.00
20-Mar	6	3	48.00	45.00	18.00	66.00
21-Mar	7	5	80.00	350.00	140.00	220.00
22-Mar	8	9	144.00	50.00	20.00	164.00
23-Mar	8	4	64.00	50.00	20.00	84.00
24-Mar	3	3	48.00	600.00	240.00	288.00
25-Mar	0					
26-Mar	7	5	80.00	75.00	30.00	110.00
27-Mar	7	4	64.00	85.00	34.00	98.00
28-Mar	6	3	48.00	85.00	34.00	82.00
29-Mar	5	2	32.00	60.00	24.00	56.00
30-Mar	0					
31-Mar	0					
Total	65	43	$688.00	$1500.00	$600.00	$1288.00

Determination of the regular hourly wage:

Employee	Gross Pay	Hours Worked	Regular Hourly Wage
M. Jackson	$1288.00	65	$19.82

Note that in the above example, if the hourly wage calculation were based, incorrectly, on billable hours, the regular hourly wage would be overstated. Therefore, if time cards or time book entries to verify the hours worked are not available, the payroll shall not be assigned to a classification that requires the regular hourly wage to equal or exceed a specified amount. It is incorrect to base the regular hourly wage calculation on billed hours.

Example 3 – Salary

An employee of a sheet metal contractor is retained as project supervisor at an annual salary of $60,000. The employee was retained for only three months during the policy period.

- As the employee was salaried for 3 of 12 months or 25% of the annual salary period, the regular hourly wage is calculated based on the prorated salary ($60,000 x 25% = $15,000), divided by the prorated number of hours (2,000 x 25% = 500). The regular hourly wage calculation is $15,000 / 500 = $30.00 per hour.
- During the three-month period, the project supervisor earned a one-time $3,000 bonus that was paid at the end of the project. Although this bonus must be included as reportable payroll (see Section V, Rule 1, *Payroll – Remuneration*), it is excluded from the regular hourly wage calculation because the bonus is not calculated and paid each pay period. The regular hourly wage remains $30.00 per hour as calculated above.

A different employee is retained for a three-month project with the same salary. This employee earns a $100.00 production bonus each two-week pay period ($100.00 x 6 pay periods = $600.00). As these bonuses are calculated and paid each pay period, the regular hourly wage is calculated based on the prorated salary ($60,000 x 25% = $15,000), including the production bonuses ($600.00), divided by the prorated number of hours (2,000 x 25% = 500). The regular hourly wage calculation is $15,600 / 500 = $31.20 per hour.

An executive officer receives an annual salary of $40,000. The applicable minimum remuneration for executive officers during the policy period is $50,000 per annum. Although $50,000 must be reported as payroll (see Section V, Rule 1, *Payroll – Remuneration*, Subrule j), that amount is not used to calculate the regular hourly wage; the regular hourly wage is calculated based on the salary divided by 2,000 hours. The regular hourly wage calculation is $40,000 / 2,000 = $20.00 per hour.

b. Governing Classification (Construction or Erection)

The governing classification shall be determined on the basis of the job within the policy period if payrolls are kept separately by job within the policy period; otherwise, on the basis of the entire policy period. Two classifications distinguishable only by the regular hourly wage of employees shall be combined to determine the governing classification.

c. Miscellaneous Employees (Construction or Erection)

If the construction or erection operations at any location are assigned to two or more classifications, the payroll of all miscellaneous employees who cannot properly be assigned to specific classifications shall be assigned to the governing classification, except that when the governing classification is determined to be the combination of two classifications distinguishable only by the regular hourly wage of employees, the payroll of a miscellaneous employee shall be assigned based on the regular hourly wage of such employee. Miscellaneous employees include but are not limited to supervisors, watchpersons, traffic control flagpersons, drivers, construction or safety engineers, construction debris clean-up employees and job site equipment maintenance and repair employees.

d. Executive Level Supervisors

Executive level supervisors oversee the insured's construction operations through second level (or higher) supervisors. In addition, on job sites where the insured subcontracts all operations to licensed subcontractors, executive level supervisors may oversee operations through subcontractors. Notwithstanding any other provisions contained herein, it is not permissible to divide a single employee's

payroll, within a single policy period, between Classification 5606, *Contractors – construction or erection – executive level supervisors*, and any other classification.

Executive level supervisors over construction operations wherein the insured develops payroll in one or more construction or erection classifications shall be eligible for Classification 5606 provided not less than two levels of supervision, as defined below, are retained between the executive level supervisor and the workers performing the actual construction operations.

(1) **First level supervisors** generally work at a job site with a single crew of workers performing a single trade and do not travel between concurrent job sites to supervise different crews. While first level supervisors may engage in construction activities alongside the crew, as supervisors they have the authority to direct and control the crew's work. This control includes training, evaluating, and disciplining crewmembers. Employees who assist with training or leading a crew, but who do not have the authority to direct and discipline crewmembers, or are not accountable for the work performed by the crew, are not considered first level supervisors.

(2) **Second level supervisors** generally have broad authority over the work crews at one or more job sites. Second level supervisors direct and control the work of first level supervisors. The duties of second level supervisors are exclusively supervisory in nature.

e. Idle Time, Strike Pay, or Other Payroll Paid for Hours Not Worked

If an employee's payroll is segregated among classifications based upon the hours worked in each operation, the payroll for idle time, strike pay, or other payroll paid for hours not worked shall be apportioned among the classifications applicable to the employee's payroll based on the earnings for time actually worked in those classifications.

Example

A construction worker engages in fence construction and conduit construction. The worker is paid $12 per hour for fence work and $15 per hour for conduit work. The number of hours recorded for fence work, conduit work and idle time is shown below. The earnings for time actually worked in Classification 6400 is 63.8% of the payroll for Classifications 6400 and 6325 combined ($264.00 / $414.00 = 63.8%). The idle time apportioned to Classification 6400 is therefore 5.1 hours (8 hours idle time x 63.8% = 5.1 hours), the payroll for idle time in this classification is $61.22 (5.1 hours x $12 per hour idle time = $61.22), and the total payroll in this classification is $325.22 ($264.00 payroll + $61.22 idle time payroll = $325.22). The earnings for time actually worked in Classification 6325 is 36.2% of the payroll for Classifications 6400 and 6325 combined ($150.00 / $414.00 = 36.2%). The idle time apportioned to Classification 6325 is therefore 2.9 hours (8 hours idle time x 36.2% = 2.9 hours), the payroll for idle time in this classification is $34.78 (2.9 hours x $12 per hour idle time = $34.78), and the total payroll in this classification is $184.78 ($150.00 payroll + $34.78 idle time payroll = $184.78).

Work Record				
Operation	**Hours**	**Rate per Hour**	**Payroll**	**% of Payroll for Hours Worked**
Fence Construction – Classification 6400	22	$12.00	$264.00	63.8%
Conduit Construction or Underground Wiring – Classification 6325	10	$15.00	150.00	36.2%
Subtotal	**32**	N/A	**$414.00**	**100%**
Idle Time	8	$12.00	96.00	N/A
Total	40	N/A	$510.00	N/A

Apportionment				
Operation	**Hours**	**Rate per Hour**	**Payroll**	**% of Payroll for Hours Worked**
Idle Time – fence construction	5.1	N/A	$61.22	63.8%
Idle Time – conduit construction	2.9	N/A	34.78	36.2%
Total	8.0	N/A	$96.00	100%

Reconciliation			
Classification 6400 Payroll		**Classification 6325 Payroll**	
Payroll for hours worked	$264.00	Payroll for hours worked	$150.00
Idle time payroll	61.22	Idle time payroll	34.78
Total fence construction payroll:	$325.22	Total conduit construction payroll:	$184.78
Total Payroll ($325.22 + $184.78) = $510.00			

f. Shop, Yard or Storage Operations

When an employer's shop, yard or storage operations are performed in connection with its construction or erection operations that are assigned to two or more classifications, one or more of which includes shop, yard or storage operations and one or more of which does not include shop, yard or storage operations, the payroll of the shop, yard or storage operations shall be assigned in accordance with the following:

(1) Compare the sum of the payroll (other than the payroll of miscellaneous employees) assigned to construction or erection classification(s) that do not include shop, yard or storage operations to the sum of the payroll (other than the payroll of miscellaneous employees) assigned to construction or erection classification(s) that include shop, yard or storage operations.

(2) If the sum of the payroll generated by the construction or erection classification(s) that do not include shop, yard or storage operations exceeds the sum of the payroll generated by the construction or erection classification(s) that include shop, yard or storage operations, then the payroll generated in shop, yard or storage operations shall be assigned to Classification 8227, *Construction or Erection Permanent Yards or Shops*.

(3) If the sum of the payroll generated by the construction or erection classification(s) that include shop, yard or storage operations exceeds the sum of the payroll generated by the construction or erection classification(s) that do not include shop, yard or storage operations, then the payroll generated in shop, yard or storage operations shall be assigned to the classification that includes shop, yard or storage operations. When there is more than one such classification, the payroll generated in shop, yard or storage operations shall be assigned to the classification that generates the most payroll.

3. Electronic Products Design and Manufacturing

The *Electronics* Industry Group includes a list of classifications that apply to employers engaged in the manufacture of electronic and electrical products. These classifications contemplate manufacturing operations whether performed in connection with the employer's proprietary products or performed on a contract basis for other concerns.

Employers that design the proprietary product and subcontract manufacturing to other concerns shall be assigned to the appropriate *Electronics* Industry Group manufacturing classification provided the employer also:

1. Manufactures the prototype or subcontracts the manufacture of the prototype; or
2. Receives the manufactured product and performs quality control operations prior to shipment.

Employers that neither design nor manufacture the product, but purchase products from manufacturers for resale purposes, shall be assigned to the applicable *Stores* Industry Group classification notwithstanding that they may engage in some product preparation or quality control operations.

4. Farms

a. Definition

A farm, for classification purposes, shall be defined as any parcel or parcels of land used for the purpose of agriculture, horticulture, viticulture, dairying, stock or poultry raising as a business or commercial venture. This definition also includes aquaculture, hydroponics, indoor vertical farming and farming within greenhouses. This definition does not include growing or raising crops or animals for non-commercial purposes.

b. Payroll (Farms)

Notwithstanding any other provisions contained herein, when lodging is provided by the employer, the market value of such lodging to the employee shall be included as payroll.

Payroll includes all payments that are based on a price per unit (piecework), contract or measure basis. If paid on a contract basis and the contract includes amounts paid for the provision of motor vehicles or farm machinery, then no less than one-fourth (1/4) of the total contract shall be deemed to be payroll.

c. Payroll Division (Farms)

Division of payroll shall be made for each separate and distinct type of commercial farm operation, provided separate records of payroll are maintained, notwithstanding any other provision contained herein.

Payroll may be divided based upon acreage, an employee's time or other reasonable methods.

d. Miscellaneous Employees (Farms)

Miscellaneous farm employees include but are not limited to supervisors, drivers, employees engaged in general maintenance, fence repair or road building operations and employees engaged in ancillary activities, including but not limited to tilling fallow fields, growing cover crops and keeping bees to pollinate the farm's own crops.

If the farm operations are assigned to two or more *Farms* Industry Group classifications, the payroll of all miscellaneous employees shall be allocated between the *Farms* Industry Group classifications to which their work pertains; payroll may be divided based upon acreage, an employee's time or other reasonable methods.

When an employer's miscellaneous employees perform operations in connection with two or more classifications, one or more of which are *Farms* Industry Group classifications and one or more of which are not *Farms* Industry Group classifications, the payroll of such employees shall be assigned in accordance with the following:

(1) Compare the sum of the payroll (other than the payroll of miscellaneous and standard exception employees) generated by the operations assigned to the *Farms* Industry Group classifications to the sum of the payroll (other than the payroll of miscellaneous and standard exception employees) generated by the operations not assigned to *Farms* Industry Group classifications.

(2) If the sum of the payroll generated by the *Farms* Industry Group classifications exceeds the sum of the payroll generated by the non-*Farms* Industry Group classifications, then the payroll of the miscellaneous employees shall be assigned to the various *Farms* Industry Group classifications to which their work pertains in the same proportion as the allocated farm payroll bears to the total farm payroll.

(3) If the sum of the payroll generated by the non-*Farms* Industry Group classifications equals or exceeds the sum of the payroll generated by the *Farms* Industry Group classifications, then the payroll of the miscellaneous employees shall be assigned to the non-*Farms* Industry Group classification to which their work pertains that generates the largest amount of payroll.

e. Separately Classifiable Operations (Farms)

Unless otherwise specified in the applicable classification phraseology or other provisions contained herein, including division of payroll rules, the following operations shall be separately classified:

(1) Operation of farm machinery to conduct mechanized farming operations for separate concerns on a fee basis.

(2) Fee-based trucking provided for others.

(3) The following operations when conducted in buildings or sheds located on or away from farm premises, whether conducted for others or in connection with the employer's farming activities: wine making; hulling, shelling or processing nuts; or grading, sorting, packing, pre-cooling, drying, dehydrating or otherwise preparing vegetables or fruit for shipment.

5. Stores

a. For store operations, the classification shall be separately determined for each type of store that is conducted as a separate operation without interchange of labor.

b. The applicable store classification is determined based upon the type of merchandise sold, leased, consigned or auctioned and whether the operations are wholesale or retail. In the absence of specific instructions found in the classification phraseology or footnote, the following definitions apply when determining the applicable store classification.

(1) Type of Merchandise Sold

If a store sells more than one type of merchandise, each of which may be subject to a different classification, the store classification shall be determined based on the highest rated category of merchandise sold, provided that category exceeds twenty-five percent (25%) of gross receipts. If a store sells lottery tickets authorized by the California State Lottery, only that portion of the sales proceeds identified by the California State Lottery as commission shall be included in determining gross receipts.

Examples

Assumptions:

Classification 8008, *Stores – clothing, shoes, linens or fabric products – retail*, carries a hypothetical pure premium rate of $6.00.

Classification 8013(1), *Stores – jewelry – wholesale or retail*, carries a hypothetical pure premium rate of $4.00.

The employer operates a store engaged in the sale of clothing (50%) and jewelry (50%). The store has a single entrance/exit. A department is maintained wherein employees exclusively engage in the sale of jewelry. However, in view of the common entrance/exit, the jewelry sales and clothing sales are performed as departments within a single store, not as two individual stores, and therefore all operations are assigned to Classification 8008, *Stores – clothing, shoes, linens or fabric products – retail*.

At a shopping mall (single location), the employer operates two stores: a clothing store and a jewelry store. The stores are operated from separate suites in the mall, each with its own entrances/exits. Employees do not interchange between store operations. Customers cannot move merchandise from one store to the other to make a purchase. Since each store is operated independently and without interchange of labor, separate classifications are assigned to the clothing store and the jewelry store.

(2) Wholesale vs. Retail

For purposes of classifying stores, the term wholesale is defined as the selling of merchandise to the following:

(a) Retailers;

(b) Manufacturers, builders, or contractors;

(c) Industrial, agricultural, commercial, governmental, institutional, or professional users;

(d) Other wholesalers; or

(e) Firms acting as agents in buying merchandise for or selling merchandise to such persons or companies as those previously listed.

For purposes of classifying stores, the term retail is defined as the selling of merchandise to the general public for personal or household consumption or use. Warehouse operations incidental to the retail operations of the employer shall be assigned to the retail classifications.

A store that sells merchandise on both a wholesale and a retail basis shall be assigned to the appropriate store classification, depending upon whether the gross receipts are primarily (more than 50%) from wholesale or retail sales.

Salespersons who sell exclusively from samples to buyers for stores (no direct sales) in a salesroom or showroom location where no actual inventory (exclusive of showroom samples) is maintained, and who have no other duties of any kind in the service of the employer except clerical work or as outside salespersons, shall be classified as 8742, *Salespersons – Outside*.

c. The incidental assembly and preparation of purchased merchandise for display or sale shall be assigned to the store classification.

Examples

Furniture stores may receive pre-manufactured components of a dining table and assemble the table for display and sale. These operations shall be classified as 8015, *Stores – furniture.*

Jewelry stores may receive ring settings and gemstones and as purchases are made, jewelers will set and secure the gemstone selected by the customer. These operations shall be classified as 8013(1), *Stores – jewelry*.

d. If a store maintains a department for the repair of items sold, the repair operations shall be classified in accordance with the following:

(1) If more than 50% of the repair jobs are for warranty repair for which no fee is charged to the customer, the repair operations are incidental to the store and the appropriate store classification shall be assigned in accordance with the Single Enterprise rule. See Section III, Rule 2, *Single Enterprise*.

(2) If 50% or more of the repair jobs are fee repair jobs, the store and repair department constitute Multiple Enterprises. Assign the repair operations in accordance with the Multiple Enterprises rule to either the appropriate repair or manufacturing classification or the appropriate store classification. See Section III, Rule 3, *Multiple Enterprises.*

Warranty repair work is defined as repair work for which no fee is charged to the customer. Repair work covered under a service contract or an extended warranty contract that was purchased by the customer is not considered to be warranty work.

e. If a store maintains a department for the preparation and sale of hot foods, such operations shall be separately classified as 9079(1), *Restaurants or Taverns*. The payroll of employees that interchange between store operations and the department engaged in the preparation and sale of hot foods shall be assigned in accordance with Section V, Rule 3, *Division of Single Employee's Payroll*.

f. Employers that engage in mobile food vending for the retail sale of packaged and cold foods and beverages from food trucks, trailers, carts or temporary booths, including the incidental storage of such merchandise, shall be classified as 8017(1), *Stores – retail,* 8078(1), *Sandwich Shops,* 8078(2), *Beverage Preparation Shops,* or 8078(3), *Ice Cream or Frozen Yogurt Shops,* depending on the products sold. The operation of mobile food trucks, trailers, carts or temporary booths wherein hot food is prepared for sale to customers shall be classified as 9079(1), *Restaurants or Taverns*.

g. If a store maintains a department for the service or repair of automobiles or trucks on a fee basis, the payroll of employees engaged in such service and repair operations shall be assigned to the applicable automobile or truck service or repair classification.

h. If a store engages in the sale of gasoline or automobile services, the appropriate store classification shall apply at each location wherein the sale of merchandise in the store, other than gasoline or automobile services, exceeds twenty-five percent (25%) of the total annual receipts for the location. Employees engaged in the fueling, service or repair of automobiles or trucks shall be assigned to the applicable gasoline station classification. Cashiers who work within the store and accept payments for store merchandise and automobile services shall be assigned to the applicable store classification.

Examples

An employer operates a combination convenience store and retail gasoline station with 30% of gross receipts developed in the sale of store merchandise. The store occupies 3,000 square feet and is open 24 hours per day. All gasoline sales are controlled from inside the store. The operations of this employer are assignable to Classification 8061, *Stores – convenience – retail*.

At a second location, the employer operates a similar store; however, only 20% of the gross receipts are developed in the sale of store merchandise. The operations of this employer are assignable to Classification 8324, *Gasoline Stations – retail*.

Also at this second location, the employer opens a service bay to perform automobile oil changes and smog checks in addition to gasoline and store sales. The operations at this location are now assignable to Classification 8387(1), *Automobile or Truck Gasoline Service Stations*, due to the automobile service operations provided.

6. Wrecking or Demolition and Building Raising or Moving

a. In classifying wrecking or demolition work where a building or structure is razed or where a floor or exterior wall is removed, all operations at the wrecking or demolition site, including welding or cutting, breaking up concrete foundations, sidewalks or floor slabs, and removing or loading debris, shall be assigned to one of the classifications listed in (1) through (5), below.

(1) Classifications 5403/5432, *Carpentry – N.O.C.* These classifications shall be assigned to wrecking or demolition and raising or moving of wooden buildings or structures.

(2) Classification 5213, *Concrete Construction – N.O.C.* This classification shall be assigned to wrecking or demolition and raising or moving of buildings or structures that are constructed of concrete or concrete encased steel.

(3) Classification 5040, *Iron or Steel Erection – structural.* This classification shall be assigned to wrecking or demolition and raising or moving of steel buildings (not concrete encased steel), structures, tanks, towers or ships (of any size).

(4) Classifications 5027/5028, *Masonry – N.O.C.* These classifications shall be assigned to wrecking or demolition and raising or moving of masonry buildings or structures.

(5) Classification 6003(2), *Wharf Building*. This classification shall be assigned to wrecking or demolition and raising or moving of all piers and wharves.

b. The deconstruction or removal of existing construction materials, including but not limited to wallboard, floor coverings, wall framing, electrical work or plumbing fixtures in connection with reconstruction, repair or remodeling operations where a building or structure is not razed or where a floor or exterior wall is not removed shall be assigned to the *Construction and Erection* classification applicable to the installation of the same materials.

c. In classifying the raising or moving of buildings or structures, all operations involved in the raising or moving of such buildings or structures, including incidental shoring and the removal of walls, foundations, columns, piers or other structural members, shall be assigned to one of the classifications listed in 6a(1) through 6a(5).

d. All wrecking, demolition, raising or moving work not specifically described in the classifications listed in 6a(1) through 6a(5) shall be assigned by analogy to one of those classifications. No other classification is applicable.

e. Exceptions

(1) If executive level supervisors oversee the operations described in 6a through 6d, and no less than two levels of supervision are retained, or all actual wrecking, demolition, raising or moving operations, including equipment operation and debris removal, are subcontracted to licensed subcontractors, such executive level supervisors shall be assigned to Classification 5606, *Contractors – construction or erection – executive level supervisors,* in accordance with Section IV, Rule 2d, *Executive Level Supervisors.*

(2) If all work described in 6a through 6d, including equipment operation and debris removal, is performed by licensed subcontractors, employees who perform job site cleaning, security, traffic control or similar support operations shall be assigned to Classification 5610, *Contractors – construction or erection – all construction subcontracted.*

(3) Shop, yard or storage operations maintained by wrecking, demolition, raising or moving contractors assigned to one or more construction or erection classification shall be assigned in accordance with Section IV, Rule 2f, *Shop, Yard or Storage Operations*.

(4) With respect to the raising or moving of buildings or structures, the rebuilding of walls, foundations, columns, piers or other structural members shall be assigned to the appropriate construction classification.

(5) If a subcontractor is engaged to conduct mobile crane operations in connection with a wrecking, demolition, raising or moving job, and performs no other type of work on the job, the mobile crane operations of said subcontractor shall be assigned to Classification 7219(3), *Mobile Crane and Hoisting Service Contractors.*

(6) If a subcontractor is engaged for the hauling of debris from a wrecking, demolition, raising or moving site, and performs no other type of work on the job, such hauling operations shall be assigned to Classification 7219(1), *Trucking Firms*.

7. Labor Contractors

The classification of workers provided to a client under any type of employee leasing arrangement (temporary or otherwise) shall be determined as though the workers are employees of the client. The limitations and conditions of the classification(s) so assigned and all Standard Classification System rules pertaining thereto shall be applicable.

Clerical office staff retained by the labor contractor to conduct its own clerical functions shall be assigned to Classification 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule, notwithstanding that temporary or leased workers are assigned to classifications that specifically include Clerical Office Employees or Clerical Telecommuter Employees.

Examples

A labor contractor provides a shipping clerk to a client that operates a woodworking shop that produces furniture and cabinets. The woodworking shop operations are assigned to Classifications 2883, *Furniture Mfg. – wood*, and 2812, *Cabinet Mfg. – wood*. The shipping clerk works exclusively in the cabinet department (2812) preparing cabinets for shipment. The shipping clerk is assigned to Classification 2812.

A labor contractor staffs an administrative office for a client operating a hospital. The hospital operations are assigned to Classification 9043, *Hospitals – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons*. Normally, an administrative office would be assigned to Classification 8810, *Clerical Office Employees*; however, the phraseology of Classification 9043 includes Clerical Office Employees. Therefore, the administrative office staff provided to the hospital is assigned to Classification 9043.

8. Property Management/Operation

Property management firms engage in managing their own real property or properties owned by others. The *Property Management/Operation* Industry Group includes seven pairs of companion classifications. Each pair of companion classifications consists of one narrowly described, restricted classification applicable only to *property management supervisors*, and a related classification that broadly applies to *all other employees*.

The operation of residential housing where more than 75% of units are rented for longer than 30 consecutive days shall be assigned to the applicable *Property Management/Operation* Industry Group classification. The operation or management of hotels, motels or short-term residential housing where 25% or more of the housing units are rented for 30 consecutive days or less, including but not limited to vacation rentals and timeshare properties, shall be classified as 9050, *Hotels, Motels or Short-Term Residential Housing*, a classification that is not in the *Property Management/Operation* Industry Group.

a. Property Management Supervisors

Property management supervisors are nonresident employees who perform a variety of duties, including but not limited to processing rental applications, interviewing rental applicants, collecting rent, performing tenant relations, hiring and managing vendors and subcontractors, managing maintenance, care and operations employees, performing inspections of the property for appearance and habitability and other administrative tasks if necessary.

Except for employees of Homeowners Associations, property management supervisors who exercise direction through maintenance or operations supervisors or foremen, or oversee properties at which all operation, maintenance and care activities are conducted by separate concerns shall be assigned to a *Property Management/Operation* Industry Group classification that include the designation *property management supervisors,* based on the type of property being managed or operated. *Property Management/Operation* Industry Group classifications that include the designation *property management supervisors* are as follows: 8740(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – property management supervisors;* 8740(2), *Commercial Properties – N.O.C. – property management supervisors;* 8740(3), *Building Operation – N.O.C. – property management supervisors;* 8740(4), *Mobile Home Park Operation – property management supervisors,* 8740(5), *Warehouses – self-storage – property management supervisors,* 8740(6), *Apartment or Condominium Complex Operation for Seniors – age-restricted – not Congregate Living Facilities or Homeowners Associations – property management supervisors,* and 8740(7), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – property management supervisors.*

b. All Other Employees

Except as otherwise specified, all other property management and operations employees, including but not limited to maintenance, security, grounds keeping, resident employees, and property management supervisors who do not meet the requirements and limitations for assignment to one of the property management supervisors classifications shall be assigned to a *Property Management/Operation* Industry Group classification that includes the phrase *all other employees* based on the type of property being managed or operated. *Property Management/Operation* Industry Group classifications that include the phrase *all other employees* are as follows: 8290, *Warehouses – self-storage – all other employees,* 9007, *Apartment or Condominium Complex Operation for Seniors – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees,* 9009, *Commercial Properties – N.O.C. – all other employees,* 9010, *Mobile Home Park Operation – all other employees,* 9011(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – all other employees*, 9011(2), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – all other employees*, and 9015(1), *Building Operation – N.O.C. – all other employees*.

c. Division of Payroll between Property Management/Operation Industry Group Classifications

For property management firms engaged in maintenance, operation and care of different types of properties, the payrolls of those employees who interchange between separately classifiable operations shall be reported under the classification carrying the highest pure premium rate, unless the payrolls of such employees is segregated by classification in accordance with the Uniform Statistical Reporting Plan, Part 3, Section V, Rule 3, *Division of Single Employee's Payroll*.

It is not permissible to divide a single employee's payroll between Classification 8740 and any other *Property Management/Operation* Industry Group classification.

It is not permissible to divide a single employee's payroll between Classification 8741, *Real Estate Agencies*, and any other *Property Management/Operation* Industry Group classification.

d. Residing or Resident Employees

Any employee who resides at any property managed by the employer shall be assigned to the applicable *Property Management/Operation* Industry Group classification that includes the phrase *all other employees* based on the type of property being managed or operated without regard to the duties performed by such employee. "Resident" shall refer to any employee who resides at a property managed by the employer.

e. Leasing Agents

Non-residing employees of property management firms who are engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind in the service of the employer except clerical office work shall be separately classified as 8741, *Real Estate Agencies*, provided separate property managers are retained to manage the property.

f. Real Estate Agencies

Employees of real estate agencies who are engaged in the operation or management of rental property shall be separately classified to a *Property Management/Operation* Industry Group classification as property management supervisors if so qualified, or to a *Property Management/Operation* Industry Group classification that includes the phrase *all other employees,* based on the type of property being managed or operated.

g. Homeowners Associations

Homeowners associations are comprised of property owners who form a legal entity with a board of directors elected from the membership for the specific purpose of operating and maintaining the common areas of the premises owned by association members. Homeowners associations perform or contract with separate concerns to perform property operations, including but not limited to the

maintenance of common grounds, operation of swimming pools, tennis courts, saunas, weight rooms and recreational clubhouse facilities and functions performed by security personnel. Homeowners associations shall be classified as 9066, *Homeowners Associations and Housing Cooperatives*, and are not eligible for assignment to Classification 8740.

Section V – Payroll – Remuneration

1. Payroll – Remuneration [1]

As used in this Plan, payroll and remuneration are synonymous and mean the monetary value at which service is recompensed. Except as provided herein, remuneration includes all money earned and all substitutes for money earned during the policy period by employees and officers of the employer, and any other persons for whom voluntary coverage is provided under the policy, including: gross wages, salaries, commissions, bonuses, overtime payments, the market value of gifts, and vacation, holiday and sick pay.

a. Excluded Employees and Officers

Remuneration does not include the payroll of employees and officers specifically excluded from coverage under the policy.

b. Meals and Lodging

The value of meals or lodging provided to an employee shall not be included in the payroll unless:

(1) the special industry classification procedures or the classification phraseology specifically prescribe otherwise,

(2) the employee's wages are reduced by an amount equal to the value of such meals or lodging, or

(3) the meals or lodging are provided expressly in lieu of wages.

When the value of lodging is included in the payroll based on the preceding requirements, the total market value of such lodging to the employee is included. "Market value" is the cost to rent similar lodging in the open market minus any rent paid by the employee. The market value shall not be reduced based on partial business use of the housing unit, the tax value of lodging, the rent control value or similar reasons. For hotel and motel lodging, market value is the cost to rent a comparable apartment unit in the local open market, not the nightly room rate paid by hotel or motel customers.

c. Overtime Payments

Employees may receive overtime payments because of time worked on holidays, Saturdays or Sundays or because the number of hours worked in any week or day is beyond the standard for the industry. Overtime payments do not include extra pay for swing shifts or graveyard shifts, for working certain hours on the clock, or for incentive or bonus pay figured on volume without regard to hours worked.

Overtime payments are generally paid at a rate that is at least one and one-half times the employee's regular rate of pay; however, overtime may also be paid at double time or some other multiplier of the regular rate of pay. If overtime is paid at one and one-half times the regular rate of pay, one-third (1/3) of the total overtime pay is the Premium Portion of Overtime Pay. For employers that are operators of an athletic team, remuneration earned for each post season game that exceeds the average remuneration per regular season game is the Premium Portion of Overtime Pay.

[1] See Appendix II for a table that indicates whether various types of compensation should be considered payroll for statistical reporting purposes.

The portion of overtime payments representing the regular rate of pay shall be included as payroll. The Premium Portion of Overtime Pay shall be excluded from the payroll only in the following situations:

(1) Employers (other than operators of athletic teams) maintain records that show separately by employee and in summary by type of operation performed either:

(a) remuneration earned at regular rates of pay for all hours worked and the Premium Portion of Overtime Pay, or

(b) remuneration earned at regular rates of pay for all non-overtime hours worked and total remuneration earned for overtime hours.

(2) Employers that are operators of an athletic team maintain records that show the average regular rate of remuneration earned per game for the regular season and remuneration received for each playoff, championship or similar post-season game.

Employers engaged in farming operations where employees are paid on a price per unit (piecework), contract or measure basis shall not deduct any payroll as the Premium Portion of Overtime Pay; payroll shall be based upon the total remuneration earned by such persons. Refer to Section IV, *Special Industry Classification Procedures*, Rule 4b, *Payroll (Farms)*.

Example 1 – Premium Portion of Overtime Pay Shown Separately

The employer compensates its workers on an hourly basis. The employer records the total hours worked at the regular rate of pay and the overtime hours worked at the overtime premium rate. An employee is paid a regular hourly rate of $20.00 per hour. The worker works 9 hours per day, or 45 hours in a 5-day week. The worker was paid 1/2 times the regular rate for five overtime hours.

Regular Pay – 45 total hours x $20.00 per hour = $900.00

Overtime Premium Rate – $20.00 x 1/2 = $10.00 per hour

Premium Portion of Overtime Pay – $10.00 x 5 hours overtime = $50.00

Total Payroll before Potential Adjustment – $900.00 (Regular Pay) + $50.00 (Premium Portion of Overtime Pay) = $950.00

Reportable Payroll (if conditions are met) – $950.00 – $50.00 (Premium Portion of Overtime Pay) = $900.00

In Example 1, the $50.00 paid to the employee as the Premium Portion of Overtime Pay is eligible for exclusion.

Example 2 – Premium Portion of Overtime Pay Not Shown Separately

The employer compensates its workers on an hourly basis. The employer records the total hours worked at the regular rate of pay and the total overtime hours worked at the overtime rate (regular rate plus the overtime premium rate). An employee is paid a regular hourly rate of $20.00 per hour. The worker works 9 hours per day, or 45 hours in a 5-day week. The worker was paid an overtime rate of 1-1/2 times the regular rate for five overtime hours.

Regular Pay – 40 regular hours x $20.00 per hour = $800.00

Overtime Rate – $20.00 x 1.5 = $30.00 per hour ($20.00 Regular Rate + $10.00 Overtime Premium Rate)

Overtime Payment – $30.00 x 5 hours overtime = $150.00

Premium Portion of Overtime Pay – $150.00 x 1/3 = $50.00

Total Payroll before Potential Adjustment – $800.00 (Regular Pay) + $150.00 (Overtime Payment) = $950.00

Reportable Payroll (if conditions are met) – $950.00 – $50.00 (Premium Portion of Overtime Pay) = $900.00

In Example 2, the $50.00 paid to the employee as the Premium Portion of Overtime Pay is eligible for exclusion. The fraction used to determine the Premium Portion of Overtime Pay will vary depending on the overtime premium rate. For example, overtime may be paid at 1-1/2 times, 2 times or some other multiplier of the regular rate of pay. In this example, the worker was paid at 1-1/2 times the regular rate, so one-third (1/3) of the overtime payment is the Premium Portion of Overtime Pay.

Example 3 – Piecework or Commission

When the employer compensates its workers on a piece rate or commission basis in accordance with California wage and hour laws, refer to the piecework and commission wage calculation examples published by the Department of Industrial Relations, and in the Division of Labor Standards Enforcement (DLSE) Enforcement Policies and Interpretations Manual to calculate the regular rate of pay. The portion of overtime earnings that is above and in addition to the regular rate of pay is eligible for exclusion as the Premium Portion of Overtime Pay if the conditions of this rule are met.

d. Tips

Tips, voluntary or prepaid, received from other than the employer or one acting on behalf of the employer are not to be included in the payroll. With respect to an employer who operates a club, payments to club employees of funds accumulated from voluntary contributions of club members for services afforded to such members shall be considered tips and not included in the payroll.

e. Severance Pay

Except as noted herein, payments to which an employee is only entitled due to the termination of the employment relationship are not included as payroll. Payments, such as retention bonuses, that incentivize employees to remain employed for a period of time, including through termination, are included as payroll. In addition, sums, such as commissions, bonuses and accrued vacation and sick pay, paid to an employee at the time the employment relationship is terminated are included in the payroll, provided such sums would have been payable to the employee at some future date if the employment relationship had not been terminated. Such sums accrued during periods for which the employer was legally self-insured shall not be included as payroll.

f. Employer Contributory Payments

Contributory payments made by the employer in connection with group insurance, Qualified or Non-Qualified Employee Stock Purchase Plans (ESPP), qualified retirement plans, the exercise of stock options other than the cashless exercise of stock options, and deferred compensation plans shall not be included as remuneration.

Payout of deferred compensation to current employees from an employer's contributions to previously deferred payroll shall be included as remuneration. Payout of deferred compensation to retired or terminated employees who are not employed during the current policy period shall not be included as remuneration provided the employer maintains records that segregate such payments.

Payments by an employer in connection with an employee's cashless exercise of stock options shall be included as remuneration.

Payments by an employer of amounts otherwise required by law to be paid by employees to statutory insurance or pension plans, such as the Federal Social Security Act, shall be included as remuneration.

g. Salary Reduction and Cafeteria Benefit Plans

The amount by which an employee's salary is reduced to fund a pension, deferred compensation plan, equity-based compensation plan, Qualified or Non-Qualified Employee Stock Purchase Plan (ESPP), stock options or other employee-elected deferral plan shall be included as remuneration

when earned even though such plan is a portion of a cafeteria plan. The amount by which an employee's salary is reduced to fund the welfare or fringe benefit portion of a cafeteria plan qualified under Section 125 of the Internal Revenue Code shall not be included as remuneration provided the employer's books and records are maintained to show separately such amounts by employee and in summary by type of operation performed.

h. Automobiles

The value of an automobile furnished to an employee is not to be included in the payroll, provided the automobile is used in the conduct of the employer's business. A reimbursement to an employee for the business use of a personal automobile using a stipulated amount shall not be reported as payroll, provided the payments do not exceed the approved Internal Revenue Service (IRS) standard mileage rate for business use of a personal vehicle. An automobile allowance paid to an employee shall be included in the payroll; however, that portion of the allowance, which the employer can show is reimbursement for actual expenses incurred by the employee in the conduct of the employer's business, shall be excluded from the payroll.

i. Risk of Loss Under Both California Laws and the United States Longshore and Harbor Workers' Compensation Act

When an employer conducts operations that expose the employer to liability under both the California workers' compensation laws and the United States Longshore and Harbor Workers' Compensation Act, the payroll for California workers' compensation insurance shall be based upon the remuneration earned for the California operation. When the operations of a single employee expose the employer to liability under both Acts, the California workers' compensation insurance payroll for that employee shall be based only upon the employee's California earnings. If no payroll segregation is maintained, the payroll shall be apportioned between California operations and United States Longshore and Harbor Workers' Compensation Act operations, based upon a reasonable estimate.

j. Executive Officers

The entire remuneration earned by each executive officer during the policy period shall be used as the payroll, subject to a minimum remuneration of $59,800 per annum and a maximum remuneration of $154,700 per annum for each executive officer covered under the policy. This provision also applies to executive officers of a corporation while the corporation is covered as a member of a partnership or joint venture operation and to executive officers of a limited liability company.

"Executive officers", as used herein, means those officers of a corporation or a limited liability company commonly known and styled as president, vice president, secretary, assistant secretary, treasurer or assistant treasurer and shall include, in addition thereto, any other executive officers enumerated in and empowered by the charter or any regularly adopted by-laws of the corporation and who are elected or appointed and empowered by the directors or set forth in the operating agreement of a limited liability company.

When such persons are not executive officers during the entire policy period, the payroll limitation shall be prorated based upon the number of weeks that such persons were executive officers during the policy period. (See example after Subrule m, *Members of a Limited Liability Company*, below.)

k. Partners

If the policy covers one or more partners as employee(s) during the policy period, the entire remuneration earned by such partner(s) during such coverage (including the annual amount of wages, salary, emoluments or profits of each such partner) shall be included in the payroll, subject to a minimum remuneration of $59,800 per annum and a maximum remuneration of $154,700 per annum for each partner so included. This provision also applies to partners of a partnership while such partnership is covered as a member of another partnership or joint venture.

When such persons are not partners during the entire policy period, the payroll limitation shall be prorated based upon the number of weeks that such persons were partners during the policy period. (See example after Subrule m, *Members of a Limited Liability Company*, below.)

l. Individual Employers

If an individual employer is covered under the policy, the entire remuneration earned by such person during the policy period (including the annual amount of wages, salary, emoluments or profits of such person) shall be included in payroll, subject to a minimum remuneration of $59,800 per annum and a maximum remuneration of $154,700 per annum for such person.

When such person is not an individual employer during the entire policy period, the payroll limitation shall be prorated based upon the number of weeks that such person was an individual employer during the policy period. (See example after Subrule m, *Members of a Limited Liability Company*, below.)

The entire remuneration earned by such individual, subject to the above qualification, shall be assigned without division to the highest rated classification described below:

(1) A classification that describes any duty undertaken by the individual for any part of the time;

(2) The governing classification; and

(3) Provided further that in connection with general contracting, such pure premium rate shall in no event be less than that for Classification 5606, *Contractors – construction or erection – executive level supervisors*.

m. Members of a Limited Liability Company

If the policy covers one or more members as employee(s) during the policy period, the entire remuneration earned by such member(s) during such coverage (including the annual amount of wages, salary, emoluments or profits of each such member) shall be included in the payroll, subject to a minimum remuneration of $59,800 per annum and a maximum remuneration of $154,700 per annum for each member so included. This provision also applies to managers of a limited liability company when the limited liability company is manager-managed.

When such persons are not members or managers during the entire policy period, the payroll limitation shall be prorated based upon the number of weeks that such persons were members or managers during the policy period.

Examples – for Subrules j, k, l and m

A person joined a partnership as a partner effective week 27 of a 52-week policy period. The person did not work as an employee prior to becoming partner. The partner drew only $400 per week as partner and no other earnings were distributed to the partner. ($400 x 26, or $10,400, was drawn during the policy period.) The prorated weekly minimum payroll for partners based upon Subrule k, above, is more than $10,400 ($59,800 ÷ 52 x 26 = $29,900). The reportable payroll for this partner must therefore be increased by $19,500 to equal the prorated minimum remuneration for this person's 26 weeks as partner ($10,400 + $19,500 = $29,900).

An employee is promoted to an executive officer position effective week 40 during a 52-week policy period. The individual was paid an annual salary of $200,000 for the policy period. Payroll for weeks 1 through 39 is $112,500. The earnings for the 13-week period as executive officer are reduced to the prorated executive officer maximum remuneration based upon Subrule j above ($154,700 ÷ 52 x 13 = $38,675). The total reportable payroll for this individual is $112,500 + $38,675 = $151,175.

n. Volunteers

Except as otherwise provided herein, the payroll for each volunteer who serves without pay and who is subject to the Workers' Compensation Act in accordance with Sections 3363.5 or 3363.6 of the California Labor Code shall be computed as though such volunteer received the same remuneration as normally received by a regular employee of the employer doing the same or similar work.

o. Welfare Funds

The Federal Davis-Bacon Act and other state and local government prevailing wage laws stipulate that contractors pay specified minimum wage rates and specified fringe benefit rates (for health and welfare, vacation/holiday pay, etc.). The amount designated for fringe benefits may be paid into an approved fund or to a third-party administrator to purchase fringe benefits, or paid directly to the employee as taxable wages in lieu of benefits. All amounts paid to employees as taxable wages in lieu of benefits are considered reportable remuneration. With the exception of vacation and holiday pay which are considered reportable remuneration, fringe benefits that are paid into an approved fund or to a third-party administrator to purchase fringe benefits are not considered reportable remuneration.

p. Payroll for Executive Officers, Partners, or Members and Managers of Multiple Entities Insured by Two or More Combinable Policies

If the operations of a corporation, partnership or limited liability company, or of two or more corporations, partnerships or limited liability companies, or any combination thereof, are combinable for experience rating purposes in accordance with the provisions of Section IV, *Change in Status and Combination of Entities*, Rule 2, *Combination of Entities*, of the Experience Rating Plan and are insured by two or more policies issued by either the same insurer or by separate insurers, Rule 1, Subrules j, k and m, above, shall be applied so as to develop the same classification(s) and payroll for covered executive officers, partners, and members and managers of limited liability companies as would have been developed if all such operations had been insured by a single policy.

q. Stock Options and Stock Purchase Plans

The amount by which an employee's salary is reduced to contribute to the purchase of stock options or Qualified or Non-Qualified Employee Stock Purchase Plans (ESPP) shall be included as remuneration when earned. The difference between the market price of stock and any discounted price paid by the employee to purchase the stock shall not be included as remuneration. Contributory payments made by the employer in connection with the exercise of stock options or Qualified or Non-Qualified Employee Stock Purchase Plans (ESPP), other than the cashless exercise of stock options, shall not be included as remuneration (see Subrule f, *Employer Contributory Payments*).

Payments by an employer in connection with an employee's cashless exercise of stock options shall be included as remuneration.

r. Equity-Based Compensation Plans (Other Than Stock Options and Stock Purchase Plans)

The value of equity-based compensation plans (other than Stock Options and Stock Purchase Plans), including but not limited to Stock Transfers, Stock Warrants, Restricted Stock, Restricted Stock Units, Phantom Stock Plans and Stock Appreciation Rights, shall be included as remuneration at the time of vesting when vesting is on a scheduled or annual basis, such as graded vesting or scheduled cliff vesting, or when the vesting is based on the achievement of performance goals or milestone anniversaries. The amount by which an employee's salary is reduced to contribute to an equity-based compensation plan shall be included as remuneration. The market value of equity-based compensation plans shall not be included as remuneration when accelerated cliff vesting is triggered by (1) an Initial Public Offering (IPO) of stock, or (2) a change in majority ownership where the owner(s) prior to the change own less than a one-half interest after the change.

2. Payroll Records

If the employer fails to keep complete and accurate records of the remuneration earned by all officers and employees in sufficient detail to permit the proper classification of payroll in accordance with the provisions contained herein and to make them available for examination by the insurer, the total remuneration earned shall be assigned to the highest rated classification describing any part of the work.

3. Division of Single Employee's Payroll

When any location of an employer's business is classified on a divided payroll basis in accordance with the provisions contained herein, the remuneration of any one employee may be divided between two or more classifications, provided the employer has maintained complete and accurate records supported by original time cards or time book entries which show separately, both by individual employee and in summary by operations performed, the remuneration earned by such employee, except such division SHALL NOT BE ALLOWED:

a. In connection with the Standard Exception classifications, which must be assigned in accordance with the specific rules under this Plan.

b. If the division is contrary to classification phraseology.

If the employer fails to keep complete and accurate records as provided in this rule, the entire remuneration of the employee shall be assigned to the highest rated classification applicable to any part of the work performed by the employee. Payroll may not be divided by means of percentages, averages, estimates, or any basis other than specific time records.

If the employer's business is classified on a divided payroll basis as defined in this rule, payments, such as vacation pay and bonus pay, made on a basis other than actual hours worked shall be apportioned among the classifications applicable to the employee's payroll based on the actual per hour earnings in the classifications.

Example

An employee's hourly wages are divided between Classifications 2883 and 9522 as shown below. During the pay period, the employee receives $150.00 in vacation pay and a bonus of $500.00. The vacation pay and the bonus are apportioned among Classifications 2883 and 9522 based on the distribution of payroll earned on an hourly basis in these classifications. The payroll earned on an hourly basis in Classification 2883 is 68% of the payroll for Classifications 2883 and 9522 combined ($560.00 / $824.00 = 68%). Therefore, $102.00 of vacation pay ($150.00 vacation pay x 68% = $102.00) and $340 of bonus pay ($500.00 bonus pay x 68% = $340.00) is apportioned to Classification 2883. The payroll earned on an hourly basis in Classification 9522 is 32% of the payroll for Classifications 2883 and 9522 combined ($264.00 / $824.00 = 32%). Therefore, $48.00 of vacation pay ($150.00 vacation pay x 32% = $48.00) and $160 of bonus pay ($500.00 bonus pay x 32% = $160.00) are apportioned to Classification 9522.

Work Record				
Operation	**Hours**	**Rate per Hour**	**Payroll**	**% of Payroll for Hours Worked**
Furniture Mfg. – wood – 2883	28	20	$560.00	68%
Furniture Upholstering – 9522	12	22	$264.00	32%

Apportionment		
(Employee receives $150.00 in vacation pay and a $500.00 bonus)		
Vacation Pay – 2883	$102.00	68%
Vacation Pay – 9522	$48.00	32%
Bonus – 2883	$340.00	68%
Bonus – 9522	$160.00	32%
Total Pay	$1,474.00	

Reconciliation			
	2883 Payroll	9522 Payroll	TOTAL
Hourly	$560.00	$264.00	$824.00
Vacation – apportioned	$102.00	$48.00	$150.00
Bonus – apportioned	$340.00	$160.00	$500.00
Total	$1,002.00	$472.00	$1,474.00

4. Drivers' and Their Helpers' Payroll

Drivers and their helpers shall mean employees whose principal duties are performed in connection with the operation of motor vehicles. When drivers own or furnish vehicles such as, but not limited to, log trucks, tractor/trailer rigs, furniture vans, and bobtail trucks that have a gross vehicle weight rating of 10,000 pounds or more and pay the operating expenses in connection therewith, no less than twenty-five percent (25%) of the total amount paid for the hire of such vehicles and their operating crews shall be deemed to be the payroll of such drivers and their helpers.

When drivers own or furnish vehicles such as, but not limited to, motorcycles, passenger cars, vans, pickup trucks, sport utility vehicles and minivans that have a gross vehicle weight rating less than 10,000 pounds and pay the operating expenses in connection therewith, and when said drivers are not reimbursed for the business use of the vehicle under an accountable plan, no less than sixty percent (60%) of the total amount paid for the hire of such vehicles and drivers shall be deemed to be payroll.

The term "gross vehicle weight rating" means the weight in pounds specified by the manufacturer as the loaded weight of a single motor vehicle. Typically, passenger vehicles, such as cars, light-duty trucks, vans, and sport utility vehicles, have a gross vehicle weight rating less than 10,000 pounds. In cases where the vehicle is not equipped with a plate or marker showing the manufacturer's gross vehicle weight rating, a vehicle having less than six wheels shall be deemed the equivalent of a vehicle having a gross vehicle weight rating of less than 10,000 pounds, and a vehicle having six wheels or more shall be deemed the equivalent of a vehicle having a gross vehicle weight rating of 10,000 pounds or more.

The term "accountable plan" means a method of reimbursing an employee for the business use of a vehicle owned or furnished by said employee and used in the conduct of the employer's business that is based upon (a) actual business miles driven by such employee or (b) actual receipts for vehicle expenses and mileage records documenting the business and personal use of the vehicle. Reimbursements under an accountable plan shall not exceed the IRS standard business mileage rate unless fully supported by actual receipts for the business use of the vehicle.

Section VI – Administration of Classification System

1. Inspection of Employer's Premises

a. The WCIRB has authority to inspect the premises of any employer for classification assignment purposes.

b. The WCIRB shall be responsible for conducting a comprehensive inspection program to ensure that insurers use the proper classifications in reporting payroll and losses.

c. Questions concerning the WCIRB's inspection program may be directed to:

WCIRB Customer Service
1901 Harrison Street, 17th Floor
Oakland, CA 94612
888.229.2472 (CAWCIRB)
Fax 415.778.7272
customerservice@wcirb.com

2. Notification of Standard Classification Assignment

If the WCIRB has made a classification assignment as the result of a WCIRB inspection, notice of the classification(s) assigned to the employer shall be published by providing the inspection report to either the insurer of record at the time the inspection was conducted, or the insurer of record at the time the report is released. The WCIRB shall provide a copy of the inspection report to the employer within 30 days from the date the inspection report is published.

The insurer of record shall be entitled to a copy of the inspection report without charge. Additional copies of the inspection report may be made available to authorized parties at a fee and in a manner to be determined by the WCIRB.

An insurer is not relieved of the obligation to report an applicable WCIRB classification assignment because of lack of knowledge that notice has been published by the WCIRB.

3. Effective Date of Standard Classification Assignments

a. If the classification assignment represents a reclassification of the employer's operations that is not the result of a change of operations or a reallocation or assignment of payroll to existing classifications on the policy, the classification shall be published and effective as follows:

(1) If the classification carries a pure premium rate that is higher than that of the erroneous classification, it shall be effective as of the effective date of the erroneous classification assignment provided:

(a) the classification assignment is published within three (3) months of the effective date of the erroneous assignment;

(b) the WCIRB was notified, in writing, within three (3) months of the effective date of the erroneous assignment of a possible error; or

(c) the WCIRB notified the insurer of record, in writing, within three (3) months of the effective date of the erroneous assignment that the erroneous assignment was under review.

Otherwise, the revised assignment shall be effective as of the date it is published, unless it is published less than three (3) months prior to the expiration of the outstanding policy, in which case it shall be effective as of the inception date of the policy, which replaces the outstanding policy.

(2) If the classification carries a pure premium rate that is lower than that of the erroneous classification, it shall be effective as of the inception date of a policy outstanding on the date the insurer of record is notified by the WCIRB, in writing, that the erroneous assignment is under review. The assignment also shall be applied as of the inception date of a policy that expired no more than twelve (12) months prior to the date the assignment was published or the insurer of record was notified by the WCIRB, in writing, that the erroneous assignment was under review, provided the erroneous assignment was applicable to such policy.

b. A classification assignment, due to a change of operations, shall be published and effective as of the date of the change of operations, regardless of the resulting pure premium rate.

c. A reallocation or assignment of payroll to existing classifications on a policy shall be effective as of the inception date of the policy.

4. Audit of Payroll

The audit and assignment of payroll shall be governed by the rules and classifications contained herein and the approved pure premium rates, subject to the following specific requirements:

a. The insurer shall audit the employer's records for the purpose of determining the payroll in accordance with the following (See Part 1, Section II, *General Definitions*, for the definition of "Physical Audit" and "Voluntary Audit" and Part 4, Section II, *Definitions*, for the definition of "Final Premium(s)"):

(1) Each policy producing a final premium of $10,500 or more shall be subject to a physical audit at least once a year. On policies subject to monthly, quarterly, or semi-annual interim audits, voluntary audits may be accepted in lieu of interim physical audits. The last audit of the policy shall be a physical audit of the complete policy period.

(2) Each policy producing a final premium of less than $10,500 shall be physically audited at sufficient intervals to ensure determination of proper payrolls. For each policy that is not physically audited, a voluntary audit shall be performed.

(3) Each policy producing a final premium of less than $10,500 and developing exposure in a dual wage construction or erection classification that requires the regular hourly wage to equal or exceed a specified amount shall be physically audited, unless the policy is a renewal and the insurer physically audited one of the two immediately preceding policy periods.

(4) Notwithstanding the above, a physical audit shall be conducted on the complete policy period of each policy insuring the holder of a C-39 license from the Contractors State License Board. See California Insurance Code Section 11665(a) for additional requirements regarding the audit of C-39 license holders.

(5) In every instance, the audit report shall show the source or sources from which the payrolls were obtained.

b. If a policy is not audited as required by this rule, the insurer shall comply with the rules for reporting unaudited exposure on unit statistical reports found in Part 4, Section III, Rule 5, *Estimated Audit Code*, and Section IV, Rule 4, *Exposure Amount*, of this Plan.

5. Test Audits

The WCIRB conducts test audits of insured employers' payrolls and insurers' audits of those payrolls to (1) check the accuracy and reliability of insurers' audits and (2) examine all records relative to the insurers' audits and the premises of insured employers in order to ensure the accurate reporting of exposures and application of experience modifications, if any, by insurers pursuant to this Plan.

a. WCIRB test audits may include:

(1) An examination of an insurer's entire records relating to the audits of payroll and the classification of claims.

(2) An examination of an employer's entire record of payroll and all other records relating thereto in order to determine the proper amounts and allocation of such payroll in accordance with the provisions of this Plan.

(3) An examination of an employer's records in order to determine the proper allocation of losses to their respective classifications in accordance with the provisions of this Plan.

b. In order to accomplish the purposes of this Plan, each insurer shall constitute the WCIRB its representative to inspect and examine the employer's records pursuant to the terms of its policies.

Section VII – Standard Classifications

1. Classification Section

This section contains an alphabetical listing of classifications that describe most occupations, employments, industries and businesses. The classifications are organized as follows:

a. Industry Groups

Some classifications are grouped alphabetically under industry groupings to assist users in identifying and assigning classifications within similar industries. Construction-related classifications are listed in Appendix I, *Construction and Erection Classifications*. The following other industry groups are incorporated into the classifications listed in Rule 2, *Standard Classifications*, below:

(1) Aircraft Operation

(2) Automotive Industry

(3) Electronics

(4) Farms

(5) Food Packaging and Processing

(6) Health and Human Services

(7) Metal Working Classifications

(8) Municipal, State or Other Public Agencies

(9) Petroleum Industry

(10) Plastic Products Manufacturing

(11) Printing, Publishing and Duplicating

(12) Property Management/Operation

(13) Recycling and Refuse Management

(14) Sign Industry

(15) Stores

b. Classification Phraseology/Classification Code

The classification phraseology and its corresponding classification code are in boldface type.

c. Footnotes

Footnotes are in regular type and are located after the classification phraseology. Footnotes give directives regarding the application of the classification or indicate activities that are subject to separate classifications.

d. Classification Code and Suffix

The classification code is a four-digit code used for reporting the payroll and losses developed for the classification. A numerical suffix indicates that the classification code is listed under more than one wording and associates the code with a specific phraseology.

2. Standard Classifications

A

ADVERTISING COMPANIES – outdoor – selling space for advertising purposes – including shop, yard or storage operations; the erection, painting, repair and maintenance, or removal of signs; bill posting; and sign painting or lettering in or upon buildings or structures **9549**

This classification includes the production of signs, banners and related products by advertising companies and the operation of mobile billboard trucks (mobile advertising signs).

The application of painted or adhesive lettering or graphics onto surfaces on a fee basis or onto customer vehicles by employers engaged in sign painting or lettering shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops*.

The display of hand-held advertisement signs and walking billboards (human sign holders) at locations, including but not limited to sidewalks and street corners shall be classified as 8742, *Salespersons – Outside,* subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions.*

AERIAL LINE CONSTRUCTION – by contractor – not power lines **7601**

This classification applies to the construction, maintenance or repair of aerial lines for telephone, television, communication, data, fire alarm or similar low voltage or fiber optic networks. Such operations include but are not limited to erecting poles, stringing wires, installing transmission equipment on poles and making service connections. This classification also applies to splicing overhead telephone or cable television lines.

The construction, maintenance or repair of aerial lines by electric power companies or Federal Communications Commission licensed telephone or cable television companies in connection with their own operations shall be classified as 7539, *Electric Power Companies,* or 7600, *Communication Service Providers*.

Splicing fiber optic cables at ground level for other concerns on a fee basis shall be classified as 5195, *Communications Cabling*.

Underground line construction for other concerns on a fee basis shall be classified as 6325, *Conduit Construction or Underground Wiring*.

The construction of high voltage aerial power lines for other concerns on a fee basis shall be separately classified as 7538, *Electric Power Line Construction.*

AIR CONDITIONING OR REFRIGERATION EQUIPMENT MFG. **3165(1)**

This classification applies to the manufacture or shop repair of commercial refrigeration equipment, air conditioners, air conditioning coils, evaporative coolers, ice vending machines, automobile air conditioning units or laminar clean air systems.

The installation, service or repair of commercial refrigeration equipment, when any portion of these operations is performed away from the shop, shall be classified as 5183(2)/5187(2), *Refrigeration Equipment – not household units*.

The manufacture or shop repair of self-contained metal refrigerators or freezers, refrigerated drink dispensing machines, refrigerated drinking fountains or refrigerated ice cream cabinets shall be classified as 3165(2), *Refrigerator Mfg*.

The installation, service or repair of heating or air conditioning equipment, when any portion of these operations is performed away from the shop, shall be classified as 5183(3)/5187(3), *Heating or Air Conditioning Equipment*, provided no ductwork installation is performed by the employer at the same job or location. The installation or repair of heating or air conditioning

equipment where ductwork installation is performed by the employer at the same job or location shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork*.

The installation, service or repair of household refrigerators, freezers, dehumidifiers, or portable air conditioning units shall be classified as 9519(1), *Household Appliances.*

The installation or repair of automobile air conditioning systems or truck refrigeration units involving work directly on automobiles or trucks shall be classified as 8389, *Automobile or Truck Repair Facilities*.

AIRCRAFT ENGINE MFG. OR REBUILDING **3805(1)**

This classification applies to manufacturing or rebuilding aircraft engines when such operations are not performed in connection with aircraft manufacturing.

The repair, rebuilding or modification of aircraft engines, when performed directly on the aircraft or in connection with the removal and reinstallation of engines, components or accessories by the same employer shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies.*

The manufacture or repair of machined aircraft components or accessories (not aircraft engines) by employers approved by the Federal Aviation Administration, when such operations are not performed directly on the aircraft or in connection with the removal and reinstallation of engines, components or accessories by the same employer, shall be classified as 3831, *Machine Shops – aircraft components*.

AIRCRAFT OPERATION

Refer to Section IV, *Special Industry Classification Procedures*, Rule 1, *Aircraft Operation*.

AIRCRAFT OPERATION – agricultural – dusting, spraying or seeding – members of the flying crew **7409**

This classification applies to members of the flying crew of employers engaged in the aerial application of materials, including but not limited to pesticides, insecticides, fungicides, fertilizers, herbicides and seeds onto farmlands. This classification also includes the aerial application of insecticides for mosquito control purposes.

Also refer to companion Classification 7410, *Aircraft Operation – agricultural – dusting, spraying or seeding – not members of the flying crew.*

AIRCRAFT OPERATION – agricultural – dusting, spraying or seeding – not members of the flying crew **7410**

This classification applies to the ground operations of employers engaged in the aerial application of materials, including but not limited to pesticides, insecticides, fungicides, fertilizers, herbicides and seeds onto farmlands. This classification also includes the ground operations of employers engaged in the aerial application of insecticides for mosquito control purposes. Ground operations include but are not limited to mixing and loading materials onto the aircraft, directing pilots during application of materials and aircraft fueling, service and repair.

This classification also applies to the operating crew of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of 55 pounds or heavier used for agricultural operations, including but not limited to dusting, spraying and seeding, in accordance with the General Exclusions rule. See Section III, Rule 6, *General Exclusions*.

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier used for other than agricultural operations shall be separately classified as 7428(1), *Aircraft Operation – other than agricultural or scheduled air carriers – not members of the flying crew*, in accordance with the General Exclusions rule. See Section III, Rule 6, *General Exclusions*.

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds shall be classified in accordance with Section III, Rule 5, *General Inclusions.*

The shop repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier by the manufacturer shall be classified as 3830(2), *Unmanned Aircraft System Mfg.*

The repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier on a fee basis, or repair work performed by the manufacturer away from shop shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

Unmanned Aircraft Systems (aerial drones) operating crew members working remotely from a home or office location with no exposure outside of the clerical office shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions*.

Also refer to companion Classification 7409, *Aircraft Operation – agricultural – dusting, spraying or seeding – members of flying crew.*

AIRCRAFT OPERATION – flight schools and pilot training – members of the flying crew **7424(2)**

This classification applies to members of the flying crew of employers that provide flight instruction or training.

Instructors who are not members of the flying crew shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers, or academic professional employees.*

Also refer to companion Classification 7428(2), *Aircraft Operation – flight schools and pilot training – not members of the flight crew.*

AIRCRAFT OPERATION – flight schools and pilot training – not members of the flying crew – including gate and ticket counter personnel at airports **7428(2)**

This classification applies to the ground operations of employers that provide flight instruction or training. Ground operations include but are not limited to loading or unloading baggage or freight; assisting passengers with boarding or disembarking the aircraft; assisting passengers with ticket information or checking baggage; and aircraft fueling, service or repair.

Instructors who are not members of the flying crew shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees.*

Also refer to companion Classification 7424(2), *Aircraft Operation – flight schools and pilot training – members of the flying crew*.

AIRCRAFT OPERATION – other than agricultural or scheduled air carriers – members of the flying crew – N.O.C. **7424(1)**

This classification applies to members of the flying crew of employers engaged in aircraft operations that are not more specifically described by another *Aircraft Operation* Industry Group classification, including but not limited to charter passenger or cargo air transport; air ambulance services; air freight services (nonscheduled); aerial firefighting; aerial exhibitions; aerial patrol; aerial advertising, skywriting, sightseeing and survey work; aerial log lifting and transport; and aerial news reporting.

Also refer to companion Classifications 7428(1), *Aircraft Operation – other than agricultural or scheduled air carriers – not members of the flying crew*, and 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

AIRCRAFT OPERATION – other than agricultural or scheduled air carriers – not members of the flying crew – including gate and ticket counter personnel at airports – N.O.C. **7428(1)**

This classification applies to the ground operations of employers engaged in aircraft operations not more specifically described by another *Aircraft Operation* Industry Group classification, including but not limited to charter passenger or cargo air transport; air ambulance services; air freight services (nonscheduled); aerial firefighting; aerial exhibitions; aerial patrol; aerial advertising, skywriting, sightseeing or survey work; aerial log lifting and transport; and aerial news reporting. Ground operations include but are not limited to loading or unloading baggage or freight; assisting passengers with boarding or disembarking the aircraft; assisting passengers with ticket information or checking baggage; and aircraft fueling, service or repair.

This classification also applies to the operating crew of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of 55 pounds or heavier used for other than agricultural operations, in accordance with the General Exclusions rule. See Section III, Rule 6, *General Exclusions*.

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier used for agricultural operations, including but not limited to dusting, spraying or seeding, shall be separately classified as 7410, *Aircraft Operation – agricultural – dusting, spraying or seeding – not members of the flying crew,* in accordance with the General Exclusions rule. See Section III, Rule 6, *General Exclusions.*

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds shall be classified in accordance with Section III, Rule 5, *General Inclusions.*

The shop repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier by the manufacturer shall be classified as 3830(2), *Unmanned Aircraft System Mfg.*

The repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier on a fee basis, or repair work performed by the manufacturer away from shop shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

Unmanned Aircraft Systems (aerial drones) operating crew members working remotely from a home or office location with no exposure outside of the clerical office shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions*.

Instructors who are not members of the flying crew shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees*, and ground photographic laboratory employees shall be separately classified as 4361(1), *Photographers*.

Also refer to companion Classification 7424(1), *Aircraft Operation – other than agricultural or scheduled air carriers – members of the flying crew.*

AIRCRAFT OPERATION – scheduled passenger or cargo air carriers – members of the flying crew **7405**

This classification applies to members of the flying crew of commercial airlines engaged in the air transport of passengers or cargo on a scheduled basis. This classification also applies to members of the flying crew of airlines or aircraft operators that operate scheduled air routes on a contract basis.

Members of the flying crew in support of passenger or cargo air transport on a charter basis shall be classified as 7424(1), *Aircraft Operation – other than agricultural or scheduled air carriers – members of the flying crew.*

Also refer to companion Classification 7403, *Aircraft Operation – scheduled passenger or cargo air carriers – not members of the flying crew*.

AIRCRAFT OPERATION – scheduled passenger or cargo air carriers – not members of the flying crew – including gate and ticket counter personnel at airports **7403**

This classification applies to the ground operations of commercial airlines engaged in the air transport of passengers or cargo on a scheduled basis. Ground operations include but are not limited to loading or unloading baggage or freight; assisting passengers with boarding or disembarking the aircraft; assisting passengers with ticket information or checking baggage; and aircraft fueling, service or repair. This classification also applies to ground operations in support of airlines or aircraft operators that operate scheduled air routes on a contract basis.

Ground operations in support of passenger or cargo air transport on a charter basis shall be classified as 7428(1), *Aircraft Operation – other than agricultural or scheduled air carriers – not members of the flying crew*.

Also refer to companion Classification 7405, *Aircraft Operation – scheduled passenger or cargo air carriers – members of the flying crew*.

AIRCRAFT OPERATION – transportation of personnel in the business of an employer not otherwise engaged in aircraft operation – members of the flying crew **7421**

This classification applies to members of the flying crew engaged in the transportation of personnel in the business of an employer not otherwise engaged in aircraft operation and who perform no other operations for the employer. See Part 3, Section IV, Rule 1, *Aircraft Operation*.

AIRCRAFT OR SPACECRAFT MFG. – including foundry operations **3830(1)**

This classification applies to the manufacture of aircraft, including but not limited to fixed wing airplanes and helicopters. This classification also applies to the manufacture of aerospace products, including but not limited to missiles, rockets and other spacecraft. This classification also applies to the manufacture of light sport aircraft or hang gliders.

This classification includes foundry operations performed in connection with the aircraft or spacecraft manufacturing operations.

All members of the flying crew for aircraft operations, including but not limited to test flight operations performed by the manufacturer shall be classified in accordance with Section III, Rule 6, *General Exclusions*.

The manufacture of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier shall be classified as 3830(2), *Unmanned Aircraft System Mfg.*

The manufacture of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds shall be classified as 3681(1), *Instrument Mfg. – electronic.*

The manufacture of communication satellites shall be classified as 3681(3), *Telecommunications Equipment Mfg.*

Aircraft engine manufacturing or rebuilding not in connection with aircraft manufacturing by the same employer shall be classified as 3805(1), *Aircraft Engine Mfg. or Rebuilding*.

Employers that are approved by the Federal Aviation Administration and manufacture or repair machined aircraft components or accessories (not aircraft engines) shall be classified as 3831, *Machine Shops – aircraft components,* provided the employer does not perform such operations directly on the aircraft or remove and reinstall the components or accessories.

The repair, rebuilding or modification of aircraft components or accessories, including aircraft engines, when performed directly on the aircraft or in connection with the removal and reinstallation of components or accessories by the same employer shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies.*

Aircraft operation, demonstration or flight testing shall be separately classified.

AIRCRAFT REMANUFACTURE, CONVERSION, MODIFICATION AND REPAIR COMPANIES – not engaged in the original manufacturing of aircraft **7428(3)**

This classification applies to the repair, rebuilding or modification of aircraft. This classification includes the manufacture or repair of machined aircraft components, accessories or engines when performed directly on the aircraft or in connection with the removal and reinstallation of engines, components or accessories by the same employer. This classification also includes but is not limited to aircraft cleaning, detailing and fueling on a fee basis.

Employers that are approved by the Federal Aviation Administration and manufacture or repair machined aircraft components or accessories (not aircraft engines) shall be classified as 3831, *Machine Shops – aircraft components*, provided the employer does not perform such operations directly on the aircraft or remove and reinstall the components or accessories.

Aircraft engine manufacturing or rebuilding not in connection with aircraft manufacturing by the same employer shall be classified as 3805(1), *Aircraft Engine Mfg. or Rebuilding*.

The shop repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier by the manufacturer shall be classified as 3830(2), *Unmanned Aircraft System Mfg.*

Also refer to companion Classification 7424(1), *Aircraft Operation – other than agricultural or scheduled air carriers – members of the flying crew.*

AIRPORT OPERATORS – including gate and ticket counter personnel at airports **7429**

This classification applies to the ground operations of airport operators, including but not limited to tower communications; facility or grounds maintenance; loading or unloading baggage or freight; assisting passengers with boarding or disembarking the aircraft; assisting customers with flight information or scheduling; completing sales transactions; aircraft fueling, service or repair; and airport parking or security.

Instructors who are not members of the flying crew shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees.*

In-flight instructors or other members of the flying crew shall be separately classified.

ALCOHOL AND DRUG RECOVERY HOMES

See *Substance Use Disorder Recovery Homes* under Health and Human Services.

ALUMINUM WARE MFG. – from sheet aluminum

See Metal Working Classifications.

AMBULANCE SERVICES – all operations – including medical technicians and attendants and maintenance of vehicles and equipment **7332**

This classification applies to the operation of ambulances for the emergency transport of ill or injured people. It also applies to non-emergency transport of persons who require medical supervision while in transit, such as the transport of individuals from hospitals to nursing homes.

Paratransit services for elderly or disabled individuals who do not require medical supervision while in transit shall be classified as 7382, *Bus, Shuttle Van or Limousine Operations.*

AMUSEMENT OR RECREATIONAL FACILITIES – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores **9016(1)**

This classification applies to the operation of amusement or recreational facilities, including but not limited to amusement parks, water parks, miniature golf courses, batting cages, bumper car facilities, archery ranges, water excursions/tours, laser tag, airsoft or paintball facilities, Nordic (cross-country) ski facilities and zoos, including veterinarians employed by zoos.

This classification also applies to the operation of golf driving ranges that are not operated by golf courses or country clubs.

This classification also applies to automobile or horse racetrack operations by employers that are not public agencies.

This classification also applies to the operation of athletic or sports venues, including ballparks and stadiums, during non-sporting activities, including but not limited to concerts and exhibitions.

Boat marinas or boat rental facilities shall be classified as 9016(4), *Boat Marina and Boat Rental Operation*.

Golf courses, country clubs or yacht clubs shall be classified as 9060, *Clubs – country, golf or yacht*.

Traveling carnivals shall be classified as 9185, *Carnivals*.

The operation of events, including but not limited to farmers' markets, flea markets, street fairs, swap meets, art or antique festivals, trade shows (public or private), fun runs, foot races, cycling events, marathons, triathlons and athletic charity events shall be classified as 9095, *Event Market, Festival or Trade Show Operation*.

The operation of racetracks by public agencies shall be classified as 9410/9420, *Municipal, State or Other Public Agency Employees*.

Bowling centers shall be classified as 9092(1), *Bowling Centers*.

Billiard halls shall be classified as 9092(2), *Billiard Halls.*

Skating rinks or skate parks shall be classified as 9092(3), *Skating Centers.*

Also refer to companion Classification 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation or maintenance of amusement devices*.

If an employee who performs duties described by Classification 9016(1) also performs duties described by Classification 9180(1), the payroll of that employee may be divided between Classifications 9016(1) and 9180(1), provided the employer maintains accurate records supported by time cards or time book entries that show such division. See Section V, Rule 3, *Division of Single Employee's Payroll*.

Restaurants, retail stores or hotels shall be separately classified.

AMUSEMENT OR RECREATIONAL FACILITIES – N.O.C. – operation or maintenance of amusement devices – including ticket collectors **9180(1)**

This classification applies to the operation or maintenance of amusement devices at recreational facilities, including but not limited to amusement parks, zoos, water parks, miniature golf courses, batting cages, bumper car facilities, archery ranges, water excursions/tours and laser tag, airsoft or paintball facilities.

This classification also applies to guided tours for water-based activities or water-based athletic or fitness instructional programs at locations other than swimming pools, including but not limited to surfing, scuba, kayaking, paddle boarding or kite surfing on lakes, bays, rivers or oceans.

This classification also applies to guided wilderness expeditions; motorsports operations; or ski instructors, ski patrol personnel or employees engaged in ski trail grooming at ski resort locations that exclusively provide Nordic (cross-country) skiing activities. This classification also applies to the detonation of fireworks for pyrotechnic displays.

Traveling carnivals shall be classified as 9185, *Carnivals.*

Employers that operate boat marinas or boat rental facilities shall be classified as 9016(4), *Boat Marina and Boat Rental Operation*.

Bowling centers shall be classified as 9092(1), *Bowling Centers*.

Billiard halls shall be classified as 9092(2), *Billiard Halls.*

Skating rinks or skate parks shall be classified as 9092(3), *Skating Centers.*

The operation of Alpine (downhill) ski resorts, including the operation of Nordic (cross-country) ski trails at Alpine ski resort locations, shall be classified as 9184, *Ski Resorts – Alpine.*

Also refer to companion Classification 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores*.

If an employee who performs duties described by Classification 9180(1) also performs duties described by Classification 9016(1), the payroll of that employee may be divided between Classifications 9016(1) and 9180(1), provided the employer maintains accurate records supported by time cards or time book entries that show such division. See Section V, Rule 3, *Division of Single Employee's Payroll*.

Restaurants, retail stores or hotels shall be separately classified.

ANALYTICAL OR TESTING LABORATORIES – including outside operations and sample collection – N.O.C. **4511**

This classification applies to the provision of testing or research services for other concerns on a fee basis, including but not limited to the testing of air, water, soil, metal, concrete and other building materials and agricultural products. This classification also applies to fee-based assaying; quality control examination; testing of products such as electronic components; or determining the chemical composition of customer-submitted samples.

This classification also applies to motor vehicle emissions testing (smog tests) at locations where the employer performs no automotive service or repair operations. Motor vehicle emissions testing at locations where the employer performs automotive service or repair operations shall be assigned to the applicable *Automotive* Industry Group classification.

Classification 4511 applies to in-house research and development when such operations are not performed in connection with, or in support of, any other operation of the employer. Research and development that is performed in connection with other operations of the employer are a General Inclusion. See Section III, Rule 5, *General Inclusions.*

The testing of construction building materials, when conducted in connection with consulting engineering performed by the same employer, shall be classified as 8601(1), *Engineers.*

The research of biomedical products shall be classified as 4512, *Biomedical Research Laboratories.*

The diagnostic testing of blood, human tissues or other biologic specimens on a fee basis shall be classified as 8834, *Physicians' Practices and Outpatient Clinics.*

APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – not Homeowners Associations – all other employees

See Property Management/Operation.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – not Homeowners Associations – property management supervisors

See Property Management/Operation.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees

See Property Management/Operation.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – not Congregate Living Facilities or Homeowners Associations – property management supervisors

See Property Management/Operation.

ARMORED TRANSPORT SERVICES – including terminal employees and mechanics **7198(2)**

This classification applies to the secure transport of cash or other negotiable securities, jewelry, precious metals or other valuables to customer designated locations using armored vehicles. This classification includes but is not limited to drivers, money sorters and counters, vault clerks and security guards in connection with transportation services.

Security guards that are not in connection with armored transport services shall be classified as 7721(2), *Security Guard or Patrol Services.*

ASBESTOS ABATEMENT – all operations – including shop, yard or storage operations **5473**

This classification applies to shop or outside operations involving the encapsulation or removal of asbestos or asbestos-laden building materials from interior or exterior building surfaces, including but not limited to ceilings, walls, floors, structural steel, ducts, boilers, steam pipes and hot water pipes.

Roof removal operations shall be separately classified as 5552/5553, *Roofing*.

Lead paint abatement shall be classified as 5474(1)/5482(1), *Painting or Wallpaper Installation.*

Mold abatement shall be classified as 9008, *Janitorial Services*.

New construction or remodeling operations performed subsequent to the completion of asbestos abatement operations shall be separately classified.

ASPHALT OR TAR DISTILLING OR REFINING – including manufacture of products obtained from such distilling or refining and the saturation of paper or felt with tar or asphalt **4740(2)**

This classification applies to the refining of raw asphalt and tar through a series of chemical reactions, including distillation, oxygenation, carbonization and catalytic cracking, to produce liquid asphalt base. The refined asphalt or tar may be combined with additives per customer order.

This classification is not applicable to chemical works or manufacturers of dyes or products used as explosives.

Felt or paper manufacturing or coke burning shall be separately classified.

ASPHALT WORKS – grinding, pulverizing or mixing asphalt **1463(1)**

This classification applies to the production of asphalt. This classification also applies to the manufacture of asphalt roofing shingles or modified bitumen roofing materials.

Crushing or grinding used asphalt or concrete, not performed in connection with the production of asphalt, to produce products that will be retained on an 8-mesh screen shall be separately classified as 1710, *Stone Crushing*. If the crushed or ground products pass through an 8-mesh or finer screen, the crushing or grinding operations shall be separately classified as 1741(1), *Silica Grinding.*

The manufacture of asphalt saturated building or roofing paper or felt shall be classified as 4283, *Building or Roofing Paper or Felt Asphalt Saturation.*

Asphalt distilling or refining shall be classified as 4740(2), *Asphalt or Tar Distilling or Refining.*

Digging, mining or quarrying shall be separately classified.

ATHLETIC TEAMS OR ATHLETIC FACILITIES – all employees other than players, umpires, referees and game officials **9182**

This classification applies to employees of athletic teams or parks who are engaged in the care of teams or the care, operation and maintenance of grounds and facilities, including but not limited to coaches and assistant coaches, non-playing managers, trainers, equipment managers, bat and ball retrievers, mascots, dancers, locker room attendants, public address announcers, scorekeepers, timekeepers, ushers, ticket sellers or collectors, parking lot attendants, security staff, and facility and grounds maintenance employees. This classification also applies to employees of youth or recreational athletic teams or facilities.

Athletic scouts shall be classified as 8742, *Salespersons – Outside,* subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions.*

The operation of athletic facilities during non-sporting events, including but not limited to concerts and exhibitions shall be classified as 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores.*

Players, playing managers, and umpires, referees and game officials who monitor play, shall be classified as 9181, *Athletic Teams or Athletic Facilities – players, umpires, referees and game officials*.

Radio or television broadcasting shall be separately classified as 7610, *Radio, Television or Commercial Broadcasting Stations*.

Also refer to companion Classification 9181*, Athletic Teams or Athletic Facilities – players, umpires, referees and game officials*.

If an employee who performs duties described by Classification 9182 also performs duties described by Classification 9181, the payroll of that employee may be divided between Classifications 9181 and 9182, provided the employer maintains accurate records supported by time cards or time book entries that show such division. See Part 3, Section V, Rule 3, *Division of Single Employee's Payroll*.

Restaurants, retail stores and vendors shall be separately classified.

ATHLETIC TEAMS OR ATHLETIC FACILITIES – players, umpires, referees and game officials **9181**

The entire remuneration of each player shall be included, subject to a maximum of $154,700 per season. When a player works for two or more teams in the same sport during the season, the $154,700 per player maximum shall be prorated.

This classification applies to the players, playing managers, and umpires, referees and game officials who monitor play, of professional and amateur athletic teams, including all players on the salary list of the insured whether regularly played or not. This classification also applies to umpires, referees and game officials in connection with youth or recreational athletic teams or facilities.

Season shall include preseason and postseason exposure.

Also refer to companion Classification 9182, *Athletic Teams or Athletic Facilities – all employees other than players, umpires, referees and game officials.*

If an employee who performs duties described by Classification 9181 also performs duties described by Classification 9182, the payroll of that employee may be divided between Classifications 9181 and 9182, provided the employer maintains accurate records supported by time cards or time book entries that show such division. See Section V, Rule 3, *Division of Single Employee's Payroll.*

AUDIO POST-PRODUCTION – computer or electronic – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **7607(2)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employers engaged exclusively in computer or electronic audio post-production operations for other concerns in connection with audio or music recording or mixing, or scoring of motion pictures, television features, commercials or similar productions, including dubbing type work and incidental studio recording, on a contract basis.

This classification does not apply to computer or electronic audio post-production operations performed in connection with audio duplication on a contract basis. This classification also does not apply to computer or electronic audio post-production operations performed by the same employer in connection with audio or music recording or mixing, or scoring of motion pictures, television features, commercials or similar productions.

Video post-production operations performed in connection with motion pictures, television features, commercials or similar productions for other concerns on a contract basis shall be classified as 7607(1), *Video Post-Production*.

Audio or music recording studios shall be classified as 7610, *Radio, Television or Commercial Broadcasting Stations.*

AUDIO/VIDEO ELECTRONIC PRODUCTS MFG. – all other employees

See Electronics.

AUDIO/VIDEO ELECTRONIC PRODUCTS MFG. – hardware or software design or development

See Electronics.

AUDITING, ACCOUNTING OR MANAGEMENT CONSULTING SERVICES – all employees – including Clerical Office Employees and Clerical Telecommuter Employees **8803**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to the provision of accounting or auditing services to other concerns on a fee basis, including but not limited to traveling to customers' locations, reviewing records,

inventorying assets, preparing tax documents, providing accounting advice and ensuring regulatory compliance of financial records. This classification also applies to consulting firms that provide managerial advice to other concerns on a fee basis.

Consulting firms providing services limited to computer programming or software development to other concerns on a fee basis shall be classified as 8859(1), *Computer Programming or Software Development.*

Law firms that provide legal services on a fee basis shall be classified as 8820, *Law Firms.*

This classification does not apply to accounting, auditing or management consulting operations performed by the same employer in connection with its other separately classified operations.

AUTOMATIC SPRINKLER INSTALLATION – within buildings – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $32.00 per hour **5185**

This classification applies to the installation, service and repair of automatic fire suppression sprinkler systems that disperse water or fire suppressant powder, gas or liquid chemicals within commercial and residential buildings.

The inspection and certification of automatic sprinkler systems on a job basis shall be classified as 8720(1), *Inspection for Insurance, Safety or Valuation Purposes*, provided the employer performs no service or repair work at the same job or location. If the employer performs sprinkler system inspection and certification and also performs service or repair work at the same job or location, all operations shall be assigned to Classifications 5185/5186.

The sale and service of portable fire extinguishers shall be classified as 8018, *Stores – wholesale.*

AUTOMATIC SPRINKLER INSTALLATION – within buildings – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $32.00 per hour **5186**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $32.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $32.00 per hour shall be classified as 5185, *Automatic Sprinkler Installation*.

This classification applies to the installation, service and repair of automatic fire suppression sprinkler systems that disperse water or fire suppressant powder, gas or liquid chemicals within commercial and residential buildings.

The inspection and certification of automatic sprinkler systems on a job basis shall be classified as 8720(1), *Inspection for Insurance, Safety or Valuation Purposes*, provided the employer performs no service or repair work at the same job or location. If the employer performs sprinkler system inspection and certification and also performs service or repair work at the same job or location, all operations shall be assigned to Classifications 5185/5186.

The sale and service of portable fire extinguishers shall be classified as 8018, *Stores – wholesale.*

AUTOMOBILE ACCESSORY STORES

See Stores.

AUTOMOTIVE INDUSTRY

AUTOMOBILE BODY MFG. **2797(2)**

This classification applies to employers engaged in the manufacture of complete automobile bodies.

This classification does not apply to the manufacture of automobile bodies for use in the manufacture or assembly of automobiles by the employer; such operations shall be classified as 3808, *Automobile or Motorcycle Mfg. or Assembling*.

Employers engaged in the manufacture of individual metal automobile body components shall be classified as 3840, *Automobile, Truck or Motorcycle Parts Mfg*. Employers engaged in the manufacture of individual plastic automobile body components shall be assigned to the applicable *Plastic Products Manufacturing* Industry Group classification.

The body repair and painting of automobile or truck bodies for other concerns on a fee basis shall be classified as 8393, *Automobile or Truck Body Repairing and Painting*.

Employers engaged in the manufacture of truck, truck trailer or bus bodies shall be classified as 3815(2), *Truck Body Mfg*.

AUTOMOBILE OR MOTORCYCLE MFG. OR ASSEMBLING **3808**

This classification applies to employers engaged in the manufacture or assembly of complete motor vehicles, including but not limited to automobiles, motorcycles, golf carts, all-terrain vehicles, snowmobiles and scooters.

Employers engaged in the manufacture of automobile bodies (not complete automobiles or motorcycles) shall be classified as 2797(2), *Automobile Body Mfg.*

Employers engaged in the manufacture of recreational vehicles shall be classified as 2797(3), *Recreational Vehicle Mfg.*

Classification 3808 does not apply to the operation of automobile service or repair facilities. Such facilities shall be assigned to the applicable *Automotive* Industry Group classification.

Motorcycle dealers and motorcycle service or repair facilities shall be classified as 8400, *Motorcycle Dealers or Repair Facilities.*

AUTOMOBILE OR TRUCK BODY REPAIRING AND PAINTING – including estimators, service writers and customer service representatives **8393**

This classification applies to body repair and painting of automobiles, trucks or buses, including outside body dent repair involving no painting, for other concerns on a fee basis. This classification includes mechanical repair operations that are performed on the same vehicles in connection with the automobile, truck or bus body repair and painting operations.

Automobile, truck or bus service facilities where the operations solely include painting automobile, truck or bus bodies and no body repair is performed shall be classified as 9501(3), *Painting – automobile or truck bodies.*

Towing, roadside assistance or freeway service patrol operations when conducted on vehicles not owned by the employer shall be separately classified as 7227, *Automobile or Truck Towing, Roadside Assistance or Freeway Service Patrol*.

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

AUTOMOBILE OR TRUCK DEALERS – all employees other than vehicle salespersons – including estimators, service writers, vehicle maintenance and repair, shuttle drivers, accessory or spare parts sales and the transporting of vehicles that are owned by the employer **8391**

This classification applies to dealers of motor vehicles, including but not limited to automobiles, trucks, buses, forklift trucks, golf carts, recreational vehicles, motor homes and trailers. This

classification applies only to those employers having, in addition to proprietors, a regular sales force engaged exclusively in the demonstration and sale of vehicles and separate clerical staff. If these conditions do not exist, Classification 8391 does not apply. If Classification 8391 does not apply and the employer performs vehicle repair work, assign the applicable vehicle repair classification(s) and, if the employer performs no vehicle repair, assign Classification 8392*, Automobile or Truck Storage Garages or Parking Stations or Lots*, to employees who perform activities such as cleaning or washing vehicles, changing tires or recharging batteries.

This classification also applies to yard or repair employees who work for employers that operate vehicle auctions. Vehicle auctioneers or auction sales assistants shall be classified as 8748, *Automobile or Truck Dealers – vehicle salespersons*.

This classification also applies to yard, repair or maintenance employees who work for employers engaged in automobile or truck rental, automobile or truck driving schools, or the transport of individual automobiles or trucks between locations ("Driveaway" companies). Rental agents who work for employers engaged in automobile or truck rental and greet customers, check vehicles in or out, collect payment or assist customers in completing the rental process shall be classified as 8748, *Automobile or Truck Dealers – vehicle salespersons*.

Towing, roadside assistance or freeway service patrol operations conducted on vehicles not owned by the employer shall be separately classified as 7227, *Automobile or Truck Towing, Roadside Assistance or Freeway Service Patrol.*

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

Motorcycle dealers or motorcycle service or repair facilities shall be classified as 8400, *Motorcycle Dealers or Repair Facilities*.

Also refer to companion Classification 8748, *Automobile or Truck Dealers – vehicle salespersons.*

AUTOMOBILE OR TRUCK DEALERS – vehicle salespersons **8748**

This classification applies to salespersons employed by dealers of motor vehicles, including but not limited to automobiles, trucks, buses, forklift trucks, golf carts, recreational vehicles, motor homes and trailers.

This classification also applies to vehicle auctioneers or auction sales assistants who work for employers that operate vehicle auctions.

This classification also applies to rental agents who work for employers engaged in automobile or truck rental and greet customers, check vehicles in or out, collect payment or assist customers in completing the rental process. Yard, repair or maintenance employees who work for automobile or truck rental employers shall be classified as 8391, *Automobile or Truck Dealers – all employees other than vehicle salespersons*.

This classification also applies to driving or classroom instruction performed in connection with the operation of automobile or truck driving schools. Vehicle maintenance or repair operations performed in connection with the operation of automobile or truck driving schools shall be classified as 8391, *Automobile or Truck Dealers – all employees other than vehicle salespersons*.

Also refer to companion Classification 8391, *Automobile or Truck Dealers – all employees other than vehicle salespersons.*

AUTOMOBILE OR TRUCK DISMANTLING – including transport of vehicles owned by the employer, the salvaging or junking of parts and store operations **3821**

This classification applies to employers engaged in the dismantling, salvaging and sale of salvaged automobile or truck parts, and includes but is not limited to dismantlers, mechanics, tow truck drivers transporting vehicles owned by the employer, parts delivery drivers and counterpersons. This classification includes the sale of dismantled and salvaged parts from locations separate from the dismantling operations.

Towing, roadside assistance and freeway service patrol operations when conducted on vehicles not owned by the employer shall be separately classified as 7227, *Automobile or Truck Towing, Roadside Assistance or Freeway Service Patrol.*

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

AUTOMOBILE OR TRUCK ENGINE MFG. **3805(2)**

This classification applies to employers engaged in the manufacture of new automobile or truck engines.

Employers engaged in the rebuilding of used automobile or truck engines shall be classified as 3828, *Automobile or Truck Parts Rebuilding*, provided the employer does not remove or install engines or otherwise perform repair work directly upon automobiles or trucks on a fee basis. Automobile service or repair facilities at which the employer removes or installs engines or otherwise performs service or repair work directly upon automobiles or trucks on a fee basis shall be assigned to the applicable *Automotive* Industry Group classification.

Employers engaged in the manufacture or assembly of complete motor vehicles, including but not limited to automobiles, motorcycles, golf carts, all-terrain vehicles, snowmobiles and scooters shall be classified as 3808, *Automobile or Motorcycle Mfg. or Assembling*.

Employers engaged in the manufacture of new automobile, truck or motorcycle parts, including but not limited to wheels, mufflers, radiators, brakes, pistons, gears, bearings, push rods, manifolds, clutches and axles shall be classified as 3840, *Automobile, Truck or Motorcycle Parts Mfg*.

AUTOMOBILE OR TRUCK GASOLINE SERVICE STATIONS – all employees – including accessories and spare parts departments and estimators, service writers, customer service representatives and cashiers – N.O.C. **8387(1)**

This classification applies to facilities that, in addition to engaging in the service or repair of automobiles or trucks for other concerns on a fee basis, engage in the sale of gasoline or fuel.

This classification does not apply to automobile or truck storage garages, parking stations or lots that perform incidental services, including but not limited to the sale of gasoline or oil, washing, polishing or oil and fluid replacement; such operations shall be classified as 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*.

Automobile or truck service station locations at which the sale of rubber tires exceeds 10% of the total gross receipts shall be classified as 8388, *Rubber Tire Dealers*.

Towing, roadside assistance and freeway service patrol operations when conducted on vehicles not owned by the employer shall be separately classified as 7227, *Automobile or Truck Towing, Roadside Assistance or Freeway Service Patrol.*

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include

changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

Refer to the Special Industry Classification Procedures for Stores to classify the operations of combination gasoline stations and stores. Refer to the *Automotive* Industry Group for a complete list of classifications applicable to automobile service or repair facilities.

AUTOMOBILE OR TRUCK OIL AND FLUID REPLACEMENT SERVICE FACILITIES – no gasoline sales or repair – all employees – including accessories and spare parts departments and estimators, service writers, customer service representatives and cashiers – N.O.C. **8387(2)**

This classification applies to the provision of oil and fluid replacement services for customers' automobiles or trucks on a fee basis. Operations include but are not limited to filter replacement, wiper blade replacement and chassis lubrication.

This classification does not apply to automobile or truck storage garages, parking stations or lots that perform incidental services, including but not limited to the sale of gasoline or oil, washing, polishing or oil and fluid replacement; such operations shall be classified as 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*.

This classification does not apply to automobile or truck service or repair facilities at which the operations include the sale of gasoline or fuel or the mechanical repair of automobiles or trucks. Refer to the *Automotive* Industry Group for a complete list of classifications applicable to automobile or truck service or repair facilities.

Towing, roadside assistance and freeway service patrol operations when conducted on vehicles not owned by the employer shall be separately classified as 7227, *Automobile or Truck Towing, Roadside Assistance or Freeway Service Patrol.*

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

AUTOMOBILE OR TRUCK PARTS REBUILDING – including incidental machining **3828**

This classification applies to employers engaged in the machining and rebuilding of automobile, truck or motorcycle parts. The operations include but are not limited to engine rebuilding, cylinder reboring, valve grinding, turning down brake drums or rotors, rebabbitting, carburetor or alternator rebuilding, and fuel or water pump rebuilding. This classification does not apply to employers that remove or install parts or otherwise perform repair work directly upon automobiles, trucks or motorcycles on a fee basis. Automobile or truck service or repair facilities shall be assigned to the applicable *Automotive* Industry Group classification.

This classification does not apply to automobile or truck parts machining and rebuilding operations that are performed in connection with the service or repair of automobiles or trucks by the employer; such operations shall be assigned to the applicable *Automotive* Industry Group classification.

Payroll of a parts department, when more than 50% of the parts are sold commercially and are not machined or rebuilt by the employer nor used in the employer's machining or rebuilding operations, shall be separately classified as 8046, *Stores – automobile or truck parts or accessories*.

Motorcycle service or repair facilities shall be classified as 8400, *Motorcycle Dealers or Repair Facilities*.

The manufacture of automobile parts shall be classified as 3840, *Automobile, Truck or Motorcycle Parts Mfg.*

AUTOMOBILE OR TRUCK RADIO, ALARM OR ELECTRONIC EQUIPMENT INSTALLATION, SERVICE OR REPAIR – shop or outside **8370**

This classification applies to the installation, service or repair of electronic equipment, including but not limited to audio systems, alarms, ignition interlock devices, vehicle locating systems, navigation systems and entertainment systems in automobiles, trucks or vans. This classification also applies to the installation of electronic systems, including but not limited to marine communication and navigation equipment on boats.

Mechanical repair or modification operations and the installation of bolt-on accessories shall be classified as 8389, *Automobile or Truck Repair Facilities.*

Automobile or truck service or repair locations at which the sale of rubber tires exceeds 10% of the total gross receipts shall be classified as 8388, *Rubber Tire Dealers.*

The application of window film, glass tinting, vehicle wraps or adhesive graphics shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops.*

The installation, modification or repair of automobile, truck or van upholstery shall be classified as 9522(3), *Automobile Upholstering.*

Employers engaged in the conversion or customizing of automobiles, trucks or vans by performing a combination of mechanical, chassis, body, paint, upholstery, electronic system or accessory installation work shall be classified as 8390, *Automobile, Truck or Van Conversion or Customizing.*

The manufacture of automobile sound systems shall be classified as 3681(4), *Audio/Video Electronic Products Mfg.*

Store operations shall be separately classified.

AUTOMOBILE OR TRUCK REPAIR FACILITIES – no retail gasoline sales – including estimators, service writers and customer service representatives – N.O.C. **8389**

This classification applies to mechanical repair operations that are not more specifically described by another *Automotive* Industry Group classification, including but not limited to the repair of electrical systems, air conditioning systems, engines, brakes, suspension systems, exhaust systems, engine tune-ups, and windshield or window repair or replacement on motor vehicles such as automobiles, trucks, buses, forklift trucks, golf carts, recreational vehicles and motor homes for other concerns on a fee basis. This classification does not apply if the operations include the sale of gasoline, the sale of rubber tires exceeds 10% of the total gross receipts, the operations primarily (over 50% of gross receipts) consist of transmission repair or rebuilding, or the operations do not include mechanical repair as described above. Refer to the *Automotive* Industry Group for a complete list of classifications applicable to automobile or truck service or repair facilities.

Automobile or truck repair facilities that are engaged primarily (over 50% of gross receipts) in the repair or rebuilding of automobile or truck transmissions shall be classified as 8397, *Automobile or Truck Transmission Repairing and Rebuilding.*

Towing, roadside assistance or freeway service patrol operations when conducted on vehicles not owned by the employer shall be separately classified as 7227, *Automobile or Truck Towing, Roadside Assistance or Freeway Service Patrol.*

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

AUTOMOBILE OR TRUCK STORAGE GARAGES OR PARKING STATIONS OR LOTS – no repair – including cashiers **8392**

This classification applies to automobile or truck storage garages, parking stations or lots where the primary (over 50% of gross receipts) operations are the storing or parking of automobiles or trucks with incidental sale of gasoline or oil or servicing, including washing, polishing or oil changing. If 50% or more of the gross receipts are derived from the sale of gasoline or oil or automobile or truck servicing, the operations shall be assigned to the applicable *Automotive* Industry Group classification.

This classification does not apply to automobile or truck storage garages, parking stations or lots at which the operations include repairing automobiles or trucks; such operations shall be assigned to the applicable *Automotive* Industry Group classification.

Parking attendants on the payroll of enterprises, including but not limited to hotels, restaurants, stores, apartment complexes, commercial or industrial buildings, or theaters that operate parking facilities for their own customers or tenants shall be classified with the enterprise.

Towing, roadside assistance and freeway service patrol operations when conducted on vehicles not owned by the employer shall be separately classified as 7227, *Automobile or Truck Towing, Roadside Assistance or Freeway Service Patrol.* Classification 7227 includes the storage of impounded vehicles that the employer tows to its premises.

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

AUTOMOBILE OR TRUCK TOWING, ROADSIDE ASSISTANCE OR FREEWAY SERVICE PATROL – for vehicles not owned by employer **7227**

This classification applies to vehicle towing, roadside assistance and freeway service patrol operations that are conducted away from premises occupied and operated by the employer. This classification also includes all operations – including cashiering, vehicle retrieval, and maintenance of the employer's own vehicles – conducted in connection with the storage of impounded vehicles that the employer tows to its premises.

"Roadside assistance" refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

This classification does not apply to automobile or truck shipping operations.

AUTOMOBILE OR TRUCK TRANSMISSION REPAIRING AND REBUILDING – including removal and installation operations – including estimators, service writers and customer service representatives **8397**

This classification applies to facilities engaged primarily (over 50% of gross receipts) in the repair or rebuilding of automobile or truck transmissions for customers on a fee basis.

Automobile or truck mechanical repair facilities that are not engaged primarily (over 50% of gross receipts) in the repair or rebuilding of automobile or truck transmissions shall be classified as 8389, *Automobile or Truck Repair Facilities*.

Employers engaged in the rebuilding of used automobile or truck parts that are not engaged primarily (over 50% of gross receipts) in the repair or rebuilding of automobile or truck transmissions shall be classified as 3828, *Automobile or Truck Parts Rebuilding.*

AUTOMOBILE OR TRUCK WASHING FACILITIES – including customer service representatives and cashiers – N.O.C. **8387(3)**

This classification applies to washing, waxing or polishing customers' automobiles or trucks on a fee basis. This classification also applies to self-service automobile or truck washes or the washing, waxing or polishing of automobiles or trucks at customers' locations.

This classification does not apply to automobile or truck storage garages, parking stations or lots that perform incidental services, including but not limited to washing, polishing, oil or fluid replacement and gasoline or oil sales; such operations shall be classified as 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*.

This classification does not apply to facilities where operations include the sale of gasoline or fuel or the mechanical repair of automobiles or trucks. Refer to the *Automotive* Industry Group for a complete list of classifications applicable to automobile or truck service or repair facilities.

AUTOMOBILE, TRUCK OR MOTORCYCLE PARTS MFG. – N.O.C. **3840**

This classification applies to employers engaged in the manufacture of new parts, including but not limited to wheels, mufflers, radiators, brakes, pistons, gears, bearings, push rods, manifolds, clutches and axles for use in motor vehicles, including but not limited to automobiles, trucks, buses, forklift trucks, golf carts and personal watercraft. Personal watercraft are motorized vessels, including waterbikes, designed to carry one to three riders.

Employers engaged in the machining or rebuilding of used automobile, truck or motorcycle parts shall be classified as 3828, *Automobile or Truck Parts Rebuilding,* provided the employer does not remove or install parts or otherwise perform repair work directly upon automobiles, trucks or motorcycles on a fee basis. Automobile or truck service or repair facilities at which the employer removes or installs engines or otherwise performs service or repair work directly upon automobiles or trucks on a fee basis shall be assigned to the applicable *Automotive* Industry Group classification. Motorcycle repair facilities shall be classified as 8400, *Motorcycle Dealers or Repair Facilities*.

Employers engaged in the manufacture of automobile or truck engines shall be classified as 3805(2), *Automobile or Truck Engine Mfg*.

Employers engaged in the manufacture of individual plastic automobile or truck body components shall be assigned to the applicable *Plastic Products Manufacturing* Industry Group classification.

Employers engaged in the manufacture or assembling of complete automobiles or motorcycles shall be classified as 3808, *Automobile or Motorcycle Mfg. or Assembling*.

Refer to the *Automotive* Industry Group for a complete list of classifications applicable to automobile or truck service or repair facilities.

AUTOMOBILE, TRUCK OR VAN CONVERSION OR CUSTOMIZING – all operations – including estimators and customer service representatives who inspect vehicles **8390**

This classification applies to employers engaged in the conversion or customizing of automobiles, trucks or vans by performing a combination of mechanical, chassis, body, paint, upholstery and accessory installation work. This classification includes the conversion or customizing of limousines, police cars and ambulances. Employers engaged in a single customizing activity shall be assigned to the classification that describes such activity.

Employers solely engaged in the installation or modification of mechanical equipment such as wheelchair lifts or adaptive controls shall be classified as 8389, *Automobile or Truck Repair Facilities.*

AUTOMOBILE UPHOLSTERING – installation or repair **9522(3)**

This classification applies to employers engaged in the installation or repair of automobile, truck, van or boat seat upholstery, carpeting, headliners, convertible tops, vinyl tops and interior soft trim.

This classification does not apply to upholstering performed in connection with automobile or motorcycle manufacturing or assembling, automobile or truck body manufacturing or assembly, truck, trailer or bus manufacturing or assembling, or automobile, truck or van conversion or customizing by the same employer; such operations shall be assigned to the applicable *Automotive* Industry Group classification.

Employers engaged in the conversion or customizing of automobiles, trucks or vans that include but is not limited to a combination of mechanical, chassis, body, paint, upholstery and accessory installation work shall be classified as 8390, *Automobile, Truck or Van Conversion or Customizing*.

GASOLINE STATIONS – retail – all employees – including cashiers **8324**

This classification applies to the retail sale of gasoline or fuel and includes operations in connection with the sale of accessories, such as wiper blades, radiator caps, fuses, dash lamps or similar accessories not requiring the use of any tools.

This classification does not apply to automobile or truck gasoline stations at which the operations include repair, lubrication, washing, tire repair or tire sales; such facilities shall be assigned to the applicable *Automotive* Industry Group classification.

This classification does not apply to automobile or truck storage garages, parking stations or lots that perform incidental services, including but not limited to the sale of gasoline or oil, washing, polishing or oil and fluid replacement; such operations shall be classified as 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*.

Refer to the Special Industry Classification Procedures for Stores to classify the operations of combination gasoline stations and stores.

PAINTING – automobile or truck bodies – including incidental sanding – no body repairing – including estimators, service writers and customer service representatives who inspect vehicles **9501(3)**

This classification applies to painting, repainting or undercoating customers' automobiles, trucks or buses.

This classification does not apply to automobile or truck repair facilities at which the operations include body repairing and related painting operations; such operations shall be classified as 8393, *Automobile or Truck Body Repairing and Painting*.

Employers that apply painted or adhesive lettering, signage, striping, adhesive wraps or window tint film onto automobiles, trucks or buses and do not engage in automobile or truck painting or body repairing shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops*.

RECREATIONAL VEHICLE MFG. **2797(3)**

This classification applies to the manufacture of campers, travel trailers or motor homes. This classification includes warranty repair work for which no fee is charged to the customer.

The manufacture of mobile, modular or manufactured buildings, including but not limited to mobile homes and construction office trailers at a permanent shop or yard location shall be classified as 2797(1), *Mobile, Modular or Manufactured Home or Building Mfg*.

The manufacture of trailers used for the transport of goods and materials shall be classified as 3815(1), *Truck, Truck Trailer or Bus Mfg. or Assembling*.

The manufacture of automobiles shall be classified as 3808, *Automobile or Motorcycle Mfg. or Assembling.*

The conversion or customizing of automobiles, trucks or vans by performing a combination of mechanical, chassis, body, paint, upholstery or accessory installation work shall be classified as 8390, *Automobile, Truck or Van Conversion or Customizing*.

RUBBER TIRE DEALERS – including estimators, service writers, customer service representatives, cashiers, and accessories and spare parts departments **8388**

This classification applies to dealers that sell rubber tires to commercial customers or the general public. This classification also applies to automobile, truck or bus service or repair facilities at which the sale of rubber tires exceeds 10% of the total gross receipts. Automobile, truck or bus service or repair facilities at which the sale of rubber tires does not exceed 10% of the total gross receipts shall be assigned to the applicable Automotive Industry Group classification.

Recapping or retreading used tires shall be separately classified as 4420, *Rubber Tire Recapping or Retreading*.

STORES – automobile or truck parts or accessories – wholesale or retail – including Inside Salespersons or Outside Salespersons

See Stores.

TRUCK BODY MFG. – truck, truck trailer or bus bodies **3815(2)**

This classification applies to employers engaged in the manufacture of truck, truck trailer or bus bodies.

Employers engaged in the manufacture or assembly of complete trucks or truck trailers shall be classified as 3815(1), *Truck, Truck Trailer or Bus Mfg. or Assembling*.

Employers engaged in the manufacture of complete automobile bodies shall be classified as 2797(2), *Automobile Body Mfg*.

TRUCK, TRUCK TRAILER OR BUS MFG. OR ASSEMBLING **3815(1)**

This classification applies to the manufacture or assembly of complete trucks, truck trailers used for the transport of goods and materials, or buses. This classification includes the manufacture of forklift trucks and moving vans.

The manufacture of campers, travel trailers or motor homes shall be classified as 2797(3), *Recreational Vehicle Mfg*.

The manufacture of mobile, modular or manufactured buildings, including but not limited to mobile homes and construction office trailers shall be classified as 2797(1), *Mobile, Modular or Manufactured Home or Building Mfg*.

AWNING, TARP OR CANVAS GOODS MFG. – N.O.C. – shop only **2576**

This classification applies to the manufacture of fabric goods, including but not limited to awnings, tarps, canopies, tents, automobile covers, boat covers, pool covers and sails.

The manufacture of framework for products, including but not limited to tents, canopies or awnings shall be separately classified.

The erection, removal or repair of awnings away from the shop shall be separately classified as 5102, *Iron, Steel, Brass, Bronze or Aluminum Erection.*

The erection, removal or repair of tents away from the shop shall be separately classified as 9529(3), *Tent – erection, removal or repair*.

B

BAG MFG. – paper **4279(2)**

This classification applies to the manufacture of paper bags, including but not limited to bags made of craft, waxed, oiled, glassine or similar paper materials. This classification also applies to incidental printing in connection with bag manufacturing operations.

Paper bag manufacturing operations performed in connection with other operations of the employer are a General Inclusion. See Part 3, Section III, Rule 5, *General Inclusions.*

The manufacture of paper or cardboard stock shall be classified as 4239(1), *Paper or Cardboard Stock Mfg.*

The conversion or processing of paper stock to manufacture finished goods, including but not limited to notebook paper, paper towels, napkins, cups, plates, diapers, medical gowns, paper tubes, air filter elements and coffee filters shall be classified as 4279(1), *Paper Goods Mfg.*

The manufacture of plastic bags shall be classified as 4286, *Bag Mfg. – plastic.*

BAG MFG. – plastic **4286**

This classification applies to the manufacture of plastic bags, including but not limited to product packaging, trash bags and shopping bags. This classification also applies to incidental printing in connection with bag manufacturing operations.

Plastic bag manufacturing operations performed in connection with other operations of the employer are a General Inclusion. See Part 3, Section III, Rule 5, *General Inclusions.*

The manufacture of paper bags shall be classified as 4279(2), *Bag Mfg. – paper.*

BAKERIES AND CRACKER MFG.

See Food Packaging and Processing.

BANKS – all employees – including appraisers, bank guards and attendants, field auditors, office machine repair, Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8808**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to the operation of depository financial institutions that are licensed to perform financial services, including but not limited to accepting deposits, paying interest, clearing checks, making loans and exchanging currency. This classification also applies to depository financial institutions that operate entirely online or through electronic transactions.

The operation of properties away from the bank premises, including but not limited to trusts, repossessed properties and other business properties shall be separately classified.

Mortgage brokers shall be classified as 8743, *Mortgage Brokers.*

Mortgage bankers shall be classified as 8749, *Mortgage Bankers*.

Credit unions shall be classified as 8801, *Credit Unions.*

Check cashing locations at which the fees charged for check cashing, deferred deposit transactions, money orders and wire transfers equal or exceed 75% of gross receipts shall be classified as 8850, *Check Cashers.*

BARBER SHOPS, HAIR STYLING SALONS AND PERSONAL APPEARANCE SERVICES – including receptionists **9586**

This classification applies to employers that provide hair cutting, styling, massage or other personal appearance services, including but not limited to manicures, pedicures, facial treatments, tattoos, piercing, tanning and hair removal.

This classification also applies to fee-based salon services provided by barber or cosmetology schools.

The operation of spa or bath facilities that include saunas, steam baths, hydrotherapy baths, cryotherapy, natural springs, mud baths or soaking tubs, including massage or personal appearance services provided in connection therewith, shall be classified as 9054, *Spas or Baths.*

The operation of health clubs or gyms, including massage or personal appearance services provided in connection therewith, shall be classified as 9053(2), *Health Clubs or Gyms.*

BATTERY MFG. – including foundry operations **3647(1)**

This classification applies to the manufacture of lead-acid storage batteries.

The manufacture of dry cell batteries shall be classified as 3179, *Electrical Apparatus Mfg.*

The manufacture of power supplies rated at less than 746 watts shall be classified as 3573, *Power Supply Mfg*.

BEER DEALERS – all operations **7392**

This classification applies to dealers engaged primarily (over 50% of gross receipts) in the sale of beer or similarly brewed beverages to retailers or commercial users.

The production and the sale or distribution of beer or similarly brewed beverages manufactured by the employer shall be classified as 2121, *Breweries*.

Stores engaged in the sale of wine or liquor on a wholesale basis shall be classified as 8041, *Stores – wine or spirits – wholesale.*

Each store location that primarily (over 50% of gross receipts) engages in the sale of alcoholic beverages to walk-in trade for consumption away from the store premises shall be classified as 8060, *Stores – wine, beer or spirits – retail*.

BEVERAGE CONTAINER COLLECTION OR REDEMPTION

See Recycling and Refuse Management.

BEVERAGE PREPARATION SHOPS – not bars or taverns **8078(2)**

This classification applies to preparing and serving beverages such as coffee; coffee-based beverages such as mochas, cappuccinos, lattes, and espressos; tea or tea-based beverages; and juice drinks such as juice blends, smoothies, and lemonade for consumption by walk-in trade on or away from the premises. This classification shall apply to each separate location at which the sale of prepared nonalcoholic beverages for consumption on or away from the premises equals or exceeds 50% of gross receipts. This classification includes the sale of additional items, including but not limited to muffins, pastries and other baked goods.

Beverage preparation shops that pour and serve alcoholic beverages for consumption on the premises or that prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), *Restaurants or Taverns*.

The bottling or canning of beverages or the manufacture of concentrates shall be separately classified.

BILLIARD HALLS – including restaurant or tavern employees, retail store employees and counterpersons **9092(2)**

This classification applies to billiard halls that specialize in the hourly rental of billiard tables to the general public. This classification includes the operation of arcades, pro shops, restaurants or taverns in connection with billiard halls where 50% or more of gross receipts are generated by billiard operations.

Restaurants or taverns with billiard tables where the primary (over 50% of gross receipts) operations are restaurant or tavern operations shall be classified as 9079(1), *Restaurants or Taverns.*

Gaming arcades that are not operated in connection with billiard halls shall be classified as 8017(1), *Stores – retail.*

BIOMEDICAL RESEARCH LABORATORIES – all employees – including Clerical Office Employees and Clerical Telecommuter Employees **4512**

This classification applies to biomedical research, including outside operations, in fields such as medicine, pharmacology, pathology, toxicology and microbiology. The research may be performed on a contract basis or in connection with the proprietary development of new products, medications or procedures to treat or cure diseases or conditions that cause illness.

This classification does not apply when the biomedical research is in connection with, or in support of, the commercial production of products or medications by the employer. Biomedical research in connection with other operations of the same employer is a General Inclusion. See Section III, Rule 5, *General Inclusions.*

The manufacturing, blending or packaging of drugs, medicines or pharmaceutical preparations that are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease shall be classified as 4611, *Drug, Medicine or Pharmaceutical Preparations Mfg.*

The manufacture of serums, antitoxins, viruses or medical diagnostic test kits shall be classified as 5951, *Serum, Antitoxin or Virus Mfg.*

The diagnostic testing of human tissues, blood or other biologic specimens on a fee basis shall be classified as 8834, *Physicians' Practices and Outpatient Clinics.*

BLACKSMITHING **3110(3)**

This classification applies to the manufacture of hand-forged iron, brass, bronze and steel products, including but not limited to gate parts, grilles, railings, hooks, horse shoes, candelabras, fireplace tools, light fixtures and agricultural implements.

Blacksmithing operations in connection with the employer's other classifiable operations shall not be separately classified.

The manufacture of machine-forged iron or steel products shall be classified as 3110(1), *Forging Works*.

The casting of iron shall be classified as 3081, *Foundries – iron*.

The casting of steel shall be classified as 3082, *Foundries – steel castings*.

The casting of nonferrous metal shall be classified as 3085, *Foundries – nonferrous.*

BLASTING – N.O.C. – all employees **1330**

This classification applies to the placement and detonation of explosives for other concerns on a fee basis.

Blasting operations conducted in connection with the employer's other classifiable operations shall not be separately classified.

The manufacture of explosives or fireworks shall be classified as 4771(1), *Explosive Mfg*.

The detonation of fireworks for pyrotechnic display shall be classified as 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation or maintenance of amusement devices.*

BOAT BUILDING OR REPAIRING – including shop and yard work **6834**

This classification applies to the manufacture or repair of noncommercial boats of any size and commercial boats not exceeding 150 feet in length, provided such operations are not subject to the United States Longshore and Harbor Workers' Compensation Act (USL&H Act). This classification applies to boats made of materials, including but not limited to wood, metal and fiber reinforced plastic.

The sale of new or used boats, including the service or repair of boats when performed by the boat dealer, shall be classified as 8057, *Boat Dealers*.

Boat marina and boat rental operators shall be classified as 9016(4), *Boat Marina and Boat Rental Operation.*

The demolition of ships shall be classified as 5040, *Iron or Steel Erection – structural.* See Part 3, Section IV, Rule 6, *Wrecking or Demolition and Building Raising or Moving*.

For boat building or repair operations subject to the USL&H Act, refer to the Advisory California Rules for the Recording and Reporting of United States Longshore and Harbor Workers' Compensation Act Coverage.

BOAT DEALERS **8057**

This classification applies to the sale of new or used boats, including but not limited to yachts, motorboats, sailboats and rowboats. This classification includes boat display and parts departments, the demonstration of boats on the water and the service or repair of boats in connection with dealer operations, including but not limited to cleaning, detailing, inspecting, servicing, and performing get-ready, tune-ups and mechanical and hull repairs.

Boat marina or boat rental operators shall be classified as 9016(4), *Boat Marina and Boat Rental Operation.*

Boat repair facilities that are not boat dealers shall be classified as 6834, *Boat Building or Repairing*.

The sale of personal watercraft shall be classified as 8400, *Motorcycle Dealers or Repair Facilities*. Personal watercraft are motorized vessels, including waterbikes, designed to carry one to three riders.

BOAT MARINA AND BOAT RENTAL OPERATION **9016(4)**

This classification applies to boat marina or boat rental operators, including but not limited to the maintenance of marina facilities, maintenance or repair of rental boats, fuel sales and the rental of boat slips or dry storage space.

Fee-based instruction or guided expeditions shall be separately classified as 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation or maintenance of amusement devices.*

Boat dealers shall be classified as 8057, *Boat Dealers*.

Boat repair facilities shall be classified as 6834, *Boat Building or Repairing*.

Yacht clubs shall be classified as 9060, *Clubs – country, golf or yacht.*

Restaurants, retail stores or hotels shall be separately classified.

BOILER INSTALLATION, SERVICE OR REPAIR – steam or hot water **3726**

This classification applies to the installation, service, repair or cleaning of industrial or commercial boilers or heat exchangers at customers' locations. This classification includes the repair or replacement of worn or damaged plate steel components, including but not limited to tanks, casings, chambers, ducting, piping and tubing.

This classification also applies to the erection of metal tanks within buildings.

The repair or replacement of mechanical components, including but not limited to pumps, turbines, generators, oil compressors, gearboxes, motors and blowers shall be separately classified as 3724(1), *Millwright Work.*

The repair or replacement of gas burners, burner dampers, air diffusers or burner rings shall be separately classified as 5183(1)/5187(1), *Plumbing*.

The installation of insulation material onto steam pipes or boilers shall be separately classified as 5184, *Steam Pipe or Boiler Insulation*.

The installation of refractory brick shall be separately classified as 5027/5028, *Masonry*.

The lining of refractory chambers or metal tanks with concrete or the construction of concrete foundations shall be separately classified as 5213, *Concrete Construction – N.O.C*.

Boiler manufacturing or shop repair shall be classified as 3620(1), *Boiler Mfg.*, if more than 50% of the metal used is #9 gauge or heavier. If 50% or more of the metal used is lighter than #9 gauge, boiler manufacturing or shop repair shall be classified as 3169(2), *Water Heater Mfg*.

The erection of exterior metal tanks at ground level or on roof surfaces shall be classified as 5102, *Iron, Steel, Brass, Bronze or Aluminum Erection – non-structural.* The erection of exterior elevated metal tanks on support structures shall be classified as 5040, *Iron or Steel Erection – structural.*

BOILER MFG. – plate steel – shop only

See Metal Working Classifications.

BOOKBINDING OPERATION – editing, designing, proofreading and photographic composing

See Printing, Publishing and Duplicating.

BOOKBINDING OPERATION – Salespersons – Outside

See Printing, Publishing and Duplicating.

BOOT OR SHOE MFG. OR REPAIRING **2660**

This classification applies to the manufacture or repair of shoes, sandals and boots made of materials, including but not limited to leather, canvas, rubber and synthetic fabrics. This classification also applies to the manufacture of orthopedic shoes.

This classification includes the incidental repair of leather goods by an employer primarily engaged in boot and shoe repair.

The manufacture of body braces and artificial limbs, including fitting operations performed by the manufacturer shall be classified as 4691, *Orthotic or Prosthetic Device Mfg.*

The manufacture of leather goods that are not more specifically described by another classification, including but not limited to handbags, purses, belts and horse tack shall be classified as 2688, *Leather Goods Mfg*.

BOTTLING – beverages – no spirituous liquors, wine or beer

See Food Packaging and Processing.

BOWLING CENTERS – with or without billiard halls – including restaurant or tavern employees, retail store employees and counterpersons **9092(1)**

This classification applies to all operations of bowling centers open to the general public. This classification includes the operation of arcades, pro shops, billiard tables, restaurants or taverns in connection with bowling centers where 50% or more of gross receipts are generated by bowling operations.

Restaurants or taverns with bowling lanes where the primary (over 50% of gross receipts) operations are restaurant or tavern operations shall be classified as 9079(1), *Restaurants or Taverns.*

Gaming arcades that are not operated in connection with bowling centers shall be classified as 8017(1), *Stores – retail.*

BOX MFG. – paper or cardboard – folding – N.O.C. **4243**

This classification applies to the manufacture of non-corrugated folding paper or cardboard boxes that are shipped flat to be folded and assembled at the time of use. This classification also applies to incidental printing in connection with paper or cardboard folding box manufacturing operations.

Box manufacturing operations performed in connection with other operations of the employer are a General Inclusion. See Part 3, Section III, Rule 5, *General Inclusions*.

The manufacture of rigid non-corrugated paper or cardboard boxes shall be classified as 4240, *Box Mfg. – paper or cardboard – rigid.*

The manufacture of corrugated fiber board containers or boxes shall be classified as 4244, *Corrugated Fiber Board Container Mfg.*

The manufacture of paper or cardboard stock shall be separately classified as 4239(1), *Paper or Cardboard Stock Mfg*.

BOX MFG. – paper or cardboard – rigid **4240**

This classification applies to the manufacture of non-corrugated rigid paper or cardboard boxes that are preassembled with glue, staples or other fasteners. This classification also applies to incidental printing in connection with paper or cardboard rigid box manufacturing operations.

Box manufacturing operations performed in connection with other operations of the employer are a General Inclusion. See Part 3, Section III, Rule 5, *General Inclusions.*

The manufacture of folding non-corrugated paper or cardboard boxes that are shipped flat shall be classified as 4243, *Box Mfg. – paper or cardboard – folding.*

The manufacture of corrugated fiber board containers or boxes shall be classified as 4244, *Corrugated Fiber Board Container Mfg.*

The manufacture of paper or cardboard stock shall be separately classified as 4239(1), *Paper or Cardboard Stock Mfg.*

BOY AND GIRL SCOUT COUNCILS – all camp operations – including Clerical Office Employees at camp locations **9048(2)**

This classification applies to camps that provide supervised recreational or educational activities with guidance or counseling services and overnight lodging for camp participants.

Recreational or educational day camps that do not include overnight lodging shall be classified as 9059, *Day Care Centers*.

BOY AND GIRL SCOUT COUNCILS – district executives – including Outside Salespersons **8744**

This classification applies to executive staff, including but not limited to district, council and national executives who travel away from the office to engage in activities, including but not limited to fundraising, marketing and public relations, or who are engaged in such work for any portion of their time and devote the balance of their time to clerical office duties.

With the exception of a single permanent job reassignment, it is not permissible to divide a single employee's payroll, within a single policy period, between this classification and any other classification.

Overnight camp operations shall be classified as Classification 9048(2), *Boy and Girl Scout Councils – all camp operations.*

BREWERIES – including bottling or canning

See Food Packaging and Processing.

BRICK OR CLAY BUILDING PRODUCTS MFG. – N.O.C. – including construction and reconstruction of sheds and kilns **4041**

This classification applies to the manufacture of bricks or similar clay building products, including but not limited to wall coping, flue lining, sewer or drain pipe, refractory panels and roof, drainage or fireproofing tile. This classification does not apply to operations performed at construction sites.

The manufacture of concrete building products within a shop or yard location shall be classified as 4034, *Concrete Products Mfg.*

The manufacture of plaster or gypsum building materials in sheet form shall be classified as 4036, *Plaster Board Mfg.*

The manufacture of decorative or architectural clay or terra cotta products shall be classified as 4049, *Pottery Products Mfg.*

Drivers and their helpers shall be separately classified as 8232(2), *Building Material Dealers*.

Mining, quarrying or clay digging shall be separately classified.

BRIDGE OR TRESTLE CONSTRUCTION – wood – all operations **6003(3)**

This classification applies to the construction of wood bridges or trestles, including incidental pile driving, where the clearance is more than 10 feet at any point or the entire distance between terminal abutments is more than 20 feet.

The construction of wood bridges or trestles where the clearance is 10 feet or less for the entire bridge or trestle at any point or the entire distance between terminal abutments is 20 feet or less shall be classified as 5403/5432, *Carpentry*.

The construction of metal bridges shall be classified as 5040, *Iron or Steel Erection – structural.*

Excavation, concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.

BRIQUETTE MFG. – coal or wood **1463(2)**

This classification applies to the manufacture of charcoal or wood briquettes. This classification also applies to the manufacture of fire logs from materials, including but not limited to compressed wood, wood fiber and sawdust.

BUFFING OR POLISHING OF METAL – shop only – N.O.C. **3372(3)**

This classification applies to the buffing or polishing of metal items for other concerns on a fee basis.

Buffing or polishing operations, when performed by the same employer in connection with its manufacturing, repair or service operations, shall be assigned to the applicable manufacturing, repair or service classification.

Electropolishing or passivation shall be classified as 3372(1), *Electroplating, Electrogalvanizing or Anodizing*.

Metal buffing or polishing operations when performed at customers' locations, including but not limited to elevator door and handrail polishing shall be classified as 9008, *Janitorial Services*.

BUILDING AUTOMATION OR ENERGY MANAGEMENT CONTROL SYSTEMS INSTALLATION, SERVICE OR REPAIR – including shop, yard or storage operations **5130(2)**

This classification applies to the installation, service or repair of programmable building automation or energy management control systems, including but not limited to those that monitor, control or automate heating, ventilation, air conditioning, blinds, lighting or other environmental factors within buildings. This classification also applies to the installation, service or repair of card activated or electronic access controls that are not integrated with security alarm, fire alarm or life safety systems. This classification includes the installation of low voltage cabling that is performed in connection with system installation, service or repair operations by the same employer.

The installation, service or repair of card activated or electronic access control systems that are integrated with security systems shall be classified as 7605, *Security Alarm, Fire Alarm or Life Safety Systems Installation, Service or Repair*.

The manufacture of building automation or programmable energy management control systems or shop repair by the manufacturer shall be classified as 3681(1), *Instrument Mfg. – electronic.*

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of programmable building automation or energy management control systems by the same employer shall be classified as 5195, *Communications Cabling*.

The installation of electrical wiring within buildings shall be classified as 5140/5190, *Electrical Wiring.*

The installation, service or repair of fire suppression systems shall be classified as 5185/5186, *Automatic Sprinkler Installation.*

The installation or repair of heating or air conditioning equipment where ductwork installation is performed by the employer at the same job or location shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork.*

The installation or repair of heating or air conditioning equipment where no ductwork installation is performed by the employer at the same job or location shall be classified as 5183(3)/5187(3), *Heating or Air Conditioning Equipment.*

BUILDING MATERIAL DEALERS – commercial – including counterpersons **8232(2)**

This classification applies to the sale of building materials, including but not limited to sand, gravel, cement, drilling mud, brick, fencing wire, wallboard, doors, roofing materials, paneling, foundation piers, stone slabs and fabricated stone products. This classification also applies to the sale of countertops, including but not limited to granite, marble, limestone or other natural stone, quartz, engineered stone, laminate or solid surface countertops. This classification includes handling, stocking or delivery of building materials.

This classification also applies to the sale of used building materials, including incidental cleaning, trimming or cutting operations to prepare items for sale.

When, at a single location, the sale of store merchandise, including but not limited to tile, cabinets or hardware, electrical or plumbing supplies exceeds 25% of gross receipts, employees engaged in selling, stocking, handling or delivery of store merchandise shall be separately classified to the applicable Stores Industry Group classification; refer to Section IV, *Special Industry Classification Procedures*, Rule 5, *Stores.* Cashiers who process store merchandise sales in addition to building material sales shall also be assigned to the applicable Stores Industry Group classification.

The cutting or fabrication of stone materials, stone slabs or fabricated stone products shall be separately classified as 1803, *Stone Cutting or Fabrication.*

BUILDING OPERATION – N.O.C. – all other employees

See Property Management/Operation.

BUILDING OPERATION – N.O.C. – property management supervisors

See Property Management/Operation.

BUILDING OR ROOFING PAPER OR FELT ASPHALT SATURATION **4283**

This classification applies to the manufacture of asphalt saturated paper or felt provided the employer is not also engaged in asphalt or tar distilling or refining.

The manufacture of asphalt saturated paper or felt by employers engaged in asphalt or tar distilling or refining shall be classified as 4740(2), *Asphalt or Tar Distilling or Refining.*

The manufacture of asphalt roofing shingles and modified bitumen roofing materials shall be classified as 1463(1), *Asphalt Works*.

Roofing paper or felt manufacturing shall be classified as 4239(1), *Paper or Cardboard Stock Mfg*.

BUS, SHUTTLE VAN OR LIMOUSINE OPERATIONS – all employees **7382**

This classification applies to transportation services provided to passengers on a scheduled route or charter basis using vehicles that include but are not limited to buses, vans and limousines. This classification also applies to Transportation Network Companies (TNC) that employ drivers. This classification includes tour guides provided by the sightseeing or tour bus operator.

This classification also applies to paratransit services for elderly or disabled individuals who do not require medical supervision while in transit.

This classification also applies to the transport of students by private employers under contract to public or private schools.

This classification also applies to the transport of deceased persons or funeral attendees when not performed in connection with funeral directing by the same employer.

The transport of students by school employees shall be classified as 9101, *Colleges or Schools – private – not automobile schools – all employees other than professors, teachers, or academic professional employees,* or 8875(1), *Public Colleges or Schools*.

Transportation services provided with medical supervision shall be classified as 7332, *Ambulance Services*.

BUSH BERRY CROPS

See Farms.

BUTCHERING – including the handling of livestock **2081(1)**

This classification applies to the slaughtering of livestock, including but not limited to beef cattle, hogs, lambs and goats. This classification includes the processing, packaging and distribution of meat produced by the employer.

The feeding and fattening of livestock for other concerns on a fee basis prior to slaughter shall be classified as 0038(2), *Livestock Feed Yards*.

The purchasing, processing and resale of butchered meat, fish or poultry shall be classified as 8021, *Stores – meat, fish or poultry – wholesale.*

The fee-based care and feeding of livestock that are en route to slaughterhouses or to market, including incidental butchering, shall be classified as 2081(2), *Stockyards.*

The slaughter of poultry shall be separately classified.

BUTTER SUBSTITUTES MFG.

See Food Packaging and Processing.

C

CABINET MFG. – wood – including the manufacture of commercial or industrial fixtures **2812**

This classification applies to the manufacture of cabinets or fixtures, including but not limited to kitchen and bathroom cabinets, commercial showcases, trade show exhibition booths and retail displays that are designed to be affixed to building walls or floors. This classification also applies to the manufacture of wood or laminate countertops.

The manufacture of metal cabinets or fixtures shall be classified as 3076(1), *Furniture Mfg. – metal.*

Upholstery operations shall be separately classified as 9522(1), *Upholstering – N.O.C.*

For employers that deal in any lumber or building materials or in any fuel and materials in addition to performing cabinet manufacturing operations, yard operations, including drivers and their helpers, shall be separately classified as 8232(1), *Lumberyards*, 8232(2), *Building Material Dealers*, or 8232(3), *Fuel and Material Dealers,* depending on the products sold.

The installation of cabinets, fixtures or wood or laminate countertops shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation*.

The manufacture of solid plastic, composite acrylic, stone or cultured marble countertops shall be separately classified.

CABINET, FIXTURE OR TRIM INSTALLATION – N.O.C. **5146(1)**

At a particular job or location, Classification 5146(1) shall not be used for division of payroll in connection with Classifications 5403/5432, *Carpentry*, or 5632/5633*, Steel Framing*.

This classification applies to the following operations when the employer does not also perform construction framing at the job or location: the installation of cabinets, fixtures, paneling, shutters, mirrors, sliding wardrobe doors, accordion doors, bathtub or shower enclosures, screen doors, window screens, interior trim, display racks, exhibit booths, restaurant or store fixtures, theatrical scenery, modular office partitions, unupholstered acoustical wall panels, or laminate, wood or plastic countertops; or the assembly, from prefabricated kits, of wooden residential greenhouses or similar wooden backyard structures, including but not limited to gazebos, play structures and hot tub enclosures. This classification also applies to the disassembly and reinstallation of modular furniture, partitions or workstations in connection with moving office furniture.

If the employer is engaged in wood or steel framing, any work described above that is performed at the same job or location shall be classified as 5403/5432, *Carpentry,* or 5632/5633, *Steel Framing*.

The installation of prefabricated doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation,* provided no framing is performed by the employer at the same job or location.

The installation of hardwood or bamboo floors, including baseboard molding installed in connection therewith, shall be classified as 5436, *Hardwood Floor Laying*.

CABLE MFG.

See Wire Rope.

CAMPS OR RETREAT FACILITIES – all operations – including Clerical Office Employees at camp or retreat locations **9048(1)**

This classification applies to all operations of overnight camps that provide supervised recreational or educational activities with guidance or counseling services for camp participants. This classification also applies to all operations of overnight retreat facilities that specialize in providing instruction or guidance through a scheduled program of activities or workshops structured to promote wellness or personal, spiritual or professional growth for retreat participants.

This classification also applies to overnight camps or retreat facilities operated by religious organizations. Churches, temples, mosques or synagogues shall be separately classified as 8840, *Churches, Temples, Mosques and Synagogues – clergy, professional assistants, organists or members of choir*, and 9015(4), *Churches, Temples, Mosques and Synagogues – all employees other than clergy, professional assistants, organists, members of choir, Clerical Office Employees or Clerical Telecommuter Employees*.

The operation of short-term lodging facilities that do not specialize in providing instruction or guidance through a scheduled program of activities or workshops structured to promote wellness or personal, spiritual or professional growth shall be classified as 9050, *Hotels, Motels or Short-Term Residential Housing.*

Recreational or educational day camps that do not include overnight lodging shall be classified as 9059, *Day Care Centers*.

Nonmedical residential care facilities providing services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance or counseling shall be classified as 8804(1), *Substance Use Disorder Recovery Homes – all employees*.

CAN MFG. **3220**

This classification applies to the manufacture of metal cans or lids used for packaging. This classification also applies to the manufacture of combination metal and composite cans or lids. This classification includes the manufacture of incidental plastic lids and components.

Can manufacturing operations performed in connection with other operations of the employer are a General Inclusion. See Part 3, Section III, Rule 5, *General Inclusions*.

The manufacture of metal drum containers shall be classified as 3400, *Metal Goods Mfg.*, if more than 50% of the metal used is #10 to #14 gauge.

CANAL CONSTRUCTION – all operations **6361(1)**

This classification applies to the construction of canals, including but not limited to canals used to transport water for domestic and agricultural use and open channel storm drains. This classification also applies to trenching, grading, excavation and reinforcing steel installation performed by specialty contractors in connection with canal construction, and lining of canals with rocks.

The construction of underground and above ground water pipelines between reservoirs and storage facilities and points of connection with local water distributing systems shall be classified as 6361(2), *Cross-Country Water Pipeline Construction.*

The construction of closed-type storm drain systems shall be classified as 6307/6308, *Sewer Construction.*

Jetty or breakwater construction shall be classified as 6361(3), *Jetty or Breakwater Construction*.

Pile driving, tunneling, and dam or sewer construction shall be separately classified.

CANVAS GOODS MFG. – N.O.C. – shop only

See Awning, Tarp or Canvas Goods Mfg.

CARNIVALS – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **9185**

This classification applies to all operations of traveling carnivals that provide entertainment and amusement rides, including but not limited to transporting, setting up and taking down amusement sites and equipment, assisting patrons on and off rides, operating game booths and arcades, providing entertainment, selling and taking tickets, providing security, selling food and souvenirs, cleaning and maintaining equipment and premises, and operating and controlling amusement rides.

Rental and operation of game booths at locations where no mechanical amusement rides are operated shall be classified as 8017(1), *Stores – retail.*

Amusement parks at fixed locations shall be classified as 9016(1)/9180(1), *Amusement or Recreational Facilities – N.O.C.*

The production of live dance, opera, dramatic, comedic, circus or other theatrical presentations before a live audience shall be assigned to companion Classifications 9156, *Theaters – dance, opera and theater companies*, or 9154, *Theaters – not motion picture – all employees other than performers and directors of performers.*

The operation of events, including but not limited to farmers' markets, flea markets, street fairs, swap meets, art or antique festivals, trade shows (public or private), fun runs, foot races, cycling events, marathons, triathlons and athletic charity events, shall be classified as 9095, *Event Market, Festival or Trade Show Operation*.

CARPENTRY – including the installation of interior trim, doors and cabinet work in connection therewith – employees whose regular hourly wage does not equal or exceed $39.00 per hour – N.O.C. **5403**

This classification applies to rough carpentry, or a combination of rough and finish carpentry operations in connection with the new construction or remodeling of residential or commercial buildings.

This classification also applies to the installation of shingle roofing or the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer that performs the carpentry work in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.

The installation of cabinets, fixtures or interior trim shall be classified as 5146(1), *Cabinet, Fixture or Trim Installation,* only if the employer performs no rough carpentry operations at the same job or location.

The installation of prefabricated doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation,* only if the employer performs no rough carpentry operations at the same job or location.

The structural framing of residential or commercial structures using light gauge, cold formed steel studs and joists shall be classified as 5632/5633, *Steel Framing.*

CARPENTRY – including the installation of interior trim, doors and cabinet work in connection therewith – employees whose regular hourly wage equals or exceeds $39.00 per hour – N.O.C. **5432**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $39.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $39.00 per hour shall be classified as 5403, *Carpentry*.

This classification applies to rough carpentry, or a combination of rough and finish carpentry operations in connection with the new construction or remodeling of residential or commercial buildings.

This classification also applies to the installation of shingle roofing or the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer that performs the carpentry work in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.

The installation of cabinets, fixtures or interior trim shall be classified as 5146(1), *Cabinet, Fixture or Trim Installation,* only if the employer performs no rough carpentry operations at the same job or location.

The installation of prefabricated doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation*, only if the employer performs no rough carpentry operations at the same job or location.

The structural framing of residential or commercial structures using light gauge, cold formed steel studs and joists shall be classified as 5632/5633, *Steel Framing.*

CARPENTRY – light gauge steel framing

See Steel Framing.

CARPET OR RUG MFG. – other than jute or hemp carpets or rugs **2402**

This classification applies to the manufacture of carpets or rugs from materials other than jute or hemp. This classification includes incidental dyeing of the completed carpet or rug products. This classification also applies to the manufacture of artificial grass or tufted tapestries.

The manufacture of jute or hemp carpets or rugs shall be classified as 2222, *Spinning, Weaving or Fiber Processing.*

The dyeing or finishing of yarn prior to use in the manufacturing of carpet or rug products shall be separately classified as 2585(2), *Dyeing*.

CARPET, RUG OR UPHOLSTERY CLEANING – shop or outside **2584**

This classification applies to the cleaning of carpet, rugs and upholstery at the shop or outside locations for other concerns on a fee basis.

Carpet, rug or upholstery cleaning operations conducted in connection with the employer's other classifiable operations, including but not limited to operations assigned to the *Property Management/Operation* Industry Group, janitorial operations or residential cleaning services shall not be separately classified.

Fire, smoke or water clean-up operations, including incidental carpet, rug or upholstery cleaning shall be classified as 9008, *Janitorial Services – by contractors.*

Cleaning of garments and linens shall be separately classified.

CATHEDRAL OR ART GLASS PRODUCTS MFG. – including glass manufacturing **4111(3)**

This classification applies to the manufacture of stained glass windows, leaded glass windows, art glass panels, glass mosaics or lampshades.

The manufacture of glass products by glass blowing shall be classified as 4111(1), *Glassware Mfg. – no automatic or semi-automatic machines*.

The manufacture of glass products by use of automatic or semi-automatic machines shall be classified as 4114, *Glassware Mfg. – N.O.C.*

CEILING INSTALLATION – suspended panels **5020**

This classification applies to the installation of suspended ceilings, including but not limited to acoustical, t-bar, grid or luminous suspended panel ceilings.

This classification also applies to the installation of acoustical ceiling panels that are applied directly to existing ceilings.

The installation of lighting fixtures shall be classified as 5140/5190, *Electrical Wiring.*

The installation of upholstered acoustical wall panels shall be classified as 9521(1), *House Furnishings.*

The installation of acoustical wall panels that are not upholstered shall be classified as 5146(1), *Cabinet, Fixture or Trim Installation.*

Insulation work shall be separately classified.

CEMENT MFG. **1701**

This classification applies to the manufacture of dry cement. This classification also applies to the processing of minerals, including but not limited to magnesium, limestone, gypsum, clay and perlite using extreme heat to remove moisture from the material and/or cause a change in the chemical composition of the material.

Excavation or digging, dredging, mining or quarrying shall be separately classified.

Delivery of finished product shall be separately classified as 8232(2), *Building Material Dealers*.

CEMETERY OPERATION – all employees **9220(1)**

This classification applies to the operation and maintenance of cemeteries or mausoleums, including cemetery plot or mausoleum sales counselors at the cemetery location. This classification also applies to the operation and maintenance of pet cemeteries.

Crematory operations shall be separately classified as 9220(2), *Crematory Operation*.

The operation of funeral homes and mortuaries shall be classified as 9620, *Funeral Directors*.

The manufacture of stone cemetery monuments shall be classified as 1803, *Stone Cutting or Fabrication*.

CHECK CASHERS – all employees – including tellers, guards, Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8850**

This classification applies to each separate check cashing or money transfer location at which the fees charged for check cashing, deferred deposit transactions, payday loans, remittances, money orders or wire transfers equal or exceed 75% of gross receipts.

Check cashing operations performed by retail stores where fees charged for check cashing, deferred deposit transactions, payday loans, remittances, money orders or wire transfers do not equal or exceed 75% of gross receipts shall be assigned to the applicable retail *Stores* Industry Group classification.

Banks shall be classified as 8808, *Banks*.

Credit unions shall be classified as 8801, *Credit Unions*.

CHEMICAL MFG. – including mixing and packaging – N.O.C. **4829**

This classification applies to the manufacture of chemicals involving a chemical reaction, including but not limited to nitration, alkylation, reduction, oxidation, sulphonation, halogenation or amidation when no other classification more accurately describes the operations. This classification also applies to the manufacture of chemicals by distillation or the compression of gases. This classification also applies to the manufacture of polyethylene, polypropylene or polystyrene.

The mixing or repackaging of chemicals involving no chemical reaction shall be classified as 4828, *Chemical Mixing or Repackaging*.

The manufacture of fertilizer that includes manure or animal by-products shall be classified as 4665, *Rendering or Fertilizer Mfg.*

The manufacture or mixing of gases, including but not limited to oxygen, hydrogen, acetylene, carbonic acid, nitrogen, nitrous oxide, helium, arsine, liquefied hydrogen and nitrogen, and dry ice shall be classified as 4635, *Oxygen or Hydrogen Mfg.*

CHEMICAL MIXING OR REPACKAGING – N.O.C. **4828**

This classification applies to the mixing or repackaging of chemicals involving no chemical reaction when no other classification more accurately describes the operations. This classification also applies to the mixing or repackaging of chemical fertilizer that does not contain manure or animal by-products. This classification also applies to the packaging of products in aerosol cans for other concerns on a fee basis when no other classification more accurately describes the operations.

The manufacture of chemicals involving a chemical reaction shall be classified as 4829, *Chemical Mfg*.

The manufacture of detergent shall be classified as 4720, *Soap or Synthetic Detergent Mfg.*

The manufacture of fertilizer that includes manure or animal by-products shall be classified as 4665, *Rendering or Fertilizer Mfg*.

CHIMNEY CONSTRUCTION – industrial – stone, brick or concrete **5222(2)**

This classification applies to the construction of stone, brick or concrete industrial chimneys and smokestacks. This classification includes the incidental construction and removal of forms and the installation of reinforcing steel and lining materials.

The erection of brick or stone chimneys in connection with residential buildings shall be classified as 5027/5028, *Masonry*.

The erection of iron or steel smokestacks shall be classified as 5040, *Iron or Steel Erection – structural*.

CHURCHES, TEMPLES, MOSQUES AND SYNAGOGUES – all employees other than clergy, professional assistants, organists, members of choir, Clerical Office Employees or Clerical Telecommuter Employees **9015(4)**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

Classification 9015(4) includes but is not limited to maintenance employees, janitors, custodians, gardeners, security personnel, drivers and parking lot attendants.

Overnight camps or retreat facilities shall be separately classified as 9048(1), *Camps or Retreat Facilities.* The operation of child day care centers where services are provided to the public for a fee shall be separately classified as 9059, *Day Care Centers*.

The operation of academic schools for educating children in subjects, including but not limited to reading, language arts, mathematics, science, arts, history and geography shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees*, and 9101*, Colleges or Schools – private – not automobile schools – all employees other than professors, teachers or academic professional employees*.

The operation of shops for the preparation and sale of coffee, tea or other nonalcoholic beverages to congregation members or the general public shall be separately classified as 8078(2), *Beverage Preparation Shops*.

The operation of retail stores for the display and sale of merchandise to congregation members or the general public shall be separately classified.

Also refer to companion Classification 8840, *Churches, Temples, Mosques and Synagogues – clergy, professional assistants, organists or members of choir.*

If an employee who performs duties described by Classification 9015(4) also performs duties described by Classification 8840, the payroll of that employee may be divided between Classifications 9015(4) and 8840, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.

CHURCHES, TEMPLES, MOSQUES AND SYNAGOGUES – clergy, professional assistants, organists or members of choir – including Clerical Office Employees and Clerical Telecommuter Employees **8840**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

Employees assigned to this classification provide spiritual leadership, teaching, counseling, guidance or support for their congregations. Employees include but are not limited to clergy, organists, choir directors or members, audio/video technicians, youth directors, Sunday school teachers, religious studies instructors, pastoral counselors, and clerical office or clerical telecommuter staff.

This classification also applies to nursery attendants, childcare employees or baby-sitters provided their duties are restricted to providing care for children or infants during religious services.

Overnight camps or retreat facilities shall be separately classified as 9048(1), *Camps or Retreat Facilities.* The operation of child day care centers where services are provided to the public for a fee shall be separately classified as 9059, *Day Care Centers*.

The operation of academic schools for educating children in subjects, including but not limited to reading, language arts, mathematics, science, arts, history and geography shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees*, and 9101*, Colleges or Schools – private – not automobile schools – all employees other than professors, teachers or academic professional employees*.

The operation of shops for the preparation and sale of coffee, tea or other nonalcoholic beverages to congregation members or the general public shall be separately classified as 8078(2), *Beverage Preparation Shops*.

The operation of retail stores for the display and sale of merchandise to congregation members or the general public shall be separately classified.

Also refer to companion Classification 9015(4), *Churches, Temples, Mosques and Synagogues – all employees other than clergy, professional assistants, organists, members of choir, Clerical Office Employees or Clerical Telecommuter Employees*.

If an employee who performs duties described by Classification 8840 also performs duties described by Classification 9015(4), the payroll of that employee may be divided between Classifications 8840 and 9015(4), provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.

CLAY DIGGING – including construction, repair and maintenance of all buildings, structures or equipment and the installation of machinery **4000(2)**

This classification applies to clay digging and includes the processing of the clay, including but not limited to washing, screening, stockpiling or bagging, when 25% or less of the excavated material is crushed or ground. This classification also applies to the digging of peat.

If more than 25% of the excavated material is crushed or ground, all sand, gravel or clay processing, including but not limited to crushing, grinding, washing, screening and bagging, shall be separately classified as 1710, *Stone Crushing*, unless all crushed product will pass through an 8-mesh or finer screen, in which case the operations shall be separately classified as 1741(1), *Silica Grinding*.

Canal, sewer or cellar excavation or mining shall be separately classified.

CLERICAL OFFICE EMPLOYEES – N.O.C. **8810**

Assignment of this classification is subject to the Standard Exceptions rule. See Part 3, Section III, Rule 4, *Standard Exceptions.*

Clerical Office Employees who work more than 50% of their time at their home or other office space away from any location of their employer shall be classified as 8871, *Clerical Telecommuter Employees*.

CLERICAL TELECOMMUTER EMPLOYEES – N.O.C. **8871**

This classification applies to Clerical Office Employees who work more than 50% of their time at their home or other office space away from any location of their employer.

Assignment of this classification is subject to the Standard Exceptions rule. See Part 3, Section III, Rule 4, *Standard Exceptions*.

CLOCK MFG. – including foundry operations **3383(2)**

This classification applies to the manufacture and repair of mechanical clocks, including but not limited to payroll time clocks, mantle clocks, grandfather clocks and wall clocks. This classification includes the fabrication of clock enclosures or housings when performed by the same employer that manufactures the clock.

The manufacture of electronic digital clocks shall be classified as 3681(1), *Instrument Mfg. – electronic*.

CLOTHING BUTTON, FASTENER OR ZIPPER MFG. 3131(1)

This classification applies to the manufacture of clothing fasteners, including but not limited to buttons, snaps or zippers. This classification also applies to the covering of buttons with fabric and dyeing of the manufactured items.

CLOTHING MFG. – including embroidery manufacturing 2501(1)

This classification applies to the manufacture of clothing and to the sewing of clothing for other concerns on a fee basis. This classification also applies to the manufacture of leather garments. This classification also applies to specialty operations, including but not limited to:

- Embroidery work,
- Attaching labels, trim, buttons, snaps and zippers onto clothing,
- Cutting clothing parts, and
- Inspecting and repairing new clothing.

This classification includes stone washing, bleaching, sanding or dyeing of clothing when performed incidental to clothing manufacturing operations by the employer. Stone washing, bleaching, sanding or dyeing of clothing when performed for other concerns on a fee basis not in connection with clothing manufacturing operations shall be classified as 2585(2), *Dyeing*.

This classification includes clothing manufacturers that design garments, even if some or all of the sample making, production sewing or assembling operations are subcontracted. Employers that do not design or manufacture the garments in California, but purchase garments for wholesale distribution shall be classified as 8032, *Stores – clothing, shoes, linens or fabric products – wholesale.*

This classification also applies to the manufacture of water bed bladders, inflatable mattresses and sewn products not specifically described by another classification.

The manufacture of hats and helmets shall be classified as 2501(2), *Hat Mfg*.

The manufacture of custom tailored garments or altering garments for other concerns on a fee basis shall be classified as 2501(4)*, Tailoring*.

The manufacture of pillows, quilts, comforters, cushions, stuffed animals, sleeping bags and similar non-clothing products that are filled with insulation such as batting or down shall be classified as 2571*, Pillow, Quilt, Comforter or Cushion Mfg*.

The spinning or weaving of natural or synthetic fibers shall be classified as 2222*, Spinning, Weaving or Fiber Processing*.

Machine knitting operations shall be classified as 2362*, Knitting*.

The bleaching, dyeing, mercerizing and finishing of fabric shall be classified as 2413, *Textiles*.

The manufacture of fabric goods, including but not limited to awnings, tarps, canopies, tents, automobile covers, boat covers and sails shall be classified as 2576, *Awning, Tarp or Canvas Goods Mfg*.

The manufacture of leather goods other than clothing shall be classified as 2688, *Leather Goods Mfg*.

Clothing manufacturers that only maintain a distribution center in California shall be classified as 8032, *Stores – clothing, shoes, linens or fabric products – wholesale*.

CLUBS – boys and girls – all employees – including front desk employees, teachers and instructors **9067(2)**

This classification applies to clubs or programs that provide supplemental after school and recreational activities, including but not limited to homework assistance, games, arts and crafts, athletics and computer training for school age children on an elective or drop-in basis.

Overnight camps or retreat facilities shall be separately classified as 9048(1), *Camps or Retreat Facilities*.

Child day care centers engaged in the provision of supervised care and custody of children that do not operate on an elective or drop-in basis shall be classified as 9059, *Day Care Centers.*

CLUBS – community health and wellness – all employees – including front desk employees, teachers and instructors **9067(1)**

This classification applies to non-profit community associations, including but not limited to YMCAs, YWCAs and Jewish Community Centers that provide exercise or aquatic facilities to promote health and physical fitness and programs for social, recreational, educational and cultural engagement.

Preschool or child day care operations shall be separately classified as 9059, *Day Care Centers.*

Nonmedical residential care facilities, including but not limited to psychiatric, pre-parole or probation halfway houses that provide services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance or counseling shall be separately classified as 8804(2), *Social Rehabilitation Facilities for Adults*.

Overnight camps or retreat facilities shall be separately classified as 9048(1), *Camps or Retreat Facilities.*

Health clubs or gyms that do not operate non-profit community associations for social, recreational, educational or cultural engagement shall be classified as 9053(2), *Health Clubs or Gyms*.

Fitness studios that are not non-profit community associations operating programs for social, recreational, educational or cultural engagement shall be classified as 8870, *Fitness Instruction Programs or Studios.*

Boys and girls clubs shall be classified as 9067(2), *Clubs – boys and girls*.

Non-profit community associations that do not operate physical fitness facilities shall be classified based on the operations performed.

CLUBS – country, golf or yacht – including front desk employees and restaurant or tavern employees **9060**

This classification applies to the operation of private golf or country clubs, public golf courses or yacht clubs, including restaurant, tavern or event facilities at the club location and additional fitness or recreational facilities that may be operated in connection with the club. This classification includes the maintenance of golf courses or equipment, including golf carts; golf instruction; tournament operations; and the operation of pro shops or driving ranges.

Hotel operations shall be separately classified as 9050, *Hotels, Motels or Short-Term Residential Housing*.

Driving ranges that are not operated by golf courses or country clubs shall be classified as 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores.*

Boat marina or boat rental facilities that are not operated by a yacht club shall be classified as 9016(4), *Boat Marina and Boat Rental Operation.*

Tennis or racquetball clubs shall be classified as 9053(5), *Clubs – racquet sports.*

Public or private swimming pools shall be classified as 9053(3), *Swimming Pools or Swimming Clubs*.

Clubs that are not more specifically described by any other classification shall be classified as 9061, *Clubs – N.O.C.*

CLUBS – gaming – including front desk employees and restaurant or tavern employees **9069**

This classification applies to the operation of casinos or gaming houses, including but not limited to card rooms, off-track betting facilities and bingo parlors.

This classification also applies to the provision of gaming tables, equipment, dealers or operators for private events.

This classification includes the provision of pari-mutuel wagering operations to horse racing tracks or other horse race betting venues on a contract basis.

Hotel operations shall be separately classified as 9050, *Hotels, Motels or Short-Term Residential Housing*.

CLUBS – N.O.C. – all employees – including front desk employees and restaurant or tavern employees **9061**

This classification applies to the operation of membership clubs that are not specifically described by another classification, including but not limited to social clubs, cultural clubs, professional clubs, community service clubs, fraternal orders, or fraternity or sorority houses and includes overnight lodging provided to members in connection with club operations.

Overnight camps or retreat facilities shall be classified as 9048(1), *Camps or Retreat Facilities.*

Non-profit community health and wellness clubs shall be classified as 9067(1), *Clubs – community health and wellness.*

Boys and girls clubs shall be classified as 9067(2), *Clubs – boys and girls*.

Country clubs, golf clubs or yacht clubs shall be classified as 9060, *Clubs – country, golf or yacht.*

Casinos or gaming clubs shall be classified as 9069, *Clubs – gaming.*

Equestrian clubs shall be classified as 7207(2), *Clubs – riding.*

Shooting clubs shall be classified as 9180(2), *Shooting Clubs or Shooting Ranges.*

Swimming clubs shall be classified as 9053(3), *Swimming Pools or Swimming Clubs*.

Tennis and racquetball clubs shall be classified as 9053(5), *Clubs – racquet sports.*

CLUBS – racquet sports – including restaurant employees, retail store employees and receptionists **9053(5)**

This classification applies to racquet clubs that provide membership and access to court facilities for playing racquet sports, including but not limited to tennis, racquetball, badminton and squash, as a primary benefit of membership. This classification includes additional fitness and recreational facilities that may be operated in connection with the racquet court facilities. This classification includes coaching teams and instructing, supervising and operating competitive leagues or events.

This classification also applies to the operation of clubs or facilities for handball, pickleball, table tennis or similar racquet or paddle sports.

Country clubs, golf clubs or yacht clubs shall be classified as 9060, *Clubs – country, golf or yacht.*

Public or private swimming pools shall be classified as 9053(3), *Swimming Pools or Swimming Clubs.*

Non-profit community health and wellness clubs shall be classified as 9067(1), *Clubs – community health and wellness.*

Health clubs or gyms engaged in operating facilities that provide space and exercise equipment, including but not limited to cardiovascular equipment, weight machines and free weights available for at-will use by clients for the majority of operating hours, including tennis, racquetball, handball or squash operations provided in connection therewith, shall be classified as 9053(2), *Health Clubs or Gyms.*

The operation of fitness studios or fitness training programs primarily offering scheduled fitness classes where space and exercise equipment is not available for use by clients at-will during the majority of operating hours shall be classified as 8870, *Fitness Instruction Programs or Studios*.

CLUBS – riding – all employees – including front desk employees **7207(2)**

This classification applies to riding clubs that provide board, feeding and care for members' horses. This classification includes horse riding instruction, horse training, cleaning of stalls and the maintenance of riding areas.

Racing stables shall be classified as 8631, *Racing Stables – all other employees,* or 8278, *Racing Stables – jockeys or harness racing drivers.*

Restaurant or tavern operations shall be separately classified as 9079(1), *Restaurants or Taverns*.

COFFIN OR CASKET MFG. OR ASSEMBLING – wood **2881(2)**

This classification applies to the manufacture of wood coffins or caskets.

Upholstery operations shall be separately classified as 9522(4), *Upholstering – coffin or casket*.

The manufacture of metal caskets shall be classified as 3076(1), *Furniture Mfg. – metal*.

COKE MFG. – by-product ovens **1463(3)**

This classification applies to the manufacture of petroleum coke. This classification also applies to the production of activated carbon or charcoal for use in water filtration systems.

COLLEGES OR SCHOOLS – private – not automobile schools – all employees other than professors, teachers or academic professional employees – including cafeterias **9101**

Classification 9101 includes but is not limited to cafeteria workers, drivers, maintenance employees, janitors, gardeners, security personnel, resident advisors or assistants and book supply department employees.

The operation of religious organizations, including but not limited to churches, temples, mosques and synagogues shall be separately classified as 8840, *Churches, Temples, Mosques and Synagogues – clergy, professional assistants, organists or members of choir*, and 9015(4), *Churches, Temples, Mosques and Synagogues – all employees other than clergy, professional assistants, organists, members of choir, Clerical Office Employees or Clerical Telecommuter Employees*.

Also refer to companion Classification 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees*.

If an employee who performs duties described by Classification 9101 also performs duties described by Classification 8868, the payroll of that employee may be divided between Classifications 9101 and 8868, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.

Retail store operations shall be separately classified.

COLLEGES OR SCHOOLS – private – not automobile schools – professors, teachers or academic professional employees **8868**

Academic professional employees consist of, but are not limited to, deans, chancellors, vice chancellors, directors, principals, assistant principals, presidents, vice presidents, librarians, registrars, curriculum developers, psychologists, speech therapists and counselors. The responsibilities of such employees typically include planning, directing, administering, counseling or curriculum development. This classification includes day care, preschools or before or after school programs operated by private colleges or schools.

This classification also applies to teachers' aides, tutors, nurses, athletic team coaches or library employees.

This classification also applies to Independent Living Skills (ILS) instructional programs that are administered through state-contracted Regional Centers.

The operation of religious organizations, including but not limited to churches, temples, mosques and synagogues shall be separately classified as 8840, *Churches, Temples, Mosques and Synagogues – clergy, professional assistants, organists or members of choir*, and 9015(4), *Churches, Temples, Mosques and Synagogues – all employees other than clergy, professional assistants, organists, members of choir, Clerical Office Employees or Clerical Telecommuter Employees*.

Overnight camps or retreat facilities shall be separately classified as 9048(1), *Camps or Retreat Facilities*.

Supported Living Services (SLS) provided to developmentally disabled individuals or In-Home Support Services (IHSS) shall be separately classified as 8827(1), *Home Care Services*.

The operation of colleges or schools by municipal, state or other public agencies shall be classified as 8875(1), *Public Colleges or Schools*.

Also refer to companion Classification 9101, *Colleges or Schools – private – not automobile schools – all employees other than professors, teachers or academic professional employees – including cafeterias.*

If an employee who performs duties described by Classification 8868 also performs duties described by Classification 9101, the payroll of that employee may be divided between Classifications 8868 and 9101, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.

Automobile driving schools shall be classified as follows:

- Driving or classroom instruction – 8748, *Automobile or Truck Dealers – vehicle salespersons*
- Vehicle maintenance or repair – 8391, *Automobile or Truck Dealers – all employees other than vehicle salespersons*

Child care or supervisory services, including but not limited to day care, preschools, kindergartens and before or after school programs not in connection with public or private schools which provide instruction for first grade and higher shall be classified as 9059, *Day Care Centers.*

Recreational or educational day camps that do not include overnight lodging for camp participants shall be classified as 9059, *Day Care Centers*.

COLLEGES OR SCHOOLS – public

See Municipal, State or Other Public Agencies.

COMMERCIAL AND RESIDENTIAL MIXED-USE BUILDING OPERATION – not Homeowners Associations – all other employees – including resident employees, resident Clerical Office Employees and resident Clerical Telecommuter Employees

See Property Management/Operation.

COMMERCIAL AND RESIDENTIAL MIXED-USE BUILDING OPERATION – not Homeowners Associations – property management supervisors – not resident managers or supervisors

See Property Management/Operation.

COMMERCIAL PROPERTIES – N.O.C. – all other employees

See Property Management/Operation.

COMMERCIAL PROPERTIES – N.O.C. – property management supervisors

See Property Management/Operation.

COMMUNICATION SERVICE PROVIDERS – all employees – including installation, maintenance, repair or operation of infrastructure or equipment – including shop **7600**

This classification applies to Federal Communications Commission licensed telecommunication service companies that provide telephone, internet, or cable or satellite television connectivity services on a fee basis using wired, wireless or satellite telecommunication or broadband infrastructure.

Employers engaged in media content delivery using telecommunications or broadband infrastructure that do not provide connectivity services shall be separately classified.

The contract installation of aerial lines for telephone, television, communication, data, fire alarm or similar low voltage or fiber optic networks by contractors that are not licensed by the Federal Communications Commission shall be classified as 7601, *Aerial Line Construction.*

The contract installation or repair of telecommunications equipment by contractors that are not licensed by the Federal Communications Commission shall be classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair.*

The contract installation of low voltage communications cabling within buildings for voice or data transmission and the contract splicing of fiber optic cables at ground level by contractors that are not licensed by the Federal Communications Commission shall be classified as 5195, *Communications Cabling.*

The contract installation of cables underground, including trenching and placing of conduit, by contractors that are not licensed by the Federal Communications Commission shall be classified as 6325, *Conduit Construction or Underground Wiring*.

The contract installation, service or repair of satellite or non-satellite antennas and antenna equipment for television and internet connectivity by contractors that are not licensed by the Federal Communications Commission shall be classified as 9531(2), *Satellite Television or Internet Antenna Equipment Installation, Service or Repair*.

The contract installation, service or repair of cable television equipment for television or internet connectivity that does not include antennas, performed by contractors that are not licensed by the Federal Communications Commission, shall be classified as 9516, *Television, Video, Audio or Radio Equipment Installation, Service or Repair*.

The operation of television studios shall be separately classified as 7610, *Radio, Television or Commercial Broadcasting Stations*.

COMMUNICATIONS CABLING – within buildings – including shop, yard or storage operations 5195

This classification applies to the installation or repair of low voltage cable for voice or data transmission or the splicing of fiber optic cable or low voltage wire within buildings, utility vaults or boxes. This classification also applies to splicing fiber optic cables at ground level for other concerns on a fee basis.

Classification 5195 does not apply when the low voltage cable is installed or repaired in connection with the installation or repair of equipment or systems, including but not limited to instruments, controls, telecommunication antennas, computers or telephone systems, cable or satellite television systems, building automation or energy management control systems and sound or alarm systems by the same employer. In such cases, all operations shall be assigned to the appropriate installation classification.

The installation or repair of computer or telephone systems or equipment shall be classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair.*

The installation or repair of television, video, audio or radio equipment shall be classified as 9516, *Television, Video, Audio or Radio Equipment Installation, Service or Repair.*

The installation or repair of security alarm, fire alarm or life safety systems shall be classified as 7605, *Security Alarm, Fire Alarm or Life Safety Systems Installation, Service or Repair.*

The installation or repair of programmable industrial controls shall be classified as 5130(1), *Programmable Industrial Controls Installation, Service or Repair.*

The installation or repair of building automation or energy management control systems shall be classified as 5130(2), *Building Automation or Energy Management Control Systems Installation, Service or Repair.*

The installation or repair of telecommunication antennas or antenna equipment that are located on rooftops, towers, structures or other exterior locations shall be classified as 9531(1), *Telecommunication Antenna Equipment Installation, Service or Repair.*

The installation or repair of satellite or non-satellite antennas or antenna equipment for television or internet connectivity shall be classified as 9531(2), *Satellite Television or Internet Antenna Equipment Installation, Service or Repair.*

The installation or repair of underground cabling shall be classified as 6325, *Conduit Construction or Underground Wiring.*

The installation or repair of aerial cabling shall be classified as 7601, *Aerial Line Construction.*

COMPUTER MEMORY DISK MFG. – rigid

See Electronics.

COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG. – all other employees

See Electronics.

COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG. – hardware or software design or development

See Electronics.

COMPUTER OR TELEPHONE SYSTEM OR EQUIPMENT INSTALLATION, SERVICE OR REPAIR – shop or outside **5193**

This classification applies to the installation, service or repair of computer or telephone systems or equipment, including but not limited to phone speakers, cellular telephones, Voice Over Internet Protocol equipment and desktops, laptops, servers, tablets or computer peripheral equipment such as monitors, desktop printers or scanners or computer mice, keyboards, webcams, disk drives, external storage devices, motherboards, modems or routers. This classification includes the installation of communications cabling performed in connection with computer or telephone system installation, service or repair operations by the same employer. This classification includes the installation, service or repair of audio or video teleconferencing equipment that is connected to telephone or computer networks. Repair operations may be performed at the shop or at customers' locations.

This classification also applies to the installation, service or repair of computer or telephone systems or equipment in connection with the operation of data center colocation facilities where business customers rent space for their servers and other computing hardware or rent space on the facility's servers. The management and operation of commercial properties as data center colocation facilities shall be separately classified as 9009/8740(2), *Commercial Properties*.

The manufacture of computers or computer peripheral equipment, or shop repair of computer or computer peripheral equipment by the manufacturer, shall be classified as 3681(2), *Computer or Computer Peripheral Equipment Mfg.*

The manufacture of telephones or telephone equipment, or shop repair of telephones or telephone equipment by the manufacturer, shall be classified as 3681(3), *Telecommunications Equipment Mfg*.

The installation, service or repair of audio/video systems shall be classified as 9516, *Television, Video, Audio or Radio Equipment Installation, Service or Repair.*

The construction of aerial telephone lines shall be classified as 7601, *Aerial Line Construction*. The construction of underground telephone lines shall be classified as 6325*, Conduit Construction or Underground Wiring.*

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of computers or telephone systems by the same employer shall be classified as 5195, *Communications Cabling*.

The installation, service or repair of office or point of sale machines shall be classified as 5191, *Office Machine or Point of Sale Equipment Installation, Service or Repair.*

The installation, service or repair of telecommunication antennas or antenna equipment that are located on rooftops, towers, structures or other exterior locations shall be classified as 9531(1), *Telecommunication Antenna Equipment Installation, Service or Repair.*

Employers licensed by the Federal Communications Commission that provide wireline, long distance, cellular, radio paging or mobile radio services for customers on a fee basis shall be classified as 7600, *Communication Service Providers.*

COMPUTER PRINTING OR TYPEWRITER RIBBON MFG. OR REFURBISHING **4250(2)**

This classification applies to the manufacturing or refurbishing of ink ribbons used by computer printers, typewriters and similar printing machines.

The coating or laminating of paper, foil or plastic film shall be classified as 4250(1), *Paper Coating or Laminating.*

The manufacturing, refilling and refurbishing of laser printer toner and ink jet cartridges shall be classified as 3574(1), *Machine Mfg.*

The manufacture of ink shall be separately classified as 4557, *Ink, Adhesive, Polish or Wax Products Mfg.*

COMPUTER PROGRAMMING OR SOFTWARE DEVELOPMENT – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8859(1)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to those employers that engage in the development or customization of computer programs or software for other concerns on a contract basis, as well as the development of standard ("generic") programs for use by other concerns.

This classification does not apply to employers that engage in computer programming or software development in support of the employer's operations, which includes but is not limited to the development of programs for integration into a hardware product sold by the employer.

CONCESSIONAIRES – dispensing food and beverage items at ball parks, racetracks, theaters, concert venues and amusement and recreational facilities **9079(2)**

This classification applies to employers that operate under concessionary agreements to sell prepared or prepackaged hot and cold food items, including but not limited to hot dogs, hamburgers, pretzels, french fries, popcorn, nachos, ice cream, candy, funnel cakes, soft drinks and alcoholic beverages at ball parks, racetracks, theaters, concert venues and amusement and recreational facilities.

Employers that operate under concessionary agreements to sell items other than food and beverage products shall be classified depending on the products sold.

This classification does not apply to food and beverage vendors selling at locations other than those specified. Mobile food vendors engaged in the retail sale of packaged and cold foods and beverages from food trucks, trailers, carts or temporary booths, including the incidental storage of such merchandise, shall be classified as 8017(1), *Stores – retail*, 8078(1), *Sandwich Shops*, 8078(2), *Beverage Preparation Shops*, or 8078(3), *Ice Cream or Frozen Yogurt Shops*, depending on the products sold. The operation of mobile food trucks, trailers, carts or temporary booths wherein hot food is prepared for sale to customers shall be classified as 9079(1), *Restaurants or Taverns.*

CONCRETE CONSTRUCTION – in connection with bridges or culverts where clearance exceeds 10 feet at any point or entire distance between terminal abutments exceeds 20 feet **5222(1)**

This classification applies to the construction of concrete bridges or culverts. This classification includes the incidental pouring or finishing of concrete decks (roadways), sidewalks, retaining walls and support structures. This classification also includes the incidental construction and removal of forms, falsework or concrete distributing apparatus by the employer engaged in the construction of concrete bridges or culverts.

The construction of concrete bridges that do not have a clearance that exceeds 10 feet at any point or the entire distance between terminal abutments does not exceed 20 feet shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping*, or 5507, *Street or Road Construction – grading*.

The construction of metal bridges shall be classified as 5040, *Iron or Steel Erection – structural.*

The construction of wood bridges shall be classified as 6003(3), *Bridge or Trestle Construction – wood.*

Excavation, reinforcing steel installation, pile driving and all work in tunnels, subways, caissons or cofferdams shall be separately classified.

CONCRETE CONSTRUCTION – N.O.C. **5213**

This classification applies to concrete construction operations that are not more specifically described by another construction or erection classification. This classification includes the pouring or finishing of concrete foundations, retaining walls, basement walls, footings and floors at or above ground level when performed in connection with the construction of poured in place concrete buildings, masonry commercial buildings exceeding two stories in height, multi-story structural steel buildings and residential buildings exceeding three stories in height.

This classification applies to the erection and placement of precast concrete wall panels and includes the pouring and finishing of floors above the ground floor when performed in connection with the construction of tilt-up buildings. The pouring or finishing of precast concrete wall panels, floor slabs or roof slabs at ground level, and the pouring or finishing of concrete ground floors of buildings for which precast concrete wall panels, floor slabs or roof slabs become an integral part shall be classified as 5214, *Concrete or Cement Work.*

This classification also applies to the pouring or finishing of concrete bases for communication towers, concrete median barriers, sound walls, and concrete piers, docks and wharves.

This classification also applies to raising or leveling concrete foundations, slabs, driveways, porches and patios by injecting cement below the surface (mud jacking).

This classification includes the incidental setting up and taking down of falsework or concrete distributing apparatus by the employer engaged in concrete construction. This classification also includes the installation and removal of forms at the job site whether performed by the employer engaged in concrete construction or by a separate concern.

Excavation, reinforcing steel installation, pile driving and all work in connection with sewers, tunnels, subways, bridges, streets, roads, caissons or cofferdams shall be separately classified.

The pouring or finishing of concrete floor slabs and concrete slab-type foundations in connection with residential buildings not exceeding three stories in height, one or two story wood framed or masonry commercial buildings, and single story structural steel commercial buildings shall be separately classified as 5201(2)/5205(2), *Concrete or Cement Work*.

CONCRETE OR ASPHALT SAWING OR DRILLING – N.O.C. **5029**

This classification applies to the sawing or drilling of concrete or asphalt on a fee basis.

The sawing or drilling of concrete or asphalt when performed in connection with the employer's other construction activities shall be assigned to the applicable Construction and Erection classifications.

The wrecking or demolition of concrete buildings or structures shall be classified as 5213, *Concrete Construction – N.O.C.*

CONCRETE OR CEMENT WORK – pouring or finishing of concrete floor slabs, poured in place and on the ground, and concrete slab-type foundations, for other than concrete buildings or structural steel buildings of multi-story construction – including the making or stripping of forms – employees whose regular hourly wage does not equal or exceed $32.00 per hour **5201(2)**

This classification applies to the pouring or finishing of concrete foundations, footings and slabs for residential buildings not exceeding three stories in height. This classification also applies to the pouring or finishing of concrete slab foundations, with or without integrated footings, for one

or two story wood framed or masonry commercial buildings and single story structural steel commercial buildings. This classification includes the incidental installation of reinforcing steel by the employer engaged in the pouring or finishing of concrete flatwork.

This classification also applies to the installation and removal of forms at the job site whether performed by the employer engaged in the pouring or finishing of concrete or by a separate employer.

This classification also applies to the pouring or finishing of lightweight cellular concrete floors within buildings.

The pouring or finishing of concrete floor slabs, foundations, retaining walls, basement walls and/or footings in connection with the construction of poured in place concrete buildings, residential buildings exceeding three stories in height, masonry commercial buildings exceeding two stories in height, and multi-story structural steel buildings, shall be separately classified as 5213, *Concrete Construction – N.O.C*.

CONCRETE OR CEMENT WORK – pouring or finishing of concrete floor slabs, poured in place and on the ground, and concrete slab-type foundations, for other than concrete buildings or structural steel buildings of multi-story construction – including the making or stripping of forms – employees whose regular hourly wage equals or exceeds $32.00 per hour **5205(2)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $32.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $32.00 per hour shall be classified as 5201(2), *Concrete or Cement Work*.

This classification applies to the pouring or finishing of concrete foundations, footings and slabs for residential buildings not exceeding three stories in height. This classification also applies to the pouring or finishing of concrete slab foundations, with or without integrated footings, for one or two story wood framed or masonry commercial buildings and single story structural steel commercial buildings. This classification includes the incidental installation of reinforcing steel by the employer engaged in the pouring or finishing of concrete flatwork.

This classification also applies to the installation and removal of forms at the job site whether performed by the employer engaged in the pouring or finishing of concrete or by a separate employer.

This classification also applies to the pouring or finishing of lightweight cellular concrete floors within buildings.

The pouring or finishing of concrete floor slabs, foundations, retaining walls, basement walls and/or footings in connection with the construction of poured in place concrete buildings, residential buildings exceeding three stories in height, masonry commercial buildings exceeding two stories in height, and multi-story structural steel buildings, shall be separately classified as 5213, *Concrete Construction – N.O.C*.

CONCRETE OR CEMENT WORK – pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters – including the making or stripping of forms – employees whose regular hourly wage does not equal or exceed $32.00 per hour **5201(1)**

This classification applies to the pouring or finishing of concrete flatwork, including but not limited to sidewalks, driveways, patios, curbs and gutters. This classification includes the incidental installation of reinforcing steel by the employer engaged in the pouring or finishing of concrete.

This classification also applies to the installation and removal of forms at the job site whether performed by the employer engaged in the pouring or finishing of concrete or by a separate employer.

This classification also applies to the pouring or finishing of concrete slabs, islands and driveways for gasoline service stations; the application of self-leveling cementitious polymer subflooring material; the repair of concrete flatwork using epoxy and resin materials that restore the structural integrity of the concrete; and the construction of concrete drainage gutters or concrete lined ditches for erosion control purposes.

This classification also applies to the application of plaster in swimming pools.

The pouring or finishing of concrete floor slabs, foundations, retaining walls, basement walls and/or footings in connection with the construction of poured in place concrete buildings, residential buildings exceeding three stories in height, masonry commercial buildings exceeding two stories in height, and multi-story structural steel buildings, shall be separately classified as 5213, *Concrete Construction – N.O.C*.

CONCRETE OR CEMENT WORK – pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters – including the making or stripping of forms – employees whose regular hourly wage equals or exceeds $32.00 per hour **5205(1)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $32.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $32.00 per hour shall be classified as 5201(1), *Concrete or Cement Work*.

This classification applies to the pouring or finishing of concrete flatwork, including but not limited to sidewalks, driveways, patios, curbs and gutters. This classification includes the incidental installation of reinforcing steel by the employer engaged in the pouring or finishing of concrete.

This classification also applies to the installation and removal of forms at the job site whether performed by the employer engaged in the pouring or finishing of concrete or by a separate employer.

This classification also applies to the pouring or finishing of concrete slabs, islands and driveways for gasoline service stations; the application of self-leveling cementitious polymer subflooring material; the repair of concrete flatwork using epoxy and resin materials that restore the structural integrity of the concrete; and the construction of concrete drainage gutters or concrete lined ditches for erosion control purposes.

This classification also applies to the application of plaster in swimming pools.

The pouring or finishing of concrete floor slabs, foundations, retaining walls, basement walls and/or footings in connection with the construction of poured in place concrete buildings, residential buildings exceeding three stories in height, masonry commercial buildings exceeding two stories in height, and multi-story structural steel buildings, shall be separately classified as 5213, *Concrete Construction – N.O.C*.

CONCRETE OR CEMENT WORK – pouring or finishing of precast concrete wall panels, precast floor slabs or precast roof slabs at ground level and at job site – including the making or stripping of forms **5214**

This classification applies to ground level formwork, pouring or finishing of ground floors of buildings for which precast concrete wall panels, floor slabs or roof slabs become an integral part. This classification also applies to the operations of employers that specialize in ground level finishing of concrete wall panels and floor slabs. It does not apply to the subsequent erection and placement of panels and slabs; all concrete operations performed in connection therewith, including floors poured in place above the ground floor, shall be separately classified as 5213, *Concrete Construction – N.O.C.*

Reinforcing steel installation shall be classified as 5225, *Reinforcing Steel Installation*.

CONCRETE PRODUCTS MFG. – shop or yard work only **4034**

This classification applies to the manufacture of concrete functional or building products, including but not limited to concrete blocks, bricks, poles, piles, beams, countertops, sewer pipes, irrigation pipes, roofing tile or similar concrete functional or building products. This classification does not apply to operations performed at construction sites.

The manufacture of non-structural ornamental plaster or concrete products shall be classified as 4038(1*), Plaster or Concrete Statuary or Ornament Mfg.*

Drivers and their helpers shall be separately classified as 8232(2), *Building Material Dealers*.

Concrete construction work at construction sites shall be separately classified.

CONCRETE PUMPING – all operations **5212**

This classification applies to concrete pumping for other concerns on a fee basis.

Concrete pumping in connection with the employer's other classifiable operations shall not be separately classified.

CONDUIT CONSTRUCTION OR UNDERGROUND WIRING – including tunneling at street crossings **6325**

This classification applies to the construction or repair of conduit for underground electric power cables or wires, or for low voltage or fiber optic networks for telephone, television, communication, data, fire alarm or similar networks. This classification also applies to the installation or repair of underground cabling within existing conduit, the installation or repair of underground cabling without conduit or the splicing of underground cabling. This classification also applies to the installation or repair of street lighting systems, traffic signal systems or commercial parking lot lighting systems. This classification includes excavation operations performed by the same employer in support of its conduit construction, repair or underground wiring operations.

All tunneling other than at street crossings shall be separately classified.

Aerial line construction or repair for telephone, television, communication, data, fire alarm or similar low voltage or fiber optic networks shall be separately classified as 7601, *Aerial Line Construction.*

Aerial electric power line construction or repair shall be separately classified as 7538, *Electric Power Line Construction.*

Splicing fiber optic cables at ground level for other concerns on a fee basis shall be classified as 5195, *Communications Cabling.*

CONGREGATE LIVING FACILITIES FOR THE ELDERLY

See Health and Human Services.

CONSTRUCTION OR ERECTION PERMANENT YARDS OR SHOPS – for maintenance of equipment or storage of material **8227**

This classification applies only to a permanent yard or shop maintained by a construction or erection contractor assigned to one or more construction or erection classification(s) (see Appendix I, *Construction and Erection Classifications*, for applicable classifications) for the maintenance of equipment or the storage of materials or equipment and includes the delivery of materials or equipment from the yard or shop to the job site.

This classification does not apply to temporary construction or erection yards or shops located at or adjacent to the place where construction operations are conducted; such operations shall be assigned to the applicable construction or erection classification (see Appendix I, *Construction and Erection Classifications*).

When an employer's shop, yard or storage operations are performed in connection with its construction or erection operations that are assigned to two or more classifications, one or more of which includes shop, yard or storage operations and one or more of which does not include shop, yard or storage operations, the shop, yard or storage employees or operations shall be assigned in accordance with Section IV, Rule 2f, *Shop, Yard or Storage Operations*.

The sale of lumber or building materials shall be classified as 8232(1), *Lumberyards*, or 8232(2), *Building Material Dealers*, in accordance with the provisions of the Multiple Enterprises rule.

The rental of equipment or machinery shall be classified as 8028, *Equipment or Machinery Rental Yards*.

Mill operations or fabrication shall be separately classified.

CONTRACTORS – construction or erection – all construction subcontracted – all other employees **5610**

This classification applies to all employees other than executive level supervisors on jobs where the employer subcontracts all operations to licensed subcontractors. This classification applies to operations, including but not limited to job site cleaning and debris removal and post-construction warranty repair operations. Otherwise, such employees are miscellaneous employees and shall be classified in accordance with Part 3, Section IV, Rule 2c, *Miscellaneous Employees (Construction or Erection)*.

Employers that perform construction job site cleaning for other concerns on a fee basis shall be classified as 9008, *Janitorial Services – by contractors.*

CONTRACTORS – construction or erection – executive level supervisors – no direct supervision – division of a single employee's payroll with any other classification is not permitted **5606**

This classification may be assigned only in connection with the construction or erection classifications listed in Appendix I, *Construction and Erection Classifications*.

This classification applies to executive level supervisors of construction operations wherein the employer develops payroll in one or more construction or erection classification(s) provided not less than two levels of supervision, as defined in Section IV, Rule 2d, *Executive Level Supervisors,* are retained between the executive level supervisor and the workers performing actual construction operations.

This classification also includes management level employees, such as safety managers, project managers and engineers, who do not supervise construction operations but whose duties include walking through a construction site during the construction phase, provided the employer retains two levels of supervision over the construction crew(s) or where all operations have been subcontracted to licensed subcontractors. Otherwise, such employees are miscellaneous employees and shall be classified in accordance with Section IV, Rule 2c, *Miscellaneous Employees (Construction or Erection)*.

This classification also applies to executive level supervisors when all construction operations are subcontracted to licensed contractors and no payroll is developed under any construction classification. In such instances, executive level supervisors exercise control exclusively through licensed subcontractors.

On jobs where all construction operations are subcontracted to licensed subcontractors, Classification 5610, *Contractors – construction or erection – all construction subcontracted,* applies to all other employees, including but not limited to job site cleaning and debris removal and post-construction warranty repair operations.

Classification 5606 does not apply to employees whose job site duties are limited to estimating, outside sales or public relations. Employees whose non-clerical duties are confined to visiting

job sites for the purpose of pre-construction estimating, or for meeting with clients or other project representatives, are classified as 8742, *Salespersons – Outside,* provided they have no supervisory responsibilities over construction operations, they do not walk through job sites for purposes such as assessing construction progress, evaluating quality or determining compliance with safety standards, and their activities do not exceed those of Standard Exception Employees. See Section III, Rule 4, *Standard Exceptions*.

Fee-based construction management companies that do not engage in or perform supervision over construction operations, but serve as an intermediary between the general contractor and project owner or otherwise provide expertise regarding a construction project, shall be classified as 8601(1), *Engineers – consulting.*

Also see Section IV, Rule 2, *Construction or Erection Work*.

CONVALESCENT NURSING FACILITIES

See Health and Human Services.

COPPERSMITHING – shop

See Metal Working Classifications.

CORRUGATED FIBER BOARD CONTAINER MFG. – including corrugating or laminating of paper **4244**

This classification applies to the manufacture of corrugated fiber board containers or boxes, and includes the corrugating, laminating or printing of paper stock for use in the manufacturing operations. This classification also applies to the manufacture of corrugated fiber board containers or boxes from purchased corrugated stock.

The manufacture of rigid paper boxes from non-corrugated paper or cardboard shall be classified as 4240, *Box Mfg. – paper or cardboard – rigid.*

The manufacture of folding paper boxes from non-corrugated paper or cardboard shall be classified as 4243, *Box Mfg. – paper or cardboard – folding.*

Paper or paperboard manufacturing shall be separately classified.

COSMETIC, PERSONAL CARE OR PERFUMERY PRODUCTS MFG. – production or packaging – not manufacturing ingredients **4623**

This classification applies to the manufacturing or packaging of products intended to be rubbed, poured, sprinkled or sprayed on, or otherwise applied to, the human body or any part thereof for cleansing, beautifying, promoting attractiveness or altering appearance. Such products include but are not limited to facial and eye makeup, skin lotions, moisturizers and creams, hair and body shampoos, hair preparations, toothpaste, mouthwash, deodorant, perfumes and colognes. This classification also applies to the manufacture of incense or potpourri.

The manufacturing, blending or packaging of drugs, medicines or pharmaceutical preparations that are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease shall be classified as 4611, *Drug, Medicine or Pharmaceutical Preparations Mfg.*

The manufacture of candles shall be classified as 4557, *Ink, Adhesive, Polish or Wax Products Mfg.*

The manufacture of soap or detergent products for household or industrial cleaning, pet shampoo or bar soap shall be classified as 4720, *Soap or Synthetic Detergent Mfg.*

COTTON GIN OPERATION – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers **0401**

This classification applies to the ginning (removing cotton fibers from their seeds) of cotton, including drying, raking, compressing and baling of cotton, when performed for other concerns on a fee basis or when performed in connection with the purchase and sale of cotton.

The cultivation and harvesting of cotton shall be separately classified as 0171, *Field Crops*.

The contract storage of baled cotton or purchase and sale of cotton, including cotton compressing, when no ginning operations are performed, shall be classified as 0400, *Warehouses – cotton.*

Cotton batting manufacturing shall be classified as 2222, *Spinning, Weaving or Fiber Processing.*

COTTONSEED OIL MFG. OR REFINING – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers

See Food Packaging and Processing.

CREDIT UNIONS – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8801**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to not-for-profit, member-owned depository financial institutions that are chartered as federal or state credit unions providing financial services, including but not limited to share draft accounts, individual retirement accounts, savings accounts, travelers' checks and consumer and commercial loans.

Commissioned loan brokers engaged exclusively in matching qualified mortgage applicants with lenders with no direct lending of funds shall be classified as 8743, *Mortgage Brokers.*

Companies that specialize in direct lending of funds for residential or commercial mortgages shall be classified as 8749, *Mortgage Bankers.*

Real estate agencies that represent buyers, sellers, lessees and lessors in real estate transactions shall be classified as 8741, *Real Estate Agencies.*

The operation of depository financial institutions that are licensed as banks to perform financial services, including but not limited to accepting deposits, paying interest, clearing checks, making loans and exchanging currency shall be classified as 8808, *Banks.*

The operation of properties away from the credit union premises, including but not limited to trusts, repossessed properties and other business properties shall be separately classified.

CREMATORY OPERATION – all employees **9220(2)**

This classification applies to the operation and maintenance of crematories, including cemetery plot or mausoleum sales counselors at the crematory location.

Cemetery operations shall be separately classified as 9220(1), *Cemetery Operation*.

The operation of funeral homes and mortuaries shall be classified as 9620, *Funeral Directors*.

CROSS-COUNTRY WATER PIPELINE CONSTRUCTION – all operations **6361(2)**

This classification applies to the construction of underground and above ground water pipelines between reservoirs and storage facilities and points of connection with local distributing systems. This classification also applies to trenching, grading, excavation and reinforcing steel installation performed by specialty contractors in connection with cross-country water pipeline construction.

The construction of water mains along streets and roads shall be classified as 6315(1)/6316(1), *Water Mains or Connections Construction.*

The construction of canals to transport water shall be classified as 6361(1), *Canal Construction.*

Pile driving, tunneling, and dam or sewer construction shall be separately classified.

D

DAIRY FARMS

See Farms.

DAIRY PRODUCTS OR ICE MFG.

See Food Packaging and Processing.

DAM CONSTRUCTION – all operations – including dam repair, alteration, seismic retrofitting and demolition **6011**

This classification applies to the construction or repair of dams, including but not limited to concrete or earth filled dams.

This classification includes the construction of access roads in connection with dam construction.

Tunneling shall be separately classified as 6251, *Tunneling or Underground Mining*.

DAY CARE CENTERS – child – not residential care facilities – all employees – including receptionists **9059**

This classification applies to child day care centers that provide nonmedical care and supervision for children ranging from infancy to 17 years of age for periods of less than 24 hours; preschool programs; or before or after school programs that are not operated in connection with public or private schools operated by the same employer.

This classification also applies to recreational or educational day camps that do not include overnight lodging for camp participants.

This classification also applies to day care services provided by employers primarily for the use of their employees' dependents, in accordance with the General Exclusions rule. See Section III, Rule 6, *General Exclusions*.

Overnight camps or retreat facilities shall be classified as 9048(1), *Camps or Retreat Facilities*.

This classification does not apply to child care or supervisory services, including but not limited to day care, preschools, kindergartens and before or after school programs, that are operated by the same employer in connection with public or private schools which provide instruction for first grade and higher; such operations shall be classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees,* 9101, *Colleges or Schools – private – not automobile schools – all employees other than professors, teachers, or academic professional employees,* or 8875(1), *Public Colleges or Schools.*

Boys and girls clubs that provide supplemental after school or recreational activities for school age children on an elective or drop-in basis shall be classified as 9067(2), *Clubs – boys and girls*.

DECORATING – interior or exterior – hanging flags or bunting for conventions or celebrations **9529(2)**

This classification applies to decorating the interior or exterior of buildings, streets, parking lots or malls with flags, banners, pennants or bunting in connection with conventions, celebrations, festivals or parades. This classification also applies to the installation of seasonal decorations, including but not limited to garland, trees, stars, balloons, lights, inflatable figurines and props. This classification includes the installation of similar items for advertising or commercial purposes.

The erection, removal or repair of tents away from the shop shall be classified as 9529(3), *Tent – erection, removal or repair*.

Painting or wallpaper installation shall be classified as 5474(1)/5482(1), *Painting or Wallpaper Installation.*

The installation or placement of house furnishings for other concerns on a fee basis shall be classified as 9521(1), *House Furnishings*.

The installation of floor coverings, including but not limited to linoleum, vinyl, asphalt or rubber tile, carpet or rugs within buildings shall be classified as 9521(2), *Floor Covering*.

The installation of window coverings shall be classified as 9521(3), *Window Covering*.

DENTAL LABORATORIES – including foundry or casting operations **4692**

This classification applies to the manufacture of dental appliances or devices, including but not limited to crowns, dentures, inlays, bridges, braces and retainers in accordance with orders placed by dentists or orthodontists for individual patients.

Dental, orthodontia, periodontal and oral surgery practices shall be separately classified as 8839, *Dental or Orthodontia Practices.*

DENTAL OR ORTHODONTIA PRACTICES – including Clerical Office Employees and Clerical Telecommuter Employees

See Health and Human Services.

DETECTIVE OR PRIVATE INVESTIGATIVE AGENCIES **7721(1)**

This classification applies to private investigators or detectives who are retained by clients to conduct investigations of matters, including but not limited to individuals' backgrounds, personal or business disputes, theft, embezzlement and fraud. These operations involve surveillance of persons without their knowledge.

This classification also applies to asset repossession or airport baggage inspection on a contract basis.

Insurance claims investigation shall be separately classified as 8720(1), *Inspection for Insurance, Safety or Valuation Purposes*.

Employees who solely conduct investigations by researching documents or conducting interviews at locations away from the employer's premises shall be classified as 8742, *Salespersons – Outside*, subject to the Standard Exceptions rule. See Part 3, Section III, Rule 4, *Standard Exceptions.*

DIE CASTING MFG. **1925**

This classification applies to die casting using automated equipment to inject molten metal into a mold cavity to produce castings. This classification also applies to the finishing of metal castings or manufacturing of dies in connection with die casting operations by the same employer.

The machining or assembly of castings to produce finished parts or components shall be separately classified.

DISTILLING – N.O.C.

See Food Packaging and Processing.

DOCUMENT DESTRUCTION – including mobile paper shredding

See Recycling and Refuse Management.

DOCUMENT DUPLICATION OR PHOTOCOPYING SERVICE – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons

See Printing, Publishing and Duplicating.

DOG SHOWS – all employees other than kennel employees and employees engaged in the operation or maintenance of amusement devices, restaurants or retail stores **9016(2)**

This classification applies to all employees of dog shows other than kennel employees and employees engaged in the operation or maintenance of amusement devices, restaurants or retail stores.

Kennel employees shall be separately classified as 8831(3), *Kennels*.

The operation or maintenance of amusement devices, restaurants and retail stores shall be separately classified.

DOOR, DOOR FRAME OR PRE-GLAZED WINDOW INSTALLATION – not overhead doors **5107**

This classification applies to the installation or erection of prefabricated doors, door frames or pre-glazed windows within commercial or residential buildings, provided such operations are not performed in connection with structures framed by the employer at the same job or location.

The installation or erection of doors, door frames or pre-glazed windows in connection with wood or steel framing performed by the employer at the same job or location shall be classified as 5403/5432, *Carpentry*, or 5632/5633, *Steel Framing*.

The installation, service or repair of overhead doors, including tilt-up, sectional and roll-up doors, shall be classified as 5108, *Door Installation – overhead doors*.

The installation, service or repair of automatic door openers shall be separately classified as 9519(1), *Household Appliances*.

The installation of sheet glass windows or insulated glass units at customers' locations shall be separately classified as 5467/5470, *Glaziers*.

The installation of shower doors, screen doors or mirrors shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation.*

DOOR INSTALLATION – overhead doors **5108**

This classification applies to the installation, service or repair of overhead doors, including tilt-up, sectional and roll up doors for use in residential and commercial buildings, including but not limited to garages, warehouses, storage units, storefronts and aircraft hangars.

The installation of doors other than overhead doors shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation.*

The installation, service or repair of automatic door openers shall be separately classified as 9519(1), *Household Appliances*.

DOOR OR WINDOW FRAME MFG. – metal or plastic **3060(2)**

This classification applies to the manufacture of metal or plastic door or window frames. This classification also applies to the manufacture of metal or plastic frames or components for use in the manufacture of mirrors, skylights, screen doors, window screens, patio covers or sunroom enclosures.

The manufacture of metal, plastic or combination metal, plastic or glass doors or windows shall be classified as 3060(1), *Door or Window Mfg. – metal or plastic*.

The manufacture of metal or plastic framed screen doors or window screens shall be classified as 3060(3), *Door or Window Screen Mfg.*

The installation of prefabricated doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation,* provided such operations are not performed in connection with structures framed by the employer at the same job or location. If the employer is engaged in wood or light gauge steel framing at the same job or location, the installation of doors, door frames or pre-glazed windows at such job or location shall be classified as 5403/5432, *Carpentry*, or 5632/5633, *Steel Framing*.

The installation of unglazed metal window frames shall be classified as 5102, *Iron, Steel, Brass, Bronze or Aluminum Erection.*

The installation of glass panes or insulated glass units within framework in connection with residential or commercial buildings, including the incidental installation of framework and glass cutting at the job site, shall be classified as 5467/5470, *Glaziers*.

The installation of screen doors or window screens shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation*.

The manufacture of wood doors or windows shall be separately classified as 2806(1), *Door, Sash or Window Mfg.*

DOOR OR WINDOW MFG. – metal or plastic – including shop glazing **3060(1)**

This classification applies to the manufacture or shop repair of metal, plastic or combination metal, plastic or glass doors or windows, including but not limited to entry doors, patio doors, garage doors, mirrored wardrobe doors, shower doors, revolving doors, casement windows, sliding windows, awning windows and skylights. This classification also applies to the manufacture of metal, plastic or combination metal, plastic or glass tub or shower enclosures, moveable interior wall partitions, bulletin boards or basketball backboards.

The manufacture of metal or plastic door or window frames shall be classified as 3060(2), *Door or Window Frame Mfg.*

The manufacture of metal or plastic framed screen doors or window screens shall be classified as 3060(3), *Door or Window Screen Mfg.*

The installation of prefabricated doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation,* provided such operations are not performed in connection with structures framed by the employer at the same job or location. If the employer is engaged in wood or light gauge steel framing at the same job or location, the installation of doors, door frames or pre-glazed windows at such job or location shall be classified as 5403/5432, *Carpentry*, or 5632/5633, *Steel Framing*.

The installation of glass panes or insulated glass units within framework in connection with residential or commercial buildings, including the incidental installation of framework and glass cutting at the job site, shall be classified as 5467/5470, *Glaziers*.

The installation of overhead or roll up doors shall be classified as 5108, *Door Installation*.

The installation of tub or shower enclosures, mirrored wardrobe doors, screen doors or window screens shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation*.

The manufacture of wood doors or windows shall be separately classified as 2806(1), *Door, Sash or Window Mfg. – wood.*

DOOR OR WINDOW SCREEN MFG. – metal or plastic framed **3060(3)**

This classification applies to the manufacture of metal or plastic framed screen doors or window screens.

The manufacture of wood framed screen doors or window screens shall be classified as 2806(1), *Door, Sash or Window Mfg. – wood*.

The manufacture of metal, plastic or combination metal, plastic or glass doors or windows shall be classified as 3060(1), *Door or Window Mfg. – metal or plastic.*

The manufacture of metal or plastic door or window frames shall be classified as 3060(2), *Door or Window Frame Mfg. – metal or plastic.*

The installation of screen doors or window screens shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation*.

DOOR, SASH OR WINDOW MFG. – wood **2806(1)**

This classification applies to the manufacture of wood doors or windows, including but not limited to prehung doors, garage doors, door cores, door or window frame assemblies and window sash.

This classification also applies to the manufacture of stair components, including but not limited to wood handrails, balusters, treads, bottoms, risers and steps.

When an employer deals in any lumber, building materials or solid combustible fuel materials in addition to products it manufactures, yard operations, including drivers and their helpers, shall be separately classified as 8232(1), *Lumberyards*, 8232(2), *Building Material Dealers*, or 8232(3), *Fuel and Material Dealers,* depending on the products sold.

The manufacture of metal or plastic doors or windows shall be separately classified as 3060(1), *Door or Window Mfg. – metal or plastic.*

The manufacture of metal or plastic door or window frames shall be separately classified as 3060(2), *Door or Window Frame Mfg. – metal or plastic*.

The installation of doors or windows shall be separately classified.

The manufacture of wood or plastic shutters shall be classified as 2806(2), *Shutter Mfg. – wood or plastic*.

DREDGING – including maintenance and repair of dredging equipment **4000(4)**

This classification applies to the removal of silt, sand and gravel from waterways, including but not limited to harbors, marinas, deltas, irrigation canals, lakes, rivers and streams using suction, dragline, clamshell or similar methods.

For dredging operations conducted on navigable waterways on which interstate or international commerce is conducted, refer to the Advisory California Rules for the Recording and Reporting of United States Longshore and Harbor Workers' Compensation Act Coverage.

The storage and delivery of dredged materials shall be separately classified as 8232(2), *Building Material Dealers*.

DRILLING – geothermal wells – including installation of casing **6235(3)**

This classification applies to the drilling of geothermal wells for the production of hot water or steam. This classification includes the installation of well casing and the maintenance or repair of drilling equipment at job sites in connection with the drilling operations.

Drilling oil or gas wells shall be classified as 6235(1), *Oil or Gas Wells – drilling or redrilling.*

Drilling water wells shall be classified as 6204, *Drilling – N.O.C.*

Drilling in connection with foundation preparation work shall be classified as 6258, *Foundation Preparation Work.*

Drilling concrete shall be classified as 5029, *Concrete or Asphalt Sawing or Drilling.*

DRILLING – N.O.C. – not geothermal, oil or gas producing, mining or quarrying **6204**

This classification applies to drilling, including but not limited to drilling water wells and soil samples for other concerns on a fee basis. This classification includes the installation of well casing and pumps when performed in connection with drilling operations.

Drilling operations conducted in connection with the employer's other classifiable operations shall not be separately classified.

The installation or repair of submersible pumps on a fee basis shall be classified as 3724(1), *Millwright Work*, provided such operations are not performed in connection with drilling operations performed by the employer at the same job or location.

Drilling oil or gas wells shall be classified as 6235(1), *Oil or Gas Wells – drilling or redrilling.*

Drilling geothermal wells shall be classified as 6235(3), *Drilling – geothermal wells.*

Drilling in connection with foundation preparation work shall be classified as 6258, *Foundation Preparation Work*.

Drilling concrete shall be classified as 5029, *Concrete or Asphalt Sawing or Drilling.*

Drilling in connection with mining or quarrying shall be assigned to the applicable mining or quarrying classification.

DRUG, MEDICINE OR PHARMACEUTICAL PREPARATIONS MFG. – compounding, blending or packaging only – not manufacturing ingredients – N.O.C. **4611**

This classification applies to the manufacturing, blending or packaging of drugs, medicines or pharmaceutical preparations that are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease. This classification also applies to the manufacture of reagents, testing solutions, enzymes, peptides, culture media, dental preparations (impression compounds, denture adhesives, or tooth restoration materials), contact lens solutions or orthopedics' coating materials.

Compounding pharmacies that combine, mix or alter ingredients in response to a prescription to create a medication tailored to the medical needs of an individual patient shall be classified as 8017(1), *Stores – retail.*

The manufacture of cosmetics or personal care products, such as makeup, lotions, perfumes and colognes, as well as products such as fluoride toothpaste, antidandruff shampoo, sun block and antiperspirant that possess characteristics of drugs or medicinal preparations shall be classified as 4623, *Cosmetic, Personal Care or Perfumery Products Mfg.*

The manufacture of vitamins or food supplements shall be classified as 4831, *Vitamin or Dietary Supplement Mfg.*

The manufacture of test kits utilized for the diagnosis of medical conditions shall be classified as 5951, *Serum, Antitoxin or Virus Mfg.*

DRY CLEANING – commercial – including repairing or pressing, and cash and carry departments on plant premises **2589(2)**

This classification applies to locations at which 50% or more of gross receipts are derived from the dry cleaning of garments, linens or other household items that are owned by commercial customers rather than the general public.

Locations at which more than 50% of gross receipts are derived from the dry cleaning or laundering of garments, linens or other household items that are owned by the general public shall be classified as 2589(1), *Dry Cleaning or Laundry*.

Commercial laundry operations, including the rental and laundering of clothing, towels, linens, diapers or similar items shall be classified as 2585(1), *Laundries.*

DRY CLEANING OR LAUNDRY – retail – including alterations, repairing or pressing, and cash and carry departments on premises **2589(1)**

This classification applies to locations at which more than 50% of gross receipts are derived from the dry cleaning or laundering of garments, linens or other household items that are owned by the general public. This classification also applies to self-service laundries that retain attendants to perform wash and fold activities.

Locations at which 50% or more of gross receipts are derived from the dry cleaning of garments, linens or other household items that are owned by commercial customers rather than the general public shall be classified as 2589(2), *Dry Cleaning – commercial.*

Self-service laundries that do not retain attendants to perform wash and fold activities shall be classified 8017(1), *Stores – retail*.

Cash and carry facilities, situated away from the dry cleaning or laundry location, that solely engage in the receipt and distribution of items to be cleaned shall be classified as 8017(1), *Stores – retail.*

Commercial laundry operations, including but not limited to the washing and pressing of fabric items, clothing, uniforms, draperies, diapers or linens for commercial customers on a fee basis or the rental and laundering of towels, linens, diapers or similar items shall be classified as 2585(1), *Laundries*.

DYEING – including yarn or thread dyeing or finishing – no yarn or thread manufacturing **2585(2)**

This classification applies to dyeing finished garments or other finished fabric products or dyeing or finishing yarn or thread. This classification also applies to stone washing, bleaching, sanding or dyeing clothing when performed for other concerns on a fee basis and not in connection with clothing manufacturing operations by the same employer.

Dyeing, bleaching, mercerizing or finishing fabric raw materials, not finished garments or other finished fabric products, shall be classified as 2413, *Textiles.*

E

ELECTRIC APPLIANCE MFG. – N.O.C. **3570**

This classification applies to the manufacture of electric appliances, including but not limited to domestic appliances and portable cooking appliances. Electric appliances include but are not limited to lighting apparatus, flashlights, heating elements, portable space heaters, battery chargers, battery pack assemblies, vacuum cleaners, hair dryers, microwave ovens, food processors, toaster ovens, waffle irons and slow cookers. This classification includes the shop repair of electric appliances by the manufacturer.

The shop repair of electric appliances by repair shops that are not the manufacturer shall be classified as 9519(1), *Household Appliances.*

The installation, service or repair of electric appliances away from the shop shall be separately classified as 9519(1), *Household Appliances.*

ELECTRIC CONTROL PANEL OR SWITCHGEAR MFG.

See Electronics.

ELECTRIC MOTOR MFG. OR REPAIR **3569**

This classification applies to the manufacture or shop repair of electric motors, including the cleaning and rewinding of armatures, field coils, rotors and similar parts.

Dealers that sell or repair new electric motors that are used in industrial machinery or equipment shall be classified as 8107, *Machinery and Equipment Dealers*.

Dealers that sell or repair used electric motors that are used in industrial machinery or equipment shall be classified as 8267, *Machinery and Equipment Dealers – secondhand*.

The installation or repair of electric motors away from the shop shall be classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

ELECTRIC POWER COMPANIES – all operations – including construction or extension of lines **7539**

This classification applies to publicly or privately operated electric power companies that supply electrical power to customers. This classification includes the operation of all types of power generation plants or systems, including but not limited to hydro, solar, wind, geothermal, biomass and landfill gas power plants. This classification also includes the construction, operation, maintenance or repair of substations or transmission lines and the reading, installation or repair of electric meters.

The erection of aerial power lines by separate concerns shall be classified as 7538, *Electric Power Line Construction.*

The construction of buildings, dams or reservoirs shall be separately classified.

ELECTRIC POWER LINE CONSTRUCTION – by contractor **7538**

This classification applies to the construction, maintenance or repair of aerial power lines, including but not limited to erecting poles or towers, installing service transformers, stringing wires and making service connections. This classification also applies to the installation of aerial power lines for electric trams, trolleys or buses.

The construction, maintenance or repair of aerial power lines by electric power companies in connection with their own operations shall be classified as 7539, *Electric Power Companies.*

The installation of electrical wiring within buildings shall be separately classified as 5140/5190, *Electrical Wiring.*

The construction of underground power lines shall be separately classified as 6325, *Conduit Construction or Underground Wiring.*

Aerial line construction for telephone, television, communication, data, fire alarm or similar low voltage or fiber optic networks shall be separately classified as 7601, *Aerial Line Construction.*

ELECTRIC POWER OR TRANSMISSION EQUIPMENT MFG.

See Electronics.

ELECTRICAL APPARATUS MFG.

See Electronics.

ELECTRICAL CONNECTOR MFG.

See Electronics.

ELECTRICAL MACHINERY OR AUXILIARY APPARATUS – installation, service or repair – including incidental wiring **3724(2)**

This classification applies to the outside installation, service or repair of electrical machinery or auxiliary apparatus that convert, regulate, store or create electrical power, including but not limited to transformers, generators, control panels, temporary power poles at construction sites, industrial fans or blowers, photovoltaic solar panels and wind powered generators.

This classification does not apply to the installation or repair of machinery or electrical apparatus at facilities both occupied and operated by the employer; such operations shall be classified based on the employer's other classifiable operations.

Operations performed in connection with the installation of aerial power lines, including erecting poles, stringing wires, making service connections or installing service transformers on poles or on the outside of buildings shall be classified as 7538, *Electric Power Line Construction*.

Shop manufacturing or repair operations shall be separately classified.

ELECTRICAL WIRE HARNESS MFG.

See Electronics.

ELECTRICAL WIRING – within buildings – including installation or repair of electrical fixtures – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $34.00 per hour **5190**

This classification applies to the installation or repair of electrical wiring, circuit breaker panels, switches, outlets, lighting fixtures or related electrical wiring system components within buildings. This classification includes the installation and connection of electrical appliances when performed in connection with electrical wiring. This classification also applies to the installation of lighting fixtures onto exterior building surfaces or the maintenance of interior or exterior lighting.

The installation or repair of photovoltaic solar panels, electrical machinery or auxiliary apparatus shall be separately classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

The installation or repair of aerial electric power lines shall be classified as 7538, *Electric Power Line Construction.*

The installation or repair of electrical wiring underground, including trenching and the placement of conduit, shall be classified as 6325, *Conduit Construction or Underground Wiring.*

The installation or repair of exterior pole mounted lighting, including but not limited to street lights and traffic signals, shall be classified as 6325, *Conduit Construction or Underground Wiring.*

The installation or repair of low voltage communications cabling within buildings for voice or data transmission shall be classified as 5195, *Communications Cabling.*

ELECTRICAL WIRING – within buildings – including installation or repair of electrical fixtures – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $34.00 per hour **5140**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $34.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $34.00 per hour shall be classified as 5190, *Electrical Wiring*.

This classification applies to the installation or repair of electrical wiring, circuit breaker panels, switches, outlets, lighting fixtures or related electrical wiring system components within buildings. This classification includes the installation and connection of electrical appliances when performed in connection with electrical wiring. This classification also applies to the installation of lighting fixtures onto exterior building surfaces or the maintenance of interior or exterior lighting.

The installation or repair of photovoltaic solar panels, electrical machinery or auxiliary apparatus shall be separately classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

The installation or repair of aerial electric power lines shall be classified as 7538, *Electric Power Line Construction.*

The installation or repair of electrical wiring underground, including trenching and the placement of conduit, shall be classified as 6325, *Conduit Construction or Underground Wiring.*

The installation or repair of exterior pole mounted lighting, including but not limited to street lights and traffic signals, shall be classified as 6325, *Conduit Construction or Underground Wiring.*

The installation or repair of low voltage communications cabling within buildings for voice or data transmission shall be classified as 5195, *Communications Cabling.*

ELECTRONIC ELEMENT MFG.

See Electronics.

ELECTRONIC PRE-PRESS – all operations

See Printing, Publishing and Duplicating.

ELECTRONICS

Refer to Section IV, *Special Industry Classification Procedures*, Rule 3, *Electronic Products Design and Manufacturing*.

AUDIO/VIDEO ELECTRONIC PRODUCTS MFG. – all other employees **3681(4)**

This classification applies to the manufacture of consumer or professional electronic audio or video equipment, including but not limited to audio or video recording, playback or editing equipment, sound amplifiers, intercoms, televisions and closed-circuit television equipment, automobile sound systems, motion picture or still picture cameras, electronic musical instruments including keyboards and synthesizers, and coin-operated video games. This classification includes the shop repair of audio/video equipment by the manufacturer.

The manufacture of speakers shall be classified as 3683, *Speaker Mfg.*

The installation, service or repair of portable, freestanding or built-in audio/video equipment away from the shop shall be classified as 9516, *Television, Video, Audio or Radio Equipment Installation, Service or Repair.*

The installation, service or repair of electronic equipment, including but not limited to audio systems, alarms, ignition interlock devices, vehicle locating systems, navigation systems and entertainment systems in automobiles, trucks or vans shall be classified as 8370, *Automobile or Truck Radio, Alarm or Electronic Equipment Installation, Service or Repair*.

Also refer to companion Classification 8874(4), *Audio/Video Electronic Products Mfg. – hardware or software design or development*.

AUDIO/VIDEO ELECTRONIC PRODUCTS MFG. – hardware or software design or development – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8874(4)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employees engaged exclusively in hardware or software design or development, computer aided design, or clerical or outside sales operations in connection with the employer's consumer or professional electronic audio or video products manufacturing operations.

This classification does not apply to employees engaged in the manufacture, assembly, repair, testing or otherwise handling of electronic audio or video equipment or prototypes in connection with the employer's manufacturing operations.

Also refer to companion Classification 3681(4), *Audio/Video Electronic Products Mfg*.

COMPUTER MEMORY DISK MFG. – rigid **3070**

This classification applies to the manufacture of rigid computer memory disks used within computer hard disk drives to store data.

The manufacture of computer disk drives shall be classified as 3681(2), *Computer or Computer Peripheral Equipment Mfg.*

COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG. – all other employees – N.O.C. **3681(2)**

This classification applies to the manufacture of desktop, laptop, tablet or mainframe computers or servers. This classification also applies to the manufacture of computer peripheral equipment such as monitors, printers, scanners or computer mice, keyboards, webcams, disk drives, external storage devices, motherboards, modems or routers. This classification includes shop repair of computer or computer peripheral equipment by the manufacturer.

The installation, service or repair of computer or computer peripheral equipment by the manufacturer away from the shop or at customers' locations shall be separately classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair.*

Also refer to companion Classification 8874(2), *Computer or Computer Peripheral Equipment Mfg. – hardware or software design or development.*

COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG. – hardware or software design or development – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons – N.O.C. **8874(2)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employees engaged exclusively in hardware or software design or development, computer aided design, or clerical or outside sales operations in connection with the employer's computer or computer peripheral equipment manufacturing operations.

This classification does not apply to employees engaged in the manufacture, assembly, repair, testing or otherwise handling of computer hardware, computer peripheral equipment or prototypes in connection with the employer's manufacturing operations.

Also refer to companion Classification 3681(2), *Computer or Computer Peripheral Equipment Mfg.*

ELECTRIC CONTROL PANEL OR SWITCHGEAR MFG. **3643(2)**

This classification applies to the manufacture or shop repair of electric control panels, switchboards, circuit breakers, switches and switchgear apparatus with a power rating of 746 watts (one horsepower) or more.

The manufacture of electrical-mechanical control panels and switchboards rated at less than 746 watts (one horsepower) shall be classified as 3179, *Electrical Apparatus Mfg.* The manufacture of electrical-mechanical control panels and switchboards that are rated both at less than 746 watts and at 746 watts and above shall be classified based on the primary (over 50% of shop time) operation.

The manufacture of electronic programmable controls shall be classified as 3681(1), *Instrument Mfg. – electronic.*

The installation or repair of electric control panels and switchboards away from the shop shall be classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

ELECTRIC POWER OR TRANSMISSION EQUIPMENT MFG. – N.O.C. **3643(1)**

This classification applies to the manufacture or shop repair of electric power or transmission equipment, including but not limited to generators, converters, electromagnetic components, solenoids, turbines, transformers and power supplies with a power rating of 746 watts (one horsepower) or more that is not specifically described by another classification.

The manufacture or shop repair of generators, converters or transformers rated at less than 746 watts shall be classified as 3179, *Electrical Apparatus Mfg.* The manufacture or repair of electric or power transmission equipment that is rated both at less than 746 watts and at 746 watts and above shall be classified based on the primary (over 50% of shop time) operation.

The manufacture or shop repair of power supplies rated at less than 746 watts shall be classified as 3573, *Power Supply Mfg.*

The manufacture or repair of electric motors shall be classified as 3569, *Electric Motor Mfg. or Repair*.

The installation or repair of generators, converters, transformers or power supplies away from the shop shall be classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

ELECTRICAL APPARATUS MFG. – N.O.C. **3179**

This classification applies to the manufacture or shop repair of electrical apparatus, including but not limited to electric controls, switchboard assemblies, solenoids, electrical-mechanical switches, actuators and relays with a power rating of less than 746 watts (one horsepower) that is not specifically described by another classification. This classification also applies to the manufacture of dry cell batteries.

The installation or repair of electrical apparatus away from the shop shall be classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

The manufacture or shop repair of electrical apparatus, including but not limited to electric controls, switchboard assemblies, solenoids, electrical-mechanical switches and relays with a power rating of 746 watts or more shall be classified as 3643(1), *Electric Power or Transmission Equipment Mfg.*, or 3643(2), *Electric Control Panel or Switchgear Mfg.* The manufacture or shop repair of electrical apparatus that are rated both at less than 746 watts and at 746 watts and above shall be classified based on the primary (over 50% of shop time) operation.

The manufacture or shop repair of electric motors shall be classified as 3569, *Electric Motor Mfg. or Repair*.

The manufacture of portable electric appliances that are not specifically described by another classification shall be classified as 3570, *Electric Appliance Mfg*.

ELECTRICAL CONNECTOR MFG. **3568**

This classification applies to the manufacture or assembly of electrical connectors, connector assemblies and contacts used to connect wire or wire harnesses to electrical components.

The manufacture of electrical connectors for use in electrical wire harnesses manufactured by the employer shall be classified as 3651, *Electrical Wire Harness Mfg.*

The manufacture or assembly of glass hermetically sealed electrical connectors shall be classified as 4111(2), *Incandescent Lamp and Fluorescent Tube Mfg.*

ELECTRICAL WIRE HARNESS MFG. **3651**

This classification applies to the manufacture or assembly of electrical wire harnesses, connector cable assemblies and electrical cords, and includes the manufacture or assembly of electrical connectors, connector assemblies and contacts that are used in the employer's manufacturing operations.

The manufacture of electrical wire or cable involving wire drawing shall be separately classified as 3241, *Wire, Wire Rope or Wire Cable Mfg. – including wire drawing*. The manufacture of electrical wire or cable involving no wire drawing shall be separately classified as 4470, *Wire, Wire Rope or Wire Cable Mfg. – no wire drawing*.

ELECTRONIC ELEMENT MFG. – N.O.C. **3178**

This classification applies to the manufacture of electronic elements with a power rating of less than 746 watts (one horsepower) used to receive, store, govern or direct the flow of current within an electrical circuit. Electronic elements assigned to this classification include but are not limited to transistors, resistors, capacitors, diodes, light emitting diodes (LED), coils, transformers, filters, magnetic recording heads, potentiometers and transducers.

The manufacture of electronic elements used to receive, store, govern or direct the flow of current within an electrical circuit with a power rating of 746 watts or more shall be classified as 3643(1), *Electric Power or Transmission Equipment Mfg.*, or 3643(2), *Electric Control Panel or Switchgear Mfg.* The manufacture of electronic elements that are rated both at less than 746 watts and at 746 watts and above shall be classified based on the primary (over 50% of shop time) operation.

The manufacture of electronic elements for inclusion in an electrical or electronic product manufactured by the employer shall be assigned to the applicable electrical or electronic product manufacturing classification.

The manufacture of electronic integrated circuit chips or semiconductor wafers shall be classified as 4112, *Integrated Circuit and Semiconductor Wafer Mfg.*

INSTRUMENT MFG. – electronic – professional or scientific – all other employees – N.O.C. **3681(1)**

This classification applies to the manufacture or shop repair of electronic instruments that are not specifically described by another classification, including but not limited to electronic altimeters, air speed indicators and telemetry instruments, electronic centrifuges, cell sequencers, biosensor equipment, mass spectrometers, electronic scales, programmable electronic control systems, electronic point of sale (POS) systems, calculators, electron or laser microscopes, electron accelerators or fraction collectors, electronic toxic gas or vapor detection systems, radiation monitoring equipment, ohm meters, frequency synthesizers and printed circuit board test equipment. This classification also applies to the manufacture of electronic or electronically controlled manufacturing equipment for the semiconductor industry, including but not limited to vapor ovens, wafer inspection stations, wafer probe systems, wet processing equipment, photo mask inspection equipment, diffusion etching machines, wafer cleaning equipment, wafer dicing saws and plasma etching machines.

This classification also applies to the manufacture or fee-based shop repair of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of less than 55 pounds.

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds, including but not limited to test flight operations performed by the manufacturer shall be classified in accordance with Section III, Rule 5, *General Inclusions.*

The installation or repair of instruments, or the repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds, away from shop shall be separately classified as 5128, *Instrument Installation, Service or Repair*.

The manufacture of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier shall be classified as 3830(2), *Unmanned Aircraft System Mfg*.

The manufacture of electronic medical equipment used for diagnostic or treatment purposes shall be classified as 3572, *Medical Instrument Mfg.*

The manufacture of non-electronic instruments shall be classified as 3682, *Instrument Mfg. – non-electronic.*

The manufacture of industrial robotic systems shall be classified as 3560(2), *Machinery Mfg. – industrial*, or 3560(3), *Machinery Mfg. – material handling equipment*.

Also refer to companion Classification 8874(1), *Instrument Mfg. – electronic – professional or scientific – hardware or software design or development*.

INSTRUMENT MFG. – electronic – professional or scientific – hardware or software design or development – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8874(1)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employees engaged exclusively in hardware or software design or development, computer aided design, or clerical or outside sales operations in connection with the employer's electronic instrument manufacturing operations.

This classification does not apply to employees engaged in the manufacture, assembly, repair, testing or otherwise handling of electronic instruments or prototypes in connection with the employer's manufacturing operations.

Also refer to companion Classification 3681(1), *Instrument Mfg. – electronic – professional or scientific.*

INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG. – all other employees **4112**

This classification applies to the manufacture of integrated circuits using semiconductor processing methods, including but not limited to thin film deposition, high temperature oxidation and diffusion, micron-range photolithography, and wet or dry etching. Each integrated circuit or wafer may contain tens of thousands of miniaturized electronic components, including but not limited to transistors, resistors, capacitors and diodes. This classification also applies to the manufacture of semiconductor wafers or chipsets consisting of grouped microchips.

This classification also applies to the hermetic packaging of integrated circuits within pin grid arrays.

The manufacture of transistors, resistors, capacitors, diodes or similar electronic components that are not contained on an integrated circuit chip or semiconductor wafer shall be classified as 3178, *Electronic Element Mfg*.

Also refer to companion Classification 8874(5), *Integrated Circuit and Semiconductor Wafer Mfg. – hardware or software design or development.*

INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG. – hardware or software design or development – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8874(5)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employees engaged exclusively in hardware or software design or development, computer aided design, or clerical or outside sales operations in connection with the employer's integrated circuit or semiconductor wafer manufacturing operations.

This classification does not apply to employees engaged in the manufacture, assembly, repair, testing or otherwise handling of integrated circuits or semiconductor wafers or prototypes in connection with the employer's manufacturing operations.

Also refer to companion Classification 4112, *Integrated Circuit and Semiconductor Wafer Mfg.*

MEDICAL INSTRUMENT MFG. – electronic – diagnostic or treatment **3572**

This classification applies to the manufacture or shop repair of electronic medical equipment used for diagnostic or treatment purposes, including but not limited to medical X-ray equipment, blood pressure monitors, pulse monitors, magnetic resonance imaging (MRI) equipment, heart scan systems, ophthalmology diagnostic and eye surgery equipment, endoscopes, vital sign monitoring equipment, radiation treatment equipment, blood and gas analyzers, brain analyzers, surgical lasers, computerized axial tomography (CAT) scanners, ultrasound imagers and defibrillators.

The manufacture of non-electronic medical instruments shall be classified as 3682, *Instrument Mfg. – non-electronic*.

The installation or repair of instruments away from the shop shall be separately classified as 5128, *Instrument.*

POWER SUPPLY MFG. **3573**

This classification applies to the manufacture or shop repair of power supplies with a power rating of less than 746 watts (one horsepower).

The manufacture or shop repair of power supplies with a power rating of 746 watts or more shall be classified as 3643(1), *Electric Power or Transmission Equipment Mfg.* The manufacture of power supplies that are rated both at less than 746 watts and at 746 watts and above shall be classified based on the primary (over 50% of shop time) operation.

The manufacture of power supplies for inclusion in an electrical or electronic product manufactured by the employer shall be assigned to the applicable electrical or electronic product manufacturing classification.

The installation or repair of power supplies away from the shop shall be separately classified.

PRINTED CIRCUIT BOARD ASSEMBLING – by contractor **3577**

This classification applies to the assembling of components onto printed circuit boards on a fee basis.

The assembly of printed circuit boards for inclusion in an electrical or electronic product manufactured by the employer shall be assigned to the applicable electrical or electronic product manufacturing classification. The manufacture of proprietary printed circuit board electronic subassemblies that have been designed by the employer shall be assigned to the applicable electronic product manufacturing classification.

The manufacture (etching and plating) of printed circuit boards shall be classified as 4354, *Printed Circuit Board Mfg.*

PRINTED CIRCUIT BOARD MFG. **4354**

This classification applies to the manufacture (etching and plating) of printed circuit boards.

The manufacture of printed circuit boards for inclusion in an electrical or electronic product manufactured by the employer shall be assigned to the applicable electrical or electronic product manufacturing classification.

The assembling of components onto printed circuit boards on a fee basis shall be classified as 3577, *Printed Circuit Board Assembling*.

TELECOMMUNICATIONS EQUIPMENT MFG. – all other employees **3681(3)**

This classification applies to the manufacture of electronic telecommunications equipment, including but not limited to telephones, cellular telephones, telephone equipment, telephone answering systems, military communication equipment, professional broadcasting/receiving equipment, wireless communication equipment, and related equipment used to transmit, receive, route or amplify data. This classification includes the shop repair of telecommunications equipment by the manufacturer.

The installation or repair of telecommunications equipment away from the shop shall be separately classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair*.

The manufacture of consumer or professional audio or video equipment shall be classified as 3681(4), *Audio/Video Electronic Products Mfg.*

Also refer to companion Classification 8874(3), *Telecommunications Equipment Mfg. – hardware or software design or development*.

TELECOMMUNICATIONS EQUIPMENT MFG. – hardware or software design or development – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8874(3)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employees engaged exclusively in hardware or software design or development, computer aided design, or clerical or outside sales operations in connection with the employer's electronic telecommunications equipment manufacturing operations.

This classification does not apply to employees engaged in the manufacture, assembly, repair, testing or otherwise handling of electronic telecommunications equipment or prototypes in connection with the employer's manufacturing operations.

Also refer to companion Classification 3681(3), *Telecommunications Equipment Mfg*.

ELECTROPLATING, ELECTROGALVANIZING OR ANODIZING **3372(1)**

This classification applies to electroplating, which is the process of applying a metallic coating to a metal surface by electrodeposition, performed for other concerns on a fee basis. Electroplated coatings include but are not limited to gold, silver, nickel, copper and chromium. This classification also applies to electrogalvanizing, which is the process of applying a zinc coating to a metal surface by electrodeposition, performed for other concerns on a fee basis. This classification also applies to anodizing, detinning, electropolishing, passivation or chemical milling operations performed for other concerns on a fee basis.

Electroplating, electrogalvanizing, anodizing, detinning, electropolishing, passivation or chemical milling operations, when performed by the same employer in connection with its manufacturing, repair or service operations, shall be assigned to the applicable manufacturing, repair or service classification.

Hot dip galvanizing shall be classified as 3372(4), *Galvanizing – hot dip*.

ELEVATOR ERECTION OR REPAIR **5160**

This classification applies to the erection or repair of elevators and all elevator components, including but not limited to elevator cabinets, elevator guides, hydraulic pump assemblies, motor assemblies, elevator car platforms, control units, wiring, elevator cables, limit switches, silencers and door operators.

Elevator service inspection, oiling or adjusting (no repair) shall be classified as 8729, *Elevator Service Inspections, Oiling and Adjusting.*

The inspection of elevators, including crane elevators, for other concerns on a fee basis for certification purposes only (no service inspections, oiling, adjusting or repairing) shall be classified as 8720(2), *Elevator Inspecting.*

The installation or removal of hod hoists or construction elevators for other concerns on a fee basis shall be classified as 9529(1), *Scaffolds, Shoring, Concrete or Cement Distributing Towers, Hod Hoists or Construction Elevators*. The installation or removal of hod hoists or construction elevators when performed by the employer in connection with its own operations shall be assigned to the applicable construction or erection classification.

The installation or repair of escalators shall be classified as 3724(1), *Millwright Work*.

ELEVATOR INSPECTING – including Outside Salespersons – no service inspections, oiling, adjusting or repairing **8720(2)**

This classification applies to the inspection of elevators, including crane elevators on a fee basis for certification by the state.

Elevator service inspection, oiling and adjusting shall be classified as 8729, *Elevator Service Inspections, Oiling and Adjusting.*

Elevator erection or repair shall be classified as 5160, *Elevator Erection or Repair*.

ELEVATOR SERVICE INSPECTIONS, OILING AND ADJUSTING – no repair **8729**

This classification applies to elevator inspection, service or maintenance, including but not limited to oiling and adjusting.

The inspection of elevators for certification by the state with no repair or maintenance shall be classified as 8720(2), *Elevator Inspecting.*

Elevator repair operations shall be separately classified as 5160, *Elevator Erection or Repair.*

ENGINEERS – consulting – mechanical, civil, electrical or mining engineers or architects – not engaged in actual construction or operation – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8601(1)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to engineering or architectural consultants who provide technical advice to construction companies, land development companies, building contractors or similar concerns on a fee basis, or to the testing of construction building materials in connection with consulting engineering performed by the same employer. This classification also applies to land surveying prior to or during construction for separate concerns on a fee basis.

Engineering, when performed in support of an employer's own manufacturing, processing or construction operations, is assigned to the applicable manufacturing, processing or construction classification or to the applicable Standard Exception classification.

This classification also applies to fee-based construction management companies that do not engage in or supervise construction operations, but serve as an intermediary between the general contractor and project owner, or otherwise provide expertise regarding a construction project.

Forest engineers shall be classified as 8601(4), *Forest Engineers.*

Oil or gas geologists or scouts shall be classified as 8601(2), *Oil or Gas Geologists or Scouts*.

Fee-based testing operations, including but not limited to the testing of air, water, soil, metal, concrete and other building materials not resulting in recommendations, remediation options or design advice shall be classified as 4511, *Analytical or Testing Laboratories*.

ENGRAVING, LASER CUTTING OR LASER WELDING **3131(2)**

This classification applies to the engraving, laser cutting or laser welding of materials other than stone for other concerns on a fee basis. This classification also applies to waterjet cutting of materials other than stone for other concerns on a fee basis. This classification also applies to the manufacture of engraved instrument panels, including incidental metal working and electrical wiring.

Engraving, laser cutting, laser welding or waterjet cutting operations, when performed by the same employer in connection with its manufacturing, processing, store or dealer operations, shall be assigned to the applicable manufacturing, processing, store or dealer classification.

Photographic engraving, photomask manufacturing, rubber printing plate and stamp manufacturing, lithograph plate manufacturing and polymer plate manufacturing shall be classified as 4351, *Photo Engraving*.

The engraving or cutting of stone, including headstones and stone monuments, shall be classified as 1803, *Stone Cutting or Fabrication*.

ENVELOPE MFG. **4251**

This classification applies to the manufacture of envelopes. This classification also applies to incidental printing in connection with envelope manufacturing operations.

Envelope manufacturing, when performed to produce packaging materials in connection with other manufacturing, processing, store or dealer operations, shall be assigned to the applicable manufacturing, processing, store or dealer classification for the other operations.

The conversion of paper to produce finished goods, including but not limited to notebook paper, paper towels, napkins, cups, plates, diapers, medical gowns, paper tubes, air filter elements and coffee filters shall be classified as 4279(1), *Paper Goods Mfg.*

EQUIPMENT OR MACHINERY RENTAL YARDS – not dealers in new or used equipment – all employees – including counterpersons **8028**

This classification applies to employers engaged in the rental, delivery or set up of equipment or machinery, including but not limited to portable air compressors, augurs, jacks, chain saws, compactors, wheel barrows, electric drills, grinders, sanders, ladders, hammers, garden tools and equipment, paint compressors, plumbing tools, sandblasting equipment, portable generators, rototillers, portable concrete mixers, vibrators, tractors, backhoes, temporary fences, scaffolds, shoring, concrete or cement distributing towers, hod hoists, construction elevators, loaders and trenchers.

This classification also applies to the rental or installation of temporary signs, including but not limited to real estate and construction site signs.

The erection of scaffolds, shoring, concrete or cement distributing towers, hod hoists, or construction elevators shall be separately classified as 9529(1), *Scaffolds, Shoring, Concrete or Cement Distributing Towers, Hod Hoists or Construction Elevators*.

The rental of mobile cranes or hoisting equipment with operators shall be classified as 7219(3), *Mobile Crane and Hoisting Service Contractors*.

EVENT MARKET, FESTIVAL OR TRADE SHOW OPERATION – all employees – N.O.C. **9095**

This classification applies to employers that organize and operate events or rent spaces to vendors that sell products or provide information to customers. Such events include but are not limited to farmers' markets, flea markets, street fairs, swap meets, art or antique festivals and trade shows (public or private). This classification also applies to the operation of events, including but not limited to fun runs, foot races, cycling events, marathons, triathlons and athletic charity events.

Employers that promote or market events but do not operate events shall be separately classified.

Traveling carnivals shall be classified as 9185, *Carnivals.*

The rental, delivery or set up of temporary chain link fences or road traffic safety barricades when performed by separate concerns shall be classified as 8028, *Equipment or Machinery Rental Yards.*

The rental, service or repair of portable toilets when performed by separate concerns shall be classified as 9426, *Septic or Portable Toilet Services.*

Vendors, performers, entertainers, retail stores and the preparation and sale of food shall be separately classified.

EXCAVATION – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage does not equal or exceed $38.00 per hour **6218(1)**

This classification applies to the excavation of land to prepare sites for the construction of buildings or structures, including but not limited to residential or commercial buildings, bridges, aerial line towers, driveways, parking lots and swimming pools. This classification includes incidental grading operations. This classification also applies to excavation for removal of contaminated soil.

This classification also applies to off-street snow removal using vehicles or construction equipment, including but not limited to plows, excavators or loaders.

Snow removal from public streets or highways shall be classified as 9403(2), *Street Sweeping Service Companies*.

Excavation in connection with the construction of streets, roads, highways or airport runways, or the excavation of all other areas in preparation for asphalt paving shall be classified as 5507, *Street or Road Construction – grading.*

Trenching operations conducted in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipelines or sewers shall be assigned to the applicable construction classification.

Mass rock excavation, pile driving, shaft sinking, caisson or cofferdam work shall be separately classified.

EXCAVATION – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds $38.00 per hour **6220(1)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $38.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $38.00 per hour shall be classified as 6218(1), *Excavation – N.O.C.*

This classification applies to the excavation of land to prepare sites for the construction of buildings or structures, including but not limited to residential or commercial buildings, bridges, aerial line towers, driveways, parking lots and swimming pools. This classification includes incidental grading operations. This classification also applies to excavation for removal of contaminated soil.

This classification also applies to off-street snow removal using vehicles or construction equipment, including but not limited to plows, excavators or loaders.

Snow removal from public streets or highways shall be classified as 9403(2), *Street Sweeping Service Companies*.

Excavation in connection with the construction of streets roads, highways or airport runways, or the excavation of all other areas in preparation for asphalt paving shall be classified as 5507, *Street or Road Construction – grading.*

Trenching operations conducted in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipelines or sewers shall be assigned to the applicable construction classification.

Mass rock excavation, pile driving, shaft sinking, or caisson or cofferdam work shall be separately classified.

EXCAVATION – rock – no tunneling **1624(2)**

This classification applies to rock excavation in connection with construction projects.

Crushing operations shall be separately classified.

Tunneling shall be classified as 6251, *Tunneling or Underground Mining.*

Rock quarrying operations shall be classified as 1624(1), *Quarries.*

EXHIBITIONS

See Event Market, Festival or Trade Show Operation.

EXPLOSIVE MFG. – N.O.C. **4771(1)**

This classification applies to the manufacture of explosives, including but not limited to fuses, detonators, flares, blasting agents, pyrotechnics, munitions and ammonium nitrate when no other classification more accurately describes the operations. This classification includes the packaging of blasting agents, propellants or explosives into shells or casings. This classification also applies to the identification and removal of ordnance at military installations.

The manufacturing, mixing or blending of gasses, including but not limited to oxygen, acetylene, arsine and carbonic acid gas, dry ice and liquefied hydrogen and nitrogen shall be classified as 4635, *Oxygen or Hydrogen Mfg.*

The manufacture of solid propellant rocket fuel shall be classified as 4771(2), *Rocket Propellant Mfg.*

EXPRESS COMPANIES – including terminal employees and mechanics **7219(2)**

This classification applies to the same-day and overnight delivery of freight for other concerns on a contract basis, including hauling freight between shipping points such as ports, airports and railroad stations.

When employees furnish the vehicles utilized in these operations, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, *Drivers' and Their Helpers' Payroll.*

The transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, *Mail Delivery Service Companies.*

The contract delivery of parcels shall be classified as 7198(1), *Parcel Delivery and Messenger Service Companies,* if (1) less than 10% of the individual parcels and packages delivered weigh in excess of one hundred pounds, and (2) less than 10% of all deliveries have a total combined weight of all items delivered at any one stop exceeding two hundred pounds.

The contract hauling and disposal of waste shall be classified as 9403(1), *Garbage or Refuse Collecting.*

The transporting of household goods and furniture, office furniture and fixtures for separate concerns on a fee basis shall be classified as 8293(2), *Furniture Moving.*

F

FARM MACHINERY DEALERS OR REPAIR FACILITIES – shop or outside – including demonstration **8116**

This classification applies to dealers engaged in the sale or repair of new farm machinery or equipment, including but not limited to tractors, balers, combines and implements such as plows, discs and cultivators. This classification also applies to independent farm machinery repair facilities that are not dealers. Repair operations can be performed at the shop or at customers' locations on a job or warranty basis. This classification includes the display and sale of machines, equipment or parts and the operation of farm machinery for demonstration purposes. This classification also includes the incidental sale of used machinery received as trade-in merchandise.

Dealers whose sales of used machinery exceed 25% of gross receipts shall be classified as 8267, *Machinery and Equipment Dealers – secondhand*.

The sale of non-agricultural machinery shall be classified as 8107, *Machinery and Equipment Dealers*.

FARM MACHINERY OPERATION – by contractors – including yard employees

See Farms.

FARMS

Refer to Section IV, *Special Industry Classification Procedures*, Rule 4, *Farms*.

BUSH BERRY CROPS **0079(2)**

This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of bush berries, such as raspberries, olallieberries (blackberries), blueberries and boysenberries.

The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of fresh fruit for shipment (not field packing) shall be separately classified as 2107, *Fruit – fresh fruit packing and handling*.

The cultivation and harvesting, including field packing, of strawberries shall be classified as 0079(1), *Strawberry Crops*.

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

DAIRY FARMS **0036**

This classification applies to all acreage devoted to the raising of cows for the production of milk or cream, or the raising of replacement dairy heifers. This classification also includes acreage devoted to the raising of goats for milk, cream or meat production. This classification includes the slaughtering of animals when performed by the employer.

This classification includes growing feed, hay or grain crops when more than 50% of such crops are used by the employer. Cultivation or harvesting of crops that are primarily sold to others shall be assigned to the appropriate *Farms* Industry Group classification.

Milk pasteurization, processing or bottling; dairy products manufacturing; or route drivers who deliver bottled milk to customers and perform no other duties on the farm premises shall be separately classified as 2063, *Dairy Products or Ice Mfg.*

The raising of beef cattle shall be classified as 0038(1), *Stock Farms*.

The raising of calves for others shall be classified as 0034(2), *Sheep, Hog or Calf Farms*.

FARM MACHINERY OPERATION – by contractors – including yard employees **0050**

This classification applies to employers that provide machinery and operating crews to conduct mechanized farming operations for separate concerns on a fee basis. Such operations include but are not limited to soil preparation, harvesting, pruning, baling, threshing and the application of insecticides, fertilizers, herbicides or seeds using farm machinery.

The aerial application of insecticides, fertilizers, herbicides or seeds onto farmlands shall be classified as 7409, *Aircraft Operation – agricultural – dusting, spraying or seeding – members of the flying crew*, and 7410, *Aircraft Operation – agricultural – dusting, spraying or seeding – not members of the flying crew*.

Contract grading of farm land shall be classified as 6218(3)/6220(3), *Land Leveling – grading farm lands*.

FIELD CROPS **0171**

This classification applies to all acreage devoted to the cultivation and harvesting of hay; alfalfa; flax; safflower; maize; all sorghums; or all the cereal grains, including but not limited to wheat, barley, rice, field corn and oats. This classification also applies to all acreage devoted to the cultivation and harvesting of cotton.

Cotton gin operations, including cotton compressing, shall be separately classified as 0401, *Cotton Gin Operation.*

The contract storage of baled cotton or the purchase and sale of cotton, including cotton compressing, when no ginning operations are performed, shall be classified as 0400, *Warehouses – cotton.*

The cultivation and harvesting, including field packing, of sweet (edible) corn shall be classified as 0172, *Truck Farms*.

The cultivation and harvesting of grass sod for use in landscaping shall be classified as 0005, *Nurseries.*

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

FLORISTS – cultivating or gardening **0035**

This classification applies to employers that cultivate or garden flowers, potted flower plants, ferns or similar potted plants that are sold for indoor decorative purposes. This classification also applies to the cultivation of herbs, edible flowers, microgreens or cannabis.

Employers engaged in the sale of cut flowers, potted flower plants, ferns or similar potted plants for indoor decorative purposes shall be classified as 8001, *Stores – florists.*

Employers engaged in the propagation and cultivation of nursery stock, bedding plants, bulbs or trees that are sold for outdoor planting or decorative purposes shall be classified as 0005, *Nurseries.*

LIVESTOCK FEED YARDS – including the milling or blending of feed for use in operations **0038(2)**

This classification applies to the feeding or fattening of livestock, including but not limited to cattle, sheep and hogs, on a fee basis prior to slaughter by separate concerns. This classification includes the transport of animals to and from the feed yard location.

This classification includes growing feed, hay or grain crops when more than 50% of such crops are used by the employer. Cultivation and harvesting of crops that are primarily sold to others shall be assigned to the appropriate *Farms* Industry Group classification.

Breeding and raising of livestock shall be separately classified.

Livestock butchering operations, including feed yard operations by the same employer, shall be classified as 2081(1), *Butchering*.

The fee-based care and feeding of livestock that are en route to slaughterhouses or to market shall be classified as 2081(2), *Stockyards.*

NURSERIES – propagation and cultivation of nursery stock **0005**

This classification applies to the propagation and cultivation of nursery stock, bedding plants, vegetable plants, bulbs or trees that are sold for outdoor planting or decorative purposes. This classification also applies to the cultivation and harvesting of grass sod for sale to separate concerns.

This classification includes the growing of seedlings, clones or starter plants for sale to separate concerns, including but not limited to farms.

This classification also applies to the raising of bees for sale, honey production or rental to other concerns for pollinating crops. The processing of honey shall be separately classified as 6504, *Food Products Mfg. or Processing.*

The cultivation of flowers, potted flower plants, ferns or similar potted plants that are sold for in-door decorative purposes, as well as herbs, edible flowers, microgreens or cannabis shall be classified as 0035, *Florists*.

The operation of a garden supply store shall be separately classified as 8004, *Stores – garden supplies.*

ORCHARDS – citrus or deciduous fruits **0016**

This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of citrus or deciduous fruit crops, including but not limited to oranges, lemons, limes, tangerines, kumquats, grapefruit, plums, peaches, cherries and nectarines, and includes the use of trellis systems or dwarf trees. This classification also applies to the cultivation and harvesting of avocados, figs (other than Kadota figs) and olives.

The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of deciduous fruit, olives or avocados for shipment (not field packing) shall be separately classified as 2107, *Fruit – fresh fruit packing and handling*.

The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of citrus fruit for shipment (not field packing) shall be separately classified as 2108*, Fruit – citrus fruit packing and handling*.

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

ORCHARDS – nut crops **0045**

This classification applies to all acreage devoted to the cultivation and harvesting of nut tree crops, including but not limited to almonds, walnuts and pistachios.

Hulling, shelling or processing nuts shall be separately classified as 0096, *Nut Hulling, Shelling or Processing*.

The cultivation and harvesting of peanuts shall be classified as 0041, *Potato Crops*.

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

POTATO CROPS **0041**

This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of all types of potatoes, sweet potatoes or yams. This classification also applies to the cultivation and harvesting of peanuts, horseradish, taro root or sugar beets.

The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of potatoes, sweet potatoes, yams, horseradish, taro root or sugar beets for shipment (not field packing) shall be separately classified as 8209, *Vegetables*.

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation.*

POULTRY RAISING, EGG PRODUCTION AND HATCHERIES **0034(1)**

This classification applies to all acreage devoted to the raising of poultry, including but not limited to chickens, turkeys, quail, geese and squabs. This classification includes the slaughtering of animals and the candling, washing, sorting, grading and packaging of eggs when conducted by the employer.

This classification also applies to aquatic farming of fish, oysters, abalone, shrimp and prawns.

This classification also applies to the breeding and raising of rabbits, birds, tropical fish and reptiles.

The candling, washing, sorting, grading and packaging of eggs performed on a fee basis or by employers not engaged in egg production shall be classified as 8018, *Stores – wholesale.*

SHEEP, HOG OR CALF FARMS **0034(2)**

This classification applies to all acreage devoted to the raising of sheep, hogs or calves. This classification includes the slaughtering or butchering of animals when performed by the same employer.

This classification also applies to the raising of miniature horses (not to exceed 38 inches in height), llamas or alpacas.

This classification includes growing feed, hay or grain crops when more than 50% of such crops are used by the employer. Cultivation and harvesting of crops that are primarily sold to others shall be assigned to the appropriate *Farms* Industry Group classification.

The feeding and fattening of sheep, hogs or calves prior to slaughter performed on a fee basis at feed yards shall be classified as 0038(2), *Livestock Feed Yards.*

The raising of beef cattle or horses shall be classified as 0038(1), *Stock Farms.* The raising of replacement dairy heifers shall be classified as 0036*, Dairy Farms.*

Slaughtering or butchering operations performed by separate concerns shall be classified as 2081(1), *Butchering.*

STOCK FARMS – beef cattle or horses **0038(1)**

This classification applies to all acreage devoted to the raising of beef cattle or horses.

This classification includes growing feed, hay or grain crops when more than 50% of such crops are used by the employer. Cultivation and harvesting of crops that are primarily sold to others shall be assigned to the appropriate *Farms* Industry Group classification.

The raising of calves for sale to others shall be classified as 0034(2), *Sheep, Hog or Calf Farms*.

The raising of replacement dairy heifers shall be classified as 0036, *Dairy Farms*.

The raising and training of horses with no horse breeding or birthing operations shall be classified as 7207(1), *Stables – all employees*, 8631, *Racing Stables – all other employees,* or 7207(5), *Racing Stables – harness racing*.

The raising of miniature horses (not to exceed 38 inches in height) shall be classified as 0034(2), *Sheep, Hog or Calf Farms.*

Slaughtering or butchering operations shall be separately classified as 2081(1), *Butchering*.

STRAWBERRY CROPS **0079(1)**

This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of strawberries.

The precooling of field packed strawberries shall be separately classified as 8291(1), *Warehouses – cold storage.*

The cultivation and harvesting, including field packing, of bush berries shall be classified as 0079(2), *Bush Berry Crops*.

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

TRUCK FARMS **0172**

This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of garden vegetables, including but not limited to tomatoes, lettuce, carrots, onions, peas and sweet corn. This classification also applies to growing plants for the purpose of obtaining seeds, or the cultivation and harvesting of melons, dry peas, dry beans, soybeans, mushrooms or bean sprouts.

This classification also applies to the cultivation of garden vegetables using hydroponic farming methods or the raising of earthworms or snails.

The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of vegetables for shipment (not field packing) shall be separately classified as 8209, *Vegetables*.

The growing of vegetable plants for sale to others for outdoor planting or decorative purposes shall be classified as 0005, *Nurseries.*

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

The cultivation and harvesting of hay; alfalfa; flax; safflower; maize; all sorghums; all the cereal grains, including but not limited to wheat, barley, rice, field corn and oats; or cotton shall be classified as 0171, *Field Crops.*

VINEYARDS **0040**

This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of all grapes (table, wine or raisin), kiwifruit, jojoba, hops or Kadota figs, and includes the field drying of grapes to produce raisins.

The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of fresh grapes for shipment (not field packing) shall be separately classified as 2107, *Fruit – fresh fruit packing and handling*.

The drying of grapes within buildings or sheds (not field drying) shall be separately classified as 2102, *Fruit or Vegetable Evaporation or Dehydrating.*

The production of wine shall be separately classified as 2142(1), *Wineries.*

Providing machinery and operating crews to conduct mechanized farming or harvesting operations for separate concerns on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

FEED MFG. – preparing or compounding feeds for livestock and poultry **2014(2)**

This classification applies to the manufacture of feed for livestock and poultry, including the drying and grinding of nut hulls and bone to produce feed supplements and the production of hay pellets and cubes.

Hay, grain or feed dealers that perform feed and grain mixing operations with no milling or grinding operations shall be classified as 8215(1), *Hay, Grain or Feed Dealers*.

The milling of grain or rice shall be classified as 2014(1), *Grain or Rice Milling*.

FENCE CONSTRUCTION – metal or wood **6400**

This classification applies to the construction of metal or wood fences, including but not limited to chain link, corral-type and wrought iron fences. This classification also applies to the installation of fences constructed from synthetic materials. This classification also applies to the construction of street or road guardrails when performed by specialty contractors not engaged in street or road construction.

The construction of street or road fences or guardrails by employers engaged in street or road construction shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping*.

The installation of automatic gate openers shall be separately classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus.*

The construction of stone, brick or concrete block fences or walls shall be classified as 5027/5028, *Masonry.*

The rental, delivery or set up of temporary chain-link fences shall be classified as 8028, *Equipment or Machinery Rental Yards.*

FIBER PRODUCTS MFG. – wood **4239(2)**

This classification applies to the manufacture of wood fiber products, including but not limited to insulation, grass seed mats, nonwoven mats, soil amendments, industrial absorbent, packing for fruit and bedding material for animals. This classification also applies to the manufacture of excelsior mats for evaporative cooling systems.

The manufacture of paper or cardboard stock shall be classified as 4239(1), *Paper or Cardboard Stock Mfg.*

The manufacture of corrugated fiber board containers or boxes shall be classified as 4244, *Corrugated Fiber Board Container Mfg.*

The conversion or processing of paper stock to manufacture finished goods, including but not limited to notebook paper, paper towels, napkins, cups, plates, diapers, medical gowns, paper tubes, air filter elements and coffee filters shall be classified as 4279(1), *Paper Goods Mfg*.

Logging or lumbering shall be separately classified as 2702(1), *Logging.*

FIELD CROPS

See Farms.

FIREFIGHTING OPERATIONS – not volunteers – all employees of Fire Department

See Municipal, State or Other Public Agencies.

FIREFIGHTING OPERATIONS – volunteers, serving with or without remuneration

See Municipal, State or Other Public Agencies.

FISH OR SEAFOOD PRODUCTS MFG. – including packaging

See Food Packaging and Processing.

FITNESS INSTRUCTION PROGRAMS OR STUDIOS – all employees – including receptionists **8870**

This classification applies to fitness instruction programs or fitness studios that provide scheduled fitness or training classes, including but not limited to martial arts, gymnastics, dance and yoga. This classification is limited to fitness instruction where facility space and exercise equipment is not available for use by clients on an at-will basis during the majority of operating hours. This classification also applies to fitness-based classes or training sessions, including but not limited to personal training and specialized coaching by employers not engaged in any facility operations, such as independent golf and tennis instructors.

Health clubs or gyms operating facilities that provide space and exercise equipment, including but not limited to cardiovascular equipment, weight machines and free weights available for at-will use by clients for the majority of operating hours, including scheduled classes and fitness training programs provided in connection therewith, shall be classified as 9053(2), *Health Clubs or Gyms*.

The operation of athletic teams or athletic facilities shall be classified as 9182, *Athletic Teams or Athletic Facilities – all employees other than players, umpires, referees and game officials*.

Swimming pools or swimming clubs shall be classified as 9053(3), *Swimming Pools or Swimming Clubs*.

Tennis or racquetball clubs shall be classified as 9053(5), *Clubs – racquet sports.*

Country clubs, golf courses or yacht clubs shall be classified as 9060, *Clubs – country, golf or yacht.*

Non-profit community health and wellness clubs shall be classified as 9067(1), *Clubs – community health and wellness.*

Water-based athletic or fitness instructional programs at locations other than swimming pools, including but not limited to surfing, scuba, kayaking, paddle boarding and kite surfing lessons and tours on lakes, bays, rivers or oceans shall be classified as 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation or maintenance of amusement devices.*

FLOOR COVERING – installation **9521(2)**

This classification applies to the installation of linoleum, vinyl, cork, asphalt or rubber tile, or laminate (not hardwood) flooring within buildings, as well as the laying of carpets or rugs, including baseboard molding installation in connection therewith.

The installation of unfinished or prefinished hardwood floors, including finishing and baseboard molding installation in connection therewith, shall be classified as 5436, *Hardwood Floor Laying*.

The installation of tile, including but not limited to ceramic, stone, porcelain and glass tile shall be separately classified as 5348, *Tile, Stone, Mosaic or Terrazzo Work*.

Stores engaged in the wholesale or retail sale of floor coverings, including but not limited to carpet and rugs; vinyl, linoleum, asphalt and rubber sheets, planks and tile; prefinished hardwood and bamboo strips and planks; and laminate and cork planks and tiles shall be separately classified as 8042, *Stores – floor covering.*

Residential carpet cleaning performed as a specialty operation and not incidental to general cleaning shall be classified as 2584, *Carpet, Rug or Upholstery Cleaning.*

Residential carpet cleaning incidental to general cleaning services shall be classified as 9096, *Residential Cleaning Services.*

Commercial carpet cleaning incidental to general cleaning services shall be classified as 9008, *Janitorial Services.*

FLORISTS – cultivating or gardening

See Farms.

FLOWER OR FLOWER ARRANGEMENT MFG. – artificial **2501(6)**

This classification applies to the manufacture of artificial flowers from fabric and to the assembly of artificial flower arrangements using various materials.

The manufacture of plastic components shall be separately classified.

The production and arranging of dried flowers shall be classified as 8001, *Stores – florists*.

FOOD PACKAGING AND PROCESSING

BAKERIES OR CRACKER MFG. **2003**

This classification applies to the manufacture of baked goods, including but not limited to bread, bagels, cakes, pastries, pies, cookies, crackers and tortillas by commercial or retail bakeries. This classification also applies to the manufacture of doughnuts (baked or fried); vegetable or corn chips; or filled pasta, including but not limited to ravioli and tortellini.

The manufacture of unfilled pasta, including but not limited to spaghetti, penne, rigatoni, rotini, linguini, and egg or rice noodles, shall be classified as 2002, *Macaroni Mfg*.

The manufacture of baked goods, doughnuts (baked or fried) or filled pasta, including but not limited to ravioli and tortellini by restaurants to be used or sold at restaurant locations operated by the same employer shall be classified as 9079(1), *Restaurants or Taverns*.

Doughnut shops that prepare and serve doughnuts and beverages for consumption on the premises shall be classified as 9079(1), *Restaurants or Taverns.*

Retail store operations shall be separately classified.

BOTTLING – beverages – no spirituous liquors, wine or beer **2163**

This classification applies to the bottling or packaging of nonalcoholic beverages, including but not limited to soft drinks, sports drinks, coffee, tea and water. This classification includes the blending of purchased juice or juice concentrates with water or flavorings to produce beverages.

The manufacturing or processing, including pasteurization, of dairy products shall be separately classified as 2063, *Dairy Products or Ice Mfg.*

The manufacture of nonalcoholic juice or juice concentrates from fruit, vegetables, nuts or seeds shall be classified as 2116, *Juice or Juice Concentrate Mfg.*

The production and bottling of wine, sparkling wine or alcoholic cider shall be classified as 2142(1), *Wineries.*

The production and bottling of distilled spirits shall be classified as 2142(2), *Distilling*.

The production and bottling or canning of beer or similarly brewed beverages shall be classified as 2121, *Breweries.*

BREWERIES **2121**

This classification applies to the production of beer or similarly brewed beverages, including but not limited to ale, lager, porter, stout and malt liquor. This classification includes the production of sake, the sale of brewing by-products, including but not limited to wet or dry feed grains and brewer's yeast, and the distribution of beer or similarly brewed beverages in connection with the employer's production operations.

This classification also includes employees who provide tours of the production operations, including tours where product tasting samples are provided to customers not in connection with taproom, tasting room, retail store, or restaurant or tavern operations.

Taprooms, tasting rooms, restaurants, taverns or the preparation and serving of hot food, shall be separately classified as 9079(1), *Restaurants or Taverns.*

Beer brewing operations at restaurants where the beer brewed on-site is primarily (over 50% of gross receipts) sold to restaurant customers for on-site consumption shall be classified as 9079(1), *Restaurants or Taverns.*

The distribution of beer or similarly brewed beverages that were not produced by the employer to retailers or commercial users shall be classified as 7392, *Beer Dealers*.

The production of wine, sparkling wine or alcoholic cider shall be classified as 2142(1), *Wineries.*

The production of distilled spirits shall be classified as 2142(2), *Distilling*.

Retail stores shall be separately classified.

BUTTER SUBSTITUTES MFG. **4717**

This classification applies to the manufacture of butter substitutes, including but not limited to margarine, shortening and lard.

The manufacture of butter shall be classified as 2063, *Dairy Products or Ice Mfg*.

COTTONSEED OIL MFG. OR REFINING – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers **4683(2)**

This classification applies to the extraction and refining of cottonseed oil.

The extraction and refining of oil from vegetables, seeds (other than cottonseed) and nuts, including but not limited to olives, peanuts, safflower seed, coconut meat and soy beans shall be classified as 4683(1), *Vegetable Oil Mfg. or Refining.*

DAIRY PRODUCTS OR ICE MFG. **2063**

This classification applies to the manufacturing or processing, including pasteurization, of dairy products, including but not limited to milk, evaporated milk, dairy beverages, powdered milk, cheese, ice cream, yogurt, whipped cream and butter, and includes the incidental packaging of products in containers, including but not limited to bottles, boxes, plastic containers and metal or paper cans. This classification also applies to route drivers who deliver bottled milk to customers and perform no other duties on the farm premises.

This classification also applies to the manufacture of ice or the purchase and resale of ice.

This classification also applies to the manufacture of sorbet, gelato or sherbet, as well as frozen dairy or nondairy novelty treats, including but not limited to ice pops, fruit juice bars, ice cream bars and ice cream sandwiches.

The manufacture of nonalcoholic juice or juice concentrates from fruit, vegetables, nuts or seeds shall be separately classified as 2116, *Juice or Juice Concentrate Mfg.*

The sale of individual servings of ice cream or frozen yogurt for consumption by the walk-in trade on or away from the premises, including the incidental sale of hand packed ice cream or prepackaged ice cream confections sold as such, shall be classified as 8078(3), *Ice Cream or Frozen Yogurt Shops*, at each separate location at which the sale of individual servings of ice cream or frozen yogurt for consumption on or away from the premises equals or exceeds 50% of gross receipts.

The manufacture of dry ice shall be classified as 4635, *Oxygen or Hydrogen Mfg.*

The mixing or packaging of artificial (blue) ice shall be classified as 4828, *Chemical Mixing or Repackaging*.

The manufacture of butter substitutes shall be classified as 4717, *Butter Substitutes Mfg*.

The bottling or packaging of nondairy, nonalcoholic beverages shall be classified as 2163, *Bottling*.

DISTILLING – N.O.C. **2142(2)**

This classification applies to the production of distilled spirits, including but not limited to vodka, rum, whiskey, brandy, tequila and liqueurs.

This classification includes employees who provide tours of the production operations, including tours where product tasting samples are provided to customers not in connection with tasting room, retail store, or restaurant or tavern operations.

Tasting rooms, restaurants, taverns or the preparation and serving of hot food shall be separately classified as 9079(1), *Restaurants or Taverns*.

The production of wine, sparkling wine or alcoholic cider shall be classified as 2142(1), *Wineries.*

The production of vinegar shall be classified as 2142(3), *Vinegar Mfg.*

The production of beer or similarly brewed beverages shall be classified as 2121, *Breweries.*

Blending and bottling purchased wine or distilled spirits shall be classified as 8041, *Stores – wine or spirits – wholesale.*

Retail stores shall be separately classified.

FISH OR SEAFOOD PRODUCTS MFG. – including packaging **2113**

This classification applies to the processing and packaging of fish or seafood, including but not limited to tuna, salmon, cod, halibut, herring, white fish, mackerel, eel, shrimp, abalone, crab, scallops, caviar and oysters. Processing operations include but are not limited to steaming, smoking, curing, blending, mixing, breading, cooking and canning. This classification also applies to the manufacture of fish or seafood products, including but not limited to fish sticks, fish cakes, crab cakes, breaded fish fillets and imitation crab meat.

Employers engaged in the purchase, cutting, trimming, deboning and resale of fish shall be classified as 8021, *Stores – meat, fish or poultry – wholesale*, or 8031, *Stores – meat, fish or poultry – retail*.

FOOD PRODUCTS MFG. OR PROCESSING – N.O.C. **6504**

This classification applies to the manufacture of food products that are not described by another *Food Packaging and Processing* Industry Group classification, including but not limited to candy, chocolate, cocoa, condiments, sauces, seasoning, barbecue sauce, breakfast cereals, energy and nutrition bars, food extracts, flavored cooking oil (not oil extraction or refining), food coloring, glucose, frozen pizza, unbaked dough and pies, salad dressing, potato, fruit and pasta salads, bean cakes, bouillon cubes, burritos and enchiladas, pudding, edible cake decoration, food grade starch, syrup, tofu, yeast, chewing gum and fish food. This classification also includes but is not limited to coconut shredding; coffee bean cleaning, roasting or grinding; bean sorting; tea blending or packaging; flour mixing, sifting or packaging; baking powder mixing; spice milling; cake mix (dry ingredients) blending; flavored cooking oil processing; gelatin mixing, blending or grinding; honey processing; and egg dehydrating or freezing. This classification includes incidental packaging in containers, including but not limited to bottles, boxes, plastic containers and metal or paper cans.

Nut processing, including but not limited to hulling, shelling, cleaning, drying, sorting, roasting, flavoring, grinding and packaging, or the manufacture of peanut butter or other nut butters shall be classified as 0096, *Nut Hulling, Shelling or Processing*.

The production or packaging of vitamins or dietary supplements shall be classified as 4831, *Vitamin or Dietary Supplement Mfg.*

FRUIT – citrus fruit packing and handling – including storage **2108**

This classification applies to the washing, hand or machine sorting, sizing, grading, packing, precooling and storage of citrus fruit, including but not limited to oranges, lemons, limes, tangerines, kumquats and grapefruit. This classification also applies to employers that resort, resize, regrade and repack previously packed citrus fruit.

The processing of "ready-to-eat" fruits or vegetables that are packaged as "ready-to-eat" or "prewashed" and sold for immediate consumption without need for further peeling, trimming, washing or cooking shall be classified as 2123, *Fruit or Vegetable Processing – fresh – ready-to-eat*.

Pre-cooling or cold storage of produce that is exclusively field packed or received prepacked from separate concerns shall be classified as 8291(1), *Warehouses – cold storage*.

The packing and handling of dried fruit shall be separately classified as 2109, *Fruit – dried fruit packing and handling*.

The packing and handling of fresh deciduous fruit shall be separately classified as 2107, *Fruit – fresh fruit packing and handling*.

The packing and handling of fresh vegetables or tomatoes shall be separately classified as 8209, *Vegetables*.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

FRUIT – dried fruit packing and handling **2109**

This classification applies to the washing, hand or machine sorting, sizing, grading, and packing and handling of dried fruit, including but not limited to prunes, apricots, apples, bananas, figs, tomatoes, raisins and peaches.

The drying or dehydrating of fruit shall be separately classified as 2102, *Fruit or Vegetable Evaporation or Dehydrating.*

The packing and handling of fresh citrus fruit shall be separately classified as 2108, *Fruit – citrus fruit packing and handling*.

The packing and handling of fresh deciduous fruit shall be separately classified as 2107, *Fruit – fresh fruit packing and handling*.

The packing and handling of fresh vegetables and tomatoes shall be separately classified as 8209, *Vegetables*.

FRUIT – fresh fruit packing and handling – including storage – N.O.C. **2107**

This classification applies to the washing, hand or machine sorting, sizing, grading, packing, pre-cooling and storage of fresh deciduous fruit, including but not limited to apples, plums, peaches, pears, nectarines, melons, grapes, cherries, avocados and berries. This classification also applies to employers that resort, resize, regrade and repack previously packed fresh deciduous fruit.

The processing of "ready-to-eat" fruits or vegetables that are packaged as "ready-to-eat" or "pre-washed" and sold for immediate consumption without need for further peeling, trimming, washing or cooking shall be classified as 2123, *Fruit or Vegetable Processing – fresh – ready-to-eat*.

Pre-cooling or cold storage of produce that is exclusively field packed or received prepacked from separate concerns shall be classified as 8291(1), *Warehouses – cold storage*.

The packing and handling of dried fruit shall be separately classified as 2109, *Fruit – dried fruit packing and handling*.

The packing and handling of fresh citrus fruit shall be separately classified as 2108, *Fruit – citrus fruit packing and handling*.

The packing and handling of fresh vegetables or tomatoes shall be separately classified as 8209, *Vegetables*.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING **2102**

This classification applies to the drying of fruits or vegetables to produce products, including but not limited to raisins, prunes, and dried figs, oranges, apricots, apples, onions, garlic, peppers and tomatoes.

Packing of dried fruits shall be separately classified as 2109*, Fruit – dried fruit packing and handling*.

Growing or harvesting, including field packing of crops, shall be assigned to the applicable *Farms* Industry Group classification.

FRUIT OR VEGETABLE PICKLING **2111(3)**

This classification applies to the curing or pickling of vegetables or fruits, including but not limited to cucumbers, onions, garlic, cabbage, chilies, peppers, beets and apples.

The washing, sorting, grading, curing or canning of olives shall be classified as 2111(2), *Olive Handling.*

The preserving or canning of fruits or vegetables that are not cured or pickled shall be classified as 2111(1), *Fruit or Vegetable Preserving*.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

FRUIT OR VEGETABLE PRESERVING – including canning **2111(1)**

This classification applies to the preserving or canning of fruits or vegetables, including but not limited to oranges, apples, peaches, cherries, blackberries, strawberries, plums, prunes, figs,

tomatoes and beans. This classification also applies to the production of jams, jellies, applesauce, tomato sauce or tomato paste.

The processing of "ready-to-eat" fruits or vegetables that are packaged as "ready-to-eat" or "pre-washed" and sold for immediate consumption without need for further peeling, trimming, washing or cooking shall be classified as 2123, *Fruit or Vegetable Processing – fresh – ready-to-eat*.

The processing or canning of olives shall be classified as 2111(2), *Olive Handling*.

The curing or pickling of vegetables or fruits shall be classified as 2111(3), *Fruit or Vegetable Pickling.*

Frozen fruit or vegetable processing shall be classified as 2117, *Fruit or Vegetable Processing – frozen*.

The drying of fruit or vegetables shall be classified as 2102, *Fruit or Vegetable Evaporation or Dehydrating*.

The manufacture of nonalcoholic juice or juice concentrates from fruit, vegetables, nuts or seeds shall be classified as 2116, *Juice or Juice Concentrate Mfg*.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

FRUIT OR VEGETABLE PROCESSING – fresh – ready-to-eat **2123**

This classification applies to the processing of "ready-to-eat" fruits and vegetables that are packaged and sold for immediate consumption without the need for further peeling, trimming, washing or cooking. Produce is considered "ready-to-eat" when:

1. The produce is pre-washed to remove soil and other contaminants;
2. The produce is in a form that can be consumed without further peeling or trimming;
3. The produce is in a package that serves to protect the food from contamination during transportation and storage; and
4. The package label declares the produce as ready-to-eat with statements such as "ready-to-eat" or "pre-washed".

This classification does not apply to the preparation or packing of produce that is sold from the open self-service bins or trays at grocery stores.

The packing and handling of fresh citrus fruit shall be classified as 2108, *Fruit – citrus fruit packing and handling*.

The packing and handling of fresh deciduous fruit shall be classified as 2107, *Fruit – fresh fruit packing and handling*.

The packing and handling of fresh vegetables and tomatoes shall be classified as 8209, *Vegetables*.

Growing or harvesting, including field packing of crops, shall be assigned to the applicable *Farms* Industry Group classification.

FRUIT OR VEGETABLE PROCESSING – frozen **2117**

This classification applies to the freezing and processing of fresh produce, including but not limited to the steaming, blanching, cooking, cutting, slicing and packaging of fresh frozen produce, including but not limited to broccoli, cauliflower, zucchini, squash, carrots, bell peppers, potatoes, peas, lima beans, peaches, apricots and berries.

The preserving and canning of fruits or vegetables shall be separately classified as 2111(1), *Fruit or Vegetable Preserving*.

The drying of fruit or vegetables shall be separately classified as 2102, *Fruit or Vegetable Evaporation or Dehydrating*.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

GRAIN OR RICE MILLING **2014(1)**

This classification applies to the milling and incidental packaging of grain, including but not limited to wheat, corn, rye, oats, barley, millet, alfalfa and rice.

The mixing and blending of flour, grain, sugar and other ingredients to produce products, including but not limited to pancake mixes, muffin mixes, pizza and pasta flours, pastry and cake flours, and breakfast cereals, shall be classified as 6504, *Food Products Mfg. or Processing.*

The manufacture of feed for livestock and poultry shall be classified as 2014(2), *Feed Mfg.*

The bulk storage of grain without milling shall be classified as 8304, *Grain Elevators or Storage Warehouses.*

The storage of sacked grain without milling shall be classified as 8215(2), *Warehouses – grain or bean.*

Growing or harvesting shall be assigned to the applicable *Farms* Industry Group classification.

JUICE OR JUICE CONCENTRATE MFG. **2116**

This classification applies to the manufacture of nonalcoholic juice or juice concentrates from fruit, vegetables, nuts or seeds.

The manufacturing or processing, including pasteurization, of dairy products shall be separately classified as 2063, *Dairy Products or Ice Mfg*.

Blending juice or juice concentrates with water or flavorings to produce nonalcoholic beverages shall be classified as 2163, *Bottling.*

The production of wine, sparkling wine or alcoholic cider shall be classified as 2142(1), *Wineries.*

MACARONI MFG. **2002**

This classification applies to the manufacture and packaging of unfilled pasta products, including but not limited to macaroni, spaghetti, penne, rigatoni, rotini, linguini and egg or rice noodles.

The manufacture of filled pasta, including but not limited to ravioli and tortellini, shall be classified as 2003, *Bakeries or Cracker Mfg.*

MEAT PRODUCTS MFG. **2095**

This classification applies to the manufacture of meat products, including but not limited to sausage; bacon; hot dogs; hamburger patties; ground meat; bologna; jerky and cured, smoked, dried or canned meats. This classification also applies to the manufacture of pet food from meat products.

Employers engaged in the cutting of sides or quarters of beef to produce steaks, roasts, chops or other meat portions, including ground meat in connection therewith, for sale to others shall be classified as 8021, *Stores – meat, fish or poultry – wholesale*, or 8031, *Stores – meat, fish or poultry – retail*.

NUT HULLING, SHELLING OR PROCESSING **0096**

This classification applies to the hulling, shelling, cleaning, drying, sorting or packaging of nuts, including but not limited to peanuts, almonds, walnuts, pecans, pistachios and cashews. This classification also applies to nut processing, including but not limited to roasting, smoking, salting or flavoring; the manufacture of peanut butter or other nut butters; or grinding nuts to produce meal or pastes for baking.

The manufacture of nonalcoholic juice or juice concentrates from fruit, vegetables, nuts or seeds shall be separately classified as 2116, *Juice or Juice Concentrate Mfg.*

The manufacture of food products shall be separately classified as 6504, *Food Products Mfg. or Processing,* unless the operations are more specifically described by another *Food Packaging and Processing* Industry Group classification.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

OLIVE HANDLING – sorting, curing or canning **2111(2)**

This classification applies to the processing of olives, including but not limited to washing, sorting, grading, pitting, stuffing, curing or canning.

The preserving or canning of fruits or vegetables shall be classified as 2111(1), *Fruit or Vegetable Preserving*.

The curing or pickling of vegetables or fruits shall be classified as 2111(3), *Fruit or Vegetable Pickling.*

The extraction and refining of olive oil shall be classified as 4683(1), *Vegetable Oil Mfg. or Refining.*

Growing or harvesting of olives shall be classified as 0016, *Orchards – citrus or deciduous fruits*.

SUGAR MFG. OR REFINING – beet or cane – including beet dumps **2030**

This classification applies to the manufacture or refining of sugar, including granulated, powdered, raw, brown and liquid sugar and molasses.

VEGETABLE OIL MFG. OR REFINING – N.O.C. **4683(1)**

This classification applies to the extraction and refining of oil from vegetables, seeds (not cottonseed) and nuts, including but not limited to olives, peanuts, safflower seed, coconut meat and soy beans.

This classification also applies to processing and refining waste cooking oil to produce fuel oil, including biodiesel.

The extraction and refining of cottonseed oil shall be classified as 4683(2), *Cottonseed Oil Mfg. or Refining*.

VEGETABLES – fresh vegetable or tomato packing and handling – including storage **8209**

This classification applies to the washing, sorting, sizing, grading, packing, precooling and storage of fresh vegetables, including but not limited to lettuce, cabbage, celery, potatoes, broccoli, onions, yams, radishes, asparagus, sweet corn, mushrooms or tomatoes. This classification also applies to employers that resort, resize, regrade and repack previously packed fresh vegetables or tomatoes.

The processing of "ready-to-eat" fruits or vegetables that are packaged as "ready-to-eat" or "prewashed" and sold for immediate consumption without need for further peeling, trimming, washing or cooking shall be classified as 2123, *Fruit or Vegetable Processing – fresh – ready-to-eat.*

Pre-cooling or cold storage of produce that is exclusively field packed or received prepacked from separate concerns shall be classified as 8291(1), *Warehouses – cold storage*.

The packing and handling of fresh deciduous fruit shall be separately classified as 2107, *Fruit – fresh fruit packing and handling*.

The packing and handling of fresh citrus fruit shall be separately classified as 2108, *Fruit – citrus fruit packing and handling*.

The processing and canning of olives shall be classified as 2111(2), *Olive Handling*.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

VINEGAR MFG. **2142(3)**

This classification applies to the manufacture of various types of vinegar, including but not limited to distilled, cider, malt, balsamic, rice and wine vinegar.

The production of wine, sparkling wine or alcoholic cider shall be classified as 2142(1), *Wineries.*

The production of distilled spirits shall be classified as 2142(2), *Distilling*.

VITAMIN OR DIETARY SUPPLEMENT MFG. – compounding, blending or packaging only – not manufacturing ingredients **4831**

This classification applies to the production or packaging of vitamins or dietary supplements involving mixing, blending, forming or packaging purchased dietary ingredients, including but not limited to vitamins, minerals, herbs or other botanicals, enzymes and amino acids. Vitamins and dietary supplements have only negligible caloric value and are not a substitute for food. Vitamins or dietary supplements may be produced in various forms, including but not limited to tablet, caplet, capsule, powder or liquid form.

This classification also applies to the growing, harvesting and processing of algae to produce algae-based dietary supplements.

The manufacture or processing of food products shall be classified as 6504, *Food Products Mfg. or Processing,* unless the operations are more specifically described by another *Food Packaging and Processing* Industry Group classification.

The manufacturing, blending or packaging of drugs, medicines or pharmaceutical preparations that are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease shall be classified as 4611, *Drug, Medicine or Pharmaceutical Preparations Mfg*.

Compounding pharmacies that combine, mix or alter ingredients in response to a prescription to create a medication tailored to the medical needs of an individual patient shall be classified as 8017(1), *Stores – retail*.

The production or packaging of products intended to be rubbed, poured, sprinkled or sprayed on, or otherwise applied to, the human body for cleansing, beautifying, promoting attractiveness or altering appearance shall be classified as 4623, *Cosmetic, Personal Care or Perfumery Products Mfg.*

WINERIES **2142(1)**

This classification applies to the production of wine, sparkling wine or alcoholic cider.

This classification includes employees who provide tours of the production operations, including tours where product tasting samples are provided to customers not in connection with tasting room, retail store, or restaurant or tavern operations.

Tasting rooms shall be separately classified as 8060, *Stores – wine, beer or spirits – retail.*

Restaurants, taverns or the preparation and serving of hot food shall be separately classified as 9079(1), *Restaurants or Taverns*.

The production of beer or similarly brewed beverages shall be classified as 2121, *Breweries.*

The production of distilled spirits shall be classified as 2142(2), *Distilling*.

The manufacture of vinegar shall be classified as 2142(3), *Vinegar Mfg*.

The manufacture of nonalcoholic juice or juice concentrates from fruit, vegetables, nuts or seeds shall be classified as 2116, *Juice or Juice Concentrate Mfg*.

Blending and bottling purchased wine or distilled spirits shall be classified as 8041, *Stores – wine or spirits – wholesale.*

Retail stores shall be separately classified.

Growing or harvesting, including field packing, of crops shall be assigned to the applicable *Farms* Industry Group classification.

FOOD PRODUCTS MFG. OR PROCESSING – N.O.C.

See Food Packaging and Processing.

FOREST ENGINEERS – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8601(4)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to forest engineers performing forest management related duties in support of the employer's own operations or on a consulting basis. Such duties include but are not limited to developing or reviewing logging plans, computing the value of standing timber and planning extensions of fire roads constructed in connection with logging operations.

This classification includes timber cruising.

Commercial timber harvesting shall be separately classified as 2702(1), *Logging*.

FORGING WORKS – drop or machine – including trimming or grinding, heat treating and die making operations **3110(1)**

This classification applies to the heating and shaping of metal using compressive forces. This classification includes incidental processing operations, including but not limited to heat treating and trimming and grinding to remove excess metal. This classification also includes the manufacture of tool parts or dies that are used in the employer's operations.

The manufacture of hand-forged iron, brass, bronze or steel products shall be classified as 3110(3), *Blacksmithing.*

The casting of iron shall be classified as 3081, *Foundries – iron*.

The casting of steel shall be classified as 3082, *Foundries – steel castings*.

The casting of nonferrous metal shall be classified as 3085, *Foundries – nonferrous.*

The machining of forged parts to produce finished parts or products, including but not limited to connectors, fittings, valves, couplings, connecting rods, cylinders, engine mounts, pliers, hammers, sledges, wrenches and sockets shall be separately classified.

FOUNDATION PREPARATION WORK – including foundation drilling – all operations to completion of substructure **6258**

This classification applies to the preparation of construction sites for subsequent foundation construction, including but not limited to the drilling of foundation holes, construction of poured in place foundation piers, installation of shoring systems and incidental concrete work, masonry or pile driving, and all other operations to completion of the substructure. This classification also applies to the repair or strengthening of existing foundations.

This classification also applies to caisson and cofferdam work.

Building site excavation shall be separately classified as 6218(1)/6220(1), *Excavation – N.O.C*.

FOUNDRIES – investment casting – ferrous or nonferrous – all operations – including pattern and mold mfg. **3339**

This classification applies to the manufacture of metal castings, either ferrous or nonferrous, by the lost wax or investment process.

Foundry operations are General Exclusions; therefore, unless specifically included in the language of a classification, foundry operations shall be separately classified. See Part 3, Section III, Rule 6, *General Exclusions*.

The manufacture of metal castings, either ferrous or nonferrous, by die casting shall be classified as 1925, *Die Casting Mfg.*

The manufacture of iron castings by methods other than die casting or the lost wax or investment process shall be classified as 3081, *Foundries – iron*.

The manufacture of steel castings by methods other than die casting or the lost wax or investment process shall be classified as 3082, *Foundries – steel castings.*

The manufacture of castings from nonferrous metals, including but not limited to aluminum, brass, zinc or bronze by methods other than die casting or the lost wax or investment process shall be classified as 3085, *Foundries – nonferrous*.

FOUNDRIES – iron – N.O.C. **3081**

This classification applies to foundries that produce iron castings, including incidental processing operations such as the removal of gates, risers, burrs and flash.

This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.

Foundry operations are General Exclusions; therefore, unless specifically included in the language of a classification, foundry operations shall be separately classified. See Part 3, Section III, Rule 6, *General Exclusions*.

The manufacture of patterns for use in foundry operations shall be separately classified as 2790, *Pattern or Model Mfg.*

The casting of nonferrous metal shall be classified as 3085, *Foundries – nonferrous,* in accordance with the provisions of the Multiple Enterprises rule.

The casting of steel shall be classified as 3082, *Foundries – steel castings,* in accordance with the provisions of the Multiple Enterprises rule.

Die casting shall be classified as 1925, *Die Casting Mfg.*

The manufacture of metal castings, either ferrous or nonferrous, by the lost wax or investment process shall be classified as 3339, *Foundries – investment casting.*

The machining and assembly of castings to produce finished parts or products, including but not limited to water meter covers, pump housings, fire grates, bolt anchors, gas burners and weights shall be separately classified.

FOUNDRIES – nonferrous – N.O.C. **3085**

This classification applies to foundries that produce nonferrous castings from metals, including but not limited to aluminum, brass, zinc, bronze and precious metals. This classification includes incidental processing operations such as the removal of gates, risers, burrs and flash.

This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.

Foundry operations are General Exclusions; therefore, unless specifically included in the language of a classification, foundry operations shall be separately classified. See Part 3, Section III, Rule 6, *General Exclusions*.

The manufacture of patterns for use in foundry operations shall be separately classified as 2790, *Pattern or Model Mfg.*

The casting of steel shall be classified as 3082, *Foundries – steel castings,* in accordance with the provisions of the Multiple Enterprises rule.

The casting of iron shall be classified as 3081, *Foundries – iron,* in accordance with the provisions of the Multiple Enterprises rule.

Smelting, sintering, refining or alloying metals shall be classified as 1438, *Smelting, Sintering, Refining or Alloying.*

The machining and assembly of castings to produce finished parts or components, including but not limited to skateboard trucks, pump housings, propellers, fittings, billets, pulleys and valves shall be separately classified.

FOUNDRIES – steel castings **3082**

This classification applies to foundries that produce steel castings, including incidental processing operations such as the removal of gates, risers, burrs and flash.

This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.

Foundry operations are General Exclusions; therefore, unless specifically included in the language of a classification, foundry operations shall be separately classified. See Part 3, Section III, Rule 6, *General Exclusions*.

The manufacture of patterns for use in foundry operations shall be separately classified as 2790, *Pattern or Model Mfg*.

The casting of nonferrous metal shall be classified as 3085, *Foundries – nonferrous*, in accordance with the provisions of the Multiple Enterprises rule.

The casting of iron shall be classified as 3081, *Foundries – iron*, in accordance with the provisions of the Multiple Enterprises rule.

Die casting shall be classified as 1925, *Die Casting Mfg.*

The manufacture of metal castings, either ferrous or nonferrous, by the lost wax or investment process shall be classified as 3339, *Foundries – investment casting.*

The machining and assembly of castings to produce finished parts or products, including but not limited to water meter covers, pump housings, fire grates, bolt anchors, gas burners and weights shall be separately classified.

FREIGHT FORWARDERS OR CONSOLIDATORS – N.O.C. **7360(2)**

This classification applies to the consolidation or deconsolidation of freight at a terminal location in preparation for shipping by truck, air, rail or ship for other concerns on a fee basis. This classification includes the incidental pickup of freight for consolidation and forwarding purposes.

Unloading, consolidating and loading services performed for other concerns on a fee basis at customers' shipping or receiving terminals shall be classified as 7360(1), *Freight Handlers*.

The hauling of freight for other concerns on a fee basis and all incidental freight handling activities shall be separately classified.

The storage of freight for other concerns on a fee basis shall be separately classified.

FREIGHT HANDLERS – packing or handling merchandise at shipping or receiving terminals – N.O.C. **7360(1)**

This classification applies to unloading, consolidating and loading services for other concerns on a fee basis at customers' shipping or receiving terminals. This classification also applies to baggage handlers who load and unload aircraft for other concerns on a fee basis.

The consolidation or deconsolidation of freight at a terminal location by freight forwarders in preparation for shipping by truck, air, rail or ship for other concerns on a fee basis shall be classified as 7360(2), *Freight Forwarders or Consolidators*.

The hauling of freight for other concerns on a fee basis and all incidental freight handling activities shall be separately classified.

The storage of freight for other concerns on a fee basis shall be separately classified.

FRUIT – citrus fruit packing and handling – including storage

See Food Packaging and Processing.

FRUIT – dried fruit packing and handling

See Food Packaging and Processing.

FRUIT – fresh fruit packing and handling – including storage – N.O.C.

See Food Packaging and Processing.

FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING

See Food Packaging and Processing.

FRUIT OR VEGETABLE PICKLING

See Food Packaging and Processing.

FRUIT OR VEGETABLE PRESERVING – including canning

See Food Packaging and Processing.

FRUIT OR VEGETABLE PROCESSING – fresh – ready-to-eat

See Food Packaging and Processing.

FRUIT OR VEGETABLE PROCESSING – frozen

See Food Packaging and Processing.

FUEL AND MATERIAL DEALERS – N.O.C. – including counterpersons **8232(3)**

This classification applies to dealers of solid combustible fuel materials, including but not limited to coal, charcoal, firewood, bark, sawdust and wood chips. This classification also applies to dealers of compost and green waste materials, including incidental composting.

The processing of green waste, including but not limited to grass clippings, leaves, weeds, tree trimmings and similar yard waste at garbage or refuse landfill, transfer station or material recovery facility locations that are operated by the same employer shall be classified as 9424(1), *Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations.*

The manufacturing or blending of bark, sawdust, compost, wood chips and other soil amendments that include manure or other animal by-products shall be classified as 4665, *Rendering or Fertilizer Mfg*.

The wholesale distribution of gasoline, oil, propane or other types of petroleum products shall be classified as 8350, *Gasoline or Oil Dealers*.

The manufacture of wood chips for sale to co-generation plants shall be classified as 2710(2), *Log Chipping*.

Commercial lumberyards shall be classified as 8232(1), *Lumberyards*.

The sale of building materials, including secondhand building materials, shall be classified as 8232(2), *Building Material Dealers*.

FUNERAL DIRECTORS – all employees – including receptionists **9620**

This classification applies to funeral directors engaged in activities, including but not limited to scheduling funerals, assisting customers with the selection of caskets, arranging for the interment of bodies, embalming and preparing bodies for funeral services and transporting deceased persons, or funeral attendees in connection with funeral directing services.

Cemetery operations shall be classified as 9220(1), *Cemetery Operation.*

Crematorium operations shall be classified as 9220(2), *Crematory Operation.*

Transporting deceased persons or funeral attendees, not performed in connection with funeral directing by the same employer shall be classified as 7382, *Bus, Shuttle Van or Limousine Operations.*

Providing motorcycle escorts to funeral homes on a contract basis shall be classified as 7365, *Taxicab Operations*.

FURNACE OR HEATER MFG. **3175**

This classification applies to the manufacture of industrial ovens or kilns, or commercial or household furnaces. This classification also applies to the manufacture of metal fireplaces, gas or propane space heaters, paint booth heaters, industrial clothes dryers or crematory equipment.

The installation, service or repair of heaters or furnaces within commercial or residential buildings away from the shop shall be classified as 5183(3)/5187(3), *Heating or Air Conditioning Equipment,* provided the same employer does not engage in the installation of ductwork at the

same job or location. The installation or repair of heating or air conditioning equipment where ductwork installation is performed by the employer at the same job or location shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork.*

The manufacture or shop repair by the manufacturer of portable electric space heaters shall be classified as 3570, *Electric Appliance Mfg*.

The manufacture of wood burning stoves, or gas or electric commercial or household stoves or ovens used in cooking or baking food shall be classified as 3169(1), *Stove or Oven Mfg*.

The manufacture of commercial or household water heaters if 50% or more of the metal used is lighter than #9 gauge shall be classified as 3169(2), *Water Heater Mfg*. If more than 50% of the metal used is #9 gauge or heavier, the manufacture of commercial or household water heaters shall be classified as 3620(1), *Boiler Mfg.*

The manufacture or shop repair of swimming pool or spa water heaters shall be classified as 3501(2), *Machinery Mfg. – swimming pool or spa*.

The manufacture or shop repair of industrial autoclaves shall be classified as 3560(2), *Machinery Mfg. – industrial.*

The installation, service or repair of industrial ovens or kilns shall be separately classified.

FURNITURE ASSEMBLING – wood – including finishing **2881(1)**

This classification applies to the assembly of wood furniture, including but not limited to tables, chairs, desks, bookcases, bed frames, entertainment cabinets, game tables, credenzas and church pews exclusively from parts manufactured by other concerns. This classification also applies to the assembly of bamboo, caning, wicker or reed products and woven wood products.

This classification also applies to the assembly of wood brooms and brushes.

Upholstery operations shall be separately classified as 9522(2), *Upholstering – furniture*.

The manufacture of wood furniture involving the manufacture and subsequent assembly of wood parts shall be classified as 2883, *Furniture Mfg. – wood*.

The manufacture of unassembled wood furniture parts shall be classified as 2842, *Wood Products Mfg*.

The manufacture of metal furniture shall be classified as 3076(1), *Furniture Mfg. – metal*. The manufacture of combination metal and wood furniture shall be classified based on the predominant material used.

The manufacture of plastic furniture shall be separately classified.

FURNITURE MFG. – metal **3076(1)**

This classification applies to the manufacture of metal furniture, including but not limited to tables, chairs, desks, bed frames, bookcases and storage, filing or medicine cabinets. This classification also applies to the manufacture of metal bicycles, coffins and caskets, garment racks, display racks and vending machines.

Furniture upholstery operations shall be separately classified as 9522(2), *Upholstering – furniture*.

The upholstery of coffins and caskets shall be separately classified as 9522(4), *Upholstering – coffin or casket.*

The manufacture of wood furniture involving the manufacture and subsequent assembly of wood parts shall be classified as 2883, *Furniture Mfg. – wood*.

The assembly of wood furniture exclusively from parts manufactured by other concerns shall be classified as 2881(1), *Furniture Assembling*.

The manufacture of combination metal and wood furniture shall be classified based on the predominant material used.

The manufacture of metal wheelchairs shall be classified as 3076(6), *Wheelchair Mfg.*

FURNITURE MFG. – wood – including assembling or finishing **2883**

This classification applies to the manufacture of freestanding wood furniture, including but not limited to tables, chairs, desks, bookcases, bed frames, entertainment cabinets, game tables, credenzas, church pews and furniture frames. This classification also applies to incidental veneer operations.

Upholstery operations shall be separately classified as 9522(2), *Upholstering – furniture*.

The manufacture of cabinets and fixtures that are designed to be affixed to building walls or floors shall be classified as 2812, *Cabinet Mfg.*

The assembly of wood furniture exclusively from parts manufactured by other concerns shall be classified as 2881(1), *Furniture Assembling*.

The manufacture of metal furniture shall be classified as 3076(1), *Furniture Mfg. – metal.* The manufacture of combination metal and wood furniture shall be classified based on the predominant material used.

The manufacture of plastic furniture shall be separately classified.

FURNITURE MOVING – including packing or handling **8293(2)**

This classification applies to transporting, preparing or packing furniture or household goods for other concerns on a fee basis. This classification also applies to transporting, preparing or packing office furniture or fixtures for other concerns on a fee basis.

The storage of new furniture for furniture manufacturers or stores shall be classified as 8292, *Warehouses – general merchandise.*

The storage of furniture or household goods for other concerns on a fee basis shall be classified as 8293(1), *Warehouses – furniture.*

The storage of portable storage units, regardless of their contents, shall be classified as 8292, *Warehouses – general merchandise.*

The transporting of furniture under contract for furniture manufacturers or stores shall be classified as 7219(1), *Trucking Firms*.

The disassembly and reinstallation of modular furniture, partitions or workstations in connection with moving office furniture shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation.*

G

GALVANIZING – hot dip **3372(4)**

This classification applies to hot dip galvanizing, which is the process of coating iron or steel with a layer of zinc by immersing the metal in a bath of molten zinc, for other concerns on a fee basis.

Galvanizing operations, when performed by the same employer in connection with its manufacturing, repair or service operations, shall be assigned to the applicable manufacturing, repair or service classification.

Electrogalvanizing shall be classified as 3372(1), *Electroplating, Electrogalvanizing or Anodizing.*

GARBAGE OR REFUSE COLLECTING

See Recycling and Refuse Management.

GARBAGE OR REFUSE LANDFILL, TRANSFER STATION AND MATERIAL RECOVERY FACILITY OPERATIONS

See Recycling and Refuse Management.

GAS MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed $38.00 per hour **6315(2)**

This classification applies to the construction of gas mains and laterals from the main line to the property line, and includes incidental trenching, shoring and tunneling at street crossings. This classification also applies to the installation of gas lines within property lines when the gas pipe exceeds 6" in diameter.

The installation of gas lines within property lines using pipe that does not exceed 6" in diameter shall be classified as 5183(1)/5187(1), *Plumbing.*

The construction of cross-country pipelines between natural gas producing fields and points of connection with local distributing systems shall be separately classified as 6233, *Oil or Gas Pipeline Construction*.

All tunneling other than at street crossings shall be separately classified.

GAS MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage equals or exceeds $38.00 per hour **6316(2)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $38.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $38.00 per hour shall be classified as 6315(2), *Gas Mains or Connections Construction*.

This classification applies to the construction of gas mains and laterals from the main line to the property line, and includes incidental trenching, shoring and tunneling at street crossings. This classification also applies to the installation of gas lines within property lines when the gas pipe exceeds 6" in diameter.

The installation of gas lines within property lines using pipe that does not exceed 6" in diameter shall be classified as 5183(1)/5187(1), *Plumbing.*

The construction of cross-country pipelines between natural gas producing fields and points of connection with local distributing systems shall be separately classified as 6233, *Oil or Gas Pipeline Construction*.

All tunneling other than at street crossings shall be separately classified.

GAS WORKS – all operations – including construction or extension of lines **7500**

This classification applies to the operations of publicly or privately operated natural gas utility companies. The operations include but are not limited to the operation and maintenance of gas processing and storage plants; construction or repair of gas lines and valves; installation, repair and replacement of flow regulation and metering devices; meter reading activities; and the sale and delivery of containerized propane or liquefied petroleum gas.

The sale and delivery of containerized propane or liquefied petroleum gas by separate concerns shall be classified as 8350, *Gasoline or Oil Dealers*.

The operation of gas pipelines on a fee basis shall be classified as 7515, *Oil or Gas Pipeline Operation.*

The construction of gas pipelines between natural gas producing fields and points of connection with local distributing systems by separate concerns shall be classified as 6233, *Oil or Gas Pipeline Construction.*

The construction of gas mains along streets or roads by separate concerns shall be classified as 6315(2)/6316(2), *Gas Mains or Connections Construction.*

GASKET MFG. **4983**

This classification applies to the manufacture of gaskets or o-rings from materials, including but not limited to metal, rubber, plastic, cork, paper or composite materials. This classification includes the laminating of gasket materials.

The manufacture of stamped metal washers from metal sheet stock shall be classified as 3400, *Metal Goods Mfg.*

The manufacture of various metal hardware items, including but not limited to builders' hardware; electrical outlet and switch boxes; hinges; locks; pipe or cable hangers; brackets, latches, and casters; door, window and cabinet hardware; and drawer slides hardware shall be classified as 3146(1), *Hardware Mfg*.

GASOLINE OR OIL DEALERS – wholesale – including mixing or blending

See Petroleum Industry.

GASOLINE RECOVERY

See Petroleum Industry.

GASOLINE STATIONS – retail – all employees – including cashiers

See Automotive Industry.

GATE OR CORRAL MFG. – tube or pipe stock **3401(2)**

This classification applies to the manufacture of metal gates, corrals, stanchions and fence sections if more than 50% of the metal used is tube or pipe stock.

The manufacture of metal products not more specifically described by another classification shall be classified as 3401(1), *Tube or Pipe Products Mfg.,* if more than 50% of the metal used is tube or pipe stock.

The fabrication of structural iron or steel components used in the framing of buildings, whether or not tubular stock is utilized, shall be classified as 3030, *Iron or Steel Works – structural*.

The fabrication of non-structural architectural or ornamental iron or steel components, whether or not tubular stock is utilized, shall be classified as 3040, *Iron or Steel Works – non-structural.*

GLASS MERCHANTS – including bending, grinding, beveling or silvering plate glass – including counterpersons **4130**

This classification applies to glass merchants that sell glass stock or insulated glass units to other concerns. This classification also applies to related fabrication, including but not limited to the cutting, beveling, tempering, laminating and polishing of glass as required by customer orders, and the incidental engraving of the fabricated glass. This classification also applies to the

manufacture of mirrored glass by silvering. This classification includes the shop repair of glass items, including but not limited to windows, mirrors and table tops.

Glass cutting operations that are performed in connection with door or window manufacturing operations by the same employer shall be classified as 3060(1), *Door or Window Mfg. – metal or plastic.*

The manufacture of hand-blown or hand-assembled glass products shall be classified as 4111(1), *Glassware Mfg. – no automatic or semi-automatic machines.*

The manufacture of glass products by use of automatic or semi-automatic machines shall be classified as 4114, *Glassware Mfg. – N.O.C.*

The manufacture of stained glass windows, leaded glass windows, art glass panels, glass mosaics or lampshades shall be classified as 4111(3), *Cathedral or Art Glass Products Mfg.*

The installation of tub or shower enclosures, mirrors, mirrored wardrobe doors or window screens shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation.*

The repair or replacement of automobile or truck glass shall be separately classified as 8389, *Automobile or Truck Repair Facilities.*

The installation of glass panes or insulated glass units at customers' locations shall be separately classified as 5467/5470, *Glaziers.*

GLASSWARE MFG. – no automatic or semi-automatic machines **4111(1)**

This classification applies to the manufacture of hand-blown or hand-assembled glass products, including but not limited to figurines, jewelry boxes, picture frames, aquariums, tile, laboratory beakers and test tubes.

The manufacture of glass products using automatic or semi-automatic machines shall be classified as 4114, *Glassware Mfg. – N.O.C.*

The manufacture of stained glass windows, leaded glass windows, art glass panels, glass mosaics and lampshades shall be classified as 4111(3), *Cathedral or Art Glass Products Mfg.*

The manufacture of glass lamps or tubes, including but not limited to incandescent lamps, fluorescent tubes, electronic tubes and arc lamps shall be classified as 4111(2), *Incandescent Lamp and Fluorescent Tube Mfg.*

The manufacture of optical goods from optical grade glass, plastic or metal, including but not limited to light filters, prisms and reflectors shall be classified as 4150(1), *Optical Goods Mfg*.

The manufacture of optical lenses shall be classified as 4150(2), *Lens Mfg.*

Sand or gravel digging, clay digging, or quarrying shall be separately classified.

GLASSWARE MFG. – N.O.C. **4114**

This classification applies to the manufacture of glass products, including but not limited to bottles, jars, blocks, bricks, tile, glass fiber, automobile windshields and sheet, rod and tube stock by use of automatic or semi-automatic machines.

The manufacture of hand-blown or hand-assembled glass products, including but not limited to figurines, jewelry boxes, picture frames, aquariums, tile, laboratory beakers and test tubes, shall be classified as 4111(1), *Glassware Mfg. – no automatic or semi-automatic machines.*

The manufacture of stained glass windows, leaded glass windows, art glass panels, glass mosaics and lampshades shall be classified as 4111(3), *Cathedral or Art Glass Products Mfg.*

The manufacture of glass lamps or tubes, including but not limited to incandescent lamps, fluorescent tubes, electronic tubes and arc lamps shall be classified as 4111(2), *Incandescent Lamp and Fluorescent Tube Mfg.*

The manufacture of optical goods from optical grade glass, plastic or metal, including but not limit to light filters, prisms and reflectors shall be classified as 4150(1), *Optical Goods Mfg*.

The manufacture of optical lenses shall be classified as 4150(2), *Lens Mfg.*

Sand or gravel digging, clay digging or quarrying shall be separately classified.

GLAZIERS – away from shop – employees whose regular hourly wage does not equal or exceed $36.00 per hour **5467**

This classification applies to the installation of glass panes or insulated glass units within framework in connection with residential or commercial buildings. This classification includes the incidental installation of framework and glass cutting at the job site.

The installation of prefabricated doors, door frames or pre-glazed windows within residential or commercial buildings shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation*, provided such operations are not performed in connection with structures framed by the employer at the same job or location. If the employer is engaged in wood or light gauge steel framing, the installation of doors, door frames or pre-glazed windows at such job or location shall be classified as 5403/5432, *Carpentry*, or 5632/5633, *Steel Framing*.

The installation of tub or shower enclosures, mirrors, mirrored wardrobe doors or window screens shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation*.

The application of window film or glass tinting shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops.*

The shop cutting of glass shall be classified as 4130, *Glass Merchants.*

The repair or replacement of automobile or truck glass shall be separately classified as 8389, *Automobile or Truck Repair Facilities*.

GLAZIERS – away from shop – employees whose regular hourly wage equals or exceeds $36.00 per hour **5470**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $36.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $36.00 per hour shall be classified as 5467, *Glaziers.*

This classification applies to the installation of glass panes or insulated glass units within framework in connection with residential or commercial buildings. This classification includes the incidental installation of framework and glass cutting at the job site.

The installation of prefabricated doors, door frames or pre-glazed windows within residential or commercial buildings shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation,* provided such operations are not performed in connection with structures framed by the employer at the same job or location. If the employer is engaged in wood or light gauge steel framing, the installation of doors, door frames or pre-glazed windows at such job or location shall be classified as 5403/5432, *Carpentry*, or 5632/5633, *Steel Framing*.

The installation of tub or shower enclosures, mirrors, mirrored wardrobe doors or window screens shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation*.

The application of window film or glass tinting shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops*.

The shop cutting of glass shall be classified as 4130, *Glass Merchants*.

The repair or replacement of automobile or truck glass shall be separately classified as 8389, *Automobile or Truck Repair Facilities*.

GOLF CLUB OR FISHING ROD MFG., REPAIR OR ASSEMBLY **3574(2)**

This classification applies to the manufacture, repair or assembly of golf clubs or fishing rods. This classification also applies to the manufacture, repair or assembly of ski poles, archery bows, cross bows and arrows.

This classification does not apply to the fitting or adjustment of golf clubs or fishing rods incidental to the retail sale of these items.

GRADING LAND – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage does not equal or exceed $38.00 per hour **6218(2)**

This classification applies to land grading that is not more specifically described by another classification.

Trenching operations conducted in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipelines or sewers shall be assigned to the applicable construction classification.

Grading when performed in connection with the construction of streets, roads, highways or airport runways, or grading of all other areas in preparation for asphalt paving, shall be classified as 5507, *Street or Road Construction – grading.*

Mass rock excavation, pile driving, shaft sinking, or caisson or cofferdam work shall be separately classified.

GRADING LAND – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds $38.00 per hour **6220(2)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $38.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $38.00 per hour shall be classified as 6218(2), *Grading Land*.

This classification applies to land grading that is not more specifically described by another classification.

Trenching operations conducted in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipelines or sewers shall be assigned to the applicable construction classification.

Grading when performed in connection with the construction of streets, roads, highways or airport runways, or grading of all other areas in preparation for asphalt paving, shall be classified as 5507, *Street or Road Construction – grading.*

Mass rock excavation, pile driving, shaft sinking, or caisson or cofferdam work shall be separately classified.

GRAIN ELEVATORS OR STORAGE WAREHOUSES – no cleaning, sacking or packaging **8304**

This classification applies to the bulk storage of grain, including but not limited to wheat, rice or barley, as well as dried beans, in warehouses, grain elevators or silos. This classification applies to companies that hold title to the grain or beans, as well as those that store grain or beans on a contract basis. This classification also applies to rice drying operations.

The sale of animal feed products, including but not limited to hay, straw, alfalfa, oats, rice, corn or mixed feeds to wholesalers, retailers or agricultural or commercial customers, shall be classified as 8215(1), *Hay, Grain or Feed Dealers.*

The storage of sacked or packaged grains or beans, including cleaning, sacking or packaging operations performed in connection with storage, shall be classified as 8215(2), *Warehouses – grain or bean*.

GRAIN OR RICE MILLING

See Food Packaging and Processing.

GRAPHIC DESIGN – all operations

See Printing, Publishing and Duplicating.

H

HARDWARE MFG. – N.O.C. **3146(1)**

This classification applies to the manufacture of various metal hardware items, including but not limited to builders' hardware; electrical outlet or switch boxes; hinges; locks; pipe or cable hangers; brackets, latches or casters; door, window or cabinet hardware; and drawer slides. This classification does not apply to the manufacture of computer hardware.

Manufacturing machine metal parts, including hardware items, to customer specification shall be classified as 3632, *Machine Shops – N.O.C.*

Manufacturing hand-forged hardware items shall be classified as 3110(3), *Blacksmithing.*

Manufacturing nails, tacks, rivets, staples, pins or sewing needles shall be classified as 3152(1), *Nail, Tack or Rivet Mfg.*

Manufacturing nuts, bolts, screws or similar threaded fasteners shall be classified as 3152(2), *Nut, Bolt or Screw Mfg.*

Manufacturing screw machine products, including but not limited to connectors, fittings, spacers, pins and bushings, on a fee basis or as proprietary products using fully automatic screw machines for some or all of the machining operations shall be classified as 3152(3), *Screw Machine Products Mfg.*

HARDWOOD FLOOR LAYING – including finishing **5436**

This classification applies to the installation of unfinished, prefinished or engineered hardwood or bamboo flooring or the refinishing of hardwood or bamboo floors. This classification includes the installation of baseboard molding performed in connection with floor installation or refinishing.

The installation of linoleum, vinyl, cork, asphalt or rubber tile, or laminate (not hardwood) flooring within buildings, as well as the laying of carpets or rugs, shall be classified as 9521(2), *Floor Covering – installation*.

The installation of tile, stone, mosaic or terrazzo flooring shall be classified as 5348, *Tile, Stone, Mosaic or Terrazzo Work*.

HAT MFG. **2501(2)**

This classification applies to the manufacture of hats and caps made of materials, including but not limited to cloth, leather, straw and fiber. This classification also applies to the manufacture and assembly of safety helmets.

The manufacture of plastic components used in the manufacture of hats, caps or helmets shall be separately classified.

HAY, GRAIN OR FEED DEALERS **8215(1)**

This classification applies to the sale of animal feed products, including but not limited to hay, straw, alfalfa, oats, rice, corn and mixed feeds to wholesalers, retailers or agricultural or commercial customers. This classification also applies to the incidental sale of farm or animal care supplies.

Stores engaged in the retail sale of feed, tack and farm supplies shall be classified as 8117, *Stores – feed, tack and farm supplies*.

The storing and cleaning of grains or beans that are sacked or otherwise packaged shall be classified as 8215(2), *Warehouses – grain or bean*.

The milling of grains shall be classified as 2014(1), *Grain or Rice Milling*.

The sorting and grading of beans or grains for use as seed stock shall be classified as 8102, *Seed Merchants.*

The manufacture of feed shall be classified as 2014(2), *Feed Mfg*.

HEALTH AND HUMAN SERVICES

CONGREGATE LIVING FACILITIES FOR THE ELDERLY – including supervisors and receptionists – no care or supervision of residents **8851**

Congregate living facilities for the elderly are facilities that, for a single monthly fee, provide a service package that typically includes a living unit, one to three meals a day, in-unit housekeeping and personal laundry service. This classification includes administrators with supervisory duties whose work is necessary, incidental or appurtenant to any of the operations of the business other than clerical office, and employees who provide tours of the facility, including but not limited to tours for marketing, admission or inspection purposes.

This classification shall not be assigned to operations that are licensed by the Department of Social Services.

Age restricted apartment or condominium complexes that do not provide the above services shall be classified as 9007, *Apartment or Condominium Complex Operation for Seniors*.

Employees at the same location who provide assisted care services to residents who do not require skilled nursing care but require assistance with daily living, including but not limited to assisting residents with dressing, eating, personal hygiene and taking medications shall be separately classified as 9070(1), *Residential Care Facilities for the Elderly,* or 9070(3), *Residential Care Facilities for Adults.*

Employees at the same location who provide care to residents who require skilled nursing care shall be separately classified as 8829(1), *Skilled Nursing Facilities,* or 8829(2), *Convalescent Nursing Facilities*.

When the congregate living facility also has employees at the same location who are classified as 8829(1), *Skilled Nursing Facilities*, 8829(2), *Convalescent Nursing Facilities,* 9070(1), *Residential Care Facilities for the Elderly*, and/or 9070(3), *Residential Care Facilities for Adults,* employees common to all operations, including but not limited to food services, laundry, maintenance, security and miscellaneous employees shall be assigned to the classification describing the level of care designated for the largest number of beds per the facility license.

CONVALESCENT NURSING FACILITIES – including supervisors and receptionists **8829(2)**

Convalescent nursing facilities engage in the provision of skilled nursing care and supportive care to patients whose primary need is the availability of skilled nursing care on a short-term,

rehabilitative basis. These facilities provide 24-hour inpatient care, including medical, nursing, dietary and pharmaceutical services.

This classification includes certified administrators, including but not limited to Nursing Home Administrators, Residential Care Facility for the Elderly Administrators, Adult Residential Facility Administrators and Qualified Intellectual Disabilities Professionals. This classification also includes employees who provide tours of the facility, including but not limited to tours for marketing, admission or inspection purposes.

Employees at the same location who provide assisted care services to residents who do not require skilled nursing but require assistance with daily living, including but not limited to assisting residents with dressing, eating, personal hygiene and taking medications shall be separately classified as 9070(1), *Residential Care Facilities for the Elderly,* or 9070(3), *Residential Care Facilities for Adults.*

Employees at the same location who do not provide any assisted care services but provide congregate living services to residents who do not require care and supervision shall be separately classified as 8851, *Congregate Living Facilities for the Elderly*.

When the convalescent nursing facility also has employees at the same location who are classified as 8851, *Congregate Living Facilities for the Elderly*, 9070(1), *Residential Care Facilities for the Elderly,* and/or 9070(3), *Residential Care Facilities for Adults*, employees common to all operations, including but not limited to food services, laundry, maintenance, security and miscellaneous employees shall be assigned to the classification describing the level of care designated for the largest number of beds per the facility license.

DENTAL OR ORTHODONTIA PRACTICES – including Clerical Office Employees and Clerical Telecommuter Employees **8839**

This classification applies to dental practices or clinics that provide general, restorative or cosmetic dental services or teeth whitening or straightening procedures. This classification also applies to periodontal or oral surgery practices. This classification includes the manufacture or customization of dental products, including but not limited to crowns, dentures, inlays and bridges when performed in connection with the dental services provided.

Physicians' practices or clinics that provide outpatient medical services shall be classified as 8834, *Physicians' Practices and Outpatient Clinics*.

The manufacture of dental products primarily for other concerns shall be separately classified as 4692, *Dental Laboratories*.

HOME CARE SERVICES – all employees **8827(1)**

This classification applies to employers that provide in-home personal care services, including but not limited to assistance with meals, dressing, personal hygiene, housekeeping and companionship for customers who are in need of such services due to age, illness or disability. This classification includes Supported Living Services (SLS) provided to developmentally disabled individuals or In-Home Support Services (IHSS).

This classification includes home infusion therapy services when performed in connection with home care services. Home infusion therapy services that are not performed in connection with home care services shall be classified as 8852, *Home Infusion Therapists*.

Employers that provide registered nurses, licensed vocational nurses or certified nursing assistants to deliver in-home nursing care services to patients shall be classified as 8827(2), *Nursing Care – in private residences*.

Private residence cleaning services that are not performed in connection with home care services shall be classified as 9096, *Residential Cleaning Services*.

Independent Living Skills (ILS) instructional programs that are administered through state-contracted Regional Centers shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees*.

HOME INFUSION THERAPISTS – all employees **8852**

Classification 8852 shall not be used for division of payroll in connection with Classifications 8827(1), *Home Care Services*, or 8827(2), *Nursing Care*, unless the operation described by Classification 8852 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8827(1) or 8827(2).

This classification applies to home health agencies whose outside operations are confined to the provision of infusion therapy. Outside operations may be performed at a patient's home, physician's office or hospital room. This classification includes pharmacy operations only when performed by the same employer who performs infusion therapy.

HOSPITALS – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **9043**

The payroll for student nurses and interns shall be included at an average wage of at least $100 per week.

This classification applies to facilities that are licensed by the California Department of Public Health as a General Acute Care Hospital, Acute Psychiatric Hospital or Special Hospital. Hospitals retain medical staff with the capability to provide 24-hour inpatient care. This classification includes skilled nursing facilities operated by the acute care hospital when both facilities operate under a single license as an acute care hospital.

Skilled nursing facilities operated under a separate license shall be classified as 8829(1), *Skilled Nursing Facilities.*

A medical clinic that operates at a location separate from the hospital shall be classified as 8834, *Physicians' Practices and Outpatient Clinics,* provided the clinic does not provide 24-hour inpatient care.

Hospitals operated by municipal, state or other public agencies shall be classified as 8830, *Institutional Employees*.

Hospitals operated in connection with jails or prisons shall be classified as 7720, *Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – including deputies – not volunteers.*

NURSING CARE – in private residences – all employees **8827(2)**

This classification applies to home care agencies that provide registered nurses, licensed vocational nurses or certified nursing assistants to deliver in-home nursing care services to patients. This classification includes the provision of nonmedical services, including but not limited to companionship and assistance with meals, dressing, housekeeping or personal hygiene in connection with in-home nursing care.

This classification also includes home infusion therapy services when performed in connection with in-home nursing care services. Home infusion therapy services that are not performed in connection with in-home nursing care services shall be classified as 8852, *Home Infusion Therapists*.

Employers that provide in-home personal care services, including but not limited to companionship and assistance with meals, dressing, personal hygiene or housekeeping for customers who are in need of such services due to age, illness or disability shall be classified as 8827(1), *Home Care Services*.

Private residence cleaning services that are not performed in connection with in-home nursing care services shall be classified as 9096, *Residential Cleaning Services*.

PHYSICIANS' PRACTICES AND OUTPATIENT CLINICS – all employees – including Clerical Office Employees and Clerical Telecommuter Employees **8834**

This classification applies to physicians' practices or clinics that provide outpatient medical services that are less than 24 hours in duration to treat patients for illness, disease or disorders. Outpatient medical services also include but are not limited to surgery; medical weight loss treatment; physical therapy; acupuncture; chiropractic care; dialysis; X-ray laboratory services; and blood, body fluid or tissue collection or testing. This classification includes the dispensing or provision of medication or medical equipment exclusively to patients by physicians' practices or outpatient clinics, including but not limited to eyeglasses, braces, supports, mobility aids and home testing or monitoring equipment.

This classification also applies to blood banks or blood donor centers.

Physicians employed by facilities, including but not limited to hospitals, skilled nursing facilities and residential care facilities shall be assigned to the classification applicable to the facility.

RESIDENTIAL CARE FACILITIES FOR ADULTS – including supervisors and receptionists – N.O.C. **9070(3)**

Classification 9070(3) shall not be used for division of payroll in connection with Classifications 8804(1), *Substance Use Disorder Recovery Homes*, or 8804(2), *Social Rehabilitation Facilities for Adults,* unless the operation described by Classification 9070(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).

Residential care facilities for adults provide assisted care and supervision to their residents. Such services include but are not limited to assisting residents with dressing, eating, personal hygiene and taking medications. This classification also applies to the provision of assisted care and supervision to residents with Alzheimer's disease, dementia, mild cognitive impairment and similar disorders provided such residents do not receive or require skilled nursing care.

This classification includes certified administrators, including but not limited to Nursing Home Administrators, Residential Care Facility for the Elderly Administrators, Adult Residential Facility Administrators and Qualified Intellectual Disabilities Professionals. This classification also includes employees who provide tours of the facility, including but not limited to tours for marketing, admission or inspection purposes.

Employees at the same location who do not provide any assisted care services but provide congregate living services to residents who do not require care and supervision shall be separately classified as 8851, *Congregate Living Facilities for the Elderly*.

Employees at the same location who provide assisted care services to residents who require skilled nursing care, which may include residents with Alzheimer's disease, dementia, mild cognitive impairment and similar disorders, shall be separately classified as 8829(1), *Skilled Nursing Facilities,* or 8829(2*), Convalescent Nursing Facilities*.

When the residential care facility also has employees at the same location who are classified as 8851, *Congregate Living Facilities for the Elderly*, 8829(1), *Skilled Nursing Facilities*, and/or 8829(2*), Convalescent Nursing Facilities,* employees common to all operations, including but not limited to food services, laundry, maintenance, security and miscellaneous employees shall be assigned to the classification describing the level of care designated for the largest number of beds per the facility license.

RESIDENTIAL CARE FACILITIES FOR CHILDREN – N.O.C. **8823**

This classification applies to the operation of residential facilities that provide nonmedical residential care and supervision for children who are neglected, delinquent or emotionally disturbed.

The operation of academic schools for educating children in subjects, including but not limited to reading, language arts, mathematics, science, arts, history and geography shall be separately classified.

The operation of residential facilities that provide care and supervision for children or adults who are developmentally disabled shall be classified as 9085, *Residential Care Facilities for the Developmentally Disabled*.

The operation of residential facilities that provide nonmedical care and supervision for adults (not developmentally disabled) shall be classified as 9070(3), *Residential Care Facilities for Adults*.

The operation of residential facilities that provide nonmedical care and supervision for the elderly (not developmentally disabled) shall be classified as 9070(1), *Residential Care Facilities for the Elderly*.

RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED – including supervisors and receptionists **9085**

This classification applies to residential facilities that provide care and supervision for children or adults who are developmentally disabled. The term developmental disability refers to a severe and chronic disability that is attributable to a mental or physical impairment that begins before an individual reaches adulthood.

This classification includes certified administrators, including but not limited to Nursing Home Administrators, Residential Care Facility for the Elderly Administrators, Adult Residential Facility Administrators and Qualified Intellectual Disabilities Professionals. This classification also includes employees who provide tours of the facility, including but not limited to tours for marketing, admission or inspection purposes.

This classification also applies to intermediate care facilities that may retain nursing staff to provide intermittent skilled nursing services (not continuous skilled nursing care) for developmentally disabled children or adults. Facilities that provide 24-hour continuous skilled nursing care for residents shall be classified as 8829(1), *Skilled Nursing Facilities*.

Operating schools, or Independent Living Skills (ILS) instructional programs that are administered through state-contracted Regional Centers, shall be separately classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers, or academic professional employees*. The provision of Supported Living Services (SLS) to developmentally disabled individuals or In-Home Support Services (IHSS) shall be classified as 8827(1), *Home Care Services*.

Residential facilities that provide nonmedical care and supervision for children (not developmentally disabled) shall be classified as 8823, *Residential Care Facilities for Children.*

Residential facilities that provide assisted care and supervision for adults (not developmentally disabled) shall be classified as 9070(3), *Residential Care Facilities for Adults.*

Residential facilities that provide assisted care and supervision for the elderly (not developmentally disabled) shall be classified as 9070(1), *Residential Care Facilities for the Elderly.*

RESIDENTIAL CARE FACILITIES FOR THE ELDERLY – including supervisors and receptionists – N.O.C. **9070(1)**

Classification 9070(1) shall not be used for division of payroll in connection with Classifications 8804(1), *Substance Use Disorder Recovery Homes*, or 8804(2), *Social Rehabilitation Facilities for Adults*, unless the operation described by Classification 9070(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).

Residential care facilities for the elderly provide assisted care and supervision to their residents. Such services include but are not limited to assisting residents with dressing, eating, personal hygiene and taking medications. This classification also applies to the provision of assisted care and supervision to residents with Alzheimer's disease, dementia, mild cognitive impairment and similar disorders provided such residents do not receive or require skilled nursing care.

This classification includes certified administrators, including but not limited to Nursing Home Administrators, Residential Care Facility for the Elderly Administrators, Adult Residential Facility Administrators and Qualified Intellectual Disabilities Professionals. This classification also includes employees who provide tours of the facility, including but not limited to tours for marketing, admission or inspection purposes.

Employees at the same location who do not provide any assisted care services but provide congregate living services to residents who do not require care and supervision shall be separately classified as 8851, *Congregate Living Facilities for the Elderly*.

Employees at the same location who provide assisted care services to residents who require skilled nursing care, which may include residents with Alzheimer's disease, dementia, mild cognitive impairment and similar disorders who receive or require skilled nursing care, shall be separately classified as 8829(1), *Skilled Nursing Facilities,* or 8829(2), *Convalescent Nursing Facilities*.

When the residential care facility also has employees at the same location who are classified as 8851, *Congregate Living Facilities for the Elderly*, 8829(1), *Skilled Nursing Facilities*, and/or 8829(2), *Convalescent Nursing Facilities,* employees common to all operations, including but not limited to food services, laundry, maintenance, security and miscellaneous employees shall be assigned to the classification describing the level of care designated for the largest number of beds per the facility license.

SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS – all employees – including supervisors, educational instructors, counselors, production managers and vocational evaluators **8806**

This classification applies to each location of those sheltered workshops or rehabilitation facilities certified as exempt from the minimum wage law by the United States Department of Labor, Employment Standards Administration, Wage and Hour Division, or the California Department of Industrial Relations, Division of Labor Standards Enforcement. Sheltered workshops and work activity centers are facilities that employ clients with developmental or other disabilities. In addition to performing work related tasks, clients may also attend independent living skills classes and participate in recreational activities.

Supported employment programs that are not exempt from the minimum wage law by the United States Department of Labor, Employment Standards Administration, Wage and Hour Division, or the California Department of Industrial Relations, Division of Labor Standards Enforcement shall be separately classified.

Retail store operations shall be separately classified using the applicable *Stores* Industry Group classification.

SKILLED NURSING FACILITIES – including supervisors and receptionists **8829(1)**

Skilled nursing facilities engage in the provision of skilled nursing care and supportive care to patients whose primary need is the availability of skilled nursing care on an extended basis. These facilities provide 24-hour inpatient care, including medical, nursing, dietary and pharmaceutical services. This classification also applies to facilities providing skilled nursing care to residents with Alzheimer's disease, dementia, mild cognitive impairment and similar disorders.

This classification includes certified administrators, including but not limited to Nursing Home Administrators, Residential Care Facility for the Elderly Administrators, Adult Residential Facility Administrators and Qualified Intellectual Disabilities Professionals. This classification also includes employees who provide tours of the facility, including but not limited to tours for marketing, admission or inspection purposes.

This classification also applies to facilities engaged in the provision of skilled nursing care for mentally ill individuals whose primary need is the availability of skilled nursing care on an extended basis.

Psychiatric Health Facilities providing acute, short-term, inpatient treatment to mentally ill individuals shall be classified as 9043, *Hospitals.*

Employees at the same location who provide assisted care services to residents who do not require skilled nursing care but require assistance with daily living, including but not limited to assisting residents with dressing, eating, personal hygiene and taking medications shall be separately classified as 9070(1), *Residential Care Facilities for the Elderly,* or 9070(3), *Residential Care Facilities for Adults.*

Employees at the same location who do not provide any assisted care services but provide congregate living services to residents who do not require care and supervision shall be separately classified as 8851, *Congregate Living Facilities for the Elderly*.

When the skilled nursing facility also has employees at the same location who are classified as 8851, *Congregate Living Facilities for the Elderly*, 9070(1), *Residential Care Facilities for the Elderly*, and/or 9070(3), *Residential Care Facilities for Adults,* employees common to all operations, including but not limited to food services, laundry, maintenance, security and miscellaneous employees shall be assigned to the classification describing the level of care designated for the largest number of beds per the facility license.

SOCIAL REHABILITATION FACILITIES FOR ADULTS – all employees **8804(2)**

Classification 8804(2) shall not be used for division of payroll in connection with Classifications 9070(1), *Residential Care Facilities for the Elderly*, 9070(3), *Residential Care Facilities for Adults*, 8823, *Residential Care Facilities for Children*, or 8851, *Congregate Living Facilities for the Elderly*, unless the operation described by Classification 8804(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 9070(1), 9070(3), 8823 or 8851.

This classification shall apply to nonmedical residential care facilities, including but not limited to, psychiatric, pre-parole or probation halfway houses that provide services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance and counseling.

SUBSTANCE USE DISORDER RECOVERY HOMES – all employees **8804(1)**

Classification 8804(1) shall not be used for division of payroll in connection with Classifications 9070(1), *Residential Care Facilities for the Elderly*, 9070(3), *Residential Care Facilities for Adults*, 8823, *Residential Care Facilities for Children*, or 8851, *Congregate Living*

***Facilities for the Elderly*, unless the operation described by Classification 8804(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 9070(1), 9070(3), 8823 or 8851.**

This classification shall apply to nonmedical residential care facilities providing services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance or counseling.

HEALTH CLUBS OR GYMS – including restaurant employees, retail store employees and receptionists **9053(2)**

This classification applies to health clubs or gyms operating facilities that provide space and exercise equipment, including but not limited to cardiovascular equipment, weight machines and free weights available for use by clients on an at-will basis for the majority of operating hours. This classification includes facilities and services provided in connection with health club or gym operations, including but not limited to swimming pools, tennis courts, child care and spa, massage and personal appearance services. This classification includes fitness class instruction when provided in connection with health club or gym operations. This classification also applies to facilities that provide climbing walls or trampolines available for use by clients on an at-will basis or for fitness programs or instruction.

The operation of fitness studios or fitness training programs primarily offering scheduled fitness classes where space and exercise equipment is not available for use by clients at-will during the majority of operating hours shall be classified as 8870, *Fitness Instruction Programs or Studios*.

The operation of spa or bath facilities that include saunas, steam baths, hydrotherapy baths or soaking tubs, including massage or personal appearance services that are not provided in connection with a health club or gym, shall be classified as 9054, *Spas or Baths*.

Hair cutting, massage services, nail salons and other personal appearance services that are not performed in connection with health clubs, gyms, spas or baths shall be classified as 9586, *Barber Shops, Hair Styling Salons and Personal Appearance Services.*

Public or private swimming pools shall be classified as 9053(3), *Swimming Pools or Swimming Clubs.*

Tennis or racquetball clubs shall be classified as 9053(5), *Clubs – racquet sports.*

Non-profit community health and wellness clubs shall be classified as 9067(1), *Clubs – community health and wellness.*

HEAT TREATING – metal **3146(2)**

This classification applies to heat treating or annealing of metal parts to produce suitable hardness, toughness, ductility or strength, and to brazing metal parts, on a fee basis. Heat treating or brazing operations performed in connection with the employer's own manufacturing operations shall be assigned to the applicable manufacturing classification.

Welding and hardfacing (welding to build up a hard metal surface) operations performed on a fee basis shall be classified as 3365, *Welding or Cutting.*

HEATING OR AIR CONDITIONING DUCTWORK – installation or repair – including shop, yard or storage operations – including installation of furnaces or air conditioning equipment – employees whose regular hourly wage does not equal or exceed $29.00 per hour – N.O.C. **5538(2)**

This classification applies to the installation or repair of sheet metal or nonmetallic, rigid or flexible ductwork for heating or air conditioning systems.

This classification also applies to the installation or repair of heating or air conditioning equipment provided the same employer engages in the installation of ductwork at the same job or location. The installation or repair of heating or air conditioning equipment where no ductwork

installation is performed by the employer at the same job or location shall be classified as 5183(3)/5187(3), *Heating or Air Conditioning Equipment.*

This classification includes the shop fabrication of ductwork or duct fittings when the employer installs any portion of the fabricated items.

The installation of pipe or pipe fittings shall be separately classified.

HEATING OR AIR CONDITIONING DUCTWORK – installation or repair – including shop, yard or storage operations – including installation of furnaces or air conditioning equipment – employees whose regular hourly wage equals or exceeds $29.00 per hour – N.O.C. **5542(2)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $29.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $29.00 per hour shall be classified as 5538(2), *Heating or Air Conditioning Ductwork*.

This classification applies to the installation or repair of sheet metal or nonmetallic, rigid or flexible ductwork for heating or air conditioning systems.

This classification also applies to the installation or repair of heating or air conditioning equipment provided the same employer engages in the installation of ductwork at the same job or location. The installation or repair of heating or air conditioning equipment where no ductwork installation is performed by the employer at the same job or location shall be classified as 5183(3)/5187(3), *Heating or Air Conditioning Equipment.*

This classification includes the shop fabrication of ductwork or duct fittings when the employer installs any portion of the fabricated items.

The installation of pipe or pipe fittings shall be separately classified.

HEATING OR AIR CONDITIONING EQUIPMENT – installation, service or repair – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $31.00 per hour – N.O.C. **5183(3)**

This classification applies to the installation, service or repair of warm air or hydronic heating or air conditioning equipment within commercial or residential buildings provided the same employer does not engage in the installation of ductwork at the same job or location. The installation or repair of heating or air conditioning equipment where ductwork installation is performed by the employer at the same job or location shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork*.

The manufacture of air conditioning systems or equipment, or the shop repair of air conditioning systems or equipment by employers that do not perform installation, service or repair at customers' locations shall be classified as 3165(1), *Air Conditioning or Refrigeration Equipment Mfg.*

The manufacture of commercial or household furnaces or gas or propane heaters, or the shop repair of commercial or household furnaces or gas or propane heaters by employers that do not perform installation, service or repair at customers' locations shall be classified as 3175, *Furnace or Heater Mfg*.

The installation, service or repair of commercial refrigeration equipment, when any portion of these operations is performed away from the shop, shall be classified as 5183(2)/5187(2), *Refrigeration Equipment.*

The installation, service or repair of household refrigerators, freezers, dehumidifiers, or portable air conditioning units shall be classified as 9519(1), *Household Appliances.*

The installation of plate steel boilers shall be separately classified as 3726, *Boiler Installation, Service or Repair*.

HEATING OR AIR CONDITIONING EQUIPMENT – installation, service or repair – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $31.00 per hour – N.O.C. **5187(3)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $31.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $31.00 per hour shall be classified as 5183(3), *Heating or Air Conditioning Equipment*.

This classification applies to the installation, service or repair of warm air or hydronic heating or air conditioning equipment within commercial or residential buildings provided the same employer does not engage in the installation of ductwork at the same job or location. The installation or repair of heating or air conditioning equipment where ductwork installation is performed by the employer at the same job or location shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork*.

The manufacture of air conditioning systems or equipment, or the shop repair of air conditioning systems or equipment by employers that do not perform installation, service or repair at customers' locations shall be classified as 3165(1), *Air Conditioning or Refrigeration Equipment Mfg.*

The manufacture of commercial or household furnaces or gas or propane heaters, or the shop repair of commercial or household furnaces or gas or propane heaters by employers that do not perform installation, service or repair at customers' locations shall be classified as 3175, *Furnace or Heater Mfg*.

The installation, service or repair of commercial refrigeration equipment, when any portion of these operations is performed away from the shop, shall be classified as 5183(2)/5187(2), *Refrigeration Equipment.*

The installation, service or repair of household refrigerators, freezers, dehumidifiers, or portable air conditioning units shall be classified as 9519(1), *Household Appliances.*

The installation of plate steel boilers shall be separately classified as 3726, *Boiler Installation, Service or Repair*.

HOME CARE SERVICES – all employees

See Health and Human Services.

HOME INFUSION THERAPISTS

See Health and Human Services.

HOMEOWNERS ASSOCIATIONS AND HOUSING COOPERATIVES

See Property Management/Operation.

HORSE SHOWS OR RODEOS – all employees other than stable employees and employees engaged in the operation or maintenance of amusement devices, restaurants or retail stores **9016(3)**

This classification applies to all employees of horse shows or rodeos other than stable employees and employees engaged in the operation or maintenance of amusement devices, restaurants or retail stores.

Also refer to companion Classification 7207(3), *Horse Shows or Rodeos – stable employees*.

Horse dealers or auctions shall be classified as 8286, *Livestock Dealers or Auction Yards.*

The operation or maintenance of amusement devices, restaurants and retail stores shall be separately classified.

HORSE SHOWS OR RODEOS – stable employees **7207(3)**

This classification applies to the temporary board and care of horses in connection with horse shows or rodeos, including but not limited to feeding, watering, grooming and exercising horses, and the maintenance of stable grounds.

Also refer to companion Classification 9016(3), *Horse Shows or Rodeos – all employees other than stable employees and employees engaged in the operation or maintenance of amusement devices, restaurants or retail stores.*

Boarding horses for other concerns on a fee basis shall be classified as 7207(1), *Stables*.

The operation of riding clubs that provide board and care for members' horses shall be classified as 7207(2), *Clubs – riding*.

The operation of stables in connection with pack train operations shall be classified as 7207(4), *Pack Trains*.

The operation of stables in connection with harness racing shall be classified as 7207(5), *Racing Stables – harness racing.*

Horse dealers or auctions shall be classified as 8286, *Livestock Dealers or Auction Yards.*

HOSPITALS

See Health and Human Services.

HOSPITALS – veterinary – all employees – including receptionists **8831(1)**

This classification applies to employers engaged in the medical treatment of domestic animals, agricultural livestock and wild animals and includes all employees who handle or feed animals, dispense prescriptions or are otherwise exposed to any of the operative hazards of the business. This classification also applies to veterinary care provided at customers' locations, and the operation of private animal shelters and shelters operated under contract for municipalities.

Boarding, grooming and care of horses shall be classified as 7207(1), *Stables*.

Veterinarians employed by zoos shall be classified as 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores*.

The operation of public aquariums, including veterinarians employed by public aquariums, shall be classified as 8838, *Museums*.

HOTELS, MOTELS OR SHORT-TERM RESIDENTIAL HOUSING **9050**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to the operation of hotels, motels or short-term residential housing. This classification includes all employees other than employees exclusively engaged in restaurant or tavern operations. Front desk, cashiering, concierge or retail store operations, and facility tours, including but not limited to tours for marketing or inspection purposes, are included in this classification.

Short term residential housing, including but not limited to vacation rentals and timeshare properties, is defined as housing units that are rented for not more than 30 consecutive days. The operation of residential housing where more than 75% of units are rented for longer than 30 consecutive days shall be assigned to the applicable *Property Management/Operation* Industry Group classification.

The payroll of employees engaged exclusively in connection with restaurant or tavern operations shall be separately classified as 9079(1), *Restaurants or Taverns*. This includes employees who work in food or beverage departments, prepare or serve hot food in connection with complimentary breakfasts, or provide room service, including delivering food or restocking in-room refrigerators, provided such employees perform no hotel duties. Employees who perform hotel, motel or short-term residential housing operations and restaurant or tavern operations shall be assigned to Classification 9050.

Recreation, leisure or resort operations, including but not limited to country clubs, golf courses, yacht clubs, casinos, gaming clubs, spas, baths, health clubs, gyms, barber shops or hair salons shall be separately classified.

The payroll of employees who alternate between two or more separately classifiable operations shall be assigned in accordance with Section V, Rule 3, *Division of Single Employee's Payroll*.

The payroll of employees who do not engage in operations that are integral to each classifiable operation but perform operations in general support of more than one classifiable operation shall be assigned to the Governing Classification of the group of classifications to which their work pertains. Employees who perform general support operations include but are not limited to supervisors, maintenance workers, security guards, shipping and receiving clerks and yard employees.

Overnight retreat facilities that specialize in providing instruction or guidance through a scheduled program of activities or workshops structured to promote wellness or personal, spiritual or professional growth for participants shall be classified as 9048(1), *Camps or Retreat Facilities.*

Nonmedical residential care facilities, including but not limited to psychiatric, pre-parole or probation halfway houses that provide services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance and counseling shall be classified as 8804(2), *Social Rehabilitation Facilities for Adults.*

HOUSE FURNISHINGS – installation – including upholstering – N.O.C. **9521(1)**

This classification applies to the installation or placement of house furnishings, including but not limited to freestanding furniture, fireplace hardware, wall padding, wall upholstery, upholstered acoustical wall panels and decorative accessories when there is no other classification that more accurately describes the operations. This classification also applies to picture hanging or artwork installation services for separate concerns on a fee basis.

The installation of cabinets, fixtures, paneling, shutters, sliding wardrobe doors, accordion doors, bathtub enclosures, interior trim, display racks, exhibit booths, restaurant or store fixtures, theatrical scenery, modular office partitions or laminate, wood or plastic countertops shall be classified as 5146(1), *Cabinet, Fixture or Trim Installation.*

Window covering installation other than shutters within buildings shall be classified as 9521(3), *Window Covering.*

The installation, service or repair of household appliances shall be classified as 9519(1), *Household Appliances.*

Painting or wallpaper installation shall be classified as 5474(1)/5482(1), *Painting or Wallpaper Installation.*

Transporting household goods, furniture, office furniture or fixtures for separate concerns on a fee basis shall be classified as 8293(2), *Furniture Moving.*

Floor covering or light fixture installation shall be separately classified.

HOUSEHOLD APPLIANCES – installation, service or repair – shop or outside **9519(1)**

This classification applies to the installation, service or repair of household appliances, including but not limited to refrigerators, freezers, washers, dryers, dishwashers, ovens, ranges, broilers, barbeques, grills, fryers, dehumidifiers, trash compactors, garbage disposals, patio heaters, vacuum cleaners, sewing machines and portable air conditioning units for separate concerns on a fee basis. This classification also applies to the installation, service or repair of exercise equipment for household use.

This classification also applies to the installation, service or repair of beer coils; soft drink dispensing machines; or countertop appliances used in commercial kitchens. It also applies to the repair of motorized wheelchairs or mobility scooters other than shop repair by the manufacturer.

This classification also applies to the installation, service or repair of automatic door openers. The installation of doors other than overhead doors shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation.* The installation of overhead doors shall be classified as 5108, *Door Installation – overhead doors.*

The shop repair of electric appliances by the manufacturer shall be classified as 3570, *Electric Appliance Mfg.*

The shop repair of motorized wheelchairs or mobility scooters by the manufacturer shall be classified as 3076(6), *Wheelchair Mfg.*

The shop repair of self-contained metal refrigerators or freezers by the manufacturer shall be classified as 3165(2), *Refrigerator Mfg.*

The shop repair of gas or electric household or commercial stoves or ovens by the manufacturer shall be classified as 3169(1), *Stove or Oven Mfg.*

The installation, service or repair of exercise equipment in health clubs, fitness studios or other commercial or public exercise facilities shall be classified as 3724(1), *Millwright Work.*

The installation, service or repair of appliances, other than countertop appliances, in commercial kitchens shall be classified as 3724(1), *Millwright Work*.

The installation, service or repair of commercial refrigeration systems or equipment, including but not limited to commercial ice makers, refrigerators and walk-in refrigerators, when any portion of these operations is performed away from the shop, shall be classified as 5183(2)/5187(2), *Refrigeration Equipment*.

The installation, service or repair of air conditioning systems that are not portable units shall be classified as 5183(3)/5187(3), *Heating or Air Conditioning Equipment.*

The installation, service or repair of water heaters shall be classified as 5183(1)/5187(1), *Plumbing*.

The installation or placement of house furnishings for other concerns on a fee basis shall be classified as 9521(1), *House Furnishings*.

The installation, service or repair of household water softening, conditioning or filtration systems shall be classified as 9519(4), *Water Softening, Conditioning or Filtration Systems*.

Electrical wiring shall be separately classified.

Repair departments at stores shall be classified in accordance with Section IV, Rule 5, *Stores*.

HOUSING AUTHORITIES

See Municipal, State or Other Public Agencies.

I

ICE CREAM OR FROZEN YOGURT SHOPS **8078(3)**

This classification applies to the sale of individual servings of ice cream or frozen yogurt for consumption by the walk-in trade on or away from the premises. This classification shall apply to each separate location at which the sale of individual servings of ice cream or frozen yogurt for consumption on or away from the premises equals or exceeds 50% of gross receipts. This classification includes the incidental sale of hand packed ice cream or prepackaged ice cream confections sold as such.

Ice cream or frozen yogurt shops that pour and serve alcoholic beverages for consumption on the premises or prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), *Restaurants or Taverns*.

INCANDESCENT LAMP AND FLUORESCENT TUBE MFG. **4111(2)**

This classification applies to the manufacture of glass lamps or tubes, including but not limited to incandescent lamps, fluorescent tubes, neon tubes, cathode ray tubes, electronic tubes and arc lamps. This classification also applies to the manufacture or assembly of glass hermetically sealed electrical connectors.

The manufacture of metal or plastic cabinet signs or sign backings shall be separately classified as 4492, *Sign Mfg. – metal, plastic or wood.*

The manufacture of light emitting diodes (LED) shall be separately classified as 3178, *Electronic Element Mfg.*

The manufacture or assembly of metal light fixtures or lamps shall be classified as 3180, *Light Fixture or Lamp Mfg. or Assembly – metal.*

INK, ADHESIVE, POLISH OR WAX PRODUCTS MFG. **4557**

This classification applies to the manufacture of inks, adhesives, waxes or polishes. This classification also applies to the mixing, blending or repackaging of inks, adhesives, waxes or polishes, the manufacture of electrically conductive inks or adhesives, or the manufacture of wax products, including but not limited to candles and crayons.

The manufacturing, refilling or refurbishing of laser printer toner or ink jet cartridges shall be classified as 3574(1), *Machine Mfg.*

The manufacture of denture adhesives shall be classified as 4611, *Drug, Medicine or Pharmaceutical Preparations Mfg.*

The manufacture of paint, varnish or lacquer shall be classified as 4558(1), *Paint, Varnish or Lacquer Mfg.*

The manufacture of synthetic resins shall be classified as 4558(2), *Resin Mfg.*

INSPECTION FOR INSURANCE, SAFETY OR VALUATION PURPOSES – N.O.C. – including Outside Salespersons **8720(1)**

This classification applies to employers that perform inspections for insurance, safety or valuation purposes on a fee basis, including but not limited to boiler inspection, electric meter inspection and testing, backflow valve inspection and testing, energy efficiency inspection, fire protection and safety inspection, log scaling and agricultural products inspection. This classification also applies to monitoring the flow of fluids on oil leases or along pipelines on a fee basis.

This classification also applies to insurance claims or insurance fraud investigations performed on a fee basis that involve surveillance of persons without their knowledge.

Insurance claims or insurance fraud investigation companies that exclusively perform investigations that do not require surveillance of persons without their knowledge shall be classified as 8742, *Salespersons – Outside*, 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions.* Insurance claims investigations performed by insurance companies shall be classified as 8822, *Insurance Companies*.

Investigation operations for other than insurance claims or insurance fraud shall be separately classified as 7721(1), *Detective or Private Investigative Agencies*.

When performed in connection with an employer's own operations, other than construction or erection, the operating crew of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of less than 55 pounds shall be classified in accordance with Section III, Rule 5, *General Inclusions.*

Property appraisal (or property appraisal in combination with clerical activities) on a fee basis shall be classified as 8742, *Salespersons – Outside*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions*.

The weighing, grading, inspecting or sampling of merchandise at docks, railway stations or warehouses on a fee basis shall be classified as 8720(3), *Weighers, Samplers or Inspectors of Merchandise on Docks or at Railway Stations or Warehouses*.

The fee inspection of boats, ships or marine vessels for safety or to determine seaworthiness or the fee inspection or surveying of cargo that may have been damaged in marine transit shall be classified as 7248, *Marine Appraisers or Surveyors*.

The provision of legal support services on a fee basis, including but not limited to process serving of summons, subpoenas or complaints; filing court documents; or reproducing documents shall be classified as 8821, *Law Firm Support Services*.

INSTITUTIONAL EMPLOYEES

See Municipal, State or Other Public Agencies.

INSTRUMENT INSTALLATION, SERVICE OR REPAIR – medical, professional or scientific – away from shop – not office machines **5128**

This classification applies to the installation, service or repair of electronic instruments used in the medical, biomedical or healthcare industries, including but not limited to medical imaging and scanning equipment, health monitors, surgical or treatment equipment and sample analyzers. This classification also applies to the installation, service or repair of professional or scientific instruments used for research, testing, measuring or calibration in the geological, petroleum, biomedical, pharmaceutical, aerospace or defense industries or by other military or governmental entities. This classification includes the installation of low voltage cabling that is performed in connection with instrument installation, service or repair operations by the same employer.

This classification also applies to the fee-based repair away from the shop of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of less than 55 pounds.

The installation, service or repair of machinery, equipment or instruments used in the manufacturing or processing of integrated circuit chips or semiconductor wafers shall be classified as 5129, *Integrated Circuit or Semiconductor Processing Equipment Installation, Service or Repair.*

The installation, service or repair of programmable industrial controls shall be classified as 5130(1), *Programmable Industrial Controls Installation, Service or Repair.*

The installation of low voltage communications cabling within buildings that is not performed in connection with the installation, service or repair of instruments by the same employer shall be classified as 5195, *Communications Cabling*.

The installation of electrical wiring within buildings shall be classified as 5140/5190, *Electrical Wiring – within buildings*.

The manufacture or fee-based shop repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds shall be separately classified as 3681(1), *Instrument Mfg. – electronic.*

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds, including but not limited to test flight operations performed in connection with repair or by the manufacturer shall be classified in accordance with Section III, Rule 5, *General Inclusions.*

The shop repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier by the manufacturer shall be classified as 3830(2), *Unmanned Aircraft System Mfg.*

The repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier on a fee basis, or repair work performed by the manufacturer away from shop shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

The manufacture or shop repair of electronic professional or scientific instruments other than medical instruments shall be classified as 3681(1), *Instrument Mfg. – electronic*.

The manufacture of electronic medical instruments used for diagnostic or treatment purposes shall be classified as 3572, *Medical Instrument Mfg.*

The manufacture of non-electronic scientific or medical instruments shall be classified as 3682, *Instrument Mfg. – non-electronic.*

The shop repair of instruments shall be assigned to the applicable instrument manufacturing classification.

The installation or repair of industrial machinery, including but not limited to pumps, generators, printing presses, sawmill equipment and food processing equipment away from the shop shall be classified as 3724(1), *Millwright Work*.

The installation, service or repair of computers, servers or computer peripheral equipment shall be classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair.*

The installation, service or repair of office machines shall be classified as 5191, *Office Machine or Point of Sale Equipment Installation, Service or Repair.*

INSTRUMENT MFG. – electronic – professional or scientific – all other employees – N.O.C.

See Electronics.

INSTRUMENT MFG. – electronic – professional or scientific – hardware or software design or development

See Electronics.

INSTRUMENT MFG. – non-electronic – scientific or medical – N.O.C. **3682**

This classification applies to the manufacture or shop repair of non-electronic instruments, including but not limited to micrometers, surveying levels, sighting rods, hypodermic syringes, scalpels and microscopes. This classification also applies to the manufacture of catheters, binoculars, compasses, telescopes, implantable medical devices, orthodontic components, medical hand tools, non-electronic scales, measuring tapes or rifle scopes.

This classification also applies to employers that design proprietary, non-electronic instruments and subcontract manufacturing to other concerns provided the employer also:

1. Manufactures the prototype or subcontracts the manufacture of the prototype; or
2. Receives the manufactured product and performs quality control operations prior to shipment.

Employers that neither design nor manufacture the product, but purchase products from manufacturers for resale purposes, shall be assigned to the applicable *Stores* Industry Group classification notwithstanding that they may engage in some product preparation or quality control operations.

The manufacture of electronic medical instruments shall be classified as 3572, *Medical Instrument Mfg.*

The manufacture of electronic professional or scientific instruments shall be classified as 3681(1), *Instrument Mfg. – electronic.*

The repair of instruments away from the shop shall be separately classified.

INSULATION WORK – installation or application of acoustical or thermal insulating materials in buildings or within building walls – N.O.C. **5479**

This classification applies to the installation of insulating materials within buildings for the purpose of mitigating acoustic and thermal transfer.

The installation of insulation materials when performed by the same employer that performs wood framing or light gauge steel framing at the same job or location shall be classified as 5403/5432, *Carpentry*, or 5632/5633*, Steel Framing*.

The installation of insulation materials when performed by the same employer that performs wallboard installation and no wood framing or light gauge steel framing at the same job or location shall be classified as 5446/5447, *Wallboard Installation*.

The installation of insulation materials onto steam pipes, boilers and heat exchangers shall be classified as 5184, *Steam Pipe or Boiler Insulation*.

The installation of firestop materials, including firestop caulking, shall be classified as 5474(2)/5482(2), *Waterproofing*.

INSURANCE COMPANIES – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8822**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employers licensed by the California Department of Insurance as insurance companies to underwrite a variety of commercial or personal coverages, including but not limited to health, disability, automobile, property, title, liability, workers' compensation, life and annuity insurance, and surety bonds.

Fee-based inspections for insurance, safety or valuation purposes shall be classified as 8720(1), *Inspection for Insurance, Safety or Valuation Purposes.*

The operations performed by insurance administrators, brokers, agents or adjustors who are not employed by a licensed insurance company shall be assigned to the employer's standard classification or to the applicable Standard Exception classification.

INTEGRATED CIRCUIT OR SEMICONDUCTOR PROCESSING EQUIPMENT INSTALLATION, SERVICE OR REPAIR – away from shop **5129**

This classification applies to the installation, service or repair of machinery, equipment or instruments used in the manufacturing or processing of semiconductor wafers, including but not limited to vapor ovens, wafer inspection stations, wafer probe systems, wet processing equipment, photo mask inspection equipment, diffusion etching machines, wafer cleaning equipment, wafer dicing saws and plasma etching machines. This classification also applies to the installation, service or repair of machinery used to manufacture or process integrated circuit chips. This classification includes the installation of low voltage cabling that is performed in connection with equipment installation, service or repair operations by the same employer.

The installation of low voltage communications cabling within buildings that is not performed in connection with the installation, service or repair of equipment by the same employer shall be classified as 5195, *Communications Cabling*.

The installation of electrical wiring within buildings shall be classified as 5140/5190, *Electrical Wiring – within buildings*.

The manufacture or shop repair of electronic or electronically controlled manufacturing equipment for the integrated circuit or semiconductor industry shall be classified as 3681(1), *Instrument Mfg. – electronic.*

The manufacture of electronic integrated circuit chips or semiconductor wafers shall be classified as 4112, *Integrated Circuit and Semiconductor Wafer Mfg*.

INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG. – all other employees

See Electronics.

INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG. – hardware or software design or development

See Electronics.

INTERNET OR WEB-BASED APPLICATION DEVELOPMENT OR OPERATION – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8859(2)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to firms that specialize in the development and operation of Internet or web-based applications and websites. This classification also applies to employers engaged in such operations for other concerns on a contract basis.

This classification does not apply to firms that operate as Internet Service Providers (ISP) or to firms that operate websites in connection with additional separately classified operations by the same employer.

IRON OR STEEL ERECTION – light gauge steel framing

See Steel Framing.

IRON OR STEEL ERECTION – structural **5040**

This classification applies to the structural steel framing of buildings or the erection of steel structures of any height, including but not limited to penstocks, smokestacks, gas holders, elevated tanks, fire escapes, and radio or television towers.

This classification includes non-structural iron or steel erection operations when performed by the same employer in connection with structural iron or steel erection at the same job or location.

This classification includes specialty contractors performing welding or cutting at construction sites in connection with operations described by Classification 5040.

This classification also applies to the construction, erection, repair or retrofitting of metal bridges, elevated metal roadways or trestles where the clearance is more than 10 feet at any point or the entire distance between terminal abutments exceeds 20 feet.

This classification also applies to the painting or sandblasting of steel buildings, bridges or structures for other concerns on a fee basis.

Structural framing of residential or commercial structures using light gauge, cold formed steel studs and joists shall be classified as 5632/5633, *Steel Framing*.

Pile driving operations shall be classified as 6003(1), *Pile Driving*.

Painting of water, oil or gasoline storage tanks shall be classified as 5474(3)/5482(3), *Painting – water, oil or gasoline storage tanks*.

Building foundation preparation work, including but not limited to the drilling of foundation holes and subsequent construction of poured in place foundation piers to completion of the substructure, including incidental pile driving, shall be classified as 6258, *Foundation Preparation Work*.

Excavation or concrete work shall be separately classified.

IRON OR STEEL WORKS – non-structural – shop – fabricating, assembling or manufacturing ornamental brass, bronze or iron work; railings; balconies; fire escapes; staircases; iron shutters or other non-structural iron or steel work

See Metal Working Classifications.

IRON OR STEEL WORKS – structural – shop – fabricating or assembling girders, beams, columns, trusses, stringers or other structural iron or steel

See Metal Working Classifications.

IRON, STEEL, BRASS, BRONZE OR ALUMINUM ERECTION – non-structural **5102**

This classification applies to the installation of non-structural architectural or ornamental metal work, including but not limited to handrails, balcony rails, grille work, bumper rails, window guards, staircases, awnings, metal burners, free-standing mezzanines, exterior metal tanks that are not elevated on steel structures and other non-structural iron or steel erection. This classification also applies to the installation of curtain wall panels.

This classification includes specialty contractors performing welding or cutting at construction sites in connection with operations described by Classification 5102.

This classification also applies to the erection of commercial or residential greenhouse or solarium metal framing, or the installation of pre-glazed windows or wall panels if installed by the same employer that erects the greenhouse or solarium metal framing at the same job or location.

This classification includes the installation of elevated floors, including but not limited to data center floors and the installation of access steps, ramps or railings installed in connection with the elevated floors.

This classification also applies to the installation of unglazed metal window frames.

Non-structural iron or steel erection operations when performed by the same employer in connection with structural steel erection at the same job or location shall be classified as 5040, *Iron or Steel Erection – structural.*

The installation of glass panes or insulated glass units within framework at residential or commercial buildings, including the incidental installation of framework and glass cutting at the job site, shall be classified as 5467/5470, *Glaziers*.

The installation of pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation*, provided such operations are not performed in connection with structures framed by the employer at the same job or location.

Structural framing of residential or commercial structures using light gauge, cold formed steel studs and joists shall be classified as 5632/5633, *Steel Framing*.

IRRIGATION, DRAINAGE OR RECLAMATION WORKS OPERATION – all work incidental to maintenance and operation of irrigation, drainage or reclamation districts **0251**

This classification applies to the operation of irrigation, drainage or canal systems for the purpose of providing water to agricultural customers. This classification includes all operations involved in the operation or maintenance of systems, including but not limited to maintenance and repair of pumping stations; repair or replacement of water lines; removal of weeds or debris from channels; repair of canals, channels or levees; and rodent or mosquito control.

Irrigation, drainage or reclamation work performed in connection with a farm operated by the employer shall be assigned to the appropriate *Farms* Industry Group classification.

Construction operations, including alterations or additions to existing irrigation or drainage systems, pile driving, dredging, tunneling and dam or sewer construction shall be separately classified.

IRRIGATION PIPE INSTALLATION – agricultural – all operations **6364**

This classification applies to the installation of irrigation systems, including but not limited to the installation of main waterlines, laterals and risers, and drip lines for agricultural concerns.

The installation of landscape sprinkler systems shall be classified as 5183(1)/5187(1), *Plumbing.*

The installation of irrigation systems by the employer at its own farm shall be assigned to the applicable *Farms* Industry Group classification.

J

JANITORIAL SERVICES – by contractors **9008**

This classification applies to employers that provide janitorial services for other concerns on a fee basis at commercial or industrial buildings or facilities and includes restocking restroom supplies, cleaning carpets, changing light bulbs or touch-up painting when performed in connection with the janitorial services.

This classification also applies to specialty cleaning operations performed for other concerns on a fee basis at commercial or industrial facilities or at residential locations, including but not limited to window cleaning; mold abatement; construction job site clean-up; fire, smoke or water damage clean-up; sanitizing or disinfecting services; or metal, glass or stone buffing or polishing. This classification also applies to off-street sweeping or snow removal using hand or portable power tools or equipment in areas that include but are not limited to walkways, parking lots and private driveways.

This classification does not apply at a location where the employer provides property management services; such operations shall be assigned to the applicable *Property Management/Operation* Industry Group classification.

The interior general cleaning of occupied or vacant residences for other concerns on a fee basis shall be separately classified as 9096, *Residential Cleaning Services*.

Off-street snow removal using vehicles or construction equipment, including but not limited to plows, excavators or loaders shall be classified as 6218(1)/6220(1), *Excavation – N.O.C.*

Sweeping or snow removal operations on public streets or highways shall be classified as 9403(2), *Street Sweeping Service Companies*.

Carpet cleaning that is performed as a specialty operation and not in connection with general cleaning services shall be classified as 2584, *Carpet, Rug or Upholstery Cleaning.*

JETTY OR BREAKWATER CONSTRUCTION – all operations to completion **6361(3)**

This classification applies to the construction of jetties and breakwaters. This classification also applies to the construction of rock dikes and revetments.

The construction of revetments and sea walls by use of wood or concrete piles shall be classified as 6003(2), *Wharf Building.*

Caisson, cofferdam work, pile driving and quarries shall be separately classified.

JEWELRY MFG. – including foundry operations **3383(1)**

This classification applies to the manufacture of jewelry, including but not limited to earrings, bracelets, pendants, necklaces and rings. This classification also applies to the manufacture of costume jewelry, silverware, belt buckles, coins, fishing lures and spinners, and the cutting and polishing of precious stones.

The manufacture of analog and digital watches shall be classified as 3383(3), *Watch Mfg*.

Repairing, polishing or engraving jewelry when performed by a retail jewelry store for individual customers shall be classified as 8013(1), *Stores – jewelry*.

JOCKEYS

See Classification 8631, *Racing Stables*.

JUICE OR JUICE CONCENTRATE MFG.

See Food Packaging and Processing.

K

KENNELS – boarding, grooming and care of domestic animals – all employees – including receptionists **8831(3)**

This classification applies to the boarding, daycare and/or grooming of domestic animals and includes all employees who handle or feed animals, dispense prescriptions or are otherwise exposed to any of the operative hazards of the business.

Employees of a retail store who engage in pet grooming shall be classified as 8831(3) in accordance with the provisions of the Multiple Enterprises rule.

Boarding, grooming and care of horses shall be classified as 7207(1), *Stables*.

The medical treatment of domestic animals, agricultural livestock and wild animals shall be classified as 8831(1), *Hospitals – veterinary*.

KNITTING – N.O.C. **2362**

This classification applies to knitting natural or synthetic yarn or thread using automated equipment to produce fabric.

The sewing and assembly of knit components to produce garments shall be separately classified as 2501(1), *Clothing Mfg.*, in accordance with the provisions of the Multiple Enterprises rule.

Hand knitting operations, without the use of automated equipment, to produce fabric or garments shall be classified as 2501(1), *Clothing Mfg.*

The spinning or weaving of natural or synthetic fiber to produce yarn, thread or fabric shall be classified as 2222, *Spinning, Weaving or Fiber Processing*.

L

LABOR UNIONS – including Outside Salespersons **8755**

This classification applies to labor union employees who represent various groups of workers and are engaged in activities away from the office at least part of the time, including but not limited to handling grievances, performing job evaluations, collecting delinquent payments, checking work conditions, union organizing and performing contract, wage and benefit negotiations. This classification also applies to staff attorneys who work outside of the office at least part of the time. This classification also applies to employee associations and guilds that engage in collective bargaining.

LAMPSHADE MFG. – not metal or glass **2501(5)**

This classification applies to the manufacture of lampshades from materials other than metal or glass, including but not limited to cloth and synthetic fabric, vinyl, paper and leather.

The manufacture of stained glass lampshades shall be separately classified as 4111(3), *Cathedral or Art Glass Products Mfg.*

The manufacture or assembly of metal light fixtures or lamps shall be classified as 3180, *Light Fixture or Lamp Mfg. or Assembly – metal*.

LAND CLEARING – all operations **2702(2)**

This classification applies to the removal of trees, brush or vegetation in connection with the preparation of land for construction operations or the clearing of land to create firebreaks. This classification also applies to the removal of orchards or vineyards prior to replanting. This classification also includes wood chipping and land ripping operations when performed by the same employer in connection with land clearing operations.

The grading or leveling of land shall be separately classified as 6218(2)/6220(2), *Grading Land,* or 6218(3)/6220(3), *Land Leveling.*

Weed abatement for fire hazard control purposes not in connection with land clearing shall be classified as 0042, *Landscape Gardening.*

LAND LEVELING – grading farm lands – employees whose regular hourly wage does not equal or exceed $38.00 per hour **6218(3)**

This classification applies to leveling, smoothing and shaping agricultural land for other concerns on a fee basis. This classification also applies to ripping and subsequent grading of soil when such operations are not performed in connection with land clearing.

Land leveling performed in connection with the employer's own farming operations shall be assigned to the applicable *Farms* Industry Group classification.

Land clearing operations, including land ripping, shall be classified as 2702(2), *Land Clearing.*

LAND LEVELING – grading farm lands – employees whose regular hourly wage equals or exceeds $38.00 per hour **6220(3)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $38.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $38.00 per hour shall be classified as 6218(3), *Land Leveling*.

This classification applies to leveling, smoothing and shaping agricultural land for other concerns on a fee basis. This classification also applies to ripping and subsequent grading of soil when such operations are not performed in connection with land clearing.

Land leveling performed in connection with the employer's own farming operations shall be assigned to the applicable *Farms* Industry Group classification.

Land clearing operations, including land ripping, shall be classified as 2702(2), *Land Clearing*.

LANDSCAPE GARDENING – including maintenance of gardens **0042**

This classification applies to the construction, maintenance, repair or installation of landscape systems or facilities designed for public or private gardens or other areas in order to aesthetically, architecturally, horticulturally or functionally improve the grounds within or surrounding a structure or a tract or plot of land. This classification includes the preparation and grading of plots or areas of land for the installation of landscaping; pruning, repairing or trimming trees or hedges when none of the operations at a particular job or location require elevation, including but not limited to using ladders, lifts or by climbing; or chipping operations performed in connection with landscape gardening. This classification also applies to spraying or spreading lawn fertilizers or herbicides, or weed abatement for fire hazard control purposes not in connection with land clearing.

When performed by the same employer that is primarily (over 50% of employee time) engaged in landscape work at a particular job or location, this classification also applies to the construction or installation of hardscape features, including but not limited to fountains, statuary, monuments, decorative pools, garden furniture, garden accent lighting and drainage or sprinkler systems.

This classification also applies to reforestation operations to plant new trees or timber growth management operations to control or remove brush or overgrowth when performed for other concerns on a fee basis and not in connection with logging operations performed by the same employer. Reforestation or timber growth management operations when performed in connection with logging operations by the same employer shall be classified as 2702(1), *Logging*.

Pruning, repairing or trimming trees or hedges, including ground crew operations, when any portion of the operations at a particular job or location requires elevation, including but not limited to using ladders, lifts or by climbing, shall be separately classified as 0106, *Tree Pruning, Repairing or Trimming.*

Excavating, transporting and transplanting trees using mobile cranes shall be separately classified as 7219(3), *Mobile Crane and Hoisting Service Contractors*.

The clearing of land to create firebreaks through the removal of trees, brush or vegetation shall be classified as 2702(2), *Land Clearing – all operations*.

LATHING **5443**

This classification applies to the application of wood and metal lath to commercial or residential building interiors or exteriors. This classification includes the incidental application of moisture barrier material, wire mesh, prefabricated wire and molded plastic foam trim.

This classification also applies to the framing of interior, non-structural walls using light gauge steel studs provided the employer performs no structural steel framing or wallboard installation operations at the same job or location.

The framing of interior, non-structural walls using light gauge steel studs by an employer engaged in the installation of wallboard at the same job or location shall be classified as 5446/5447, *Wallboard Installation*.

The structural framing of residential or commercial structures using light gauge, cold formed steel studs and joists shall be classified as 5632/5633, *Steel Framing.*

The application of plaster or stucco to building surfaces shall be separately classified as 5484/5485, *Plastering or Stucco Work.*

LAUNDRIES – commercial – all employees **2585(1)**

This classification applies to the washing and pressing of fabric items, including but not limited to clothing, uniforms, draperies, diapers and linens for commercial customers on a fee basis. This classification also applies to the rental and laundering of clothing, towels, linens, diapers or similar items.

This classification also applies to the commercial processing of cow hide.

Stone washing, bleaching, sanding or dyeing clothing when performed for other concerns on a fee basis and not in connection with clothing manufacturing operations by the same employer shall be classified as 2585(2), *Dyeing*.

The rental of fabric items, including but not limited to towels, linens, gowns, scrubs and lab coats shall be classified as 8017(8), *Linen Rental or Restroom Supply Services*, provided no laundry operations are performed by the employer.

Locations at which more than 50% of gross receipts are derived from the dry cleaning or laundering of garments, linens or other household items that are owned by the general public shall be classified as 2589(1), *Dry Cleaning or Laundry.*

Self-service laundries that retain attendants to perform wash and fold activities shall be classified as 2589(1), *Dry Cleaning or Laundry.*

Locations at which 50% or more of gross receipts are derived from the dry cleaning of garments, linens or other household items that are owned by commercial customers rather than the general public shall be classified as 2589(2), *Dry Cleaning – commercial.*

Cash and carry facilities, situated away from the dry cleaning or laundry location, that solely engage in the receipt and distribution of items to be cleaned shall be classified as 8017(1), *Stores – retail.*

Self-service laundries that do not retain attendants to perform wash and fold activities shall be classified 8017(1), *Stores – retail*.

Dyeing, bleaching, mercerizing or finishing fabric raw materials, not finished garments or other finished fabric products, shall be classified as 2413, *Textiles.*

LAW FIRM SUPPORT SERVICES – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8821**

This classification applies to employers providing legal support services to attorneys or law firms on a fee basis, including but not limited to process serving summonses, complaints or subpoenas, preparing or filing court documents and the photocopying, scanning or imaging of documents by registered professional photocopiers.

The video recording of depositions or courtroom proceedings shall be separately classified as 9610, *Motion Pictures – production*.

Licensed attorneys or law firms that provide legal services to clients on a fee or pro bono basis shall be classified as 8820, *Law Firms.*

LAW FIRMS – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8820**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to licensed attorneys and law firms that provide legal services to clients on a fee or pro bono basis, including but not limited to supplying legal advice and representation in civil and criminal litigation, administrative hearings, personal and business transactions and other legal matters.

The operations performed by legal staff who are not employed by a law firm shall be assigned to the standard classification assignable to the employer or to the applicable Standard Exception classification.

Employers providing legal support services to attorneys and law firms on a fee basis, including but not limited to process serving summonses, complaints and subpoenas, preparing or filing court documents and reproducing documents shall be classified as 8821, *Law Firm Support Services*.

LEAD, RECLAIMING OR ALLOYING – including litharge and lead oxide manufacturing

See Metal Working Classifications

LEATHER GOODS MFG. – N.O.C. **2688**

This classification applies to the manufacture of leather products that are not more specifically described by another classification, including but not limited to belts, purses, pouches, wallets, gun holsters, saddles, horse tack, dog collars and gloves. This classification also applies to the manufacture of suede and sheepskin products.

The manufacture of leather clothing shall be classified as 2501(1), *Clothing Mfg.*

The manufacture of leather shoes, boots or sandals shall be classified as 2660, *Boot or Shoe Mfg. or Repairing.*

The manufacture of rigid leather travel cases, framed luggage and transport cases shall be classified as 2683, *Luggage Mfg.*

LENS MFG. – ground and polished lenses **4150(2)**

This classification applies to the manufacture of ground and polished glass or plastic optical lenses, including but not limited to contact lenses and lenses for telescopes, microscopes, lasers and binoculars. This classification also applies to the grinding or cutting of eyeglass lenses.

The manufacture of optical goods other than lenses shall be classified as 4150(1), *Optical Goods Mfg.*

Eyewear stores and dispensing opticians shall be separately classified as 8013(2), *Stores – eyewear*.

LIBRARIES – private – all employees other than librarians, professional assistants, Clerical Office Employees and Clerical Telecommuter Employees **9015(5)**

This classification applies to employees other than librarians, professional assistants and clerical office or clerical telecommuter staff, including but not limited to janitorial, maintenance, delivery and security personnel.

Also refer to companion Classification 8811, *Libraries – private – librarians or professional assistants*.

LIBRARIES – private – librarians or professional assistants – including Clerical Office Employees and Clerical Telecommuter Employees **8811**

This classification applies to librarians, professional library assistants and clerical office or clerical telecommuter staff who engage in activities, including but not limited to conducting research, ordering books or publications, maintaining reference systems, assisting customers to locate or check out materials and performing general clerical or administrative functions in support of the library.

With the exception of a single permanent job reassignment, it is not permissible to divide a single employee's payroll, within a single policy period, between this classification and any other classification.

Also refer to companion Classification 9015(5), *Libraries – private – all employees other than librarians, professional assistants, Clerical Office Employees or Clerical Telecommuter Employees*.

Public libraries shall be classified as 8812, *Libraries – public – librarians or professional assistants*.

LIBRARIES – public

See Municipal, State or Other Public Agencies.

LIGHT FIXTURE OR LAMP MFG. OR ASSEMBLY – metal – electric **3180**

This classification applies to the manufacture or assembly of metal light fixtures, including but not limited to incandescent, fluorescent and LED fixtures. This classification also applies to the manufacture of traffic signal lights or metal lamps, including but not limited to floor and table lamps.

The manufacture of light emitting diodes (LED) shall be separately classified as 3178, *Electronic Element Mfg.*

The manufacture of wood, plastic or glass components used in the manufacture of light fixtures or lamps shall be separately classified.

The manufacture of glass lamps or tubes, including but not limited to incandescent lamps, fluorescent tubes and arc lamps shall be separately classified as 4111(2), *Incandescent Lamp and Fluorescent Tube Mfg*.

LINEN RENTAL OR RESTROOM SUPPLY SERVICES – no laundry operations **8017(8)**

This classification applies to linen rental services that supply laundered towels, linens, gowns, diapers and similar products with no laundry operations. This classification also applies to the restocking of restroom supplies, including but not limited to toilet paper, hand towels, hand soap, air fresheners and toilet seat covers for separate concerns on a scheduled route basis.

Linen rental services with laundry operations shall be classified as 2585(1), *Laundries*.

The restocking of restroom supplies in connection with janitorial services performed by the same employer shall be classified as 9008, *Janitorial Services*.

LIVESTOCK DEALERS OR AUCTION YARDS – not operating livestock feed yards, farms, ranches or sales stables – including Outside Salespersons or Appraisers **8286**

This classification applies to the sale or auctioning of livestock, including but not limited to cattle, horses, sheep, pigs and poultry. This classification includes the temporary care and feeding of animals at auction sites and the maintenance of holding facilities.

Employers engaged in livestock feeding or fattening prior to slaughter on a fee basis shall be classified as 0038(2), *Livestock Feed Yards*.

The fee-based care and feeding of livestock that are en route to slaughterhouses or to market shall be classified as 2081(2), *Stockyards*.

LIVESTOCK FEED YARDS – including the milling or blending of feed for use in operations

See Farms.

LOG CHIPPING **2710(2)**

This classification applies to chipping logs, limbs or slash at logging sites and includes log chipping performed in connection with trees felled by the employer. This classification also includes the subsequent transport of chips by the employer.

Commercial timber harvesting shall be separately classified as 2702(1), *Logging.*

LOG HAULING – including terminal, garage and repair employees **2727**

This classification applies to the transport of logs from felling areas to mills, including the hauling of logs in connection with trees felled by the employer.

When employees furnish the vehicles utilized in these operations, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, *Drivers' and Their Helpers' Payroll.*

Commercial timber harvesting shall be separately classified as 2702(1), *Logging*.

LOGGING – all kinds – including construction, operation, maintenance or extension of logging roads **2702(1)**

This classification applies to commercial timber harvesting, including but not limited to the cutting, skidding, on-site processing and loading of trees or logs onto trucks for transport to saw mills. This classification also applies to the construction and maintenance of temporary logging roads in connection with logging operations.

This classification also applies to reforestation operations to plant new trees or timber growth management operations to control or remove brush or overgrowth when performed in connection with logging operations by the same employer.

When bucking, felling or limbing is performed by persons who furnish their own power equipment, including but not limited to chain saws under an agreement in which the rental value of such equipment is included in the contract price for such operations, not less than 80% of the total amount paid to such persons shall be included as remuneration.

Hauling logs to sawmills shall be separately classified as 2727, *Log Hauling*.

The grading of permanent roads, including permanent unpaved roads that are used for logging operations, shall be separately classified as 5507, *Street or Road Construction – grading.*

Log chipping, including the subsequent transport of the chips, shall be separately classified as 2710(2), *Log Chipping*.

Mill operations shall be separately classified.

Forest engineering or timber cruising operations shall be separately classified as 8601(4), *Forest Engineers*.

The removal of trees that retain no timber value when not performed in connection with logging operations by the same employer shall be classified as 0106, *Tree Pruning, Repairing or Trimming.*

Reforestation operations to plant new trees or timber growth management operations to control or remove brush or overgrowth when performed for other concerns on a fee basis and not in connection with logging operations performed by the same employer shall be classified as 0042, *Landscape Gardening*.

Land clearing operations, including the removal of trees in connection therewith, shall be classified as 2702(2), *Land Clearing*.

LUGGAGE MFG. – hard case and framed **2683**

This classification applies to the manufacture or repair of rigid travel cases and transport cases, including but not limited to cases to store, protect and transport musical instruments, professional instruments, trade show equipment, electronic equipment and fragile items. This classification includes the manufacture of standard or custom sized exterior cases and the fabrication and fitting of protective inserts.

This classification also applies to the manufacture or repair of framed luggage, roller bags and framed golf bags.

The manufacture of molded plastic components shall be separately classified.

The manufacture of leather purses, handbags and unframed luggage shall be classified as 2688, *Leather Goods Mfg.*

The manufacture of fabric purses, handbags and unframed luggage (not canvas bags) shall be classified as 2501(1), *Clothing Mfg.*

The manufacture of unframed canvas luggage and bags shall be classified as 2576, *Awning, Tarp or Canvas Goods Mfg*.

LUMBERYARDS – commercial – including counterpersons **8232(1)**

This classification applies to commercial lumberyards engaged in the sale of lumber, plywood, moldings, paneling or incidental building materials. This classification includes incidental cutting of lumber to length and handling, stocking or delivery of lumber.

When, at a single location, the sale of store merchandise, including but not limited to tile, cabinets or hardware, electrical or plumbing supplies exceeds 25% of gross receipts, employees engaged in selling, stocking, handling or delivery of store merchandise shall be separately classified to the applicable *Stores* Industry Group classification; refer to Section IV, *Special Industry Classification Procedures*, Rule 5, *Stores.* Cashiers who process store merchandise sales in addition to building material sales shall also be assigned to the applicable *Stores* Industry Group classification.

The processing of logs into shingles or rough lumber shall be separately classified as 2710(1), *Sawmills or Shingle Mills*.

Planing of lumber to produce finished lumber, flooring or unassembled millwork shall be separately classified as 2731, *Planing or Molding Mills*.

The application of preservative treatments to logs or lumber shall be separately classified as 2710(3), *Wood Treating or Preserving*.

The sale of building materials, including secondhand building materials, shall be classified as 8232(2), *Building Material Dealers*.

Dealers of solid combustible fuel materials or soil amendments shall be classified as 8232(3), *Fuel and Material Dealers.*

M

MACARONI MFG.

See Food Packaging and Processing.

MACHINE MFG. – office or sewing – N.O.C. **3574(1)**

This classification applies to the manufacture of mechanical and electrical-mechanical machines, including but not limited to photocopiers, staplers, labelers, postage affixers, money counters, sewing machines and film developing equipment. This classification also applies to the manufacture of cash registers, carburetors, speedometers, small arms and air pressure regulators. This classification also applies to refurbishing and refilling used printer toner and ink cartridges.

The manufacture of electronic office machines shall be assigned to the applicable *Electronics* Industry Group classification.

MACHINE SHOPS – aircraft components **3831**

This classification applies to employers that are approved by the Federal Aviation Administration and manufacture or repair machined aircraft components or accessories (not aircraft engines) when such operations are not performed directly on the aircraft or in connection with the removal and reinstallation of components or accessories by the same employer.

Aircraft engine manufacturing or rebuilding not in connection with aircraft manufacturing by the same employer shall be classified as 3805(1), *Aircraft Engine Mfg. or Rebuilding*.

The repair, rebuilding or modification of aircraft components or accessories, including engines, when performed directly on the aircraft or in connection with the removal and reinstallation of components or accessories by the same employer, shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

MACHINE SHOPS – N.O.C. **3632**

This classification applies to machining operations performed on a contract or proprietary basis when such operations are not specifically described by another machining, manufacturing or assembly classification. This classification includes the drilling of printed circuit boards on a contract basis.

Manufacturing screw machine products, including but not limited to connectors, fittings, spacers, pins and bushings, on a fee basis or as proprietary products using fully automatic screw machines for some or all of the machining operations shall be classified as 3152(3), *Screw Machine Products Mfg.*

Manufacturing nuts, bolts, screws or similar threaded fasteners shall be classified as 3152(2), *Nut, Bolt or Screw Mfg.*

Employers that are approved by the Federal Aviation Administration and manufacture or repair machined aircraft components or accessories (not aircraft engines) shall be classified as 3831, *Machine Shops – aircraft components*, provided the employer does not perform such operations directly on the aircraft or remove and reinstall the components or accessories.

Manufacturing new automobile, truck or motorcycle parts shall be classified as 3840, *Automobile, Truck or Motorcycle Parts Mfg.*

The rebuilding of automobile, truck or motorcycle parts shall be classified as 3828, *Automobile or Truck Parts Rebuilding.*

MACHINERY AND EQUIPMENT DEALERS – N.O.C. **8107**

This classification applies to dealers of new machinery or equipment, including but not limited to excavators, loaders, graders, conveyors, pumps, generators, mobile cranes, bulldozers, machine tools, welding equipment, industrial motors or engines, oil or gas well equipment, food processing equipment and mining or ore milling equipment, that are not more specifically described by another classification. This classification includes the display and sale of machines, equipment or parts and the demonstration, get-ready or shop repair of machinery or equipment when performed by the dealer. This classification also includes the incidental sale of used machinery received as trade-in merchandise.

Dealers whose sales of used machinery exceed 25% of gross receipts shall be classified as 8267, *Machinery and Equipment Dealers – secondhand*.

The sale of farm equipment shall be classified as 8116, *Farm Machinery Dealers or Repair Facilities*.

Installation, service or repair operations away from the employer's premises shall be separately classified as 3724(1), *Millwright Work*.

MACHINERY AND EQUIPMENT DEALERS – secondhand – including incidental reconditioning or repairing **8267**

This classification applies to dealers of secondhand machinery or equipment, including but not limited to excavators, loaders, graders, conveyors, bulldozers, mobile cranes, machine tools, farm machinery or equipment, and welding, mining, food processing, well drilling or ore milling equipment.

Dealers whose sales of new machinery or equipment, other than farm machinery or equipment, equal or exceed 75% of gross receipts shall be classified as 8107, *Machinery and Equipment Dealers*.

Dealers whose sales of new farm machinery or equipment equal or exceed 75% of gross receipts shall be classified as 8116, *Farm Machinery Dealers or Repair Facilities*.

The sale of new oil, gas or water well equipment shall be classified as 8107, *Machinery and Equipment Dealers.*

The sale of pipe, tubing, flanges, fittings or valves for oil, gas or water wells, and the sale of used pipe, including incidental cleaning operations to prepare the pipe for sale, shall be classified as 8010, *Stores – hardware, electrical or plumbing supplies.*

Installation or repair operations away from the employer's premises shall be separately classified as 3724(1*), Millwright Work*.

MACHINERY MFG. – commercial food processing equipment **3560(1)**

This classification applies to the manufacture or shop repair of commercial food processing equipment or machinery, including but not limited to bakery machinery, food choppers, mixers, grinders, slicing machines, meat and poultry processing machinery, fruit or vegetable grading equipment, bottling equipment, food packaging equipment and juice extractors.

The manufacture of household food processing appliances shall be classified as 3570, *Electric Appliance Mfg*.

The manufacture of commercial or household ovens or stoves shall be classified as 3169(1), *Stove or Oven Mfg.*

Installation or repair operations away from the shop shall be separately classified.

MACHINERY MFG. – industrial – N.O.C. **3560(2)**

This classification applies to the manufacture or shop repair of stationary industrial machinery utilized in metal working, woodworking, plastics manufacturing, textiles, paper producing, printing or chemical industries. This includes industrial machinery such as lathes, drills, compressors, autoclaves, printing equipment, bindery equipment, power presses, plating units, chemical mixers and robotic systems that are not material handling systems.

The manufacture or shop repair of portable power tools or machinery shall be classified as 3501(1), *Machinery Mfg. – portable tools*.

The manufacture of commercial food processing equipment or machinery shall be classified as 3560(1), *Machinery Mfg. – commercial food processing equipment*.

The manufacture or shop repair of material handling equipment, including robotic material handling systems, shall be classified as 3560(3), *Machinery Mfg. – material handling equipment.*

The manufacture or shop repair of agricultural, construction, mining or ore milling equipment shall be classified as 3507, *Machinery or Equipment Mfg*.

Installation, service or repair operations away from the shop shall be separately classified.

MACHINERY MFG. – material handling equipment **3560(3)**

This classification applies to the manufacture or shop repair of material handling equipment, including but not limited to conveyors, pallet jacks, loading and unloading equipment, industrial carts, robotic material handling systems, and packaging or labeling equipment.

The manufacture of forklift trucks shall be classified as 3815(1), *Truck, Truck Trailer or Bus Mfg. or Assembling*.

The manufacture of portable power tools shall be classified as 3501(1), *Machinery Mfg. – portable tools.*

The manufacture or shop repair of agricultural, construction, mining or ore milling equipment shall be classified as 3507, *Machinery or Equipment Mfg*.

Installation or repair operations away from the shop shall be separately classified.

MACHINERY MFG. – portable tools **3501(1)**

This classification applies to the manufacture or shop repair of portable power tools or machinery, including but not limited to spray guns, pneumatic tools, air compressors, compactors, grinders, vibrators, chain saws, saws, staple guns, hand drills, routers, sanders, and portable lawn care equipment such as leaf blowers, lawn mowers, lawn edgers, hedgers and seeders. This classification also applies to the manufacture or shop repair of household lawn or garden tractors.

The manufacture of non-powered cutting, machining or hand tools shall be classified as 3099, *Tool Mfg.*

The manufacture or shop repair of swimming pool or spa equipment shall be classified as 3501(2), *Machinery Mfg. – swimming pool or spa.*

The manufacture or shop repair of agricultural, construction or ore mining or milling equipment shall be classified as 3507, *Machinery or Equipment Mfg.*

The manufacture of stationary industrial machinery shall be classified as 3560(2), *Machinery Mfg. – industrial.*

Installation, service or repair operations away from the shop shall be separately classified.

MACHINERY MFG. – swimming pool or spa **3501(2)**

This classification applies to the manufacture or shop repair of swimming pool or spa equipment, including but not limited to pumps, filters, heaters, pool sweeps and air blowers. This classification also applies to the assembly of components, including but not limited to pumps, filters, heaters, tubing, controls, electrical wire, spa shells and cabinet panels to produce portable spas.

The repair of swimming pool or spa equipment away from the shop shall be separately classified.

The manufacture of plastic spa shells shall be separately classified as 4497, *Plastics – fiber reinforced plastic products mfg*.

The manufacture of wood cabinet panels for use in the manufacture of portable spas shall be separately classified as 2842, *Wood Products Mfg*.

The construction of inground swimming pools or spas shall be separately classified.

MACHINERY OR EQUIPMENT MFG. – agricultural, construction, mining or ore milling **3507**

This classification applies to the manufacture or shop repair of agricultural, construction, mining or ore milling equipment, including but not limited to tractors, combines, harvesters, road construction equipment, boom cranes, personnel lifts, plaster spraying equipment, bridge crane trucks, oil well drilling equipment, earth moving equipment, paving equipment, jaw crushers, hammer mills and grinding mills.

The manufacture or shop repair of portable power tools, portable power machinery or household lawn or garden tractors shall be classified as 3501(1) *Machinery Mfg. – portable tools.*

The manufacture of commercial food processing equipment or machinery shall be classified as 3560(1), *Machinery Mfg. – commercial food processing equipment.*

The manufacture of stationary industrial machinery utilized in metal working, woodworking, plastics manufacturing, textiles, paper producing, printing or chemical industries shall be classified as 3560(2), *Machinery Mfg. – industrial.*

The manufacture of material handling equipment shall be classified as 3560(3), *Machinery Mfg. – material handling equipment.*

The repair of agricultural, construction, mining or ore milling machinery or equipment away from the shop shall be separately classified as 3724(1), *Millwright Work.*

MAIL DELIVERY SERVICE COMPANIES – firms operating under contract to the United States Postal Service – all employees **7232**

This classification applies to delivery service companies that contract with the United States Postal Service to transport parcels, packages and bulk mail between regional mail processing facilities, from regional mail processing facilities to local post offices, or from local post offices to addressees.

Messenger services and parcel and mail delivery services that are not performed under contract with the United States Postal Service shall be classified as 7198(1), *Parcel Delivery and Messenger Service Companies,* subject to the applicable weight limitations provided in that classification.

MAILING OR ADDRESSING COMPANIES – including Clerical Office Employees and Clerical Telecommuter Employees **8800**

This classification applies to companies that contract with customers to prepare and mail various items, including but not limited to promotional literature, flyers, advertisements, billing statements and business forms.

This classification also includes printing operations if more than 50% of the printed materials are addressed or mailed by the employer. If 50% or more of the printed materials are not addressed or mailed by the insured, the printing operations and the mailing or addressing operations constitute Multiple Enterprises and shall be assigned in accordance with the provisions of the Multiple Enterprises rule.

MARINE APPRAISERS OR SURVEYORS **7248**

This classification applies to the inspection and surveying of marine vessels, including but not limited to ships, boats and barges for safety and to determine seaworthiness for insurance or valuation purposes on a fee basis.

This classification also applies to the fee inspection and surveying of cargo that may have been damaged in marine transit.

Inspection for insurance, safety or valuation purposes that is not performed in connection with marine vessels shall be classified as 8720(1), *Inspection for Insurance, Safety or Valuation Purposes.*

The weighing, grading, inspecting and sampling of merchandise other than marine cargo shall be classified as 8720(3), *Weighers, Samplers or Inspectors of Merchandise on Docks or at Railway Stations or Warehouses.*

MASONRY – employees whose regular hourly wage does not equal or exceed $32.00 per hour – N.O.C. **5027**

This classification applies to the construction of structures, load bearing or non-load bearing walls, fences, fireplaces, walkways, retaining walls, barbecues, enclosures or similar items using masonry materials, including but not limited to brick, natural or manufactured stone, concrete block and glass block. This classification also applies to the installation of swimming pool coping, fireproofing tile or cemetery monuments.

The installation of adhered or bonded lightweight architectural non-load bearing stone or brick veneer products shall be classified as 5348, *Tile, Stone, Mosaic or Terrazzo Work*.

Masonry work performed in connection with sewer construction shall be classified as 6307/6308, *Sewer Construction*.

MASONRY – employees whose regular hourly wage equals or exceeds $32.00 per hour – N.O.C. **5028**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $32.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $32.00 per hour shall be classified as 5027, *Masonry*.

This classification applies to the construction of structures, load bearing or non-load bearing walls, fences, fireplaces, walkways, retaining walls, barbecues, enclosures or similar items using masonry materials, including but not limited to brick, natural or manufactured stone, concrete block and glass block. This classification also applies to the installation of swimming pool coping, fireproofing tile or cemetery monuments.

The installation of adhered or bonded lightweight architectural non-load bearing stone or brick veneer products shall be classified as 5348, *Tile, Stone, Mosaic or Terrazzo Work.*

Masonry work performed in connection with sewer construction shall be classified as 6307/6308, *Sewer Construction*.

MATTRESS OR BOX SPRINGS MFG. – including pillow, quilt, comforter or cushion manufacturing **2570**

This classification applies to the manufacture of mattresses and box springs, including incidental sewing operations. This classification applies to the manufacture of foam mattresses with sewn fabric covers. This classification also applies to the reconditioning of mattresses and box springs, and the manufacture of pillows, quilts, comforters or cushions when performed in connection with mattress and box spring manufacturing.

The manufacture of water bed bladders and inflatable mattresses shall be classified as 2501(1), *Clothing Mfg*.

The fabrication of foam material to manufacture mattress pads without sewn fabric covers shall be classified as 4496, *Plastics – fabricated products mfg.*

The manufacture of bed spring and wire mattress assemblies and the repair of springs in connection with the reconditioning of mattresses and box springs shall be separately classified as 3257, *Wire Goods Mfg*.

The manufacture of pillows, quilts, comforters or cushions not in connection with mattress and box spring manufacturing shall be classified as 2571, *Pillow, Quilt, Comforter or Cushion Mfg. – no mattress or box spring manufacturing.*

MEAT PRODUCTS MFG.

See Food Packaging and Processing.

MEDICAL INSTRUMENT MFG.

See Electronics.

METAL GOODS MFG. – N.O.C.

See Metal Working Classifications.

METAL SCRAP DEALERS

See Recycling and Refuse Management.

METAL STOCK DEALERS – ferrous or nonferrous – not metal scrap dealers **8106**

This classification applies to the sale of new ferrous or nonferrous metal stock, including but not limited to iron, steel, aluminum, brass and bronze. This classification also applies to the sale of load bearing metal wire rope or cable. This classification includes cutting, shearing, slitting, bending and straightening that is performed in connection with metal sales.

The fabrication of structural iron or steel components shall be classified as 3030, *Iron or Steel Works – structural*.

The fabrication of non-structural architectural or ornamental iron, steel, brass or bronze items shall be classified as 3040, *Iron or Steel Works – non-structural*.

Dealers of ferrous, nonferrous or stainless steel scrap metal shall be classified as 8500, *Metal Scrap Dealers*.

Fixed locations (not mobile) where employers collect or purchase, sort, consolidate and sell recovered recyclable raw materials, including but not limited to glass, plastic, paper and rubber, and where the sale of ferrous or nonferrous scrap metal does not equal or exceed 25% of gross receipts shall be classified as 9424(2), *Recycled Material Dealers.*

METAL WORKING CLASSIFICATIONS

The following grouping includes classifications applicable to the manufacturing and machining of metal stock to produce an end-product that is not specifically described by another classification. Pursuant to Part 3, Section II, Rule 17, a classification having a N.O.C. (not otherwise classified) qualifier shall not be used if another classification more accurately describes the operation. As such, the following group does not include all possible classifications applicable to the manufacture or machining of metal products. For classifications that describe the manufacture or assembly of specific products, refer to the alphabetical listing of classifications. Foundry operations shall be classified in accordance with the provisions of Part 3, Section III, Rule 6, *General Exclusions*.

ALUMINUM WARE MFG. – shop only – from sheet aluminum **3066(3)**

This classification applies to the manufacture of various aluminum products from sheet stock, including but not limited to aluminum cookware, foil baking pans and aluminum baseball bats.

The shop fabrication of aluminum sheet metal products in connection with installation, construction or erection operations by the same employer shall be classified as 5538(1)/5542(1), *Sheet Metal Work.*

If more than 50% of the metal used is sheet copper or brass, the operations shall be classified as 3066(4), *Coppersmithing.*

BOILER MFG. – plate steel – shop only **3620(1)**

This classification applies to the manufacture or shop repair of boilers, water heaters and tube and shell type heat exchangers if more than 50% of the metal used is #9 gauge or heavier. If 50% or more of the metal used is lighter than #9 gauge, the operations shall be classified as 3169(2), *Water Heater Mfg.*

Payroll of a tool and die department shall be assigned to Classification 3099, *Tool Mfg*., if more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations. Otherwise, the payroll of a tool and die department shall be assigned to Classification 3620(1).

The manufacture of industrial ovens or kilns and commercial or household furnaces or heaters shall be classified as 3175, *Furnace or Heater Mfg*.

The installation and outside repair of boilers, water heaters and tube and shell type heat exchangers shall be classified as 3726, *Boiler Installation, Service or Repair*.

COPPERSMITHING – shop only **3066(4)**

This classification applies to the manufacture of various copper and brass products from sheet stock, including but not limited to cookware, architectural metalwork, sculptural and ornamental items, and metal musical instruments such as trumpets, cornets, horns and tubas.

Shop manufacture of copper or brass sheet metal products in connection with installation, construction or erection operations by the same employer shall be classified as 5538(1)/5542(1), *Sheet Metal Work.*

If more than 50% of the metal used is sheet aluminum, the operations shall be classified as 3066(3), *Aluminum Ware Mfg.*

IRON OR STEEL WORKS – non-structural – shop – fabricating, assembling or manufacturing ornamental brass, bronze or iron work; railings; balconies; fire escapes; staircases; iron shutters or other non-structural iron or steel work **3040**

This classification applies to the fabrication of non-structural architectural or ornamental iron, steel, brass or bronze products, including but not limited to railings, balconies, fire escapes,

staircases, shutters, and window and door grillwork from materials such as rod, bar, tube, square, angle and channel stock.

Employers engaged in the fabrication of both non-structural and structural iron or steel products shall be classified as 3040 if more than 50% of the shop time is devoted to the fabrication of non-structural iron or steel products. If 50% or more of the shop time is devoted to the fabrication of structural iron or steel products, the operations shall be classified as 3030, *Iron or Steel Works – structural*.

The manufacture of metal gates, corrals, stanchions and fence sections shall be classified as 3401(2), *Gate or Corral Mfg.,* if more than 50% of the metal used is tube or pipe stock.

The fabrication of miscellaneous non-structural metal products shall be classified as 3620(2), *Plate Steel Products Fabrication,* if more than 50% of the metal used is #9 gauge or heavier.

The cutting, bending, forming and assembly of reinforcing steel at a permanent shop or yard shall be classified as 3039, *Reinforcing Steel Fabrication.*

Casting of steel or rolling mills shall be separately classified.

IRON OR STEEL WORKS – structural – shop – fabricating or assembling girders, beams, columns, trusses, stringers or other structural iron or steel **3030**

This classification applies to the fabrication of structural iron or steel components, including but not limited to girders, beams, columns, trusses, communications towers, light standards and stringers from materials such as "I", "H" or "C" beams; channel, angle or bar stock; pipe; tubing; and sheet plate.

The erection of structural steel shall be separately classified.

Employers engaged in the fabrication of both structural and non-structural iron or steel products shall be classified as 3030 if 50% or more of the shop time is devoted to the fabrication of structural iron or steel products. If more than 50% of the shop time is devoted to the fabrication of non-structural iron or steel products, the operations shall be classified as 3040, *Iron or Steel Works – non-structural*.

The fabrication of miscellaneous non-structural metal products shall be classified as 3620(2), *Plate Steel Products Fabrication,* if more than 50% of the metal used is #9 gauge or heavier.

The cutting, bending, forming or assembly of reinforcing steel at a permanent shop or yard shall be classified as 3039, *Reinforcing Steel Fabrication.*

LEAD RECLAIMING OR ALLOYING – including litharge and lead oxide manufacturing **3647(2)**

This classification applies to the extraction and processing of lead or the reclaiming of lead from used lead-based batteries or other scrap materials.

METAL GOODS MFG. – N.O.C. **3400**

This classification applies to the fabrication of miscellaneous metal products, including but not limited to brackets, clips, panels, washers, drums, tanks and chassis from metal sheet stock if more than 50% of the metal used is #10 to #14 gauge, or if more than 50% of the metal used is #15 or lighter and metal stamping payroll exceeds 10% of the total manufacturing payroll.

Metal stamping is defined as the operation of power-driven presses or brakes, or foot- or hand-power presses or brakes, used for blanking, forming, trimming, drawing, punching or assembling metal where the operator places each piece under the point of operation at each complete press or brake stroke.

Operations performed on power presses that may be interchangeably hand fed or automatically fed shall be considered metal stamping.

Metal stamping does not include (1) rotary punches, whether computer or manually controlled, which require only the loading and unloading of the work piece by the operator and do not require the operator to place or reposition the work piece after each stroke, or (2) hydraulic presses or brakes where the ram travel will automatically stop upon release of the activating mechanism.

Payroll of a tool and die department shall be assigned to Classification 3099, *Tool Mfg.*, if more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations. Otherwise, the payroll of a tool and die department shall be assigned to Classification 3400.

Employers engaged in rolling or drawing metal shall be classified as follows:

1. Employers engaged in the heating and rolling of metal stock shall be classified as 3018, *Steel Making or Processing*.
2. Employers engaged in the rerolling of metal stock shall be classified as 3018, *Steel Making or Processing*, if 50% or more of the metal stock used is #9 gauge or heavier.
3. Employers engaged in the rerolling of cold metal stock shall be classified as 3400, if more than 50% of the metal stock used is lighter than #9 gauge.
4. Employers engaged in the drawing of metal to produce rod stock 1/2" in diameter or larger shall be classified as 3018, *Steel Making or Processing*.
5. Employers engaged in the drawing of metal to produce wire or rod stock less than 1/2" in diameter shall be classified as 3241, *Wire, Wire Rope or Wire Cable Mfg.*

Also refer to Classifications 3066(1), *Sheet Metal Products Mfg.*, and 3620(2), *Plate Steel Products Fabrication*.

PIPE, TUBE OR EXTRUSION MFG. – metal – not iron or steel **3022**

This classification applies to the manufacture of extruded metal forms, including but not limited to pipe, square and round tube, angle, channel, molding and picture framing stock from nonferrous metals such as copper, brass, bronze or aluminum.

The manufacture of iron or steel stock shall be classified as 3018, *Steel Making or Processing.*

The manufacture of iron or steel pipe shall be classified as 3400, *Metal Goods Mfg*., if more than 50% of the metal used is lighter than #9 gauge. If 50% or more of the metal used is #9 gauge or heavier, the operations shall be classified as 3018, *Steel Making or Processing*.

PLATE STEEL PRODUCTS FABRICATION – N.O.C. **3620(2)**

This classification applies to the fabrication of miscellaneous plate steel products and metal tanks when more than 50% of the metal used is #9 gauge or heavier.

Payroll of a tool and die department shall be as assigned to Classification 3099, *Tool Mfg.*, if more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations. Otherwise, the payroll of a tool and die department shall be assigned to Classification 3620(2).

The manufacture of boilers from plate steel stock shall be classified as 3620(1), *Boiler Mfg.*

Also refer to Classifications 3400, *Metal Goods Mfg.,* and 3066(1), *Sheet Metal Products Mfg.*

REINFORCING STEEL FABRICATION – at permanent shop or yard location **3039**

This classification applies to the cutting, bending, forming or assembly of reinforcing steel at a permanent shop or yard location.

The fabrication of reinforcing steel at job sites shall be assigned to the appropriate construction classification.

SHEET METAL PRODUCTS MFG. – shop only – N.O.C. **3066(1)**

This classification applies to the manufacture of sheet metal products, including but not limited to brackets, chassis, panels and covers when more than 50% of the metal used is #15 gauge or lighter and metal stamping payroll, if any, does not exceed 10% of the total manufacturing payroll. If 50% or more of the metal used is #10 to #14 gauge, or if more than 50% of the metal used is #15 gauge or lighter and metal stamping payroll exceeds 10% of the total manufacturing payroll, operations shall be classified as 3400, *Metal Goods Mfg.*

Metal stamping is defined as the operation of power-driven presses or brakes and foot- or hand-power presses or brakes used for blanking, forming, trimming, drawing, punching or assembling metal where the operator places each piece under the point of operation at each complete press or brake stroke.

Operations performed on power presses that may be interchangeably hand fed or automatically fed shall be considered as metal stamping.

Metal stamping does not include (1) rotary punches, whether computer or manually controlled, which require only the loading and unloading of the work piece by the operator and does not require the operator to place or reposition the work piece after each stroke, or (2) hydraulic presses or brakes where the ram travel will automatically stop upon release of the activating mechanism.

Sheet metal products assignable to this classification include but are not limited to heating, ventilation and air conditioning duct work; electrical and electronic chassis and enclosures; metal musical instruments; and kitchen and restaurant equipment such as sinks, steam tables and overhead hoods.

The shop fabrication of sheet metal products in connection with installation, construction or erection operations by the same employer shall be classified as 5538(1)/5542(1), *Sheet Metal Work.*

If more than 50% of the metal used is sheet aluminum, the operations shall be classified as 3066(3), *Aluminum Ware Mfg.*

If more than 50% of the metal used is sheet copper or brass, the operations shall be classified as 3066(4), *Coppersmithing.*

Also refer to Classifications 3400, *Metal Goods Mfg.,* and 3620(2), *Plate Steel Products Fabrication*.

STEEL MAKING OR PROCESSING **3018**

This classification applies to the reduction or casting of metal and the subsequent rolling or rerolling of hot or cold steel to produce steel products, including but not limited to plate, sheet, rod, tube, pipe or coil stock.

Employers engaged in rolling or drawing metal shall be classified as follows:

1. Employers engaged in the heating and rolling of metal stock shall be classified as 3018.
2. Employers engaged in the rerolling of metal stock shall be classified as 3018 if 50% or more of the metal stock used is #9 gauge or heavier.
3. Employers engaged in the rerolling of cold metal stock shall be classified as 3400, Metal Goods Mfg., if more than 50% of the metal stock used is lighter than #9 gauge.
4. Employers engaged in the drawing of metal to produce rod stock 1/2" in diameter or larger shall be classified as 3018.

5. Employers engaged in the drawing of metal to produce wire or rod stock less than 1/2" in diameter shall be classified as 3241, *Wire, Wire Rope or Wire Cable Mfg.*

The manufacture of nonferrous extruded metal forms shall be classified as 3022, *Pipe, Tube or Extrusion Mfg.*

The fabrication of miscellaneous plate steel products or metal tanks when more than 50% of the metal used is #9 gauge or heavier shall be classified as 3620(2), *Plate Steel Products Fabrication*.

TUBE OR PIPE PRODUCTS MFG. – N.O.C. **3401(1)**

This classification applies to the manufacture of metal products not more specifically described by another classification, including but not limited to awning framework, bike frames, tent frames, luggage racks and scaffolding if more than 50% of the metal used is tubular stock. It also applies to employers engaged in bending, cutting, threading or perforating tube or pipe on a fee basis when more than 50% of the metal is tube or pipe stock.

The fabrication of gates, corrals and fence sections from tube stock shall be classified as 3401(2), *Gate or Corral Mfg*.

The fabrication of structural steel components used in the framing of buildings, whether or not tubular stock is utilized, shall be classified as 3030, *Iron or Steel Works – structural*.

The fabrication of non-structural architectural or ornamental iron or steel components, whether or not tubular stock is utilized, shall be classified as 3040, *Iron or Steel Works – non-structural*.

The manufacture of nonferrous pipe or tube stock shall be classified as 3022, *Pipe, Tube or Extrusion Mfg.*

WIRE GOODS MFG. – N.O.C. **3257**

This classification applies to the manufacture of products from wire stock, including but not limited to springs; wire display racks; wire cloth; guitar strings; wire brush; classifying and grading screens; wire mattress assemblies; barbed wire and chain link fence fabric.

The manufacture of mattresses and box springs shall be classified as 2570, *Mattress or Box Springs Mfg.*

Also refer to Classifications 3241, *Wire, Wire Rope or Wire Cable Mfg. – including wire drawing,* and 4470, *Wire, Wire Rope or Wire Cable Mfg. – no wire drawing*.

MILLWRIGHT WORK – N.O.C. – erection or repair of machinery or equipment at customers' locations **3724(1)**

This classification applies to the operation, installation, service or repair of machinery or equipment, including but not limited to agricultural, construction, industrial, sawmill, food processing and commercial equipment at customers' locations unless the work is specifically described by another classification. This classification also applies to the installation, service or repair of machinery or equipment, including but not limited to pumps (such as gasoline, oil or water pumps), conveyor systems, printing presses, automated "pick and place" machinery, industrial laundry equipment, filling and bottling equipment, industrial scales, escalators, gate openers and air compressors, unless the work is specifically described by another classification. This classification also applies to stump grinding; rigging operations; or the installation or repair of spa or pool equipment when performed on a fee basis and not in connection with the employer's other operations at the same job or location.

This classification does not apply to the operation, installation or repair of machinery or equipment at facilities both occupied and operated by the employer; such operations shall be classified based on the employer's other classifiable operations.

The installation, service or repair of countertop appliances used in commercial kitchens shall be classified as 9519(1), *Household Appliances.*

Shop manufacturing or repair operations shall be separately classified.

MINING – ore milling – including sample analysis, crushing, concentration and separation **1452**

This classification applies to the processing of ore for the purpose of recovering metals or minerals, including but not limited to gold, silver, nickel, graphite, coke, zinc and iron.

Surface mining (open pit method) of ores or minerals shall be separately classified as 1122, *Mining – surface*.

Underground mining operations shall be separately classified as 6251, *Tunneling or Underground Mining.*

Smelting, sintering, refining or alloying operations shall be classified as 1438*, Smelting, Sintering, Refining or Alloying.*

MINING – surface – no shafts, tunnels, or drifts – all employees **1122**

This classification applies to surface mining (open pit method) of ores or minerals, including but not limited to gold, borax, graphite, gypsum and perlite. This classification includes all activities involved in the construction or operation of the mine, including but not limited to the construction of buildings, roads, water systems, power lines or tramways; the installation, operation or maintenance of machinery or equipment; the operation of commissaries; and blasting when performed by the mine operator. This classification includes mining engineers engaged in geophysical exploration, surveying or mapping of sites.

Ore milling operations shall be separately classified as 1452, *Mining – ore milling.*

Underground mining operations shall be classified as 6251, *Tunneling or Underground Mining.*

Rock quarrying operations shall be classified as 1624(1), *Quarries.*

Blasting operations performed on a fee basis shall be classified as 1330, *Blasting*.

MOBILE CRANE AND HOISTING SERVICE CONTRACTORS – N.O.C. – all operations – including yard employees **7219(3)**

This classification applies to hoisting or lifting operations requiring the use of mobile hoisting equipment, including but not limited to cranes, block and fall, jacks, shoring timbers, rollers, ropes and cables. This classification includes rigging operations performed by employees of the mobile crane and hoisting contractor and the transportation of equipment to and from work sites.

This classification also applies to excavating, transporting and transplanting trees using mobile cranes or mobile hoisting equipment.

This classification also applies to the provision of mobile crane and hoisting equipment with operators on a rental basis, including subcontractors engaged in connection with wrecking, demolition or raising or moving buildings or structures who perform no other type of work at the job or location.

Rigging operations performed for other concerns on a fee basis by an employer not engaged in hoisting or lifting operations at a particular job or location shall be classified as 3724(1), *Millwright Work*.

Hoisting and lifting operations performed by an employer in connection with the employer's other classifiable operations shall not be separately classified.

MOBILE, MODULAR OR MANUFACTURED HOME OR BUILDING MFG. – shop or yard work only **2797(1)**

This classification applies to the manufacture of mobile, modular or manufactured buildings, at a permanent shop or yard location, whether the buildings are shipped to customers in assembled, partially assembled or kitted condition. Such buildings include but are not limited to barns, mobile homes, portable classrooms and construction office trailers.

The construction, erection or assembly of modular or manufactured homes or buildings away from the shop shall be separately classified.

The manufacture of individual wooden building components (not complete buildings) shall be classified as 2819, *Truss or Building Components Mfg*.

The manufacture of campers, travel trailers or motor homes shall be classified as 2797(3), *Recreational Vehicle Mfg*.

MOBILE HOME PARK OPERATION – all other employees

See Property Management/Operation.

MOBILE HOME PARK OPERATION – property management supervisors

See Property Management/Operation.

MORTGAGE BANKERS – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8749**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to companies that specialize in direct lending of funds for residential or commercial mortgages. This classification includes loaning money held on deposit and funding loans through a line of credit.

Commissioned loan brokers engaged exclusively in matching qualified mortgage applicants with lenders with no direct lending of funds shall be classified as 8743, *Mortgage Brokers.*

Real estate agencies that represent buyers, sellers, lessees and lessors in real estate transactions shall be classified as 8741, *Real Estate Agencies.*

The operation of depository financial institutions that are licensed as banks to perform financial services, including but not limited to accepting deposits, paying interest, clearing checks, making loans and exchanging currency, shall be classified as 8808, *Banks.*

MORTGAGE BROKERS – no direct lending – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8743**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to commissioned loan brokers engaged in matching qualified mortgage applicants with lenders.

Companies that specialize in direct lending of funds for residential or commercial mortgages shall be classified as 8749, *Mortgage Bankers.*

Real estate agencies that represent buyers, sellers, lessees and lessors in real estate transactions shall be classified as 8741, *Real Estate Agencies.*

The operation of depository financial institutions that are licensed as banks to perform financial services, including but not limited to accepting deposits, paying interest, clearing checks, making loans and exchanging currency, shall be classified as 8808, *Banks.*

MOTION PICTURES – negative and print processors, distributors and film exchanges – not motion picture production companies **4362**

This classification applies to firms that specialize in the developing, printing or distribution of motion pictures for other concerns on a fee basis. This classification also includes motion picture film restoration.

MOTION PICTURES – production – in studios and outside – all employees **9610**

The entire remuneration of actors, musicians, producers and the motion picture director shall be included subject to a maximum of $154,700 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.

This classification applies to companies that specialize in the production of motion pictures, television features, commercials, music videos, videotaped depositions, videotaped court proceedings or industrial films that are recorded on motion picture film stock, videotape, digital or other media.

Employees engaged exclusively in the electronic editing of digital files using computerized editing equipment are assignable to Classification 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions*.

Employees who create animation using computer or digital applications are assignable to Classification 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions*.

The payroll limitation of this classification is applicable to the director responsible for all aspects of production. The payroll for all other directors such as assistant and associate directors is not subject to limitation.

The payroll limitation also applies to motion picture producers responsible for overseeing the financial, administrative or creative aspects of a motion picture.

MOTORCYCLE DEALERS OR REPAIR FACILITIES – all operations – including accessory or spare parts sales and Outside Salespersons **8400**

This classification applies to dealers engaged in the sale or service of new or used motorcycles. This classification also applies to independent motorcycle repair shops that are not dealers. This classification also applies to the sale or service of new or used all-terrain vehicles, snowmobiles and personal watercraft. Personal watercraft are motorized vessels, including waterbikes, designed to carry one to three riders.

Dealers engaged in the sale of motor vehicles, including but not limited to automobiles, trucks, buses, forklift trucks, golf carts, motor homes and trailers shall be classified as 8391, *Automobile or Truck Dealers – all employees other than vehicle salespersons.*

The sale of new or used boats, including the service or repair of boats when performed by the boat dealer, shall be classified as 8057, *Boat Dealers*.

MUNICIPAL, STATE OR OTHER PUBLIC AGENCIES

AIRPORT OPERATORS – all employees – including field or hangar instructors

See Classification 7429, *Airport Operators*.

BUS, SHUTTLE VAN OR LIMOUSINE OPERATIONS – all employees

See Classification 7382, *Bus, Shuttle Van or Limousine Operations.*

CEMETERY OPERATION – all employees

See Classification 9220(1), *Cemetery Operation.*

CREMATORY OPERATION – all employees

See Classification 9220(2), *Crematory Operation.*

FIREFIGHTING OPERATIONS – not volunteers – all employees of Fire Department **7706**

This classification applies to firefighting operations, including but not limited to emergency fire and rescue operations, fire hydrant testing, fire investigations and fire prevention services.

Volunteers serving with or without remuneration shall be separately classified as 7707, *Firefighting Operations – volunteers, serving with or without remuneration.*

Aerial firefighting operations shall be classified as 7424(1), *Aircraft Operation – other than agricultural or scheduled air carriers – members of flying crew*.

FIREFIGHTING OPERATIONS – volunteers, serving with or without remuneration **7707**

This classification applies to volunteers performing firefighting operations, including but not limited to emergency fire and rescue operations, fire hydrant testing, fire investigations and fire prevention services.

The exposure for this classification shall be on a per capita basis.

Aerial firefighting shall be classified as 7424(1), *Aircraft Operation – other than agricultural or scheduled air carriers – members of flying crew*.

Also refer to Classification 7706, *Firefighting Operations – not volunteers.*

HOUSING AUTHORITIES – including resident or on-site managers **9033**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to public agencies that provide housing or housing assistance to individuals in need. The housing authority may own and operate the housing or provide financial assistance in the form of housing vouchers, which allow clients to reside in approved housing operated by other concerns. This classification includes but is not limited to resident or on-site property managers and property maintenance or repair staff.

On-site property managers are those employees whose base of operations is at any property location that they are employed to manage. The term "resident" shall refer to any employee who resides at a property managed by the employer.

Employees engaged in property inspections to determine the eligibility of properties owned and operated by separate parties for rental subsidies shall be separately classified as 9410, *Municipal, State or Other Public Agency Employees – not engaged in manual labor, or direct supervision of construction or erection work.*

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns.*

Day care centers operated by housing authorities shall be separately classified as 9059, *Day Care Centers.*

New construction, alteration or demolition work shall be separately classified.

INSTITUTIONAL EMPLOYEES – hospitals, skilled nursing facilities, residential care facilities for adults or residential care facilities for the aged – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons – not jail or prison employees **8830**

The payroll for student nurses or interns shall be included at an average wage of at least $100 per week.

This classification applies to the operation of hospitals, skilled nursing facilities, residential care facilities for adults and residential care facilities for the elderly by public agencies. This classification includes all operations, including but not limited to patient and resident care, meal preparation and dining facility operation, laundry, facility and grounds maintenance, and housekeeping.

The provision of medical or nursing care to residents of correctional facilities shall be classified as 7720, *Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – including deputies – not volunteers*, or 7722, *Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – volunteers, serving with or without remuneration*.

IRRIGATION, DRAINAGE OR RECLAMATION WORKS OPERATION – all work incidental to maintenance and operation of irrigation, drainage or reclamation districts

See Classification 0251, *Irrigation, Drainage or Reclamation Works Operation.*

LIBRARIES – public – librarians or professional assistants – including Clerical Office Employees and Clerical Telecommuter Employees **8812**

This classification applies to librarians, professional library assistants, and clerical office or clerical telecommuter staff who engage in activities, including but not limited to conducting research, ordering books or publications, maintaining reference systems, assisting customers to locate or check out materials and performing general clerical or administrative functions.

With the exception of a single permanent job reassignment, it is not permissible to divide a single employee's payroll, within a single policy period, between this classification and any other classification.

Employees other than librarians, professional assistants, and clerical office or clerical telecommuter staff, including but not limited to janitorial, maintenance, delivery and security personnel, shall be classified as 9420, *Municipal, State or Other Public Agency Employees – all other employees*.

Private libraries shall be classified as 8811, *Libraries – private – librarians or professional assistants*.

MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – all other employees – including laborers, mechanics and storekeepers – N.O.C. **9420**

This classification includes park and facility maintenance, landscape, snack bar and vending operations, lifeguards, security and similar activities in support of the facility.

Classification 9420 does not apply to park security operations when performed by fish and game wardens or by park rangers. Such operations shall be classified as 7720, *Police, Sheriffs Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – including deputies – not volunteers*, or 7722, *Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – volunteers, serving with or without remuneration*.

New construction work, pest control operations, and electrical light or power department operations shall be separately classified. Marina or harbor operations shall be separately classified as 9016(4), *Boat Marina and Boat Rental Operation.*

Also refer to companion Classification 9410, *Municipal, State or Other Public Agency Employees – not engaged in manual labor, or direct supervision of construction or erection work.*

MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – not engaged in manual labor, or direct supervision of construction or erection work – N.O.C. **9410**

This classification includes mayors, city council members, elected officials, judges, hearing officers, district attorneys, courthouse clerks and public records clerks, employees engaged in laboratory work, health inspectors, building inspectors, engineers not engaged in actual construction or operation, meter readers other than water meter readers and similar occupations.

This classification includes housing authority employees engaged in determining the eligibility of properties owned and operated by separate parties for rental subsidies.

This classification also includes recreation and park department operations that are performed by recreation leaders, coaches, instructors, referees, and officials; daycare/babysitting; activity supervisors; and similar operations that do not involve manual labor.

Also refer to companion Classification 9420, *Municipal, State or Other Public Agency Employees – all other employees.*

POLICE, SHERIFFS, MARSHALS, ANIMAL CONTROL OFFICERS, FISH AND WILDLIFE OFFICERS AND CORRECTIONAL OFFICERS – including deputies – not volunteers **7720**

This classification applies to law enforcement officers, including but not limited to police officers, sheriffs and deputy sheriffs, court bailiffs, marshals, animal control officers, fish and wildlife officers and correctional officers.

This classification also applies to all employees of publicly or privately operated correctional facilities.

This classification also applies to medical care personnel, including but not limited to registered nurses, licensed vocational nurses, pharmacists and psychiatric technicians who provide care to residents of correctional facilities on a contract basis.

Dog catchers, veterinarians and animal care or kennel employees (not animal control officers) who are employed by public agencies shall be classified as 9420, *Municipal, State or Other Public Agency Employees – all other employees*. Privately operated animal shelters shall be classified as 8831(1), *Hospitals – veterinary*.

Volunteers serving with or without remuneration shall be separately classified as 7722, *Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – volunteers, serving with or without remuneration.*

POLICE, SHERIFFS, MARSHALS, ANIMAL CONTROL OFFICERS, FISH AND WILDLIFE OFFICERS AND CORRECTIONAL OFFICERS – volunteers, serving with or without remuneration **7722**

This classification applies to law enforcement volunteers, serving with or without remuneration.

The exposure for this classification shall be on a per capita basis.

Also refer to Classification 7720, *Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – including deputies – not volunteers.*

PUBLIC COLLEGES OR SCHOOLS – all employees – including cafeteria, Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8875(1)**

This classification applies to all operations of public colleges or schools, including but not limited to instruction, dormitories, cafeterias, book stores, transportation services, counseling, building or landscape maintenance, janitorial, libraries, athletic programs, parking, security and administration. This classification includes day care, preschools and before or after school programs operated by public colleges or schools.

This classification also applies to the operation of charter schools.

This classification also applies to state or county vocational schools or training programs and to school counselors who are provided to public schools by separate concerns under contract.

Private college or school operations shall be classified as 8868, *Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees,* and 9101, *Colleges or Schools – private – not automobile schools – all employees other than professors, teachers or academic professional employees.*

Day care, preschools or before or after school programs operated by separate employers at public school locations shall be classified as 9059, *Day Care Centers*.

RAILROAD OPERATION – N.O.C. – operation and maintenance – all employees

See Classification 7133, *Railroad Operation.*

ROAD DISTRICTS OR DEPARTMENTS – all operations – including shop or yard employees **9422**

This classification applies to paving or repaving of public streets or roads by public agencies. This classification includes the storage of equipment or supplies and maintenance of equipment at a yard or shop location.

Tunneling, subway construction, grade separation work, bridge construction, or pile driving shall be separately classified.

Road paving operations by employers that are not public agencies shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping.*

SANITARY OR SANITATION DISTRICTS OPERATION – all employees **7580**

This classification applies to all work incidental to the maintenance and operation of sewer systems or sewage treatment plants. This classification also applies to the operation of sewage or wastewater treatment facilities under contract.

Additions to, alterations or construction of sewer lines or sewage disposal plants shall be separately classified.

Sewer cleaning operations by employers that are not public agencies shall be classified as 9402, *Sewer, Tank or Hazardous Spill Cleaning*.

SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8875(2)**

This classification applies to the operation of a county or district superintendent of public schools office. This classification includes but is not limited to curriculum development, instruction oversight, cafeteria operation oversight, facility maintenance oversight, funding review, and meeting with union representatives, the Board of Education and similar governmental or parental organizations. This classification includes oversight operations performed in connection with charter schools operating under charters granted by the superintendent of public schools office.

Public schools or charter school operations, including but not limited to instruction, cafeteria operations, facility maintenance, bus operations and library activities shall be classified as 8875(1), *Public Colleges or Schools*.

WATER COMPANIES – operation – all employees – including construction or extension of lines

See Classification 7520, *Water Companies*.

MUNICIPAL, STATE OR PUBLIC AGENCY EMPLOYEES – all other employees – including laborers, mechanics, and storekeepers – N.O.C.

See Municipal, State or Other Public Agencies.

MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – not engaged in manual labor, or direct supervision of construction or erection work – N.O.C.

See Municipal, State or Other Public Agencies.

MUSEUMS – all employees other than those engaged in the operation of restaurants or retail stores – including Clerical Office Employees and Clerical Telecommuter Employees **8838**

This classification applies to employers that display art objects, natural science exhibits, antiquities or objects of historical or cultural significance for viewing by the general public. This classification also applies to botanical gardens, planetariums or public aquariums and includes veterinarians employed by public aquariums.

Retail store or restaurant operations shall be separately classified.

Art galleries that display art objects for sale to the walk-in trade shall be classified as 8017(1), *Stores – retail*.

Zoos shall be classified as 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation or maintenance of amusement devices*, and 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores*.

MUSICAL INSTRUMENT MFG. – other than metal – N.O.C. **2923**

This classification applies to the manufacture or repair of non-metal musical instruments, including but not limited to pianos, guitars, violins, cellos, violas, harps, banjos, organs and drums.

The manufacture of electronic music instruments, synthesizers, amplifiers and musical instrument digital interface (MIDI) equipment shall be classified as 3681(4), *Audio/Video Electronic Products Mfg.*

The manufacture or repair of metal musical instruments shall be assigned to the applicable *Metal Working Classifications* Industry Group classification.

N

NAIL, TACK OR RIVET MFG. – cold or hot work **3152(1)**

This classification applies to the manufacture of nails, tacks, rivets, staples, pins or sewing needles.

Manufacturing screw machine products, including but not limited to connectors, fittings, spacers, pins and bushings, on a fee basis or as proprietary products using fully automatic screw machines for some or all of the machining operations shall be classified as 3152(3), *Screw Machine Products Mfg.*

Steel making or rolling mills shall be separately classified.

NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS

See Printing, Publishing and Duplicating.

NEWSPAPER DELIVERY

See Printing, Publishing and Duplicating.

NEWSPAPER, MAGAZINE OR BOOK PUBLISHING – no printing or distribution

See Printing, Publishing and Duplicating.

NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – all other employees

See Printing, Publishing and Duplicating.

NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – editing, designing, proofreading, and photographic composing

See Printing, Publishing and Duplicating.

NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – reporters, advertising or circulation solicitors

See Printing, Publishing and Duplicating.

NURSERIES – propagation and cultivation of nursery stock

See Farms.

NUT, BOLT OR SCREW MFG. – cold or hot work **3152(2)**

This classification applies to the manufacture of threaded fasteners, including but not limited to nuts, bolts and screws, on a fee basis or as proprietary products.

Employers that do not specialize in nut, bolt or screw manufacturing but manufacture individual threaded fasteners for other concerns on a contract basis shall be classified as 3632, *Machine Shops – N.O.C.*

Manufacturing screw machine products, including but not limited to connectors, fittings, spacers, pins and bushings, on a fee basis or as proprietary products using fully automatic screw machines for some or all of the machining operations shall be classified as 3152(3), *Screw Machine Products Mfg.*

The manufacture of threaded aircraft fasteners by employers that are approved by the Federal Aviation Administration shall be classified as 3831, *Machine Shops – aircraft components.*

Steel making or rolling mills shall be separately classified.

NUT HULLING, SHELLING OR PROCESSING

See Food Packaging and Processing.

O

OFFICE MACHINE OR POINT OF SALE EQUIPMENT INSTALLATION, SERVICE OR REPAIR – N.O.C. – shop or outside **5191**

This classification applies to the installation, service or repair of office machines, including but not limited to printers, copiers, scanners, coin counting and wrapping machines and mail room equipment. This classification also applies to the installation, service or repair of point of sale or

transactional machines, including but not limited to automated teller machines, credit card readers, payment terminals, electronic cash registers and other electronic transaction devices. This classification also applies to the installation, service or repair of slot machines and electronic gaming machines. This classification includes the installation of low voltage cabling that is performed in connection with machine installation, service or repair operations by the same employer. Repair operations may be performed at a shop location or at customers' locations.

This classification also applies to piano tuning.

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of machines by the same employer shall be classified as 5195, *Communications Cabling*.

The installation of electrical wiring within buildings shall be classified as 5140/5190, *Electrical Wiring – within buildings*.

The installation, service or repair of commercial printing equipment, including but not limited to offset printers and printing presses shall be classified as 3724(1), *Millwright Work.*

The installation, service or repair of computers, telephones, telephone systems, desktop printers or scanners or other computer peripheral equipment shall be classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair*.

The installation, service or repair of vending machines shall be classified as 5192, *Vending or Coin-Operated Machines.*

The manufacture of office machines shall be separately classified.

OIL OR GAS GEOLOGISTS OR SCOUTS

See Petroleum Industry.

OIL OR GAS LEASE OPERATORS

See Petroleum Industry.

OIL OR GAS LEASE WORK

See Petroleum Industry.

OIL OR GAS PIPELINE CONSTRUCTION

See Petroleum Industry.

OIL OR GAS PIPELINE OPERATION

See Petroleum Industry.

OIL OR GAS REFINERIES – erection or repair – all operations

See Petroleum Industry.

OIL OR GAS WELL SERVICING

See Petroleum Industry.

OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – store or yard only – not secondhand

See Petroleum Industry.

OIL OR GAS WELLS – acidizing or hydraulic fracturing – all operations

See Petroleum Industry.

OIL OR GAS WELLS – cementing

See Petroleum Industry.

OIL OR GAS WELLS – drilling or redrilling

See Petroleum Industry.

OIL OR GAS WELLS – gravel packing

See Petroleum Industry.

OIL OR GAS WELLS – installation or recovery of casing

See Petroleum Industry.

OIL OR GAS WELLS – perforating of casing

See Petroleum Industry.

OIL OR GAS WELLS – specialty tool companies

See Petroleum Industry.

OIL OR GAS WELLS – vacuum truck service companies

See Petroleum Industry.

OIL OR GAS WELLS – wireline service companies

See Petroleum Industry.

OIL REFINING

See Petroleum Industry.

OLIVE HANDLING – sorting, curing and canning

See Food Packaging and Processing.

OPTICAL GOODS MFG. – N.O.C. **4150(1)**

This classification applies to the manufacture of optical goods from optical grade glass, plastic or metal, including but not limited to light filters, prisms and reflectors. This classification also applies to the manufacture of intraocular implants. This classification also applies to the manufacture of optically read discs, including but not limited to blanks for compact discs, laser discs and digital versatile discs. This classification includes incidental coating and polarizing of manufactured optical goods.

The manufacture of glass or plastic optical lenses, including but not limited to eyeglass lenses, contact lenses and lenses for telescopes, microscopes, lasers and binoculars shall be classified as 4150(2), *Lens Mfg*.

ORCHARDS – citrus and deciduous fruits

See Farms.

ORCHARDS – nut crops

See Farms.

ORTHOTIC OR PROSTHETIC DEVICE MFG. – including fitting and adjusting **4691**

This classification applies to the manufacture of body braces or artificial limbs. This classification includes all fitting operations when performed by the manufacturer.

The fitting or adjusting of orthotic or prosthetic devices by retail stores that are not the manufacturer shall be assigned to the applicable *Stores* Industry Group classification.

The manufacture of corsets or braces made exclusively of fabric shall be classified as 2501(1), *Clothing Mfg.*

Orthotic shoe manufacturing shall be classified as 2660, *Boot or Shoe Mfg. or Repairing*.

OXYGEN OR HYDROGEN MFG. – including tank charging **4635**

This classification applies to the manufacture, mixing or blending of gases, including but not limited to oxygen, hydrogen, acetylene, carbonic acid, nitrogen, nitrous oxide, helium and arsine. This classification also applies to the manufacture of liquefied hydrogen or nitrogen, or dry ice. This classification includes the refilling of tanks with gas for customers.

The manufacture of propane, butane or liquefied petroleum gas shall be classified as 4740(3), *Gasoline Recovery*.

The sale of gases for use in welding or medical purposes shall be classified as 8010, *Stores – hardware, electrical or plumbing supplies.*

P

PACK TRAINS – all employees **7207(4)**

This classification applies to the operation of pack train excursions using pack animals, including but not limited to horses, llamas, donkeys and mules. This classification also applies to guides engaged in packing equipment, setting up sites, preparing food, assisting customers with riding techniques and acting as trail guides. This classification includes the board and care of pack animals, including but not limited to feeding, watering, grooming and exercising, and the maintenance of stable facilities in connection with pack train operations.

Boarding horses for other concerns on a fee basis shall be classified as 7207(1), *Stables*.

The operation of riding clubs that provide board and care for members' horses shall be classified as 7207(2), *Clubs – riding*.

The operation of stables in connection with horse shows or rodeos shall be classified as 7207(3), *Horse Shows or Rodeos – stable employees*.

PAINT, VARNISH OR LACQUER MFG. **4558(1)**

This classification applies to the manufacture of paint, varnish or lacquer products, including but not limited to interior and exterior house paint, automotive paint, industrial paint, sign paint, oil wood finishes and wood and concrete stain.

The sale of paint and paint supplies, including the mixing and blending of paint to customer order, shall be classified as 8065, *Stores – paint or paint supplies.*

The manufacture of inks, adhesives, waxes or polishes shall be classified as 4557, *Ink, Adhesive, Polish or Wax Products Mfg.*

The manufacture of fingernail polish shall be classified as 4623, *Cosmetic, Personal Care or Perfumery Products Mfg.*

The manufacture of synthetic resins shall be classified as 4558(2), *Resin Mfg.*

PAINTING – automobile or truck bodies – including incidental sanding – no body or fender repairing – including estimators, service writers and customer service representatives who inspect vehicles

See Automotive Industry.

PAINTING OR WALLPAPER INSTALLATION – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $31.00 per hour – N.O.C. **5474(1)**

This classification applies to interior or exterior painting at customers' locations by application of decorative or protective coatings, including but not limited to paint, stain or varnish. This classification also applies to wallpaper installation, lead paint abatement operations, or graffiti abatement by painting.

This classification includes cleaning, stripping, patching and surface preparation in connection with painting or wallpaper installation.

This classification also includes shop operations, including but not limited to mixing or blending paints, maintaining painting equipment and shop painting performed in connection with painting or wallpaper installation at customers' locations.

Shop painting operations performed on a fee basis that have no connection to any painting operations performed at customers' locations shall be classified as 9501(1), *Painting – shop only*.

Wallboard taping, finishing or texturing shall be classified as 5446/5447, *Wallboard Installation*.

Applying plaster, including veneer plaster, shall be classified as 5484/5485, *Plastering or Stucco Work*.

Painting steel structures or bridges shall be classified as 5040, *Iron or Steel Erection – structural.* Painting water, oil or gasoline storage tanks shall be classified as 5474(3)/5482(3), *Painting – water, oil or gasoline storage tanks.*

Applying water repellent coatings, membranes or caulking to interior or exterior building surfaces (not roofs) shall be classified as 5474(2)/5482(2), *Waterproofing*.

Applying or installing paved surface improvements, including but not limited to thermoplastic or painted lines or traffic markings; truncated domes; and wheel stop bumpers to paved surfaces such as streets, roads or parking lots shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping*.

PAINTING OR WALLPAPER INSTALLATION – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $31.00 per hour – N.O.C. **5482(1)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $31.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $31.00 per hour shall be classified as 5474(1), *Painting or Wallpaper Installation*.

This classification applies to interior or exterior painting at customers' locations by application of decorative or protective coatings, including but not limited to paint, stain or varnish. This classification also applies to wallpaper installation, lead paint abatement operations, or graffiti abatement by painting.

This classification includes cleaning, stripping, patching and surface preparation in connection with painting or wallpaper installation.

This classification also includes shop operations, including but not limited to mixing or blending paints, maintaining painting equipment and shop painting performed in connection with painting or wallpaper hanging at customers' locations.

Shop painting operations performed on a fee basis that have no connection to any painting operations performed at customers' locations shall be classified as 9501(1), *Painting – shop only*.

Wallboard taping, finishing or texturing shall be classified as 5446/5447, *Wallboard Installation*.

Applying plaster, including veneer plaster, shall be classified as 5484/5485, *Plastering or Stucco Work.*

Painting steel structures or bridges shall be classified as 5040, *Iron or Steel Erection – structural.* Painting water, oil or gasoline storage tanks shall be classified as 5474(3)/5482(3), *Painting – water, oil or gasoline storage tanks.*

Applying water repellent coatings, membranes or caulking to interior or exterior building surfaces (not roofs) shall be classified as 5474(2)/5482(2), *Waterproofing*.

Applying or installing paved surface improvements, including but not limited to thermoplastic or painted lines or traffic markings; truncated domes; and wheel stop bumpers to paved surfaces such as streets, roads or parking lots shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping*.

PAINTING – shop only – N.O.C. **9501(1)**

This classification applies to the shop painting of various objects, including but not limited to wood, metal and plastic parts, automotive components, bicycle parts, computer housings, electrical boxes and wheels for separate concerns on a fee basis. This classification includes the application of coatings by electrostatic powder coating and vapor deposition.

This classification also applies to furniture refinishing operations including incidental disassembly and reassembly.

This classification does not apply to painting or finishing that is performed in connection with manufacture or repair operations performed by the employer; such operations shall be assigned to the appropriate manufacturing or repair classification.

The application of coatings by electroplating, electrogalvanizing or anodizing shall be classified as 3372(1), *Electroplating, Electrogalvanizing or Anodizing*.

The application of zinc coatings by hot dip galvanizing shall be classified as 3372(4), *Galvanizing*.

Automobile or truck service facilities at which the operations solely include painting automobile or truck bodies and no body repair is performed shall be classified as 9501(3), *Painting – automobile or truck bodies*.

The painting or lettering of signs shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops*.

PAINTING – water, oil or gasoline storage tanks – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $31.00 per hour **5474(3)**

This classification applies to the painting of water, oil and gasoline storage tanks. This classification includes incidental cleaning, abrasive blasting and surface preparation.

This classification applies to shop operations, including but not limited to mixing and blending paints, maintaining painting equipment and shop painting in connection with painting at the customers' locations.

The painting of steel structures or bridges shall be classified as 5040, *Iron or Steel Erection – structural.*

PAINTING – water, oil or gasoline storage tanks – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $31.00 per hour **5482(3)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $31.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $31.00 per hour shall be classified as 5474(3), *Painting*.

This classification applies to the painting of water, oil and gasoline storage tanks. This classification includes incidental cleaning, abrasive blasting and surface preparation.

This classification applies to shop operations, including but not limited to mixing and blending paints, maintaining painting equipment and shop painting in connection with painting at the customers' locations.

The painting of steel structures or bridges shall be classified as 5040, *Iron or Steel Erection – structural.*

PALLET DEALERS – secondhand **2757(2)**

This classification applies to the purchase, repair and sale of used wood pallets.

The manufacture of wood pallets and the repair or reconditioning of wood pallets for other concerns on a fee basis shall be classified as 2757(1), *Pallet Mfg., Repair or Reconditioning*.

The manufacture of wood boxes, crates or shipping containers shall be classified as 2759, *Wooden Box or Container Mfg*.

PALLET MFG., REPAIR OR RECONDITIONING – wood **2757(1)**

This classification applies to the manufacture of wood pallets and the repair or reconditioning of wood pallets for other concerns on a fee basis.

The purchase, repair and resale of used wood pallets shall be classified as 2757(2), *Pallet Dealers*.

The manufacture of wood boxes, box components or containers shall be classified as 2759, *Wooden Box or Container Mfg.*

PAPER COATING OR LAMINATING **4250(1)**

This classification applies to the coating or laminating of paper, foil or plastic film to produce products, including but not limited to pressure-sensitive paper, adhesive tape, magnetic tape and waxed or colored paper.

Manufacturing paper or cardboard stock shall be classified as 4239(1), *Paper or Cardboard Stock Mfg.*

Manufacturing or refurbishing ink ribbons used by computer printers shall be classified as 4250(2), *Computer Printing or Typewriter Ribbon Mfg. or Refurbishing*.

The conversion or processing of paper stock to manufacture finished goods, including but not limited to notebook paper, paper towels, napkins, cups, plates, diapers, medical gowns, paper tubes, air filter elements and coffee filters shall be classified as 4279(1), *Paper Goods Mfg.*

Manufacturing asphalt saturated building or roofing paper or felt shall be classified as 4283, *Building or Roofing Paper or Felt Asphalt Saturation.*

PAPER GOODS MFG. – N.O.C. **4279(1)**

This classification applies to the conversion or processing of paper stock to manufacture finished goods, including but not limited to paper towels, notebook paper, notepads, napkins, cups,

plates, diapers, medical gowns, paper tubes, air filter elements, coffee filters, abrasive paper and similar products.

The manufacture of paper or cardboard stock shall be classified as 4239(1), *Paper or Cardboard Stock Mfg.*

The manufacture of paper envelopes shall be classified as 4251, *Envelope Mfg.*

The manufacture of paper bags shall be classified as 4279(2), *Bag Mfg. – paper.*

The manufacture of asphalt saturated roofing paper shall be classified as 4283, *Building or Roofing Paper or Felt Asphalt Saturation.*

PAPER OR CARDBOARD STOCK MFG. **4239(1)**

This classification applies to the manufacture of paper or cardboard stock, including but not limited to tissue, filtration and copy paper, roofing paper and roofing felt. This classification also applies to the manufacture of cardboard products, including but not limited to filter pads, fiber pads and cellulose insulation.

The manufacture of wood fiber products shall be classified as 4239(2), *Fiber Products Mfg.*

The manufacture of non-corrugated cardboard boxes shall be classified as 4240, *Box Mfg. – paper or cardboard – rigid,* or 4243, *Box Mfg. – paper or cardboard – folding.*

The manufacture of corrugated fiber board containers or boxes shall be classified as 4244, *Corrugated Fiber Board Container Mfg.*

The conversion or processing of paper stock to manufacture finished goods, including but not limited to notebook paper, paper towels, napkins, cups, plates, diapers, medical gowns, paper tubes, air filter elements and coffee filters shall be classified as 4279(1), *Paper Goods Mfg*.

The coating or laminating of paper shall be classified as 4250(1), *Paper Coating or Laminating.*

The manufacture of asphalt saturated building or roofing paper or felt shall be separately classified as 4283, *Building or Roofing Paper or Felt Asphalt Saturation.*

Logging or lumbering shall be separately classified as 2702(1), *Logging.*

PARCEL DELIVERY AND MESSENGER SERVICE COMPANIES – including terminal employees and mechanics – no handling of bulk merchandise or freight **7198(1)**

This classification applies to the delivery of lightweight parcels on a fee basis if (1) less than 10% of the individual parcels and packages delivered weigh in excess of one hundred pounds and (2) less than 10% of all deliveries have a total combined weight of all items delivered at any one stop exceeding two hundred pounds. This classification also applies to app-based on-demand Delivery Network Companies (DNC) that deliver restaurant meals, groceries or various store merchandise, or perform errands such as dropping off or picking up dry cleaning.

When employees furnish the vehicles utilized in these operations the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, *Drivers' and Their Helpers' Payroll*.

Transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, *Mail Delivery Service Companies*.

PATTERN OR MODEL MFG. **2790**

This classification applies to the manufacture of custom patterns, models and architectural displays; non-functional prototypes of various items, including but not limited to automobile parts, toys and medical devices; and the manufacture of animatronics, masks, special effects, props and models for use in the theater, entertainment and motion picture industries. The patterns,

models and prototypes are made from a variety of materials, including but not limited to metal, plastic, wood, rubber, plaster, ceramic, paper, cardboard or foam and may include electronics, hydraulics, pneumatics and controls.

This classification also applies to the manufacture of patterns for use in foundry operations.

Pattern or model manufacturing performed in connection with the employer's other classifiable operations shall not be separately classified.

The manufacture of functional prototype products on a contract basis shall be assigned to the applicable manufacturing classification.

The manufacture of theatrical settings and backdrops shall be separately classified.

PEN OR MECHANICAL PENCIL MFG. **4432**

This classification applies to the manufacture of writing instruments, including but not limited to ballpoint pens, felt tip pens, fountain pens, pen refills and mechanical pencils. This classification includes incidental embossing or printing on pens or mechanical pencils. This classification also applies to the manufacture of pencil type applicators that dispense cosmetic products, including but not limited to eyeliner, lip liner and eyebrow liner.

The manufacture of wood pencils (not mechanical) shall be classified as 2842, *Wood Products Mfg.*

The manufacture of ink shall be classified as 4557, *Ink, Adhesive, Polish or Wax Products Mfg.*

PEST OR NUISANCE WILDLIFE CONTROL – including yard employees, Outside Salespersons and estimators **9031**

This classification applies to operations involving the lethal or non-lethal control or exclusion of pests or nuisance wildlife by using repellents, pesticides, rodenticides, fumigants, traps or mechanical devices. This classification includes minor property repairs or alterations to exclude pests or nuisance wildlife from buildings.

Termite control work shall be separately classified as 5650, *Termite Control Work*.

The spraying of orchards or farm crops (not aerial) on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

The aerial spraying of orchards or farm crops shall be classified as 7409, *Aircraft Operation – agricultural – dusting, spraying or seeding – members of flying crew*.

The spraying or spreading of lawn fertilizers or herbicides shall be classified as 0042, *Landscape Gardening.*

PETROLEUM INDUSTRY

GASOLINE OR OIL DEALERS – wholesale – including mixing or blending **8350**

This classification applies to the wholesale distribution of gasoline or oil and other types of petroleum products, including but not limited to grease, road oil, fuel oil, propane gas, butane gas and kerosene. This classification includes the collection, filtering and redistribution of reclaimed oil, and the mixing and blending of various grades and viscosities of oil, grease or gasoline to achieve a custom blend per customer specifications.

This classification also applies to the sale and delivery of propane or liquefied petroleum gas to household and commercial accounts and the delivery and set up of liquefied petroleum gas tanks when performed in support of propane sales.

The sale, installation, service or repair of propane heaters, stoves and other appliances shall be separately classified.

The hauling of gasoline or oil under contract shall be classified as 7219(1), *Trucking Firms.*

GASOLINE RECOVERY – from casing head or natural gas **4740(3)**

This classification applies to the production of various grades of petroleum gas by processing natural gas through absorption, fractionation, dehydration and cryogenic processing to produce liquefied petroleum gas components such as propane, butane, ethane, pentanes and raw gasoline.

OIL FIELD EQUIPMENT TRUCKING

See Trucking Firms.

OIL OR GAS GEOLOGISTS OR SCOUTS – including mapping of subsurface areas – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8601(2)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to geologists or scouts who travel to potential oil drilling sites to observe and gather data that is compiled into reports that describe the probability that oil or gas deposits are present. This classification includes analyzing technical data from monitoring instruments and analyzing drilling mud or well cuttings to identify the types of subsurface formations in the region and the presence of hydrocarbons. This classification also applies to the geophysical exploration of subsurface areas using physical methods, including but not limited to seismic, gravitational, magnetic, electrical and electromagnetic methods to measure the physical properties of rock.

Consulting engineers, including but not limited to civil, electrical, mechanical and mining engineers who do not perform oil or gas related operations as described above shall be classified as 8601(1), *Engineers*.

Geologists or scouts who perform outside operations in connection with oil or gas well drilling or redrilling, oil or gas lease operations, or oil or gas pipeline operations by the employer shall be assigned to the applicable *Petroleum* Industry Group classification.

OIL OR GAS LEASE OPERATORS – all operations **1320**

This classification applies to operations performed by oil or gas lease operators at lease sites including but not limited to clearing land; building lease roads, slush pits, levees or fire walls; laying or taking up flow lines and water lines; installing and repairing oil field equipment, such as central pumping units, compressors, engines, oil and water separation units and steam generators; building maintenance; and lease beautification work.

Drilling or redrilling, installation or recovery of casing, cementing, gravel packing, acidizing or hydraulic fracturing, tank building, refinery operations or gasoline recovery shall be separately classified.

Contractors that perform a variety of operations at oil or gas lease sites shall be classified as 6216, *Oil or Gas Lease Work.*

OIL OR GAS LEASE WORK – N.O.C. – not lease operators **6216**

This classification applies to contractors that perform a variety of operations at oil or gas lease sites for lease owners, including but not limited to clearing land; building lease roads, slush pits, levees or fire walls; laying or taking up flow lines and water lines; installing and repairing oil field equipment, such as central pumping units, compressors, engines, oil and water separation units and steam generators; building maintenance; and lease beautification work.

This classification does not apply to a specialty contractor who performs a single construction or erection activity on an oil or gas lease site; such activity shall be assigned to the applicable construction or erection classification.

The operation of oil or gas leases by the lease operator shall be classified as 1320, *Oil or Gas Lease Operators.*

Pipeline construction, tank building, oil or gas storage tank painting, installation or recovery of casing, drilling or redrilling, cementing, gravel packing, acidizing or hydraulic fracturing and all downhole well servicing, such as pulling and replacing rods, tubing and pumps, well cleaning and swabbing, shall be separately classified.

OIL OR GAS PIPELINE CONSTRUCTION – all operations **6233**

This classification applies to the construction of above and below ground oil or gas pipelines for other concerns on a fee basis. Construction operations include but are not limited to constructing pipe supports, excavating and backfilling trenches, connecting pipe and fittings and testing pipelines for leaks.

Pile driving, dredging or tunneling shall be separately classified.

OIL OR GAS PIPELINE OPERATION **7515**

This classification applies to employers that operate oil or gas pipelines to transport petroleum products from oil or gas lease sites to refineries and from refineries to ports or rail terminals for other concerns on a fee basis. This classification includes the repair and replacement of pipes and pipeline equipment, including but not limited to valves, compressors, pumps and flow meters.

The operation of wells or oil refining shall be separately classified.

OIL OR GAS REFINERIES – erection or repair – all operations **3719**

This classification applies to the erection and repair of oil or gas refineries and associated refinery equipment, including but not limited to casing head plants, cracking plants, polymerizing units, distillation units, compressor units, power plants, pumping units and piping.

This classification does not apply to a specialty contractor that performs a single construction or erection activity at an oil or gas refinery; such activity shall be assigned to the applicable construction or erection classification.

This classification shall not apply to storage tanks or pumping equipment that are not an integral part of the oil or gas refinery.

OIL OR GAS WELL SERVICING – N.O.C. – by contractors using well service or work-over rigs – no drilling or redrilling – including Outside Salespersons **1322**

This classification applies to oil or gas well servicing contractors who perform downhole services, including but not limited to pulling and replacing rods, tubing and pumps, well cleaning or swabbing.

This classification does not apply to ancillary downhole services performed by the contractor engaged in well drilling or redrilling operations.

OIL OR GAS WELLS – acidizing or hydraulic fracturing – all operations **6206(2)**

This classification applies to the pumping of acid and other fluids into oil or gas wells to stimulate or restore the flow of oil or gas.

OIL OR GAS WELLS – cementing This classification applies to the pumping of cement into oil or gas wells to seal all or a portion of the well. Oil or gas well cementing in connection with oil or gas well drilling or redrilling operations by the employer shall be classified as 6235(1), *Oil or Gas Wells – drilling or redrilling*.	**6206(1)**
OIL OR GAS WELLS – drilling or redrilling – including installation of casing This classification applies to the drilling or redrilling of oil or gas wells and includes but is not limited to preparing the drill site, digging slush pits, installing well casings and maintaining or repairing the drill rig at the drill site.	**6235(1)**
OIL OR GAS WELLS – gravel packing This classification applies to the packing of gravel into oil or gas wells to enable the flow of oil or gas while reducing formation sand from entering the well stream. Oil or gas well gravel packing in connection with oil or gas well drilling or redrilling operations by the employer shall be classified as 6235(1), *Oil or Gas Wells – drilling or redrilling*.	**6206(4)**
OIL OR GAS WELLS – installation or recovery of casing This classification applies to the installation or removal of oil or gas well casing.	**6235(2)**
OIL OR GAS WELLS – perforating of casing – all operations This classification applies to the perforating of oil or gas well casing to allow the flow of oil or gas into the well.	**6237(2)**
OIL OR GAS WELLS – specialty tool companies – N.O.C. – all employees – including shop, yard or storage operations and outside supervisors This classification applies to oil or gas well specialty tool companies who lease, without operating crews, special equipment, including but not limited to drilling, fishing or casing-cutting tools. This classification includes outside supervisors who provide advice to the customer as to the function and proper operation of the tool. Specialty oil or gas well tool companies that furnish operating crews with such equipment shall be separately classified.	**6213**
OIL OR GAS WELLS – vacuum truck service companies – all operations This classification applies to the removal of materials, including but not limited to petroleum sludge, salt water and drilling mud, from oil or gas well drilling sites by use of vacuum trucks. This classification also applies to the removal of petroleum products from underground storage tanks by use of vacuum trucks.	**6206(3)**
OIL OR GAS WELLS – wireline service companies – including instrument logging or survey work in wells This classification applies to oil or gas well wireline operations, including but not limited to instrument logging or surveying. This classification also includes the use of slicklines to deliver and retrieve tools downhole. Oil or gas well wireline service operations in connection with oil or gas well drilling or redrilling operations by the employer shall be classified as 6235(1), *Oil or Gas Wells – drilling or redrilling*.	**6237(1)**

OIL REFINING – petroleum **4740(1)**

This classification applies to the processing and refining of crude oil and reclaimed oil through a series of operations such as heating, distilling, fractionating, vaporizing and condensing to produce products such as gasoline, diesel fuel, petroleum naphtha, kerosene, heating oil, asphalt base and liquefied petroleum gas.

Oil producing shall be separately classified.

The refining of vegetable oil or waste cooking oil shall be classified as 4683(1), *Vegetable Oil Mfg. or Refining.*

PHOTO ENGRAVING

See Printing, Publishing and Duplicating.

PHOTOFINISHING

See Printing, Publishing and Duplicating.

PHOTOGRAPHERS

See Printing, Publishing and Duplicating.

PHYSICIANS

See Health and Human Services.

PICTURE FRAME ASSEMBLY **2840(1)**

This classification applies to the assembly of picture frames, including the cutting and assembly of frame stock, matting and glass.

The manufacture of wood picture frame stock shall be separately classified as 2731, *Planing or Molding Mills.*

The custom framing of pictures or artwork, including picture frame assembly in connection with the framing, shall be classified as 2840(2), *Picture or Artwork Framing*.

Retail store operations shall be separately classified.

The manufacture of molded plastic components shall be separately classified.

PICTURE OR ARTWORK FRAMING – including frame assembly **2840(2)**

This classification applies to the custom framing of pictures or artwork and includes the cutting and assembly of frame stock, matting and glass and the assembly of picture frames in connection with the custom framing.

The manufacture of wood picture frame stock shall be separately classified as 2731, *Planing or Molding Mills.*

The assembly of picture frames not in connection with picture or artwork framing shall be classified as 2840(1), *Picture Frame Assembly.*

Retail store operations shall be separately classified.

The manufacture of molded plastic components shall be separately classified.

PILE DRIVING **6003(1)**

This classification applies to driving concrete, steel or wood piles into the earth to provide foundation support for buildings or other structures.

Pile driving operations in connection with wharf building shall be classified as 6003(2), *Wharf Building.*

Building foundation preparation work, including but not limited to the drilling of foundation holes and the subsequent construction of poured in place foundation piers to completion of the substructure, including incidental pile driving, shall be classified as 6258, *Foundation Preparation Work.*

PILLOW, QUILT, COMFORTER OR CUSHION MFG. – no mattress or box spring manufacturing **2571**

This classification applies to the manufacture of pillows, quilts, comforters, cushions, stuffed animals, sleeping bags, moving blankets, industrial quilted products and similar non-clothing products that are filled with insulation, including but not limited to polyester fiber, foam, fiberglass batting or down. These operations may be conducted by hand or with the use of machinery such as sewing machines or automatic quilting machines.

The manufacture of pillows, quilts, comforters or cushions in connection with the manufacture of mattresses or box springs shall be classified as 2570*, Mattress or Box Springs Mfg. – including pillow, quilt, comforter or cushion manufacturing.*

Furniture upholstery operations, including the manufacture of pillows or cushions in connection with upholstery operations, shall be classified as 9522(2), *Upholstering – furniture*. Upholstery operations shall be classified as 9522(1), *Upholstering – N.O.C.*, when there is not another classification that more accurately describes the operation.

PIPE, TUBE OR EXTRUSION MFG. – metal – not iron or steel

See Metal Working Classifications.

PLANING OR MOLDING MILLS **2731**

This classification applies to the production of finished lumber, flooring, moldings, paneling, picture frame stock or unassembled millwork.

Yard employees receiving incoming materials or stocking, grading or loading finished milled products, including drivers and their helpers, shall be separately classified as 8232(1), *Lumberyards*.

Building material dealers or fuel and material dealers shall be separately classified as 8232(2), *Building Material Dealers*, or 8232(3), *Fuel and Material Dealers*.

Forest engineering or timber cruising operations shall be separately classified as 8601(4), *Forest Engineers*.

PLASTER BOARD MFG. **4036**

This classification applies to the manufacture of plaster or gypsum building materials in sheet form, including but not limited to drywall (wallboard).

The manufacture of non-structural ornamental plaster or concrete products shall be classified as 4038(1), *Plaster or Concrete Statuary or Ornament Mfg*.

Drivers and their helpers shall be separately classified as 8232(2), *Building Material Dealers*.

Quarrying, crushing or grinding shall be separately classified.

PLASTER MILLS **1741(2)**

This classification applies to the crushing or grinding of materials, including but not limited to clay, limestone and gypsum, to powder form.

Mining, quarrying, or sand, gravel or clay digging shall be separately classified.

Employees engaged exclusively in delivery of the finished product shall be separately classified as 8232(2), *Building Material Dealers*.

PLASTER OR CONCRETE STATUARY OR ORNAMENT MFG. – shop or yard work only **4038(1)**

This classification applies to the manufacture of non-structural ornamental plaster or concrete products, including but not limited to garden statuary, fountains, mantels, columns, panels, moldings, vases and statues. This classification also applies to the manufacture of cement coated expanded polystyrene foam architectural decorative trim items. This classification does not apply to operations performed at construction sites.

The manufacture of concrete building products within a shop or yard location shall be classified as 4034, *Concrete Products Mfg.*

The manufacture of plaster or gypsum building materials in sheet form shall be classified as 4036, *Plaster Board Mfg.*

The manufacture of decorative or architectural clay or terra cotta products shall be classified as 4049, *Pottery Products Mfg.*

PLASTERING OR STUCCO WORK – employees whose regular hourly wage does not equal or exceed $36.00 per hour **5484**

This classification applies to the application of plaster, including veneer plaster, or stucco onto interior and exterior building surfaces.

This classification also applies to the application of fireproofing materials onto structural steel members and the application of cement-based pigmented coatings (fog coat) to stucco surfaces.

Lathing operations shall be separately classified as 5443, *Lathing*.

Swimming pool plastering shall be classified as 5201(1)/5205(1), *Concrete or Cement Work*.

PLASTERING OR STUCCO WORK – employees whose regular hourly wage equals or exceeds $36.00 per hour **5485**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $36.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $36.00 per hour shall be classified as 5484, *Plastering or Stucco Work*.

This classification applies to the application of plaster, including veneer plaster, or stucco onto interior and exterior building surfaces.

This classification also applies to the application of fireproofing materials onto structural steel members and the application of cement-based pigmented coatings (fog coat) to stucco surfaces.

Lathing operations shall be separately classified as 5443, *Lathing*.

Swimming pool plastering shall be classified as 5201(1)/5205(1), *Concrete or Cement Work*.

PLASTIC PRODUCTS MANUFACTURING

The following grouping includes classifications applicable to the manufacturing and fabrication of plastic materials to produce an end-product that is not specifically described by another classification. These classifications include printing and labeling that is performed in connection with plastic manufacturing or fabrication operations.

Pursuant to Part 3, Section II, Rule 17, a classification having a N.O.C. (not otherwise classified) qualifier shall not be used if another classification more accurately describes the operation. As such, the following group does not include all possible classifications applicable to the manufacture or fabrication of plastic products. When possible, employers engaged in the manufacture of a plastic product shall be assigned to the classification that specifically describes the employer's product. However, in those cases where no specific product classification exists, the employer shall be assigned to the appropriate *Plastics* classification listed below.

PLASTIC GOODS MFG. – N.O.C. **4478**

This classification applies to the manufacture of plastic goods using methods and materials that are not more specifically described by another *Plastic Products Manufacturing* Industry Group classification, including but not limited to liquid resin casting or molding, dip molding, compression molding, rotational molding, plastic grinding, expanded polystyrene foam block molding and cultured or synthetic marble products manufacturing.

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4478; otherwise, the department shall be separately classified as 3099, *Tool Mfg*.
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg*.; otherwise, the department shall be classified as 4478.

PLASTICS – blow molded products mfg. – N.O.C. **4494**

This classification applies to the manufacture of blow molded plastic products, including but not limited to plastic bottles and containers.

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4494; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4494.

PLASTICS – extrusion molded products mfg. – N.O.C. **4495**

This classification applies to the manufacture of extrusion molded plastic products, including but not limited to sheet plastic; plastic pellets; rod, tube and pipe stock; hose and bubble wrap.

The manufacture of plastic bags shall be classified as 4286, *Bag Mfg. – plastic.*

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4495*;* otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4495.

PLASTICS – fabricated products mfg. – no molding – N.O.C. **4496**

This classification applies to the manufacture of plastic products, including but not limited to display cases and stands, picture frames, furniture parts and countertops using processes such as machining, bending, grinding, polishing or assembling. This classification also applies to the cutting, shaping and assembly of molded foam.

PLASTICS – fiber reinforced plastic products mfg. – N.O.C. **4497**

This classification applies to the manufacture of fiber reinforced plastic products, including but not limited to shower stalls, hot tubs, machinery cabinets, golf club shafts, fishing poles and automobile body parts, using materials such as thermosetting fiber, reinforced plastics, fiberglass and carbon fiber. Manufacturing processes include but are not limited to hand or spray lay-up, fiber filament wrapping and winding, transfer molding, resin injection molding and compression molding. This classification also includes finishing and fabrication operations associated with the manufacture of fiber reinforced plastic products, including but not limited to shaping, grinding, sanding, trimming and assembly.

The manufacture of glass fiber or carbon fiber fabrics that have been pre-impregnated with epoxy resin shall be classified as 2413, *Textiles*.

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4497; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4497.

PLASTICS – injection molded products mfg. – N.O.C. **4498**

This classification applies to the manufacture of injection molded plastic products, including but not limited to fittings, knobs, O-rings, valve bodies, housings, plastic wheels, nozzles, handles, and bottle caps or closures.

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds or dies used in the employer's production operations, the department shall be classified as 4498; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user) or the maintenance or repair of customers' molds or dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4498.

PLASTICS – thermoformed products mfg. – N.O.C. **4499**

This classification applies to the manufacture of thermoformed or vacuum formed plastic products, including but not limited to containers, packaging materials, computer parts and panels.

This classification includes secondary machining operations, including but not limited to routing, drilling and grinding and assembly.

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4499; otherwise, the department shall be separately classified as 3099, *Tool Mfg*.
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg*.; otherwise, the department shall be classified as 4499.

PLATE STEEL PRODUCTS FABRICATION – N.O.C.

See Metal Working Classifications.

PLUMBING – including shop, yard or storage operations – gas, steam, hot water or other pipe fittings installation, including house connections installation – employees whose regular hourly wage does not equal or exceed $31.00 per hour – N.O.C. **5183(1)**

This classification applies to the installation, service or repair of plumbing systems, including but not limited to piping, valves, faucets, toilets, sinks, showers, bathtubs, water heaters and water heating systems within the property line of commercial or residential properties. This classification also applies to drain clearing operations for pipe that does not exceed 6" in diameter. This classification includes excavation operations performed by the same employer in support of its plumbing operations.

This classification also applies to the installation or repair of solar water heating systems, swimming pool plumbing, water meters or central vacuum systems. This classification also applies to the installation or repair of radiators used for heating, oil or gas burners, burner dampers, air diffusers or burner rings.

This classification also applies to the installation or repair of outdoor sprinkler systems provided the employer is not primarily engaged in landscape gardening operations at the same job or location. If the employer is primarily engaged in landscape gardening at a particular job or location, sprinkler installation or repair at such job or location shall be classified as 0042, *Landscape Gardening*.

The installation of underground water, gas or sewer lines along streets or roads shall be classified as 6315(1)/6316(1), *Water Mains or Connections Construction*, 6315(2)/6316(2), *Gas Mains or Connections Construction,* or 6307/6308, *Sewer Construction,* respectively.

The installation of sewer lines within property lines where the sewer pipe exceeds 6" in diameter shall be classified as 6307/6308, *Sewer Construction*.

The cleaning of sewer lines within property lines where the sewer pipe exceeds 6" in diameter shall be classified as 9402, *Sewer, Tank or Hazardous Spill Cleaning*.

The installation, service or repair of water softening, conditioning or filtration systems shall be classified as 9519(4), *Water Softening, Conditioning or Filtration Systems*.

Automatic fire suppression sprinkler system installation within buildings shall be classified as 5185/5186, *Automatic Sprinkler Installation*.

PLUMBING – including shop, yard or storage operations – gas, steam, hot water or other pipe fittings installation, including house connections installation – employees whose regular hourly wage equals or exceeds $31.00 per hour – N.O.C. **5187(1)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $31.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $31.00 per hour shall be classified as 5183(1), *Plumbing*.

This classification applies to the installation, service or repair of plumbing systems, including but not limited to piping, valves, faucets, toilets, sinks, showers, bathtubs, water heaters and water heating systems within the property line of commercial or residential properties. This classification also applies to drain clearing operations for pipe that does not exceed 6" in diameter. This classification includes excavation operations performed by the same employer in support of its plumbing operations.

This classification also applies to the installation or repair of solar water heating systems, swimming pool plumbing, water meters or central vacuum systems. This classification also applies to the installation or repair of radiators used for heating, oil or gas burners, burner dampers, air diffusers or burner rings.

This classification also applies to the installation or repair of outdoor sprinkler systems provided the employer is not primarily engaged in landscape gardening operations at the same job or location. If the employer is primarily engaged in landscape gardening at a particular job or location, sprinkler installation or repair at such job or location shall be classified as 0042, *Landscape Gardening*.

The installation of underground water, gas or sewer lines along streets or roads shall be classified as 6315(1)/6316(1), *Water Mains or Connections Construction*, 6315(2)/6316(2), *Gas Mains or Connections Construction,* or 6307/6308, *Sewer Construction,* respectively.

The installation of sewer lines within property lines where the sewer pipe exceeds 6" in diameter shall be classified as 6307/6308, *Sewer Construction*.

The cleaning of sewer lines within property lines where the sewer pipe exceeds 6" in diameter shall be classified as 9402, *Sewer, Tank or Hazardous Spill Cleaning*.

The installation, service or repair of water softening, conditioning or filtration systems shall be classified as 9519(4), *Water Softening, Conditioning or Filtration Systems*.

Automatic fire suppression sprinkler system installation within buildings shall be classified as 5185/5186, *Automatic Sprinkler Installation*.

POLICE, SHERIFFS, MARSHALS, ANIMAL CONTROL OFFICERS, FISH AND WILDLIFE OFFICERS AND CORRECTIONAL OFFICERS – including deputies – not volunteers

See Municipal, State or Other Public Agencies.

POLICE, SHERIFFS, MARSHALS, ANIMAL CONTROL OFFICERS, FISH AND WILDLIFE OFFICERS AND CORRECTIONAL OFFICERS – volunteers, serving with or without remuneration

See Municipal, State or Other Public Agencies.

POTATO CROPS

See Farms.

POTTERY PRODUCTS MFG. – for decorative or architectural purposes **4049**

This classification applies to the manufacture of decorative or architectural clay or terra cotta products, including but not limited to planters, ceramic tile, electrical porcelain, china or tableware and decorative floor, wall or fireplace tile. This classification also applies to the manufacture of foundry sand cores that are sold commercially.

The manufacture of bricks, fireproofing tile, refractory panels or similar clay building products shall be classified as 4041, *Brick or Clay Building Products Mfg.*

Mining, quarrying or clay digging shall be separately classified.

POULTRY RAISING, EGG PRODUCTION AND HATCHERIES

See Farms.

POWER SUPPLY MFG.

See Electronics.

PRINTED CIRCUIT BOARD ASSEMBLING – by contractor

See Electronics.

PRINTED CIRCUIT BOARD MFG.

See Electronics.

PRINTING, PUBLISHING AND DUPLICATING

BOOKBINDING OPERATION – all other employees – including counterpersons and drivers and their helpers **4299(2)**

This classification applies to bookbinding for other concerns on a fee basis. This classification includes secondary finishing operations, including but not limited to incidental printing, embossing or stamping operations on bound items.

This classification also applies to the manufacture of binders or albums from materials, including but not limited to leather, fabric or vinyl, and to the manufacture of felt erasers for use with whiteboards or chalkboards.

Bindery operations performed in support of commercial printing operations shall be assigned to the appropriate printing classification.

Also refer to companion Classification 8813(2), *Bookbinding Operation – editing, designing, proofreading and photographic composing*.

BOOKBINDING OPERATION – editing, designing, proofreading or photographic composing – including Clerical Office Employees and Clerical Telecommuter Employees **8813(2)**

This classification applies to pre-bindery activities of employers engaged in bookbinding or binder manufacturing operations. Pre-bindery activities include but are not limited to editing, designing, proofreading, and photographic composition, including negative stripping and plate making.

Also refer to companion Classification 4299(2), *Bookbinding Operation – all other employees.*

DOCUMENT DUPLICATION OR PHOTOCOPYING SERVICE – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8019(2)**

This classification applies to locations at which document duplication or photocopying services are performed on a fee basis using electrostatic copiers, scanners, ink jet or laser printers on paper of any size, and includes self-serve duplication or photocopying services. This classification includes incidental bindery operations in support of duplication and photocopying services.

Locations at which offset printing is performed shall be classified as 4299(1), *Printing Operation – all other employees,* or 8019(1), *Printing – quick printing.*

Employers that provide legal support services, including document duplication or scanning in connection therewith, on a fee basis shall be classified as 8821, *Law Firm Support Services*.

ELECTRONIC PRE-PRESS – all operations – including Clerical Office Employees and Clerical Telecommuter Employees **4297(1)**

This classification applies to the production of computer generated typeset materials or color separations, including all incidental camera work, that are used by separate concerns in connection with commercial printing operations.

This classification does not apply when electronic pre-press operations are performed by an employer in connection with its own operations. Such operations shall be assigned to the applicable classification.

GRAPHIC DESIGN – all operations – including Clerical Office Employees and Clerical Telecommuter Employees **4297(2)**

This classification applies to the production of camera-ready layouts by combining text, photographs, artwork and graphics for use in commercial printing operations performed by separate concerns.

This classification does not apply when graphic design operations are performed by an employer in connection with its own operations. Such operations shall be assigned to the applicable classification.

NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS – not retail dealers – including Outside Salespersons **8745**

This classification applies to the wholesale distribution of newspapers, magazines or periodicals.

The sale or delivery of newspapers to customers for their personal use and not for resale shall be separately classified as 4312, *Newspaper Delivery*.

NEWSPAPER DELIVERY **4312**

This classification applies to the sale and/or delivery of newspapers to customers for their personal use and not for resale. This classification applies to such sale and delivery operations by employers engaged in the publishing or printing of newspapers, tabloids, advertising newspapers, and specialty sections, and to such operations performed on a fee basis.

NEWSPAPER, MAGAZINE OR BOOK PUBLISHING – no printing or distribution – editing, designing, proofreading or photographic composing – including Clerical Office Employees and Clerical Telecommuter Employees **8807**

This classification applies to pre-press activities of employers engaged in publishing printed newspapers, magazines or books where all printing and distribution is conducted by separate concerns. Pre-press activities include editing, designing, proofreading, and photographic composing, including negative stripping and plate making.

Newspaper reporters, photographers and advertising or circulation solicitors employed by newspaper publishers or printers shall be separately classified as 8746, *Newspaper Publishing or Printing – reporters or photographers – including Outside Salespersons*.

Newspaper printing operations shall be classified as 4304, *Newspaper Publishing or Printing – all other employees*, or 8818, *Newspaper Publishing or Printing – editing, designing, proofreading and photographic composing*.

Magazine or book printing operations shall be classified as 4299(1), *Printing Operation – all other employees,* or 8813(1), *Printing Operation – editing, designing, proofreading and photographic composing*.

NEWSPAPER PUBLISHING OR PRINTING – all other employees – including drivers and their helpers **4304**

This classification applies to employers engaged in the publishing or printing of newspapers, tabloids, advertising newspapers, and specialty sections, including but not limited to the comics and television sections of newspapers.

This classification applies to newspaper publishers that assemble, bundle, label or distribute newspapers that are printed by other employers.

The sale or delivery of newspapers to customers for their personal use and not for resale shall be separately classified as 4312, *Newspaper Delivery*.

Newspaper reporters, photographers and advertising or circulation solicitors employed by newspaper publishers or printers shall be separately classified as 8746, *Newspaper Publishing or Printing – reporters or photographers – including Outside Salespersons*.

Also refer to companion Classification 8818, *Newspaper Publishing or Printing – editing, designing, proofreading and photographic composing*.

NEWSPAPER PUBLISHING OR PRINTING – editing, designing, proofreading or photographic composing – including Clerical Office Employees and Clerical Telecommuter Employees **8818**

This classification applies to pre-press activities of employers engaged in publishing or printing newspapers. Pre-press activities include editing, designing, proofreading, and photographic composition, including negative stripping and plate making.

Newspaper reporters, advertising or circulation solicitors shall be separately classified as 8746, *Newspaper Publishing or Printing – reporters or photographers*.

Also refer to companion Classification 4304, *Newspaper Publishing or Printing – all other employees.*

NEWSPAPER PUBLISHING OR PRINTING – reporters or photographers – including Outside Salespersons **8746**

This classification applies to reporters, photographers and advertising or circulation salespersons employed by newspaper publishers or printers.

With the exception of a single permanent job reassignment, it is not permissible to divide a single employee's payroll, within a single policy period, between this classification and any other classification.

The sale or delivery of newspapers to customers for their personal use and not for resale shall be separately classified as 4312, *Newspaper Delivery*.

Pre-press activities of employers engaged in publishing printed newspapers, magazines or books where all printing and distribution is conducted by separate concerns shall be separately classified as 8807, *Newspaper, Magazine or Book Publishing – no printing or distribution.*

The publishing or printing of newspapers, tabloids, advertising newspapers and specialty sections, including but not limited to the comics and television sections of newspapers shall be classified as 4304, *Newspaper Publishing or Printing – all other employees,* or 8818, *Newspaper Publishing or Printing – editing, designing, proofreading and photographic composing.*

PHOTO ENGRAVING **4351**

This classification applies to photo engraving, photomask manufacturing, rubber printing plate and stamp manufacturing, lithograph plate manufacturing, chemical etching and polymer plate manufacturing for other concerns on a fee basis.

Photo engraving operations performed in connection with an employer's own printing or manufacturing operations shall be assigned to the applicable printing or manufacturing classification.

PHOTOFINISHING – all employees – including receptionists **4361(2)**

This classification applies to photo processing operations, including but not limited to film processing, photograph restoration, printing of digital photographs, assembly of photography albums and printing of photograph enlargements for other concerns on a fee basis. This classification includes the sale of related merchandise including film and photography supplies not exceeding 25% of gross receipts.

Photo processing operations performed in support of developing, printing or distributing motion pictures or motion picture film restoration by the employer shall be classified as 4362, *Motion Pictures – negative and print processors, distributors and film exchanges*.

PHOTOGRAPHERS – all employees – including receptionists – N.O.C. **4361(1)**

This classification applies to still photography services within portrait studios and at outside events. This classification includes all operations, including but not limited to processing film, examining proofs, handling, sorting and mounting photographs and assembling photography albums. This classification also applies to noncommercial videography services to memorialize events such as weddings and family celebrations.

Employers providing photofinishing operations only shall be classified as 4361(2), *Photofinishing.*

Aerial photography operations performed aboard aircraft shall be classified as 7424(1), *Aircraft Operation – other than agricultural or scheduled air carriers – members of the flying crew.*

Photographers employed by newspaper publishers or printers shall be classified as 8746, *Newspaper Publishing or Printing – reporters or photographers*.

The production of motion pictures, television features, commercials, music videos, depositions, court proceedings or industrial films that are recorded on motion picture film stock, videotape, digital or other media shall be classified as 9610, *Motion Pictures – production.*

PRINTING – quick printing – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8019(1)**

This classification applies to job printing at locations where the operations are performed using sheet-fed offset printing presses on paper not exceeding 18" x 24". This classification includes incidental bindery activities in support of the printing operations.

Printing operations that use roll-fed presses or where the paper fed to the presses exceeds 18" x 24" shall be classified as 4299(1), *Printing Operation – all other employees.*

Document duplication or photocopying by use of equipment other than offset printing presses, including but not limited to electrostatic copiers, scanners, and ink jet and laser printers shall be classified as 8019(2), *Document Duplication or Photocopying Service.*

Employers that provide legal support services, including document duplication or scanning in connection therewith, on a fee basis shall be classified as 8821, *Law Firm Support Services*.

Employers engaged in the printing of signs, banners and related commercial advertising products shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops*.

PRINTING OPERATION – all other employees – including counterpersons and drivers and their helpers – N.O.C. **4299(1)**

This classification applies to printing operations that are not more specifically described by another classification, including but not limited to commercial offset printing, sublimation, lithography, flexography, rotogravure, hot stamp or letterpress to produce printed matter such as business forms, stationery, greeting cards, labels, bumper stickers, bar codes, playing cards, bank checks, books and magazines. This classification includes incidental bindery and die cutting activities in support of the printing operations.

This classification does not apply when printing operations are performed by an employer in connection with its own operations. Such operations shall be assigned to the classification applicable to the employer.

Locations at which job printing is exclusively performed with sheet-fed offset printing presses on paper not exceeding 18" x 24" shall be classified as 8019(1), *Printing – quick printing*.

Publishing or printing newspapers, tabloids, advertising newspapers or newspaper inserts shall be classified as 4304, *Newspaper Publishing or Printing – all other employees,* or 8818, *Newspaper Publishing or Printing – editing, designing, proofreading and photographic composing*.

Screen printing shall be classified as 4295(1), *Printing Operation – screen printing – all other employees,* or 8846(1), *Printing Operation – screen printing – editing, designing, proofreading and photographic composing.*

Document duplication or photocopying using equipment, including but not limited to electrostatic copiers, scanners and ink jet or laser printers shall be classified as 8019(2), *Document Duplication or Photocopying Service.*

Employers engaged in the printing of signs, banners or related commercial advertising products shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops.*

Also refer to companion Classification 8813(1), *Printing Operation – editing, designing, proofreading and photographic composing*.

PRINTING OPERATION – editing, designing, proofreading or photographic composing – including Clerical Office Employees and Clerical Telecommuter Employees **8813(1)**

This classification includes pre-press activities of employers engaged in commercial off-set printing. Pre-press activities include but are not limited to editing, designing, proofreading, and photographic composition, including negative stripping and plate making.

Also refer to companion Classification 4299(1), *Printing Operation – all other employees.*

PRINTING OPERATION – screen printing – all other employees **4295(1)**

This classification applies to fee-based screen printing of a variety of items, including but not limited to clothing, banners, wallpaper, business cards, plastic, glass and metal containers and various parts received from customers. This classification also applies to pad printing.

Commercial printing operations shall be classified as 4299(1), *Printing Operation – all other employees,* 8813(1), *Printing Operation – editing, designing, proofreading and photographic composing,* or 8019(1), *Printing – quick printing.*

Also refer to companion Classification 8846(1), *Printing Operation – screen printing – editing, designing, proofreading and photographic composing.*

PRINTING OPERATION – screen printing – editing, designing, proofreading or photographic composing – including Clerical Office Employees and Clerical Telecommuter Employees **8846(1)**

This classification applies to pre-press activities of employers engaged in fee-based screen printing. Pre-press activities include but are not limited to the design or development of artwork and the preparation of screens. This classification also includes the post-printing cleaning of screens.

Also refer to companion Classification 4295(1), *Printing Operation – screen printing – all other employees.*

SCREEN PRINTED MERCHANDISE DEALERS – all other employees **4295(2)**

This classification applies to the screen printing or pad printing of merchandise, including but not limited to clothing, advertising novelties, balloons and souvenirs, where not less than 75% of gross receipts are developed through the sale of items printed by the employer.

Retail store operations shall be separately classified.

Also refer to companion Classification 8846(2), *Screen Printed Merchandise Dealers – editing, designing, proofreading and photographic composing.*

SCREEN PRINTED MERCHANDISE DEALERS – editing, designing, proofreading or photographic composing – including Clerical Office Employees and Clerical Telecommuter Employees **8846(2)**

This classification applies to the pre-press operations of screen printed merchandise dealers. Pre-press activities include but are not limited to the design or development of artwork and the preparation of screens. This classification also includes the post-printing cleaning of screens.

Also refer to companion Classification 4295(2), *Screen Printed Merchandise Dealers – all other employees.*

PRINTING – quick printing – all employees

See Printing, Publishing and Duplicating.

PRINTING OPERATION – all other employees

See Printing, Publishing and Duplicating.

PRINTING OPERATION – editing, designing, proofreading, and photographic composing

See Printing, Publishing and Duplicating.

PRINTING OPERATION – Salespersons – Outside

See Printing, Publishing and Duplicating.

PRINTING OPERATION – screen printing – all other employees

See Printing, Publishing and Duplicating.

PRINTING OPERATION – screen printing – editing, designing, proofreading, and photographic composing

See Printing, Publishing and Duplicating.

PRODUCT DEMONSTRATORS OR SAMPLE DISTRIBUTORS – by contractors – in stores **8017(9)**

This classification applies to employers that provide product demonstrators or sample distributors to promote products or services in stores, including but not limited to grocery, department and retail warehouse stores. Operations include demonstrating products, distributing samples or offering promotional materials to store patrons. Food product demonstrators may set up display tables and operate appliances to prepare food product samples that are distributed to store patrons.

This classification does not apply to store employees engaged in in-store product demonstration or sample distribution. Such operations shall be assigned to the applicable *Stores* Industry Group classification.

This classification does not apply to employees of manufacturers or distributors engaged in product demonstration or sample distribution. Such operations shall be classified as 8742, *Salespersons – Outside*, subject to the Standards Exception rule (see Section III, Rule 4, *Standard Exceptions*) or the applicable manufacturing, store or dealer classification.

PROGRAMMABLE INDUSTRIAL CONTROLS INSTALLATION, SERVICE OR REPAIR – including shop, yard or storage operations **5130(1)**

This classification applies to the installation, service or repair of programmable industrial controls, including but not limited to programmable logic controllers, human machine interfaces used to operate or automate industrial processes and data acquisition systems used in the automation of manufacturing or processing equipment. This classification includes the installation of low voltage cabling that is performed in connection with controls installation, service or repair operations by the same employer.

The outside installation, service or repair of electrical machinery or auxiliary apparatus shall be classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus.*

The installation, service or repair of building automation or energy management control systems shall be classified as 5130(2), *Building Automation or Energy Management Control Systems Installation, Service or Repair.*

The installation, service or repair of medical, professional or scientific instruments shall be classified as 5128, *Instrument Installation, Service or Repair.*

The installation, service or repair of machinery, equipment or instruments used in the manufacturing or processing of integrated circuit chips or semiconductor wafers shall be classified as 5129, *Integrated Circuit or Semiconductor Processing Equipment Installation, Service or Repair.*

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of controls by the same employer shall be classified as 5195, *Communications Cabling*.

The installation of electrical wiring within buildings shall be classified as 5140/5190, *Electrical Wiring – within buildings*.

The manufacture of programmable industrial controls or shop repair by the manufacturer shall be classified as 3681(1), *Instrument Mfg. – electronic.*

The manufacture or shop repair of non-programmable electrical control panels, switchboards or circuit breaker apparatus with a power rating of 746 watts (one horsepower) or more shall be separately classified as 3643(2), *Electric Control Panel or Switchgear Mfg.*

PROPERTY MANAGEMENT/OPERATION

Refer to Section IV, *Special Industry Classification Procedures*, Rule 8, *Property Management/Operation*.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – not Homeowners Associations – all other employees – including resident employees, resident Clerical Office Employees and resident Clerical Telecommuter Employees **9011(1)**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to employers engaged in the management and operation of residential apartment or condominium complexes comprised of one or more multi-unit buildings with four or more units per building. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining lobbies and common areas, maintaining ventilation and heating systems, changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, security and the operation of parking facilities.

Also refer to companion Classification 8740(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – property management supervisors.* Classification 8740(1) applies to non-residing property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of properties. Classification 8740(1) also applies to non-residing property management supervisors who oversee apartment or condominium complexes at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9011(1). Property managers not meeting the above conditions shall be classified as 9011(1).

Non-residing employees engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind in the service of the employer except clerical office work shall be separately classified as 8741, *Real Estate Agencies,* provided separate employees are retained to manage the property.

New construction, alteration or demolition work shall be separately classified.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns.*

The management and operation of individual apartment or condominium units (not apartment or condominium complexes), single-family residences, duplexes, triplexes and other residential properties consisting of not more than three units per building shall be classified as 9015(1), *Building Operation – N.O.C. – all other employees.*

The management and operation of properties, including but not limited to residential homes and apartment or condominium complexes, by homeowners associations shall be classified as 9066, *Homeowners Associations and Housing Cooperatives*.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – not Homeowners Associations – property management supervisors – not resident managers or supervisors **8740(1)**

This classification applies to non-residing apartment or condominium complex property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of residential apartment or condominium complexes comprised of one or more multi-unit buildings with four or more units per building. This classification also applies to non-residing property management supervisors who oversee such apartment or condominium complexes at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9011(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – all other employees.*

Apartment or condominium complex property management supervisors not meeting the above conditions shall be classified as 9011(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – all other employees.*

Also refer to companion Classification 9011(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – all other employees*.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees – including resident employees, resident Clerical Office Employees and resident Clerical Telecommuter Employees **9007**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to employers engaged in the management and operation of apartment or condominium complexes comprised of one or more multi-unit buildings with four or more units per building that, in compliance with state or federal housing laws, restrict tenancy to persons who have reached a minimum age (typically either 55 or 62 depending on the type of facility). This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining lobbies and common areas, maintaining ventilation and heating systems, changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, security and the operation of parking facilities.

Also refer to companion Classification 8740(6), *Apartment or Condominium Complex Operation for Seniors – age-restricted – not Congregate Living Facilities or Homeowners Associations – property management supervisors*. Classification 8740(6) applies to non-residing property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of properties. Classification 8740(6) also applies to non-residing property management supervisors who oversee such apartment or condominium complexes for seniors at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9007. Property managers not meeting the above conditions shall be classified as 9007.

Non-residing employees engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind in the service of the employer except clerical office work shall be separately classified as 8741, *Real Estate Agencies*, provided separate employees are retained to manage the property.

New construction, alteration or demolition work shall be separately classified.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns.*

Those facilities that, for a single monthly fee, provide a service package that typically includes a living unit, one to three meals a day, in-unit housekeeping and personal laundry service shall be classified as 8851, *Congregate Living Facilities for the Elderly*.

The management and operation of individual apartment or condominium units (not apartment or condominium complexes), single-family residences, duplexes, triplexes and other residential properties consisting of not more than three units per building shall be classified as 9015(1), *Building Operation – N.O.C. – all other employees.*

APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – not Congregate Living Facilities or Homeowners Associations – property management supervisors – not resident managers or supervisors **8740(6)**

This classification applies to non-residing property management supervisors engaged in the management and operation of apartment or condominium complexes comprised of one or more multi-unit buildings with four or more units per building that, in compliance with state or federal housing laws, restrict tenancy to persons who have reached a minimum age (typically either 55 or 62 depending on the type of facility), who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of such apartment or condominium complexes for seniors. This classification also applies to non-residing property management supervisors who oversee such apartment or condominium complexes for seniors at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9007, *Apartment or Condominium Complex Operation for Seniors – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees.*

Apartment or condominium complex for seniors property management supervisors not meeting the above conditions shall be classified as 9007, *Apartment or Condominium Complex Operation for Seniors – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees*.

Also refer to companion Classification 9007, *Apartment or Condominium Complex Operation for Seniors – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees.*

BUILDING OPERATION – N.O.C. – all other employees – including resident employees **9015(1)**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to the management or operation of properties such as individual apartment or condominium units (not apartment or condominium complexes), single-family residences, duplexes, triplexes and other residential properties consisting of not more than three units per building, undeveloped land, recreational vehicle parks and campgrounds that are not described by another *Property Management/Operation* classification. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining property grounds and structures, maintaining ventilation and heating systems, changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, restroom maintenance, security and the operation of parking facilities.

Also refer to companion Classification 8740(3), *Building Operation – N.O.C. – property management supervisors*. Classification 8740(3) applies to non-residing property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of properties. Classification 8740(3) also applies to non-residing property management supervisors who oversee properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9015(1). Property managers not meeting the above conditions shall be classified as 9015(1).

Classification 9015(1) also applies to employers that perform a variety of minor property repairs for other concerns on a fee basis for which no contractor's license is required. Such repairs include but are not limited to patching walls, touch-up painting, faucet repair, door hardware repair and replacement of electrical switches.

Non-residing employees engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind in the service of the employer except clerical office work shall be separately classified as 8741, *Real Estate Agencies*, provided separate employees are retained to manage the property.

New construction, alteration or demolition work shall be separately classified.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns.*

BUILDING OPERATION – N.O.C. – property management supervisors – not resident managers or supervisors **8740(3)**

This classification applies to non-residing property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of properties such as individual apartment or condominium units (not apartment or condominium complexes), single-family residences, duplexes, triplexes and other residential properties consisting of not more than three units per building, undeveloped land, recreational vehicle parks and campgrounds that are not described by another *Property Management/Operation* classification. This classification also applies to non-residing property management supervisors who oversee such properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9015(1), *Building Operation – N.O.C. – all other employees.*

Property management supervisors not meeting the above conditions shall be classified as 9015(1), *Building Operation – N.O.C. – all other employees.*

Also refer to companion Classification 9015(1), *Building Operation – N.O.C. – all other employees.*

COMMERCIAL AND RESIDENTIAL MIXED-USE BUILDING OPERATION – not Homeowners Associations – all other employees – including resident employees, resident Clerical Office Employees and resident Clerical Telecommuter Employees **9011(2)**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to employers engaged in the management and operation of combined commercial and residential mixed-use multi-unit properties comprised of one or more mixed-use multi-unit buildings with four or more units per building. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining lobbies and common areas, maintaining ventilation and heating systems, changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, security and the operation of parking facilities.

Also refer to companion Classification 8740(7), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – property management supervisors*. Classification 8740(7) applies to property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of commercial and residential mixed-use buildings. Classification 8740(7) also applies to non-residing property management supervisors who oversee commercial and residential mixed-use buildings at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9011(2). Property managers not meeting the above conditions shall be classified as 9011(2).

Non-residing employees engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind in the service of the employer except clerical office work shall be separately classified as 8741, *Real Estate Agencies*, provided separate employees are retained to manage the property.

New construction, alteration or demolition work shall be separately classified.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns.*

The management and operation of only the residential portion of a commercial and residential mixed-use building where a separate concern manages the commercial portion shall be classified as 9011(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – all other employees.*

The management and operation of only the commercial portion of a commercial and residential mixed-use building where a separate concern manages the residential portion shall be classified as 9009, *Commercial Properties – N.O.C. – all other employees*.

The management and operation of individual apartment or condominium units (not apartment or condominium complexes), single-family residences, duplexes, triplexes and other residential properties consisting of not more than three units per building shall be classified as 9015(1), *Building Operation – N.O.C. – all other employees.*

The management and operation of properties, including but not limited to residential homes and apartment or condominium complexes by homeowners associations shall be classified as 9066, *Homeowners Associations and Housing Cooperatives*.

COMMERCIAL AND RESIDENTIAL MIXED-USE BUILDING OPERATION – not Homeowners Associations – property management supervisors – not resident managers or supervisors **8740(7)**

This classification applies to non-residing commercial and residential mixed-use building property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of commercial and residential mixed-use multi-unit properties comprised of one or more mixed-use multi-unit buildings with four or more units per building. This classification also applies to non-residing property management supervisors who oversee such commercial and residential mixed-use buildings at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9011(2), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – all other employees.*

Commercial and residential mixed-use building property management supervisors not meeting the above conditions shall be classified as 9011(2), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – all other employees*.

Property management supervisors who meet the above conditions, but manage only the residential portion of a commercial and residential mixed-use building where a separate concern manages the commercial portion shall be classified as 8740(1), *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – property management supervisors.*

Property management supervisors who meet the above conditions, but manage only the commercial portion of a commercial and residential mixed-use building where a separate concern manages the residential portion shall be classified as 8740(2), *Commercial Properties – N.O.C. – property management supervisors.*

Also refer to companion Classification 9011(2), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – all other employees.*

COMMERCIAL PROPERTIES – N.O.C. – all other employees **9009**

This classification applies to employers engaged in the management and operation of commercial properties, including but not limited to office buildings, office complexes, shopping malls and centers, and industrial buildings. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining restrooms, lobbies and common areas, maintaining ventilation and heating systems, changing door locks and office directories, interior remodeling, exterior landscape maintenance, security and the operation of parking facilities.

This classification also applies to the management and operation of commercial properties as data center colocation facilities where business customers rent space for their servers and other computing hardware or rent space on the facility's servers. The installation, service or repair of computer or telephone systems or equipment in connection with the operation of data center colocation facilities on a fee basis shall be separately classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair*.

Also refer to companion Classification 8740(2), *Commercial Properties – N.O.C. – property management supervisors*. Classification 8740(2) applies to property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of commercial properties. Classification 8740(2) also applies to non-residing property management supervisors who oversee commercial properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9009. Property managers not meeting the above conditions shall be classified as 9009.

Non-residing employees engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind in the service of the employer except clerical office work shall be separately classified as 8741, *Real Estate Agencies,* provided separate employees are retained to manage the property.

New construction, alteration or demolition work shall be separately classified.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns.*

The management and operation of combined commercial and residential mixed-use buildings shall be classified as 9011(2), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – all other employees.*

COMMERCIAL PROPERTIES – N.O.C. – property management supervisors **8740(2)**

This classification applies to non-residing commercial property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of commercial properties, including but not limited to office buildings, office complexes, shopping malls and centers, and industrial buildings. This classification also applies to non-residing property management supervisors who oversee commercial properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9009, *Commercial Properties – N.O.C. – all other employees*.

This classification also applies to the management and operation of commercial properties as data center colocation facilities where business customers rent space for their servers and other computing hardware or rent space on the facility's servers. The installation, service or repair of computer or telephone systems or equipment in connection with the operation of data center colocation facilities on a fee basis shall be separately classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair*.

Commercial property management supervisors not meeting the above conditions shall be classified as 9009, *Commercial Properties – N.O.C. – all other employees*.

Also refer to companion Classification 9009, *Commercial Properties – N.O.C. – all other employees.*

Property management supervisors of combined commercial and residential mixed-use buildings shall be classified as 8740(7), *Commercial and Residential Mixed-Use Building Operation – not Homeowners Associations – property management supervisors.*

HOMEOWNERS ASSOCIATIONS AND HOUSING COOPERATIVES – N.O.C. **9066**

This classification applies to homeowners associations (HOAs) or housing cooperatives (Co-ops) operating or maintaining the premises owned by HOA or Co-op members. Such operations include but are not limited to the maintenance of common grounds; operation of swimming pools, tennis courts, saunas, weight rooms and recreational clubhouse facilities; functions performed by security personnel; and front desk operations such as receptionists and lobby attendants.

Property management firms, including firms that manage HOA or Co-op properties, shall be assigned to the applicable *Property Management/Operation* Industry Group classification.

Golf courses, stables, restaurants, outpatient clinics, boat marinas, day nurseries, water works, fire departments or new construction, alteration or demolition work shall be separately classified.

The operation or management of hotels, motels or short-term residential housing where 25% or more of the housing units are rented for 30 consecutive days or less, including but not limited to vacation rentals and timeshare properties shall be classified as 9050, *Hotels, Motels or Short-Term Residential Housing.*

HOUSING AUTHORITIES

See Municipal, State or Other Public Agencies.

MOBILE HOME PARK OPERATION – all other employees – including resident employees, resident Clerical Office Employees and resident Clerical Telecommuter Employees **9010**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to employers engaged in the management and operation of mobile home parks where tenants are provided with a space for the placement of the mobile home and utility services. The mobile home unit may be owned by the tenant or the mobile home may be owned by the park owner and rented or leased to the resident. Spaces are rented on a month-to-month or extended lease basis. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of mobile home parks. Such operations include but are not limited to cleaning and maintaining restrooms, lobbies, swimming pools and common areas, general property repairs, exterior landscape maintenance and security.

Also refer to companion Classification 8740(4), *Mobile Home Park Operation – property management supervisors*. Classification 8740(4) applies to non-residing property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of mobile home parks. Classification 8740(4) also applies to non-residing property management supervisors who oversee mobile home parks at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9010. Mobile home park property managers not meeting the above conditions shall be classified as 9010.

Non-residing employees engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind in the service of the employer except clerical office work shall be separately classified as 8741, *Real Estate Agencies*, provided separate employees are retained to manage the property.

New construction, alteration or demolition work shall be separately classified.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns*.

The management and operation of recreational vehicle parks and campgrounds shall be classified as 9015(1), *Building Operation – N.O.C. – all other employees.*

MOBILE HOME PARK OPERATION – property management supervisors – not resident managers or supervisors **8740(4)**

This classification applies to non-residing mobile home park property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of mobile home parks where tenants are provided with a space for the placement of the mobile home and utility services. This classification also applies to non-residing property management supervisors who oversee mobile home parks at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9010, *Mobile Home Park Operation – all other employees.*

Mobile home park property management supervisors not meeting the above conditions shall be classified as 9010, *Mobile Home Park Operation – all other employees*.

Also refer to companion Classification 9010, *Mobile Home Park Operation – all other employees*.

REAL ESTATE AGENCIES – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8741**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to real estate agencies that represent buyers, sellers, lessees and lessors in real estate transactions.

The operation or management of rental property, construction and remodeling operations shall be separately classified.

This classification also applies to non-residing leasing agents of a property management company who are engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind except clerical office work and the property management company retains separate employees to manage the property.

Employers that specialize in residential and commercial mortgage brokerage or mortgage banking operations that do not engage in the direct lending of mortgage funds shall be classified as 8743, *Mortgage Brokers.*

Employers that specialize in the direct lending of funds for residential and commercial mortgages shall be classified as 8749, *Mortgage Bankers.*

WAREHOUSES – self-storage – all other employees – including resident employees, resident Clerical Office Employees and resident Clerical Telecommuter Employees **8290**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification applies to employers engaged in the operation of self-storage warehouses. This classification includes self-service warehouse managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of self-storage warehouses. Such operations include but are not limited to opening and closing access gates, directing customers to storage spaces, maintaining common areas and landscaping, security and repairing or maintaining storage units, and working at the front counter to rent or sell supplies, including but not limited to storage, shipping and moving boxes, packaging tape, security locks, rope, dollies and moving tools.

Also refer to companion Classification 8740(5), *Warehouses – self-storage – property management supervisors*. Classification 8740(5) applies to non-residing property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of self-storage warehouses. Classification 8740(5) also applies to non-residing property management supervisors who oversee self-storage warehouses at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to Classification 8290. Self-storage warehouse property managers not meeting the above conditions shall be classified as 8290.

WAREHOUSES – self-storage – property management supervisors – not resident managers or supervisors **8740(5)**

This classification applies to non-residing self-storage warehouse property management supervisors who exercise direction through maintenance or operations supervisors who directly supervise employees engaged in the operation, maintenance and care of self-storage warehouses. This classification also applies to non-residing property management supervisors who oversee self-storage warehouses at which all operation, maintenance and care activities and front counter operations are conducted by separate concerns and no payroll is assignable to 8290, *Warehouses – self-storage – all other employees*.

Self-storage warehouse property management supervisors not meeting the above conditions shall be classified as 8290, *Warehouses – self-storage – all other employees.*

Also refer to companion Classification 8290, *Warehouses – self-storage – all other employees*.

PUBLIC COLLEGES OR SCHOOLS

See Municipal, State or Other Public Agencies.

PUMP OR HYDRAULIC APPARATUS MFG. OR REPAIR – N.O.C. **3612**

This classification applies to the manufacture or shop repair of various types of pumps or hydraulic apparatus, including but not limited to hydraulic pumps, centrifugal pumps, filtration pumps, fuel dispensing pumps, submersible pumps, regenerative turbine pumps and variable speed pumps; however, the manufacture or shop repair of pumps or hydraulic apparatus for use in aircraft, automobiles or trucks, or swimming pools or spas shall be separately classified.

The installation, service and repair of pumps and hydraulic apparatus away from the shop shall be separately classified as 3724(1), *Millwright Work*.

Q

QUARRIES – including all employees engaged in installation of machinery and construction, repair and maintenance of all buildings, structures or equipment **1624(1)**

This classification applies to open quarries for the removal of rock, including but not limited to granite, limestone, sandstone and soapstone.

This classification includes stone cutting in quarries or hauling material from the quarry to a stone crusher operated by the quarry.

Drilling or blasting performed in connection with the employer's quarry operations shall be classified in accordance with Section III, Rule 5, *General Inclusions*.

Crushing operations shall be separately classified.

Rock excavation in connection with construction projects shall be classified as 1624(2) *Excavation – rock.*

Surface mining (open pit method) of ores or minerals shall be classified as 1122, *Mining – surface.*

Underground mining shall be classified as 6251, *Tunneling or Underground Mining.*

R

RACING STABLES – all other employees – N.O.C. **8631**

This classification applies to the operation of stables at racetracks or certified training facilities for horse racing not more specifically described by another classification. This classification includes but is not limited to feeding, grooming, exercising, training and the general care of horses. This classification also applies to jockeys not hired on a per race basis.

The exposure for this classification shall be the number of stalls occupied each day at racetracks and certified training facilities during the policy period.

This classification does not apply to jockeys or harness racing drivers hired on a per race basis. Refer to companion Classification 8278, *Racing Stables – jockeys or harness racing drivers*.

Harness racing stables shall be classified as 7207(5), *Racing Stables – harness racing*.

The operation of racetracks by public agencies shall be classified as 9410/9420, *Municipal, State or Other Public Agency Employees.*

The operation of racetracks by employers that are not public agencies shall be classified as 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores*.

The raising of horses shall be classified as 0038(1), *Stock Farms*.

Stables that are not racing stables shall be classified as 7207(1), *Stables*.

Stable operations in connection with horse shows or rodeos shall be classified as 7207(3), *Horse Shows or Rodeos – stable employees.*

RACING STABLES – harness racing – all other employees **7207(5)**

This classification applies to the operation of stables at racetracks or certified training facilities for harness racing. This classification includes but is not limited to feeding, grooming, exercising, training and the general care of horses. This classification also applies to harness racing drivers not hired on a per race basis.

Stables operated for other types of horse racing, including but not limited to thoroughbred and quarter horse racing shall be classified as 8631, *Racing Stables – all other employees*.

Racetrack operations by employers that are not public agencies shall be classified as 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores*.

This classification does not apply to jockeys or harness racing drivers hired on a per race basis. Refer to companion Classification 8278, *Racing Stables – jockeys or harness racing drivers.*

RACING STABLES – jockeys or harness racing drivers **8278**

This classification applies to jockeys or harness racing drivers hired by racing stables on a per race basis.

The exposure for jockeys or harness racing drivers hired on a per race basis shall be the number of races.

Also refer to companion Classifications 8631, *Racing Stables – all other employees,* and 7207(5), *Racing Stables – harness racing*.

Jockeys not hired on a per race basis shall be classified as 8631, *Racing Stables – all other employees*. Harness racing drivers not hired on a per race basis shall be classified as 7207(5), *Racing Stables – harness racing.*

The operation of racetracks by public agencies shall be classified as 9410/9420, *Municipal, State or Other Public Agency Employees.*

The operation of racetracks by employers that are not public agencies shall be classified as 9016(1*), Amusement or Recreational Facilities – N.O.C – all employees other than those engaged in the operation or maintenance of amusement devices, restaurants or retail stores.*

Stables that are not racing stables shall be classified as 7207(1), *Stables.*

Horse shows or rodeos shall be classified as 7207(3), *Horse Shows or Rodeos – stable employees*, and 9016(3), *Horse Shows or Rodeos – all employees other than stable employees and employees engaged in the operation or maintenance of amusement devices, restaurants or retail stores.*

The operation of riding clubs that provide board and care for members' horses shall be classified as 7207(2), *Clubs – riding.*

RADIO, TELEVISION OR COMMERCIAL BROADCASTING STATIONS – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **7610**

The entire remuneration of on-air personalities, entertainers and musicians shall be included subject to a maximum of $154,700 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.

This classification applies to Federal Communications Commission licensed radio, television or commercial wireless broadcasting stations. This classification also applies to contract video duplication, television studios that are operated by cable television companies, or the operation of music recording studios.

The dissemination of audio or video programming exclusively over the internet shall be classified as 8859(2), *Internet or Web-Based Application Development or Operation*.

Employers licensed by the Federal Communications Commission that provide cable or satellite television connectivity services or internet connectivity using cable or satellite infrastructure shall be classified as 7600, *Communication Service Providers.*

Computer or electronic video or audio post-production for other concerns on a contract basis shall be classified as 7607(1), *Video Post-Production,* or 7607(2), *Audio Post-Production*, respectively.

Motion picture production shall be classified as 9610, *Motion Pictures – production*.

RAILROAD CONSTRUCTION – all operations **7855**

This classification applies to the construction, maintenance and repair of railroads for use by freight, passenger and light rail trains. Such operations include but are not limited to excavating and grading right-of-ways, laying track at grade and on above ground structures, relocating utilities, constructing temporary decking of streets and pedestrian walkways, installing electric lighting systems (other than in train station buildings) and installing railroad signals and crossing arms.

Railroad operations shall be classified as 7133, *Railroad Operation.*

Rock excavation, bridge building and tunneling shall be separately classified.

RAILROAD OPERATION – N.O.C. – all employees **7133**

This classification applies to all railroad operations, including but not limited to engine and track maintenance, loading and unloading of cargo, collecting tickets, operation of trains and inspection of goods. This classification includes railroad freight terminals operated by the railroad company.

This classification also applies to the operation of railway transit systems such as subways, cable cars and light rail transit systems.

The operation or maintenance of bus lines shall be separately classified as 7382, *Bus, Shuttle Van or Limousine Operations*.

Truck delivery of freight shall be separately classified as 7219(1), *Trucking Firms.*

REAL ESTATE AGENCIES – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons

See Property Management/Operation.

RECREATIONAL VEHICLE MFG.

See Automotive Industry.

RECYCLED MATERIAL DEALERS – N.O.C.

See Recycling and Refuse Management.

RECYCLING AND REFUSE MANAGEMENT

BEVERAGE CONTAINER COLLECTION OR REDEMPTION **8847**

This classification applies to the operation of Recycling Centers, or Dropoff or Collection Programs other than curbside collection programs, certified by the California Department of Resources Recycling and Recovery and engaged in the collection and redemption of California Redemption Value (CRV) beverage containers. This classification does not apply to collection or redemption operations conducted at certified Processing Facilities.

Collection or redemption of California Redemption Value (CRV) beverage containers at locations certified as Processing Facilities by the California Department of Resources Recycling and Recovery shall be classified as 8500, *Metal Scrap Dealers.*

The curbside collection of recyclables, including but not limited to beverage containers shall be classified as 9403(1), *Garbage or Refuse Collecting.*

DOCUMENT DESTRUCTION – including mobile paper shredding **9403(3)**

This classification applies to the mobile collection of paper documents at customers' locations for secure destruction on a fee basis, including mobile paper document shredding and transport to salvaged or recycled material dealers, transfer stations, material recovery facilities or disposal sites.

Fixed locations (not mobile) where employers collect or purchase, sort, consolidate and sell recovered recyclable raw materials, including but not limited to glass, plastic, paper and rubber, and where the sale of ferrous or nonferrous scrap metal does not equal or exceed 25% of gross receipts shall be separately classified as 9424(2)*, Recycled Material Dealers*.

Transfer station, material recovery facility or disposal site operations shall be separately classified as 9424(1), *Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations.*

The storage of paper documents on a fee basis shall be separately classified as 8292, *Warehouses – general merchandise.*

The pick up or delivery of paper documents in connection with document storage operations shall be separately classified as 7219(1), *Trucking Firms.*

GARBAGE OR REFUSE COLLECTING **9403(1)**

This classification applies to the collection of household and commercial waste and the curbside collection of recyclables, including but not limited to beverage containers for transport to transfer stations, material recovery facilities or disposal sites. This classification includes debris box, trash bin and roll-off container rental services. Such services include the delivery and pick up of debris boxes, bins and containers and the disposal of waste.

This classification includes the collection of hazardous materials for transport to disposal or processing sites.

The operation of landfill disposal sites, transfer stations and material recovery facilities shall be separately classified as 9424(1), *Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations*.

GARBAGE OR REFUSE LANDFILL, TRANSFER STATION AND MATERIAL RECOVERY FACILITY OPERATIONS **9424(1)**

This classification applies to employers that receive, sort and consolidate garbage, refuse, waste or recyclable materials, primarily (more than 50% of gross receipts) for fee based disposal. This classification includes gate attendants and cashiers who receive payments from customers. This classification also applies to the disposal of medical waste.

This classification also applies to dismantling electronic or non-electronic waste products to allow for proper disposal.

This classification also applies to the processing of green waste, including but not limited to grass clippings, leaves, weeds, tree trimmings and similar yard waste at garbage or refuse landfill, transfer station or material recovery facility locations that are operated by the same employer.

The collection of household and commercial waste and the curbside collection of recyclables, including but not limited to beverage containers for transport to transfer stations, material recovery facilities or disposal sites shall be separately classified as 9403(1), *Garbage or Refuse Collecting*.

Recycling Centers, or Dropoff or Collection Programs other than curbside collection programs, certified by the California Department of Resources Recycling and Recovery and engaged in the collection and redemption of California Redemption Value (CRV) beverage containers shall be separately classified as 8847, *Beverage Container Collection or Redemption.*

METAL SCRAP DEALERS – ferrous or nonferrous **8500**

This classification applies to employers that purchase, sort, consolidate and sell ferrous or non-ferrous scrap metal, including but not limited to steel, iron, stainless steel, aluminum, copper, brass, tin, lead and precious metal, provided the sale of metal equals or exceeds 25% of gross receipts. This classification also applies to Processing Facilities certified by the California Department of Resources Recycling and Recovery that process California Redemption Value (CRV) beverage containers.

Dealers of new metal shall be classified as 8106, *Metal Stock Dealers – ferrous or nonferrous.*

Dismantling electronic or non-electronic waste products to allow for proper disposal shall be classified as 9424(1), *Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations.*

Fixed locations (not mobile) where employers collect or purchase, sort, consolidate and sell recovered recyclable raw materials, including but not limited to glass, plastic, paper and rubber, and where the sale of ferrous or nonferrous scrap metal does not equal or exceed 25% of gross receipts shall be classified as 9424(2), *Recycled Material Dealers*.

The collection and redemption of California Redemption Value (CRV) beverage containers at sites other than certified Processing Facilities shall be classified as 8847, *Beverage Container Collection or Redemption.*

Wrecking or demolition work at outside locations shall be separately classified.

RECYCLED MATERIAL DEALERS – N.O.C. **9424(2)**

This classification applies to fixed locations (not mobile) where employers collect, purchase, sort or consolidate recovered recyclable materials for resale, including but not limited to glass, plastic, paper, cardboard, corrugated stock and rubber, and where the sale of ferrous or nonferrous scrap metal does not equal or exceed 25% of gross receipts.

Dealers of ferrous or nonferrous scrap metal, including salvaged or recycled material dealers where the sale of scrap metal equals or exceeds 25% of gross receipts, shall be classified as 8500, *Metal Scrap Dealers*.

Employers that receive or purchase, sort, cut, launder, bundle and resell wiping cloth or rag material shall be classified as 8032, *Stores – clothing, shoes, linens or fabric products – wholesale*.

Employers that receive, sort or consolidate garbage, refuse, waste or recyclable materials, primarily (more than 50% of gross receipts) for fee based disposal shall be classified as 9424(1), *Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations.*

Mobile collection and secure destruction of paper documents, including mobile paper shredding at customers' locations shall be separately classified as 9403(3), *Document Destruction.*

Recycling Centers, or Dropoff or Collection Programs other than curbside collection programs, certified by the California Department of Resources Recycling and Recovery and engaged in the collection and redemption of California Redemption Value (CRV) beverage containers shall be separately classified as 8847, *Beverage Container Collection or Redemption.*

REFRIGERATION EQUIPMENT – not household units – installation, service or repair – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $31.00 per hour – N.O.C. **5183(2)**

This classification applies to the installation, service or repair of commercial refrigeration systems or equipment, including but not limited to walk-in refrigerators, commercial refrigerators or freezers, refrigerated display cases, refrigerated drinking fountains and ice makers.

The manufacture of commercial refrigeration systems or equipment, or shop repair of commercial refrigeration systems or equipment by employers that do not perform installation, service or repair at customers' locations shall be classified as 3165(1), *Air Conditioning or Refrigeration Equipment Mfg*.

The installation, service or repair of self-contained metal refrigerators or freezers, refrigerated drink dispensing machines or refrigerated ice cream cabinets, other than shop repair by the manufacturer, shall be classified as 9519(1), *Household Appliances.*

The shop repair of self-contained metal refrigerators or freezers, refrigerated drink dispensing machines or refrigerated ice cream cabinets by the manufacturer shall be classified as 3165(2), *Refrigerator Mfg.*

REFRIGERATION EQUIPMENT – not household units – installation, service or repair – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $31.00 per hour – N.O.C. **5187(2)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $31.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $31.00 per hour shall be classified as 5183(2), *Refrigeration Equipment.*

This classification applies to the installation, service or repair of commercial refrigeration systems or equipment, including but not limited to walk-in refrigerators, commercial refrigerators or freezers, refrigerated display cases, refrigerated drinking fountains and ice makers.

The manufacture of commercial refrigeration systems or equipment, or shop repair of commercial refrigeration systems or equipment by employers that do not perform installation, service or repair at customers' locations shall be classified as 3165(1), *Air Conditioning or Refrigeration Equipment Mfg.*

The installation, service or repair of self-contained metal refrigerators or freezers, refrigerated drink dispensing machines or refrigerated ice cream cabinets, other than shop repair by the manufacturer, shall be classified as 9519(1), *Household Appliances.*

The shop repair of self-contained metal refrigerators or freezers, refrigerated drink dispensing machines or refrigerated ice cream cabinets by the manufacturer shall be classified as 3165(2), *Refrigerator Mfg.*

REFRIGERATOR MFG. – metal **3165(2)**

This classification applies to the manufacture of self-contained metal refrigerators or freezers, refrigerated drink dispensing machines or refrigerated ice cream cabinets and includes shop repair by the manufacturer.

The manufacture of metal refrigerator cabinets or enclosure panels that do not include refrigeration equipment shall be classified as 3076(1), *Furniture Mfg. – metal*.

The shop repair of self-contained metal refrigerators or freezers, refrigerated drink dispensing machines or refrigerated ice cream cabinets by repair shops that are not the manufacturer shall be classified as 9519(1), *Household Appliances*.

The installation, service or repair of self-contained metal refrigerators, refrigerated drink dispensing machines or refrigerated ice cream cabinets away from the shop shall be separately classified as 9519(1), *Household Appliances*.

REINFORCING STEEL FABRICATION – at permanent shop or yard location

See Metal Working Classifications.

REINFORCING STEEL INSTALLATION – placing for concrete construction **5225**

This classification applies to the installation of reinforcing steel, including but not limited to rebar, welded wire mesh and post tension cables in connection with concrete construction operations, except when performed by the same employer in connection with operations assigned to Classifications 5201(1)/5205(1), *Concrete or Cement Work – pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters*; 5201(2)/5205(2), *Concrete or Cement Work – pouring or finishing of concrete floor slabs, poured in place and on the ground, and concrete slab-type foundations, for other than concrete buildings or structural steel buildings of multi-story construction;* or 5222(2), *Chimney Construction*. Reinforcing steel installation is included in these classifications.

Reinforcing steel installation performed by specialty contractors in connection with canal construction or cross-country water pipeline construction shall be classified as 6361(1), *Canal Construction* or 6361(2), *Cross-Country Water Pipeline Construction*.

The cutting, bending, forming or assembly of reinforcing steel at a permanent shop or yard location shall be classified as 3039, *Reinforcing Steel Fabrication.*

RENDERING OR FERTILIZER MFG. **4665**

This classification applies to the processing of animal carcasses or by-products, including but not limited to manure and fish emulsion, for the subsequent production of fertilizer, tallow and similar products. This classification also applies to the manufacturing or blending of soil amendments that include manure or other animal by-products.

The manufacture of chemical fertilizers that do not include manure or other animal by-products shall be classified as 4828, *Chemical Mixing or Repackaging,* or 4829, *Chemical Mfg.*

The manufacturing or blending of bark, sawdust, compost, wood chips and other soil amendments that do not include manure or other animal by-products shall be classified as 8232(3), *Fuel and Material Dealers.*

RESIDENTIAL CARE FACILITIES FOR ADULTS

See Health and Human Services.

RESIDENTIAL CARE FACILITIES FOR CHILDREN

See Health and Human Services.

RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED

See Health and Human Services.

RESIDENTIAL CARE FACILITIES FOR THE ELDERLY

See Health and Human Services.

RESIDENTIAL CLEANING SERVICES – by contractors **9096**

This classification applies to the interior general cleaning of occupied or vacant residences for other concerns on a fee basis. Painting, remodeling or repair operations shall be separately classified.

This classification includes carpet cleaning performed in connection with general cleaning services. Carpet cleaning performed as a specialty operation and not in connection with general cleaning services shall be classified as 2584, *Carpet, Rug or Upholstery Cleaning.*

When conducted for other concerns on a fee basis, janitorial services performed at commercial or industrial buildings or facilities or specialty cleaning operations (such as window cleaning; mold abatement; construction job site clean-up; fire, smoke or water damage clean-up; sanitizing or disinfecting services; or metal, glass or stone buffing or polishing) performed at commercial or industrial facilities or residential locations shall be separately classified as 9008, *Janitorial Services*.

RESIN MFG. – synthetic **4558(2)**

This classification applies to the manufacture of synthetic resins, including but not limited to non-water soluble resins used in connection with plastic manufacturing operations.

The manufacture of paint, varnish or lacquer products shall be classified as 4558(1), *Paint, Varnish or Lacquer Mfg.*

The manufacture of inks, adhesives, waxes or polishes shall be classified as 4557, *Ink, Adhesive, Polish or Wax Products Mfg.*

The manufacture of chemicals, including but not limited to polyethylene, polypropylene or polystyrene shall be classified as 4829, *Chemical Mfg.*

RESTAURANTS OR TAVERNS – all employees – including musicians and entertainers **9079(1)**

This classification applies to the preparation and serving of hot and cold food for consumption on or away from the premises or the preparation, pouring and serving of alcoholic beverages for consumption on the premises.

This classification also applies to mobile food vending operations involving the use of food trucks, trailers, carts or temporary booths wherein hot food is prepared for sale to customers.

This classification also applies to taprooms at breweries, including product tasting in connection therewith.

This classification also applies to restaurants that engage in on-site beer brewing operations where the beer brewed on-site is primarily sold to the general public for consumption on the premises. If 50% or more of the beer brewed on-site is sold for off-site consumption, the brewing operations shall be separately classified as 2121, *Breweries.*

Hot foods items are foods that are cooked to order and served hot to customers or foods that are cooked in advance and served from a warming tray or similar device.

This classification also applies to doughnut shops that prepare and serve doughnuts and beverages for consumption on the premises.

This classification includes the manufacture of baked goods, doughnuts (baked or fried) or filled pasta, including but not limited to ravioli and tortellini, by restaurants to be used or sold at restaurant locations operated by the same employer. If the baked goods, doughnuts or filled pasta are not used or sold at the employer's restaurants, the manufacturing operations shall be classified as 2003, *Bakeries or Cracker Mfg.*

Mobile food vending operations that do not include the preparation of hot food shall be classified as 8017(1), *Stores – retail*, 8078(1), *Sandwich Shops*, 8078(2), *Beverage Preparation Shops*, or 8078(3), *Ice Cream or Frozen Yogurt Shops,* depending on the products sold.

Employers that operate under concessionary agreements to sell prepared or prepackaged hot or cold food or beverages, including but not limited to hot dogs, hamburgers, pretzels, french fries, popcorn, nachos, ice cream, candy, funnel cakes, soft drinks and alcoholic beverages at ball parks, racetracks, theaters, concert venues or amusement or recreational facilities shall be classified as 9079(2), *Concessionaires*.

ROAD DISTRICTS OR DEPARTMENTS

See Municipal, State or Other Public Agencies.

ROCK, MINERAL OR GLASS WOOL MFG. **1699**

This classification applies to the production of fiberglass insulation or fire resistant fiber from rock, slag or glass.

Mining, quarrying, or sand, gravel or clay digging shall be separately classified.

ROCKET PROPELLANT MFG. – solid propellant **4771(2)**

This classification applies to the manufacture of solid propellants for use in rockets, missiles and similar applications. This classification includes rocket fueling at launch sites.

The manufacture of gaseous rocket fuel shall be classified as 4635, *Oxygen or Hydrogen Mfg.*

The manufacture of explosives that are not more specifically described by another classification shall be classified as 4771(1), *Explosive Mfg.*

The manufacture of liquid rocket fuel shall be separately classified.

ROOFING – all kinds – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $29.00 per hour **5552**

This classification applies to the installation, repair, removal or waterproofing of all types of roofs or roofing systems to prevent water or other substances from penetrating or damaging the structure. This classification includes but is not limited to preparing surfaces and applying torchdown or adhesive modified bitumen, hot or cold tar, felt glass, fabric, urethane foam, shakes, shingles, tile, slat, sheet metal, and other roofing, waterproofing, weatherproofing or membrane material onto rooftops.

A physical audit shall be conducted on the complete policy period of each policy insuring the holder of a C-39 Roofing Contractor license from the Contractors State License Board. See Section VI, Rule 4, *Audit of Payroll*.

The installation of shingle roofing when performed by the same employer that performs carpentry work in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5403/5432, *Carpentry*.

The installation of sheet metal roofing when installed by the same employer that performs sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5538(1)/5542(1), *Sheet Metal Work*.

The installation of photovoltaic solar panels shall be separately classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

ROOFING – all kinds – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $29.00 per hour **5553**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $29.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $29.00 per hour shall be classified as 5552, *Roofing*.

This classification applies to the installation, repair, removal or waterproofing of all types of roofs or roofing systems to prevent water or other substances from penetrating or damaging the structure. This classification includes but is not limited to preparing surfaces and applying of torch-down or adhesive modified bitumen, hot or cold tar, felt, glass, fabric, urethane foam, shakes, shingles, tile, slat, sheet metal, and other roofing, waterproofing, weatherproofing or membrane material onto rooftops.

A physical audit shall be conducted on the complete policy period of each policy insuring the holder of a C-39 Roofing Contractor license from the Contractors State License Board. See Section VI, Rule 4, *Audit of Payroll*.

The installation of shingle roofing when performed by the same employer that performs carpentry work in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5403/5432, *Carpentry*.

The installation of sheet metal roofing when installed by the same employer that performs sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5538(1)/5542(1), *Sheet Metal Work*.

The installation of photovoltaic solar panels shall be separately classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus.*

RUBBER GOODS MFG. – N.O.C. **4410**

This classification applies to the manufacture of synthetic, natural or silicone rubber products, including but not limited to tubing, plugs, seals, doormats, rubber gloves, hoses and other rubber products not more specifically described by another classification. This classification also applies to the manufacture of automobile, truck and aircraft tires.

Gasket manufacturing shall be classified as 4983, *Gasket Mfg.*

Rubber tire recapping or retreading shall be classified as 4420, *Rubber Tire Recapping or Retreading.*

The manufacture of plastic products shall be assigned to the applicable *Plastic Products Manufacturing* Industry Group classification.

RUBBER TIRE DEALERS – including estimators, service writers, customer service representatives and cashiers, and accessories and spare parts departments

See Automotive Industry.

RUBBER TIRE RECAPPING OR RETREADING **4420**

This classification applies to the retreading or recapping of used tires, including but not limited to automobile, truck and aircraft tires.

The manufacture of new rubber tires shall be classified as 4410, *Rubber Goods Mfg.*

Sales or service operations shall be separately classified using the applicable *Automotive* or *Aircraft Operation* Industry Group classification.

S

SALESPERSONS – Outside **8742**

Assignment of this classification is subject to the Standard Exceptions rule. See Part 3, Section III, Rule 4, *Standard Exceptions.*

SALT PRODUCTION – by solar evaporation exclusively **4000(3)**

This classification applies to the production and processing of salt from seawater, which includes but is not limited to the pumping of seawater into evaporation ponds, and washing, crushing, sizing and packaging of salt. This classification also applies to the production of borax and potash.

Mining of salt, borax or potash shall be separately classified.

SAND OR GRAVEL DIGGING – including construction, repair or maintenance of all buildings, structures or equipment and installation of machinery **4000(1)**

This classification applies to sand or gravel digging and includes the processing of the sand or gravel, including but not limited to washing, screening, stockpiling or bagging, when 25% or less of the excavated material is crushed or ground.

If more than 25% of the excavated material is crushed or ground, all sand, gravel or clay processing, including but not limited to crushing, grinding, washing, screening and bagging, shall be separately classified as 1710, *Stone Crushing,* unless all crushed product will pass through an 8-mesh or finer screen, in which case the operations shall be separately classified as 1741(1), *Silica Grinding.*

Canal, sewer or cellar excavation or mining shall be separately classified.

Employees engaged exclusively in the delivery of the finished product shall be separately classified as 8232(2), *Building Material Dealers.*

SANDWICH SHOPS – not restaurants – N.O.C. **8078(1)**

This classification applies to the preparation, serving or sale of cold food items such as sandwiches, salads and side dishes that are prepared for consumption by the walk-in trade. This classification shall apply to each separate location at which the sale of prepared cold food items for consumption on or away from the premises equals or exceeds 50% of gross receipts.

Cold food items are foods that are prepared and served cold or cooked in advance of orders and allowed to cool. This classification includes the incidental warming of cold food items using microwave ovens, toaster ovens or heat lamps and the preparation of sandwiches with meats that are kept warm in a steam table.

Classification 8078(1) also applies to stores that prepare and sell fresh, unbaked pizzas.

Sandwich shops that pour and serve alcoholic beverages for consumption on the premises or prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), *Restaurants or Taverns.*

SANITARY OR SANITATION DISTRICTS OPERATION – all employees

See Municipal, State or Other Public Agencies.

SATELLITE TELEVISION OR INTERNET ANTENNA EQUIPMENT INSTALLATION, SERVICE OR REPAIR – including shop, yard or storage operations **9531(2)**

This classification applies to the installation, service or repair of satellite or non-satellite antenna-based television or internet connectivity equipment, including but not limited to exterior dish or other antenna components, and switchers, routers, converter boxes, modems and other system

components that may be installed indoors or outdoors in connection therewith. This classification includes low voltage cable installation and the connection of television, computer, router and similar connectivity equipment when performed in connection with antenna-based television or internet systems installation, service or repair by the same employer.

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of antenna-based satellite television or internet connectivity equipment by the same employer shall be classified as 5195, *Communications Cabling*.

The installation, service or repair of cable television equipment for television or internet connectivity that does not include antennas, including but not limited to cable converter boxes, modems, high definition digital video recorders, coaxial cables, connectors and similar items, shall be classified as 9516, *Television, Video, Audio or Radio Equipment Installation, Service or Repair*.

Operations performed by Federal Communications Commission licensed telecommunications companies shall be classified as 7600, *Communication Service Providers.*

Store operations shall be separately classified.

SAWMILLS OR SHINGLE MILLS – all employees – including grading, sorting, pulling, piling, drying, loading, storage and shipping of sawmill products **2710(1)**

This classification applies to the cutting, edging or trimming of logs to produce rough lumber. This classification also applies to the cutting or splitting of logs at a permanent shop or yard location.

The planing or molding of lumber to produce finished lumber, flooring or unassembled millwork shall be separately classified as 2731, *Planing or Molding Mills.*

Forest engineering or timber cruising operations shall be separately classified as 8601(4), *Forest Engineers.*

The chipping of logs, limbs or slash at logging sites, or log chipping that is performed in connection with trees felled by the employer, not in connection with sawmill operations, shall be classified as 2710(2), *Log Chipping.*

The application of preservatives onto logs, lumber or other wood materials not in connection with sawmill operations shall be classified as 2710(3), *Wood Treating or Preserving.*

Subsequent manufacturing operations shall be separately classified.

SCAFFOLDS, SHORING, CONCRETE OR CEMENT DISTRIBUTING TOWERS, HOD HOISTS OR CONSTRUCTION ELEVATORS – installation or removal **9529(1)**

This classification applies to the installation or removal of scaffolds, shoring, concrete or cement distribution towers, hod hoists and construction elevators when performed as a specialty operation for other concerns on a fee basis. This classification also applies to the erection of wood or metal temporary grandstands and bleachers.

The maintenance and repair of scaffolds, shoring, concrete or cement distributing towers, hod hoists or construction elevators at a permanent shop or yard location whether in support of the installation or removal of such equipment for other concerns on a fee basis or solely for rental purposes shall be classified as 8028, *Equipment or Machinery Rental Yards*.

The installation or removal of scaffolds, shoring, concrete or cement distributing towers, hod hoists, or construction elevators, when performed by the employer in connection with its own operations, shall be assigned to the employer's governing classification at a particular job or location.

SCHOOLS

See Colleges or Schools.

SCREEN PRINTED MERCHANDISE DEALERS – all other employees

See Printing, Publishing and Duplicating.

SCREEN PRINTED MERCHANDISE DEALERS – editing, designing, proofreading and photographic composing

See Printing, Publishing and Duplicating.

SCREW MACHINE PRODUCTS MFG. – N.O.C. **3152(3)**

This classification applies to the manufacture of screw machine products, including but not limited to connectors, fittings, spacers, pins and bushings, on a fee basis or as proprietary products using fully automatic screw machines for some or all of the machining operations.

Employers that engage in the machining of metal parts on a fee basis or as proprietary products and do not use fully automatic screw machines for some or all of the machining operations shall be classified as 3632, *Machine Shops – N.O.C.*

SECURITY ALARM, FIRE ALARM OR LIFE SAFETY SYSTEMS INSTALLATION, SERVICE OR REPAIR – including shop, yard or storage operations **7605**

This classification applies to the installation, service or repair of security or fire alarm systems at residential, commercial or public locations for other concerns. Such operations include but are not limited to the installation, service or repair of security cameras and monitors, video surveillance systems (CCTV), motion sensors, smoke detectors, heat sensors, central control units, transformers, alarms and emergency lighting. This classification also applies to the installation, service or repair of life safety systems, including but not limited to mass notification or public address systems, emergency call towers, call boxes or panic buttons used within buildings or at public venues, including but not limited to stadiums, school campuses, parking lots and healthcare facilities. This classification also applies to the installation, service or repair of nurse call or patient intercom systems at residential, commercial or public locations, including but not limited to residential care and healthcare facilities. This classification includes the installation of low voltage cabling that is performed in connection with system installation, service or repair operations by the same employer.

This classification also applies to the installation, service or repair of access control systems that are integrated with security alarm, fire alarm or life safety systems.

The installation, service or repair of access control systems that are not integrated with security alarm, fire alarm or life safety systems shall be classified as 5130(2), *Building Automation or Energy Management Control Systems Installation, Service or Repair.*

The installation, service or repair of televisions, stereo systems, home theater systems or similar electronic entertainment devices, including the installation of home security equipment in connection therewith, shall be classified as 9516, *Television, Video, Audio or Radio Equipment Installation, Service or Repair*.

Employees responding to alarms shall be separately classified as 7721(1), *Detective or Private Investigative Agencies*.

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of alarm or life safety systems by the same employer shall be classified as 5195, *Communications Cabling*.

The installation, service, repair or testing of fire suppression systems shall be classified as 5185/5186, *Automatic Sprinkler Installation*.

The testing of fire detection or alarm systems that is performed for certification or insurance purposes and is not performed in connection with installation, service or repair operations shall be separately classified as 8720(1), *Inspection for Insurance, Safety or Valuation Purposes*.

SECURITY GUARD OR PATROL SERVICES – private **7721(2)**

This classification applies to employers that contract with others to provide guard or patrol services for the purpose of controlling access, maintaining security, public safety or loss prevention at locations, including but not limited to shopping malls, office buildings, retail stores, apartment complexes, hospitals, hotels, gated communities, sporting events, clubs, restaurants or taverns, public roadways, public events and parties. Security or patrol personnel include but are not limited to security guards, bodyguards, street crossing guards, loss prevention agents, gate attendants, lobby attendants and door attendants. Security or patrol personnel may or may not be armed or in uniform.

SEED MERCHANTS – including operation of seed sorting machinery **8102**

This classification applies to employers engaged in the purchase, sale and processing of plant seeds, including but not limited to flower, grain, grass and vegetable seeds, including incidental research and development operations and research farming. This classification also applies to the cleaning and packaging of flower bulbs.

Stores engaged in the sale of nursery stock and garden supplies shall be classified as 8004, *Stores – garden supplies.*

The processing of seed products for human consumption shall be classified as 6504, *Food Products Mfg. or Processing*.

The blending of seeds and grains to produce animal feed shall be classified as 2014(2), *Feed Mfg.*

The commercial growing of plants for the purpose of obtaining seeds shall be classified as 0172, *Truck Farms*.

SEPTIC OR PORTABLE TOILET SERVICES – cleaning of septic tanks, cesspools or portable toilets – all employees **9426**

This classification applies to the cleaning of septic tanks or cesspools by vacuum truck operations. This classification also applies to the rental of portable toilets, including the delivery, placement, service or repair of portable toilets at customers' locations or shop or yard locations. This classification also applies to the removal of effluent and cooking grease from tanks using vacuum trucks when no actual tank cleaning is conducted.

Fee-based sewer cleaning operations by employers that are not public agencies shall be classified as 9402, *Sewer, Tank or Hazardous Spill Cleaning*.

Cleaning of waste pipe that does not exceed 6" in diameter within property lines shall be classified as 5183(1)/5187(1), *Plumbing.*

The removal of petroleum or petroleum-contaminated materials from tanks using vacuum trucks shall be classified as 6206(3), *Oil or Gas Wells – vacuum truck service companies*.

The contract hauling and disposal of waste, transport of roll-off steel trash containers, collection of household and commercial waste and curbside collection of recyclables for transport to transfer stations, material recovery facilities or disposal sites shall be classified as 9403(1), *Garbage or Refuse Collecting*.

The operation of sanitation districts and sewage disposal plants and the cleaning of sewer lines and storm drains by public agencies shall be classified as 7580, *Sanitary or Sanitation Districts Operation.*

Construction of sewer lines and septic systems shall be separately classified.

SERUM, ANTITOXIN OR VIRUS MFG. **5951**

This classification applies to the manufacture of serum, antitoxins and viruses. This classification also applies to blood and plasma processing operations, and to the manufacture of diagnostic test kits for a variety of purposes, including but not limited to allergy testing, enzyme research and pregnancy testing. This classification includes any care and handling of animals in connection with these operations.

Blood banks and blood donor centers shall be classified as 8834, *Physicians' Practices and Outpatient Clinics.*

Biomedical research laboratories that are not engaged in commercial production operations shall be classified as 4512, *Biomedical Research Laboratories.*

The manufacture of drugs, medicine or pharmaceutical preparations by compounding, blending or packaging only, with no manufacturing of ingredients, shall be classified as 4611, *Drug, Medicine or Pharmaceutical Preparations Mfg.*

SEWER CONSTRUCTION – all operations – including construction of laterals and tunneling at street crossings – employees whose regular hourly wage does not equal or exceed $38.00 per hour **6307**

This classification applies to the construction of sewer main lines and laterals from the main line to the property line, and includes incidental trenching, shoring and tunneling at street crossings. This classification also applies to the installation of sewer lines within property lines when the sewer pipe exceeds 6" in diameter. This classification also applies to the construction of closed concrete culverts, monolithic or concrete pipe storm drains and catch basins and the installation of septic tanks and cesspools.

The installation of sewer lines within property lines using pipe that does not exceed 6" in diameter shall be classified as 5183(1)/5187(1), *Plumbing.*

SEWER CONSTRUCTION – all operations – including construction of laterals and tunneling at street crossings – employees whose regular hourly wage equals or exceeds $38.00 per hour **6308**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $38.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $38.00 per hour shall be classified as 6307, *Sewer Construction*.

This classification applies to the construction of sewer main lines and laterals from the main line to the property line, and includes incidental trenching, shoring and tunneling at street crossings. This classification also applies to the installation of sewer lines within property lines when the sewer pipe exceeds 6" in diameter. This classification also applies to the construction of closed concrete culverts, monolithic or concrete pipe storm drains and catch basins and the installation of septic tanks and cesspools.

The installation of sewer lines within property lines using pipe that does not exceed 6" in diameter shall be classified as 5183(1)/5187(1), *Plumbing*.

SEWER, TANK OR HAZARDOUS SPILL CLEANING – N.O.C. **9402**

This classification applies to the fee-based cleaning of main sewer lines or storm drains by employers that are not public agencies. This classification also applies to fee-based tank cleaning services or onshore clean-up operations in connection with oil or hazardous chemical spills. This classification also applies to the collection, removal or hauling of waste materials incidental to the contracted sewer, tank or hazardous spill cleaning operations.

Cleaning of main sewer lines or storm drains by public agencies shall be classified as 7580, *Sanitary or Sanitation Districts Operation*.

Cleaning of waste pipe that does not exceed 6" in diameter within property lines shall be classified as 5183(1)/5187(1), *Plumbing.*

Vacuum truck cleaning of septic tanks or cesspools; rental, service or repair of portable toilets; or removal of effluent or cooking grease from tanks using vacuum trucks when no actual tank cleaning is performed shall be classified as 9426, *Septic or Portable Toilet Services*.

The removal of petroleum or petroleum-contaminated materials from tanks using vacuum trucks shall be classified as 6206(3), *Oil or Gas Wells – vacuum truck service companies*.

The transportation and disposal of hazardous materials that have been collected and placed in debris boxes, bins or containers by other concerns shall be classified as 9403(1), *Garbage or Refuse Collecting*.

Construction of sewer lines or septic systems shall be separately classified.

SHEEP RAISING AND HOG FARMS

See Farms.

SHEET METAL PRODUCTS MFG. – shop only – N.O.C.

See Metal Working Classifications.

SHEET METAL WORK – erection, installation or repair – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $29.00 per hour – N.O.C. **5538(1)**

This classification applies to the installation of sheet metal items that are not more specifically described by another classification, including but not limited to gutters, downspouts, flashings, siding, flues, commercial kitchen vent hoods, counters, wall lining, expansion joint covers, decorative metal ceilings and corrugated metal decking.

This classification includes the shop fabrication of sheet metal items when the employer installs any portion of the fabricated items.

This classification applies to the installation of sheet metal roofing when installed by the same employer who performs the sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

This classification also applies to the installation of vinyl siding.

The installation of ductwork for heating or air conditioning systems shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork.*

The installation of pipe and pipe fittings shall be separately classified.

SHEET METAL WORK – erection, installation or repair – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $29.00 per hour – N.O.C. **5542(1)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $29.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $29.00 per hour shall be classified as 5538(1), *Sheet Metal Work*.

This classification applies to the installation of sheet metal items that are not more specifically described by another classification, including but not limited to gutters, downspouts, flashings, siding, flues, commercial kitchen vent hoods, counters, wall lining, expansion joint covers, decorative metal ceilings and corrugated metal decking.

This classification includes the shop fabrication of sheet metal items when the employer installs any portion of the fabricated items.

This classification applies to the installation of sheet metal roofing when installed by the same employer who performs the sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

This classification also applies to the installation of vinyl siding.

The installation of ductwork for heating or air conditioning systems shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork*.

The installation of pipe and pipe fittings shall be separately classified.

SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS

See Health and Human Services.

SHOOTING CLUBS OR SHOOTING RANGES **9180(2)**

This classification applies to the operation of facilities for game hunting or sport shooting. This classification also applies to indoor or outdoor shooting ranges. This classification includes gun rental and ammunition sales in connection with gun club or range operations.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns*.

SHUTTER MFG. – wood or plastic **2806(2)**

This classification applies to the manufacture of interior or exterior shutters from wood, synthetic wood or plastic materials.

The installation of shutters shall be classified as 5146(1), *Cabinet, Fixture or Trim Installation*.

The manufacture of metal, wood, fabric or plastic window coverings, including but not limited to mini blinds, vertical blinds, louvered blinds and window shades shall be classified as 2852, *Window Blind Mfg. or Assembly*.

The manufacture of wood doors or windows, or wood framed screen doors or window screens shall be classified as 2806(1), *Door, Sash or Window Mfg. – wood.*

When an employer deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, yard operations, including drivers and their helpers, shall be separately classified as 8232(1), *Lumberyards*, 8232(2), *Building Material Dealers*, or 8232(3), *Fuel and Material Dealers*, depending on the products sold.

SIGN INDUSTRY

SIGN ERECTION OR REPAIR – N.O.C. **9552**

This classification applies to the erection, installation, service or repair of permanent free-standing signs, including but not limited to pole signs, tower signs, monument signs and street signs (not in connection with street or road construction). This classification includes electrical wiring activities within 6 feet of the sign when performed in connection with sign installation.

If electrical wiring activities performed in connection with sign installation are not within 6 feet of the sign, the electrical wiring operations shall be separately classified as 5140/5190, *Electrical Wiring – within buildings*, or 6325, *Conduit Construction or Underground Wiring*.

The installation, service or repair of signs affixed to interior or exterior building surfaces shall be classified as 5146(2), *Sign Installation or Repair*.

The installation of street signs, when conducted by employers engaged in street or road construction or asphalt paving operations at the same job or location, shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping.*

The installation of temporary signs, including but not limited to real estate and construction site signs shall be classified as 8028, *Equipment or Machinery Rental Yards*.

The installation of signs by employers selling space for advertising purposes shall be classified as 9549, *Advertising Companies*.

The operation of mobile billboard trucks (mobile advertising signs) shall be classified as 9549, *Advertising Companies*.

SIGN INSTALLATION OR REPAIR – interior or affixed to building surfaces **5146(2)**

This classification applies to the installation, service or repair of signs that are affixed directly to interior or exterior building surfaces, including but not limited to cabinet signs, channel letters, three dimensional letters, directional signs and neon signs. This classification includes electrical wiring activities within 6 feet of the sign when performed in connection with sign installation.

If electrical wiring activities performed in connection with sign installation are not within 6 feet of the sign, the electrical wiring operations shall be separately classified as 5140/5190, *Electrical Wiring – within buildings*, or 6325*, Conduit Construction or Underground Wiring*.

The installation, service or repair of permanent signs that are not affixed directly to building surfaces, including but not limited to pole signs, tower signs, monument signs and street signs (not in connection with street or road construction) shall be classified as 9552, *Sign Erection or Repair*. The installation of street signs, when conducted by employers engaged in street or road construction or asphalt paving operations at the same job or location, shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping.*

The installation of temporary signs, including but not limited to real estate and construction site signs shall be classified as 8028, *Equipment or Machinery Rental Yards*.

The installation of signs by employers selling space for advertising purposes shall be classified as 9549, *Advertising Companies*.

The operation of mobile billboard trucks (mobile advertising signs) shall be classified as 9549, *Advertising Companies*.

The installation of awnings shall be classified as 5102, *Iron, Steel, Brass, Bronze or Aluminum Erection.*

SIGN MFG. – metal, plastic or wood – N.O.C. **4492**

This classification applies to the manufacture of metal, plastic or wood signs, including but not limited to cabinet signs or sign backings, channel letter signs, two-dimensional signs and three-dimensional signs, involving the fabrication and assembly of sign parts. This classification includes sign painting or the application of painted, printed or adhesive lettering or graphics onto signs manufactured by the employer.

Employees engaged exclusively in the design or production of adhesive lettering or graphics using office type computers or plotters/printers shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions*.

Employers engaged in the fee-based production of signs, banners and related products by application of painted, printed or adhesive lettering or graphics onto surfaces, including but not limited to purchased sign blanks shall be classified as 9507, *Sign Painting or Lettering and Quick Sign Shops*.

Neon tube fabrication shall be separately classified as 4111(2), *Incandescent Lamp and Fluorescent Tube Mfg.*

Sign erection, installation or repair away from the shop shall be separately classified.

SIGN MFG. AND INSTALLATION BY ADVERTISING COMPANIES

See Advertising Companies.

SIGN PAINTING OR LETTERING AND QUICK SIGN SHOPS – shop or outside – including counterpersons **9507**

This classification applies to employers that apply painted, printed or adhesive lettering or graphics onto surfaces on a fee basis, including but not limited to customers' buildings, structures, windows, banners and purchased sign blanks. This classification includes the application of painted, printed or adhesive lettering, signage, striping, adhesive wraps or window tint film onto automobiles, trucks or buses by employers not engaged in automobile, truck or bus painting or body repairing.

Employees engaged exclusively in the design or production of painted, printed or adhesive lettering or graphics using office type computers or plotters/printers shall be classified as 8810, *Clerical Office Employees,* or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions.* The application of painted, printed or adhesive lettering or graphics onto a surface shall be classified as 9507.

The manufacture of metal, plastic or wood signs involving the fabrication and assembly of sign parts and associated sign painting or application of painted, printed or adhesive lettering or graphics onto signs manufactured by the employer shall be classified as 4492, *Sign Mfg. – metal, plastic or wood.*

The production of signs, banners and related products or the application of painted, printed or adhesive lettering or graphics onto surfaces at customers' locations or onto customers' vehicles by advertising companies shall be classified as 9549, *Advertising Companies*.

SILICA GRINDING **1741(1)**

This classification applies to the crushing or grinding of excavated or quarried materials to produce products that will pass through an 8-mesh screen. If the crushed or ground material is retained on an 8-mesh screen, the crushing or grinding operations shall be separately classified as 1710, *Stone Crushing.*

Silica grinding that is performed in connection with sand, gravel or clay digging shall be separately classified as 4000(1), *Sand or Gravel Digging*, or 4000(2)*, Clay Digging*, if 25% or less of the excavated material is crushed or ground. If more than 25% of the excavated material is crushed or ground, all crushing or grinding activities shall be separately classified as 1741(1) or 1710, *Stone Crushing*.

Mining or quarrying operations shall be separately classified.

Employees engaged exclusively in delivery of the finished product shall be separately classified as 8232(2), *Building Material Dealers*.

SKATING CENTERS – ice or roller – including restaurant or tavern employees, retail store employees and counterpersons **9092(3)**

This classification applies to the operation of indoor or outdoor ice or roller skating centers or skate parks, including the operation of arcades, snack bars, restaurants, taverns and retail stores for the sale of equipment or clothing in connection with skating centers where 50% or more of gross receipts are generated by skating operations. This classification also applies to instructors when on the payroll of skating centers or skate parks.

Restaurants or taverns with skating center operations where the primary (over 50% of gross receipts) operations are restaurant or tavern operations shall be classified as 9079(1), *Restaurants or Taverns.*

The operation of skating centers or skate parks by public agencies shall be classified as 9410/9420, *Municipal, State or Other Public Agency Employees*.

Non-profit community health and wellness clubs shall be classified as 9067(1), *Clubs – community health and wellness.*

SKI RESORTS – Alpine – including the operation of Nordic ski trails at Alpine ski resort locations **9184**

This classification applies to all operations of Alpine (downhill) ski resorts, including but not limited to trail maintenance, snow grooming, snowmaking, ticket sales, general building maintenance, parking lot attendants, security staff, ski school operations and the operation of gondolas, rope tows, chair or T-bar lifts. This classification also applies to the operation or maintenance of Nordic (cross-country) ski trails at Alpine ski resort locations.

Ski resorts that exclusively provide Nordic (cross-country) skiing shall be classified as 9016(1)/9180(1), *Amusement or Recreational Facilities – N.O.C.*

Ski equipment rental shops engaged in the rental or sale of skis, boots, poles, gloves, goggles or related accessories shall be separately classified as 8017(1), *Stores – retail.*

Restaurants, retail stores or hotels shall be separately classified.

SKILLED NURSING FACILITIES

See Health and Human Services.

SMELTING, SINTERING, REFINING OR ALLOYING – metal – not lead – N.O.C. **1438**

This classification applies to the extraction, purification, refining or alloying of metal, including but not limited to gold, silver, tin, zinc, aluminum, calcium carbide, brass, bronze and copper (not lead) using metallurgical processes such as heating, cooling, exposure to chemicals or electrolytes and compression. This classification includes the pouring of molten metal to produce ingots.

Alloying, sintering, refining or recovery of lead shall be classified as 3647(2), *Lead Reclaiming or Alloying.*

SOAP OR SYNTHETIC DETERGENT MFG. **4720**

This classification applies to the manufacture of soap or detergent products for household or industrial cleaning, including but not limited to granulated, powdered and sprayed soaps, soap chips and flakes, liquid soap, dishwasher or laundry detergent pods, synthetic detergents, carpet shampoo and household cleaning products that have characteristics and uses similar to soap. This classification also applies to the manufacture of bar soap or pet shampoo.

The manufacturing or packaging of products other than bar soap intended to be rubbed, poured, sprinkled or sprayed on, or otherwise applied to the human body for cleansing, beautifying, promoting attractiveness or altering appearance shall be classified as 4623, *Cosmetic, Personal Care or Perfumery Products Mfg.*

The mixing or repackaging of bleach involving no chemical reaction shall be classified as 4828, *Chemical Mixing or Repackaging.*

The packaging of cleaning products in aerosol cans shall be classified as 4828, *Chemical Mixing or Repackaging.*

SOCIAL REHABILITATION FACILITIES FOR ADULTS

See Health and Human Services.

SOLAR PANEL MFG. **3165(3)**

This classification applies to the manufacture or shop repair of photovoltaic solar panels that are used to generate electricity or solar collection panels that are used to heat water.

The manufacture of photovoltaic cells shall be classified as 4112, *Integrated Circuit and Semiconductor Wafer Mfg.*

The installation or repair of photovoltaic solar panels away from the shop shall be classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

The installation or repair of solar collection panels, when any portion of these operations is performed away from the shop, shall be classified as 5183(1)/5187(1), *Plumbing*.

SPAS OR BATHS – including restaurant employees, retail store employees and receptionists **9054**

This classification applies to the operation of spa or bath facilities, including but not limited to saunas, steam baths, hydrotherapy baths, cryotherapy, natural springs, mud baths and soaking tubs. This classification also applies to massage or personal appearance services provided in connection with spa or bath operations.

Health clubs or gyms operating facilities that provide space and exercise equipment, including but not limited to cardiovascular equipment, weight machines and free weights available for at-will use by clients for the majority of operating hours shall be classified as 9053(2), *Health Clubs or Gyms.*

The operation of fitness studios or fitness training programs primarily offering scheduled fitness classes where space and exercise equipment is not available for use by clients at-will during the majority of operating hours shall be classified as 8870, *Fitness Instruction Programs or Studios*.

Hair cutting, massage services, nail salons and other personal appearance services that are not performed in connection with spas or baths shall be classified as 9586, *Barber Shops, Hair Styling Salons and Personal Appearance Services.*

Public or private swimming pools shall be classified as 9053(3), *Swimming Pools or Swimming Clubs.*

Tennis or racquetball clubs shall be classified as 9053(5), *Clubs – racquet sports.*

Non-profit community health and wellness clubs shall be classified as 9067(1), *Clubs – community health and wellness.*

SPEAKER MFG. **3683**

This classification applies to the manufacture or assembly of electronic audio speakers, including but not limited to speakers used in connection with stereo systems, home theater systems, automobile sound systems, professional audio systems and computer systems.

The manufacture of consumer and professional electronic audio and video equipment other than audio speakers shall be classified as 3681(4), *Audio/Video Electronic Products Mfg.*

The manufacture of computer equipment other than audio speakers shall be classified as 3681(2), *Computer or Computer Peripheral Equipment Mfg.*

The manufacture of wood cabinetry shall be separately classified as 2883, *Furniture Mfg. – wood.*

SPINNING, WEAVING OR FIBER PROCESSING – natural or synthetic fibers – N.O.C. **2222**

This classification applies to spinning or weaving natural or synthetic fibers to produce yarn, thread or fabric, including but not limited to cotton, jute, wool, nylon or polyester. This classification also applies to the manufacture of wool or synthetic felt; jute or hemp carpets or rugs; natural cotton, kapok or synthetic fiber batting, wadding or waste; or spun or woven products, including but not limited to braid, webbing, rope, nets, cloth labels, fire hose, carpet seam tape, silk fly fishing lines and plush or velvet fabric. This classification also applies to the processing of natural or synthetic fibers, including but not limited to the preparation of raw wool by combing or scouring.

The extrusion of plastic to produce plastic strands for spinning or weaving shall be classified as 4495, *Plastics – extrusion molded products mfg.*

Knitting operations shall be classified as 2362, *Knitting*.

The bleaching, dyeing, mercerizing or finishing of textile fabrics shall be classified as 2413, *Textiles.*

STABLES – all employees – N.O.C. **7207(1)**

This classification applies to stables that are engaged in boarding horses for other concerns on a fee basis and that are not more specifically described by another classification. This classification includes the feeding, watering, training, grooming and exercising of horses, and the maintenance of stable grounds. This classification also applies to the provision of riding lessons.

Veterinary care of horses, including stable operations in connection with veterinary care, shall be classified as 8831(1), *Hospitals – veterinary.*

The operation of riding clubs that provide board and care for members' horses shall be classified as 7207(2), *Clubs – riding*.

The operation of stables at racetracks or certified training facilities for horse racing not more specifically described by another classification shall be classified as 8631, *Racing Stables – all other employees.*

The operation of stables at racetracks or certified training facilities for harness racing shall be classified as 7207(5), *Racing Stables – harness racing.*

The operation of stables in connection with horse shows or rodeos shall be classified as 7207(3), *Horse Shows or Rodeos – stable employees*.

The operation of stables in connection with pack train operations shall be classified as 7207(4), *Pack Trains*.

The breeding of horses shall be classified as 0038(1), *Stock Farms*.

The raising of miniature horses (not to exceed 38 inches in height) shall be classified as 0034(2), *Sheep, Hog or Calf Farms.*

STEAM PIPE OR BOILER INSULATION – applying non-conducting materials – including shop, yard or storage operations **5184**

This classification applies to the application of insulating material, including but not limited to fiberglass, polystyrene, aluminum and calcium silicate, onto steam pipes, boilers, vessels, duct work and similar apparatus to conserve heat and cold and to prevent condensation.

This classification also includes the removal of insulating material, including but not limited to fiberglass, polystyrene, aluminum and calcium silicate, from steam pipes, boilers, vessels, duct work and similar apparatus. Removal operations that include asbestos abatement shall be classified as 5473, *Asbestos Abatement*.

The application of insulating material to ductwork when ductwork installation is performed by the employer at the same job or location shall be classified as 5538(2)/5542(2), *Heating or Air Conditioning Ductwork*.

The installation of temperature or sound control insulating materials within buildings or building walls shall be classified as 5479, *Insulation Work*.

STEEL – fabrication or erection

See Iron or Steel classifications.

STEEL FRAMING – light gauge – including the incidental installation of interior trim, doors and cabinet work – employees whose regular hourly wage does not equal or exceed $39.00 per hour **5632**

This classification applies to the structural framing of buildings using cold formed, light gauge steel studs and joists that are #15 gauge or lighter.

This classification also applies to incidental carpentry operations, including but not limited to the installation of interior trim, doors or cabinets; the installation of shingle roofing; and the installation or application of insulation materials in buildings or within building walls, but only if such work is performed by the same employer that performs light gauge steel framing in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.

The assembly of light gauge steel building components, including but not limited to wall panels and trusses at a permanent shop or yard location shall be classified as 3066(1), *Sheet Metal Products Mfg.*

The erection of steel structures constructed from steel beams shall be classified as 5040, *Iron or Steel Erection – structural.*

STEEL FRAMING – light gauge – including the incidental installation of interior trim, doors and cabinet work – employees whose regular hourly wage equals or exceeds $39.00 per hour **5633**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $39.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $39.00 per hour shall be classified as 5632, *Steel Framing.*

This classification applies to the structural framing of buildings using cold formed, light gauge steel studs and joists that are #15 gauge or lighter.

This classification also applies to incidental carpentry operations, including but not limited to the installation of interior trim, doors or cabinets; the installation of shingle roofing; and the installation or application of insulation materials in buildings or within building walls, but only if such work is performed by the same employer that performs light gauge steel framing in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.

The assembly of light gauge steel building components, including but not limited to wall panels and trusses at a permanent shop or yard location shall be classified as 3066(1), *Sheet Metal Products Mfg.*

The erection of steel structures constructed from steel beams shall be classified as 5040, *Iron or Steel Erection – structural.*

STEEL MAKING OR PROCESSING

See Metal Working Classifications.

STOCK FARMS – beef cattle and horses

See Farms.

STOCKYARDS – with or without butchering **2081(2)**

This classification applies to the temporary care and feeding of livestock that are en route to slaughterhouses or to market. This classification also applies to the butchering of livestock and the processing, packaging and distribution of meat in connection with the employer's stockyard operations.

Livestock butchering operations that do not include stockyard operations shall be classified as 2081(1), *Butchering*.

The raising of stock animals shall be classified as 0038(1), *Stock Farms.*

The feeding and fattening of livestock for other concerns on a fee basis to prepare livestock for butchering shall be classified as 0038(2), *Livestock Feed Yards*.

STONE CRUSHING – including construction, repair or maintenance of all buildings, structures or equipment and the installation of machinery **1710**

This classification applies to the crushing or grinding of excavated or quarried materials, used asphalt or used concrete to produce products that will be retained on an 8-mesh screen.

If the crushed or ground products pass through an 8-mesh or finer screen, the crushing or grinding operations shall be separately classified as 1741(1), *Silica Grinding.*

Stone crushing or silica grinding that is performed in connection with sand, gravel or clay digging shall be separately classified as 4000(1), *Sand or Gravel Digging*, or 4000(2), *Clay Digging*, if 25% or less of the excavated material is crushed or ground. If more than 25% of the excavated material is crushed or ground, all crushing and grinding activities shall be separately classified as 1710 or 1741(1), *Silica Grinding*.

Mining or quarrying operations shall be separately classified.

Employees engaged exclusively in delivery of the finished product shall be separately classified as 8232(2), *Building Material Dealers.*

STONE CUTTING OR FABRICATION – shop **1803**

This classification applies to the cutting or fabrication of stone slabs, including but not limited to granite, marble, travertine, quartz, limestone and onyx to produce products such as countertops, backsplashes, cemetery monuments, ceiling and wall veneer, mantels, floor tile, tabletops and exterior building panels or components.

Employees engaged exclusively in the design or production of stencils using office type computers or plotters/printers shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, *General Classification Procedures*, Rule 4, *Standard Exceptions.*

The installation of architectural non-load bearing stone products, such as countertops, backsplashes, ceiling and wall veneer, mantels, and tile, including stone cutting or fabrication at the installation site, shall be classified as 5348, *Tile, Stone, Mosaic or Terrazzo Work*.

The installation of cemetery monuments, including stone cutting or fabrication at the installation site, shall be classified as 5027/5028, *Masonry*.

Quarrying or stone cutting in quarries shall be classified as 1624(1), *Quarries*.

STORES

Refer to Section IV, *Special Industry Classification Procedures,* Rule 5, *Stores*.

STORES – automobile or truck parts or accessories – wholesale or retail – including Outside Salespersons **8046**

This classification applies to stores engaged in the sale of automobile or truck parts or accessories, including but not limited to spark plugs, condensers, points, ignition wires, fuel filters, heater hoses, fan belts, gaskets, water pumps, alternators, carburetors, batteries, transmission fluid, oil, oil additives, windshield wipers or replacement blades, mechanic's tools, car waxes or cleaners, seat covers, tire chains and mirrors. This classification also applies to stores engaged in the sale of automobile or truck batteries.

Recapping or retreading of tires shall be separately classified.

The machining and rebuilding of used automobile parts shall be separately classified as 3828, *Automobile or Truck Parts Rebuilding.*

Automobile or truck parts or accessories stores at which the sale of rubber tires exceeds 10% of the total gross receipts shall be classified as 8388, *Rubber Tire Dealers*.

This classification does not apply to the sale of used automobile or truck parts or accessories that were dismantled by the employer. Such operations shall be classified as 3821, *Automobile or Truck Dismantling*.

This classification does not apply to an automobile or truck dealer that maintains a department for the sale of parts or accessories. Such operations shall be classified as 8391, *Automobile or Truck Dealers*.

STORES – bicycles and bicycle accessories – wholesale or retail – including repairs or rental operations **8066**

This classification applies to stores engaged in the sale of bicycles and bicycle parts and accessories, including but not limited to seats, helmets, shoes, tire repair kits, bicycle repair tools, handlebars, chains, sprockets, inner tubes, tires, rims and brake parts. This classification includes the assembly of bicycles incidental to display and sales operations.

This classification also applies to employers that rent or repair bicycles.

Bicycle manufacturing or contract bicycle assembly for commercial concerns shall be classified as 3076(1), *Furniture Mfg. – metal.*

STORES – books, video media or recorded audio media – retail **8071**

This classification applies to stores engaged in the sale or rental of new or used books or magazines; video media, including but not limited to digital video discs (DVDs) and video games; or recorded audio media, including but not limited to records, compact discs (CDs) and other formats of recorded and audio media.

This classification also applies to the mail order sale or rental of books, magazines, video media or recorded audio media.

The sale or rental of merchandise by use of vending machines shall be classified as 5192, *Vending or Coin-Operated Machines.*

STORES – clothing, shoes, linens or fabric products – retail – including alteration department **8008**

This classification applies to retail stores engaged in the sale of clothing, shoes, linens and fabric products, including but not limited to curtains and draperies.

Wholesale clothing stores shall be classified as 8032, *Stores – clothing, shoes, linens or fabric products – wholesale*.

Manufacturing operations shall be separately classified.

STORES – clothing, shoes, linens or fabric products – wholesale **8032**

This classification applies to wholesale stores engaged in the sale of clothing, shoes, linens and fabric products, including but not limited to curtains and draperies.

This classification also applies to employers that do not manufacture but prepare clothing for display and sale by sewing in labels, tagging, pressing, placing on hangers or packaging for clothing retailers on a fee basis.

This classification also applies to employers that receive or purchase, sort, cut, launder, bundle and resell wiping cloth or rag material.

Retail clothing stores shall be classified as 8008, *Stores – clothing, shoes, linens or fabric products – retail*.

Clothing manufacturing shall be classified as 2501(1), *Clothing Mfg*. Clothing manufacturers include employers who design garments, even if some or all of the production sewing or assembling operations are subcontracted.

STORES – computer – wholesale or retail – including Outside Salespersons **8062**

This classification applies to each location of an employer at which the sale of computers, computer peripheral equipment, computer software, computer accessories, computer parts and computer supplies equals or exceeds 75% of gross receipts and not less than 10% of gross receipts is derived from the sale of computers, which include but are not limited to desktops, laptops, servers or tablets. Computer peripheral equipment includes but is not limited to monitors, printers, scanners, or computer mice, keyboards, webcams, disk drives, external storage devices, motherboards, modems or routers. For purposes of administering this classification, cellular telephones are not computers or computer peripheral equipment. Refer to Classification 8017(1), *Stores – retail*.

The installation, service or repair of computers, computer systems or computer peripherals at the store or at customers' locations shall be separately classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair.*

The manufacture of computers or computer peripheral equipment, or shop repair of computers or computer peripheral equipment by the manufacturer, shall be classified as 3681(2), *Computer or Computer Peripheral Equipment Mfg.*

STORES – convenience – retail **8061**

This classification applies to each separate store location open after 11:00 PM any night of the week; having less than 5,000 square feet devoted to the display and sale of merchandise; and selling a variety of grocery, snack and convenience items, including but not limited to bread, processed packaged food items, canned foods, snack foods, prepackaged sandwiches, canned or bottled beverages, coffee, tea, dairy products, flour, sugar, condiments, soap, toiletries, pet food, charcoal, cigarettes, magazines and sundries.

Stores engaged primarily (over 50% of gross receipts) in the sale of grocery items that do not meet the operating hours or size qualifications described above shall be classified as 8006(1), *Stores – groceries – retail.*

Stores meeting the qualifications contained in the footnote under Classification 8060, *Stores – wine, beer or spirits,* shall be assigned to 8060.

Stores engaged in the sale of gasoline or automobile services shall be classified in accordance with Section IV, Rule 5, *Stores*.

For purposes of determining gross receipts, only the portion of lottery ticket sales identified by the California State Lottery as commission shall be included in the calculation. Refer to Section IV, Rule 5, *Stores*.

STORES – department stores – retail – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **8039**

This classification applies to each store location at which all the following conditions exist:

1. The payroll subject to this classification is at least $1,300,000 per annum.
2. The merchandise handled must include:
   (a) Wearing Apparel
   (b) Linens
   (c) House Furnishings (other than furniture)
   (d) One or more of the following:
      - Cosmetics
      - Drugs
      - Furniture
      - Groceries
      - Hardware
      - Jewelry
      - Luggage
      - Musical Instruments
      - Sporting Goods
      - Toys
3. The total annual sales of items (a), (b) and (c), above, must exceed 50% of the total annual sales.

This classification also applies to the installation of house furnishings and household appliances that have been sold by the store and to satellite warehouse or clerical office locations.

STORES – eyewear – wholesale or retail **8013(2)**

This classification applies to stores engaged in the sale of prescription or non-prescription eyeglasses, contact lenses or sunglasses, including fitting and minor repair operations. This classification also applies to dispensing opticians.

Optometrists' practices, including the sale of eyeglasses exclusively to patients, shall be classified as 8834, *Physicians' Practices and Outpatient Clinics.*

Lens manufacturing or the grinding or cutting of lens blanks shall be separately classified as 4150(2), *Lens Mfg.*

The manufacture of optical goods other than lenses shall be classified as 4150(1), *Optical Goods Mfg.*

STORES – feed, tack and farm supplies – retail **8117**

This classification applies to stores engaged in the sale of feed, tack, and farm supplies, including but not limited to barbed wire, chicken wire, poultry netting, sacked animal feed, individual bales of hay or straw, animal care products, live animals such as chickens, ducks, geese and rabbits, saddles, bridles, reins, clothing, hats and boots.

Dealers of bulk animal feed products, including but not limited to hay, straw, alfalfa, oats, rice, corn and mixed feeds shall be classified as 8215(1), *Hay, Grain or Feed Dealers.*

STORES – floor covering – wholesale or retail – carpet, rugs, vinyl or linoleum – including showroom sales **8042**

This classification applies to stores engaged in the sale of floor coverings, including but not limited to carpet or rugs; vinyl, linoleum, asphalt or rubber sheets, planks or tile; prefinished hardwood or bamboo strips or planks; and laminate or cork planks or tiles. This classification also applies to floor covering auctioneers.

The installation of linoleum, vinyl, laminate, carpet, rugs or asphalt or rubber tile shall be separately classified as 9521(2), *Floor Covering – installation.*

The installation or refinishing of hardwood or bamboo flooring shall be separately classified as 5436, *Hardwood Floor Laying.*

Dealers of building materials, including unfinished hardwood flooring, shall be classified as 8232(2), *Building Material Dealers*.

Stores engaged in the sale of ceramic, stone, porcelain or glass tile shall be classified as 8059, *Stores – tile or cabinets – wholesale or retail*.

STORES – florists – wholesale or retail – including delivery, set up and service away from premises **8001**

This classification applies to stores engaged in the sale of fresh cut flowers, floral arrangements, indoor plants or terrariums and includes the incidental sale of floral supplies and giftware.

This classification also applies to employers that rent and care for indoor, containerized plants on a fee basis.

This classification also applies to employers that decorate parade floats with cut flowers on a fee basis.

Stores engaged in the sale of nursery stock and garden supplies shall be classified as 8004, *Stores – garden supplies*.

The cultivation of flowers, potted flower plants, ferns and similar potted plants that are sold for indoor decorative purposes, as well as herbs, edible flowers and marijuana shall be classified as 0035, *Florists*.

The manufacture of artificial flowers or flower arrangements shall be classified as 2501(6), *Flower or Flower Arrangement Mfg.*

STORES – fruit or vegetables – retail **8006(2)**

This classification applies to stores primarily (over 50% of gross receipts) engaged in the sale of fresh produce.

The following departments shall be separately classified:
- Fresh meat (cutting or wrapping)
- Bakery
- Hot food (preparation or serving)

For purposes of determining gross receipts, only the portion of lottery ticket sales identified by the California State Lottery as commission shall be included in the calculation. Refer to Section IV, Rule 5, *Stores*.

Stores primarily (over 50% of gross receipts) engaged in the sale of grocery items shall be classified as 8006(1), *Stores – groceries – retail.*

STORES – furniture – wholesale or retail **8015**

This classification applies to stores engaged in the sale or rental of furniture, including but not limited to couches, chairs, tables, dressers, bed frames, desks and bookcases. This classification also applies to furniture auctioneers.

This classification also applies to the operation of furniture galleries or showrooms that display samples of furniture for viewing and direct sale to customers. Such operations include but are not limited to the sale of furniture by salespersons, interior decorators or designers retained by the employer, and furniture shipping, receiving and delivery. This classification includes travel to customers' locations by salespersons, interior decorators or designers to gather information or provide advice in support of furniture sales.

This classification does not apply to the operation of furniture galleries or showrooms that sell exclusively from samples to buyers for stores (no direct sales) and where no inventory (exclusive of showroom samples) is maintained at the gallery or showroom location. Such gallery or showroom salespersons shall be classified as 8742, *Salespersons – Outside,* provided they have no other duties of any kind in the service of the employer except clerical work or outside sales. See Part 3, Section IV, Rule 5, *Stores*.

Stores engaged only in the sale of mattresses or box springs shall be classified as 8017(1), *Stores – retail.*

Stores engaged in the sale of tile or cabinets, including but not limited to kitchen or bath cabinets shall be classified as 8059, *Stores – tile or cabinets – wholesale or retail.*

The installation, service or repair of household appliances shall be separately classified as 9519(1), *Household Appliances.*

The installation of linoleum, vinyl, cork, asphalt or rubber tile, or laminate (not hardwood) flooring within buildings, as well as the laying of carpets or rugs, shall be separately classified as 9521(2), *Floor Covering – installation.*

The installation of hardwood or bamboo floors, including baseboard molding installed in connection therewith, shall be separately classified as 5436, *Hardwood Floor Laying.*

The installation of window coverings, including associated hardware, within buildings shall be separately classified as 9521(3), *Window Covering.*

STORES – garden supplies – wholesale or retail – N.O.C. **8004**

This classification applies to stores engaged in the sale of nursery stock, including but not limited to sod, bedding plants, vegetable plants, ornamental trees and ground cover. In addition, garden supply stores typically engage in the sale of other items, including but not limited to fertilizers, insecticides, lawn mowers and garden tools, barbecue supplies, statuary, fountains and patio furniture.

Stores engaged in the sale of fresh cut flowers, floral arrangements, indoor plants or terrariums, including the sale of incidental floral supplies or giftware, shall be classified as 8001, *Stores – florists*.

The cultivation of nursery stock shall be separately classified as 0005, *Nurseries*.

The cultivation of flowers, potted flower plants, ferns or similar potted plants that are sold for indoor decorative purposes, as well as herbs, edible flowers or marijuana shall be classified as 0035, *Florists*.

Lumberyards, building material dealers or retail hardware stores shall be separately classified.

STORES – groceries – retail **8006(1)**

This classification applies to stores primarily (over 50% of gross receipts) engaged in the sale of grocery items, including but not limited to fresh or frozen produce, dairy products, cereals, canned goods, frozen foods, bread, condiments, herbal spices or flavorings, baking supplies, flour, soft drinks, coffee, tea, delicatessen style meats, salads, and cheeses.

The following departments shall be separately classified:

- Fresh meat (cutting or wrapping)
- Bakery
- Hot food (preparation or serving)

For purposes of determining gross receipts, only the portion of lottery ticket sales identified by the California State Lottery as commission shall be included in the calculation. Refer to Section IV, Rule 5, *Stores*.

Stores engaged in the sale of grocery, snack and convenience items, having less than 5,000 square feet devoted to the display and sale of merchandise and open after 11:00 PM any night of the week shall be classified as 8061, *Stores – convenience*.

Stores engaged in the sale of gasoline or automobile services shall be classified in accordance with Section IV, Rule 5, *Stores*.

STORES – hardware, electrical or plumbing supplies – wholesale or retail **8010**

This classification applies to the sale of hardware, electrical or plumbing supplies, including but not limited to nails, screws or threaded fasteners; hand or power tools; door or lock hardware; electrical wire, conduit, switches, outlets or circuit breakers; new or used gas or water fittings, pipe, valves, faucets or filters; bathroom fixtures; water heaters or boilers; insulation; and ventilating ducts. This classification also applies to the sale of oil, gas or water well supplies, such as pipe (new or used), tubing, flanges, fittings and valves, and includes incidental cleaning operations to prepare the pipe for sale. This classification also applies to the sale of welding supplies, including but not limited to welding rods, torch tips, gauges, electrode holders, welding generators, electric welders, protective clothing or eyewear, and welding gases such as oxygen, argon, carbon dioxide, nitrogen, or helium, including recharging bottles or tanks with gas. This classification also applies to stores engaged in the sale of medical gases.

This classification also applies to locksmith operations performed at fixed or outside locations.

When lumber or building material sales exceed 10% of gross receipts, employees, other than store salespersons or cashiers, engaged in handling, stocking or delivering lumber or building materials shall be separately classified as 8232(1), *Lumberyards*, or 8232(2), *Building Material Dealers*. When lumber or building material sales do not exceed 10% of gross receipts, such employees are included in Classification 8010.

Dealers of oil or gas well machinery or equipment shall be classified as 8107, *Machinery and Equipment Dealers – N.O.C.*, or 8267, *Machinery and Equipment Dealers – secondhand.*

The manufacture of welding gases shall be classified as 4635, *Oxygen or Hydrogen Mfg*.

STORES – jewelry – wholesale or retail **8013(1)**

This classification applies to stores primarily (over 50% of gross receipts) engaged in the sale of jewelry items intended for personal adornment, including but not limited to rings, earrings, bracelets, necklaces, watches and costume jewelry. This classification includes repairing, polishing or engraving jewelry when performed by a retail jewelry store for individual customers.

This classification also applies to stores primarily (over 50% of gross receipts) engaged in the sale of coins, trophies, badges, medals, hearing aids, gems or precious or semiprecious stones.

This classification also applies to retail stores that assemble or engrave trophies, plaques or novelty statuettes from purchased components.

STORES – lighting fixtures – wholesale or retail **8063**

This classification applies to stores engaged in the sale of lamps and lighting fixtures. This classification includes incidental assembly or preparation of purchased merchandise for display and sale.

The installation of lighting fixtures shall be separately classified.

STORES – meat, fish or poultry – retail **8031**

This classification applies to stores engaged in the sale of fresh meat, fish or poultry. This classification also applies to meat departments within grocery stores assignable to Classification 8006(1), *Stores – groceries – retail,* and within produce stores.

Wholesale meat, fish or poultry stores shall be classified as 8021, *Stores – meat, fish or poultry – wholesale.*

STORES – meat, fish or poultry – wholesale **8021**

This classification applies to stores engaged in the sale of fresh meat, fish or poultry with operations that include the handling of unpacked meat, fish or poultry and may include cutting, trimming, deboning or grinding meat, fish or poultry. This classification also includes the slaughtering of poultry when performed by the poultry store.

Wholesale stores that do not handle unpacked meat, fish or poultry but confine the operations to the receiving and shipping of prepackaged meat, fish or poultry shall be classified as 8018, *Stores – wholesale*.

Retail meat, fish or poultry stores shall be classified as 8031, *Stores – meat, fish or poultry – retail.*

The slaughtering of livestock, including but not limited to beef cattle, hogs, lambs and goats shall be classified as 2081(1), *Butchering.* Classification 2081(1) includes the processing, packaging and distribution of meat produced by the employer.

STORES – office supplies – wholesale or retail **8064**

This classification applies to stores engaged in the sale of office supplies, including but not limited to printer paper, pens, pencils, note pads, drafting and engineering supplies, binders, report covers, paper clips, envelopes and desk blotters.

The sale of office machines or office furniture shall be assigned to the applicable *Stores* classification in accordance with Section IV, Rule 5, *Stores.*

Computer stores shall be classified as 8062, *Stores – computer*.

STORES – paint or paint supplies – wholesale or retail **8065**

This classification applies to stores engaged in the sale of paint and paint supplies, including but not limited to brushes, rollers, paint pans, masking tape, paint remover, drop cloths, caulk and sand paper. This classification includes the mixing of paint to customer order.

Stores engaged in the sale of wallpaper, window blinds or window coverings shall be classified as 8018, *Stores – wholesale,* or 8017(1), *Stores – retail.*

STORES – retail – N.O.C. **8017(1)**

This classification applies to retail stores engaged in the sale of items not more specifically described by another store classification, including but not limited to appliances, artwork, baked goods, cellular telephones, cosmetics or beauty supplies, prescription and non-prescription pharmaceuticals, party supplies, craft supplies, disposable medical supplies, mattresses and box springs, domestic pets, firearms, games or gaming devices, home electronics, musical instruments, sporting goods, toys, vitamins or food supplements, cut Christmas trees and wheelchairs.

This classification also applies to self-serve laundromats, dry cleaning or laundry drop-off and pick up facilities (no cleaning on the premises), mail service stores and gaming arcades.

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns.*

STORES – tile or cabinets – wholesale or retail **8059**

This classification applies to stores engaged in the sale of tile, including but not limited to ceramic, stone, porcelain and glass tile. This classification also applies to stores engaged in the sale of cabinets that are designed to be affixed to building walls or floors, including but not limited to kitchen or bath cabinets.

When lumber or building material sales, including but not limited to stone countertop or stone slab materials exceed 10% of gross receipts, employees, other than store salespersons or cashiers, engaged in handling, stocking or delivering lumber or building materials shall be separately classified as 8232(1), *Lumberyards*, or 8232(2), *Building Material Dealers.* When lumber or building material sales do not exceed 10% of gross receipts, such employees are included in Classification 8059.

Stores engaged in the sale of hardware, electrical or plumbing supplies shall be classified as 8010, *Stores – hardware, electrical or plumbing supplies – wholesale or retail.*

Stores engaged in the sale of furniture, including but not limited to couches, chairs, tables, dressers, bed frames, desks and bookcases shall be classified as 8015, *Stores – furniture – wholesale or retail.*

Stores engaged in the sale of vinyl, linoleum, asphalt, laminate or rubber tile floor coverings shall be classified as 8042, *Stores – floor covering*.

The installation of tile shall be separately classified as 5348, *Tile, Stone, Mosaic or Terrazzo Work.*

The installation of cabinets, fixtures, or wood or laminate countertops shall be separately classified as 5146(1), *Cabinet, Fixture or Trim Installation.*

STORES – wholesale – N.O.C. **8018**

This classification applies to wholesale stores engaged in the sale of merchandise not more specifically described by another store classification, including but not limited to electrical or electronic components, industrial parts, janitorial supplies, restaurant supplies, appliances, cosmetics or beauty supplies, pharmaceuticals, toys, vitamins or food supplements, packaging materials and specialty foodstuffs.

This classification also applies to:
- the provision of in-office coffee and tea supplies to customers on a fee basis;
- the sale and servicing of fire extinguishers;
- packaging and fulfillment services on a fee basis;
- purchase and resale of prepackaged meats when no handling of unpackaged fresh meat and no processing, including but not limited to cutting, trimming, deboning, grinding or repackaging, is performed; and
- egg processing (candling) and packaging (not in connection with farms).

STORES – wine, beer or spirits – retail **8060**

This classification applies to retail stores operating under "off-sale" licenses issued by the California Department of Alcoholic Beverage Control and primarily (over 50% of gross receipts) engaged in the sale of alcoholic beverages to the general public for consumption away from the store premises, including product tastings in connection therewith.

For purposes of determining gross receipts, only the portion of lottery ticket sales identified by the California State Lottery as commission shall be included in the calculation. See Section IV, Rule 5, *Stores*.

This classification also applies to tasting rooms in connection with wine or alcoholic cider production.

STORES – wine or spirits – wholesale – including blending, rectifying or bottling **8041**

This classification applies to stores engaged in the sale of wine or liquor on a wholesale basis. This classification also applies to employers engaged in blending and bottling purchased wine or distilled spirits, including but not limited to vodka, rum, whiskey, brandy, tequila and liqueurs.

The production of distilled spirits shall be classified as 2142(2), *Distilling*.

The production of wine, sparkling wine or alcoholic cider shall be classified as 2142(1), *Wineries*.

The production of beer or similarly brewed beverages shall be classified as 2121, *Breweries*.

The bottling or packaging of nonalcoholic beverages, including but not limited to soft drinks, sports drinks, coffee, tea and water shall be classified as 2163, *Bottling.*

The distribution of beer or similarly brewed beverages that were not produced by the employer to retailers or commercial users shall be classified as 7392, *Beer Dealers*.

STOVE OR OVEN MFG. – gas or electric **3169(1)**

This classification applies to the manufacture of gas or electric commercial or household stoves or ovens used in cooking or baking food, and includes shop repair by the manufacturer. This classification also applies to the manufacture of wood burning stoves.

The shop repair of gas or electric household stoves or ovens by shops that are not the manufacturer shall be classified as 9519(1), *Household Appliances.*

The manufacture of industrial ovens shall be classified as 3175, *Furnace or Heater Mfg.*

The manufacture of commercial food processing equipment or machinery, including food conveyors and conveyor ovens, shall be classified as 3560(1), *Machinery Mfg. – commercial food processing equipment*.

The manufacture of microwave ovens or portable electric cooking appliances, including but not limited to toaster ovens, waffle irons and crock pots shall be classified as 3570, *Electric Appliance Mfg*.

The installation, service or repair of gas or electric household stoves or ovens away from the shop shall be separately classified as 9519(1), *Household Appliances.*

The installation or repair of gas or electric commercial stoves or ovens away from the shop shall be separately classified as 3724(1), *Millwright Work.*

The installation or repair of wood burning stoves away from the shop shall be separately classified.

STRAWBERRY CROPS

See Farms.

STREET OR ROAD CONSTRUCTION – grading – all operations of bringing roadbed to grade, including clearing and grubbing right-of-way and temporary surfacing **5507**

This classification applies to grading when performed in connection with the construction of streets, roads, highways or airport runways in preparation for asphalt or concrete paving, and includes cutting, filling and spreading base rock to bring the roadbed to grade. This classification also applies to the grading of all other areas in preparation for asphalt paving or the grading of permanent unpaved roads, including logging roads.

Paving streets, roads, highways or airport runways using asphalt or concrete, or paving all other surfaces using asphalt, shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping.*

Grading that is not performed in connection with the construction of streets, roads, highways or airport runways, or not in preparation for asphalt paving, shall be classified as 6218(2)/6220(2), *Grading Land*, or 6218(3)/6220(3), *Land Leveling*.

Tunneling, quarrying, sewer construction, stone crushing, sand or gravel digging, or bridge or culvert building where clearance exceeds 10 feet at any point or the entire distance between terminal abutments exceeds 20 feet shall be separately classified.

STREET OR ROAD CONSTRUCTION – paving or repaving, surfacing or resurfacing or scraping – all kinds – including airport runways, warming aprons, incidental field plants, fence or guardrail construction **5506**

This classification applies to paving or repaving streets, roads, highways or airport runways using asphalt or concrete. This classification also applies to asphalt paving off-street areas, including but not limited to parking lots, driveways and cart or bike paths. This classification includes grinding existing paved surfaces in preparation for repaving and the application of sealants onto paved surfaces.

This classification also applies to the installation or application of paved surface improvements, including but not limited to truncated domes; wheel stop bumpers; and thermoplastic or painted lines or traffic markings to paved surfaces such as streets, roads or parking lots.

This classification also applies to the installation of street signs when conducted by the same employer engaged in street or road construction or asphalt paving operations at the same job or location.

Concrete paving of off-street areas, including but not limited to parking lots, sidewalks, driveways or other concrete flatwork shall be classified as 5201(1)/5205(1), *Concrete or Cement Work – pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters.*

Grading when performed in connection with the construction of streets, roads, highways or airport runways, or grading of all other areas in preparation for asphalt paving, shall be classified as 5507, *Street or Road Construction – grading.*

Grading that is not performed in connection with the construction of streets, roads, highways or airport runways, or not in preparation for asphalt paving, shall be classified as 6218(2)/6220(2), *Grading Land*, or 6218(3)/6220(3), *Land Leveling*.

Tunneling, quarrying, bridge or culvert building, earth or rock excavation, clearing of right-of-way, stone crushing or sand or gravel digging shall be separately classified.

STREET SWEEPING SERVICE COMPANIES **9403(2)**

This classification applies to cleaning public streets or highways by mechanical or manual sweeping or snow removal.

Off-street sweeping, including but not limited to sweeping parking lots and private driveways shall be classified as 9008, *Janitorial Services.*

Off-street snow removal using hand or portable power tools or equipment shall be classified as 9008, *Janitorial Services.*

Off-street snow removal using vehicles or construction equipment, including but not limited to plows, excavators or loaders shall be classified as 6218(1)/6220(1), *Excavation – N.O.C.*

The contract hauling and disposal of waste, transport of roll-off steel trash containers, collection of household and commercial waste and curbside collection of recyclables for transport to transfer stations, material recovery facilities or disposal sites, shall be classified as 9403(1), *Garbage or Refuse Collecting*.

SUBSTANCE USE DISORDER RECOVERY HOMES

See Health and Human Services.

SUGAR MFG. OR REFINING – beet or cane – including beet dumps

See Food Packaging and Processing.

SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE

See Municipal, State or Other Public Agencies.

SWIMMING POOL CLEANING OR SERVICING – by specialty contractors **9097**

This classification applies to swimming pool or spa cleaning, service or maintenance operations provided on a contract basis, including but not limited to removing debris, cleaning surfaces and testing pool or spa water to assess and adjust pH or chlorine levels. This classification also applies to the service or repair of pool or spa equipment at outside locations, provided such operations are performed in connection with the employer's own pool or spa cleaning operations at the same job or location. This classification also applies to water treatment services when no other pool or spa cleaning or maintenance operations are performed.

This classification also applies to the cleaning, service or maintenance of ponds or aquariums.

The manufacture or shop repair of swimming pool or spa equipment shall be classified as 3501(2), *Machinery Mfg. – swimming pool or spa,* provided such operations are not performed in connection with the employer's own pool or spa cleaning operations at the same job or location.

The outside installation or repair of pool or spa equipment on a fee basis shall be classified as 3724(1), *Millwright Work*, provided such operations are not performed in connection with the employer's own pool or spa cleaning operations at the same job or location.

The installation or repair of solar water heating systems or swimming pool plumbing shall be classified as 5183(1)/5187(1), *Plumbing.*

Swimming pool plastering shall be classified as 5201(1)/5205(1), *Concrete or Cement Work*.

The installation of tile, stone, mosaic or terrazzo onto swimming pool surfaces shall be classified as 5348, *Tile, Stone, Mosaic or Terrazzo Work.*

SWIMMING POOLS OR SWIMMING CLUBS – including restaurant employees, retail store employees and receptionists **9053(3)**

This classification applies to the operation of public swimming pools. This classification also applies to swim clubs that operate pool facilities. This classification also applies to swimming, diving, scuba diving and water safety instruction performed in swimming pools.

Competitive swim clubs or teams that do not operate pool facilities shall be classified as 9182, *Athletic Teams or Athletic Facilities – all employees other than players, umpires, referees and game officials.*

Health clubs or gyms operating facilities that provide space and exercise equipment, including but not limited to cardiovascular equipment, weight machines and free weights available for at-will use by clients for the majority of operating hours, including swimming pool operations provided in connection therewith, shall be classified as 9053(2), *Health Clubs or Gyms.*

Tennis or racquetball clubs, including swimming pool operations provided in connection therewith, shall be classified as 9053(5), *Clubs – racquet sports.*

Non-profit community health and wellness clubs shall be classified as 9067(1), *Clubs – community health and wellness.*

The operation of water parks shall be classified as 9016(1)/9180(1), *Amusement or Recreational Facilities – N.O.C.*

Water-based athletic or fitness instructional programs at locations other than swimming pools, including but not limited to surfing, scuba, kayaking, paddle boarding, and kite surfing lessons and tours on lakes, bays, rivers or oceans, shall be classified as 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation or maintenance of amusement devices.*

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TAILORING – custom exclusively **2501(4)**

This classification applies to the tailoring or alteration of garments for other concerns on a fee basis. This classification also applies to the manufacture of custom-tailored clothing or costumes.

Clothing alterations or repairs performed by retail dry cleaners or laundries shall be classified as 2589(1), *Dry Cleaning or Laundry*.

Clothing alterations or repairs performed by retail clothing stores shall be classified as 8008, *Stores – clothing, shoes, linens or fabric products – retail*.

TAXICAB OPERATIONS – all employees **7365**

Payroll shall include the entire remuneration earned by all taxicab drivers during the policy period. In the event an employer does not keep verifiable payroll records for all taxicab drivers, the minimum remuneration for taxicab drivers shall not be less than $42,400 per annum per taxicab dispatched by or operated under the auspices of the insured. The minimum payroll amount is in consideration of taxicab downtime, vacation time or other periods during which the taxicab is not in operation, as well as the use of a single taxicab by multiple drivers. The per annum payroll amount shall be prorated only when the taxicab is not dispatched by or under the auspices of the insured or registered for the full policy period or when the policy period is less than one year.

This classification applies to the operation of taxicab services engaged in transporting the general public on a fee basis. Taxicab operations provide passenger transportation services that are available for immediate hire with fares that must be determined by either zone or meter. This classification includes the maintenance and repair of vehicles in connection with taxicab operations by the same employer.

Dispatchers engaged in clerical activities shall be separately classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions.*

Transportation services provided to passengers exclusively on a scheduled route, charter or other pre-arranged basis, including Transportation Network Companies (TNC) that employ drivers, shall be classified as 7382, *Bus, Shuttle Van or Limousine Operations*.

TAXIDERMIST **4038(2)**

This classification applies to the stuffing or mounting of animal skins. This classification also applies to hide preserving and tanning operations when performed by taxidermists. This classification includes the manufacture of mounted fish replicas.

The commercial processing of cow hide shall be classified as 2585(1), *Laundries*.

TELECOMMUNICATION ANTENNA EQUIPMENT INSTALLATION, SERVICE OR REPAIR – including shop, yard or storage operations **9531(1)**

This classification applies to the installation, service or repair of telecommunication antenna equipment located on towers, roofs or balconies of commercial or residential buildings and other exterior locations. This classification includes the installation, service or repair of switching equipment, repeaters, radios and similar electronic equipment and low voltage coaxial cable installation within buildings when performed in connection with telecommunication antenna installation by the same employer. This classification also applies to deployment of temporary, portable cellular antennas.

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of telecommunication antenna equipment by the same employer shall be classified as 5195, *Communications Cabling*.

Erection of structural steel cellular towers shall be classified as 5040, *Iron or Steel Erection – structural.*

Operations performed by Federal Communications Commission licensed telecommunications companies shall be classified as 7600, *Communication Service Providers.*

Telecommunication equipment installation within buildings shall be separately classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair.*

Store operations shall be separately classified.

TELECOMMUNICATIONS EQUIPMENT MFG. – all other employees

See Electronics.

TELECOMMUNICATIONS EQUIPMENT MFG. – hardware or software design or development

See Electronics.

TELEVISION STATIONS

See Radio, Television or Commercial Broadcasting Stations.

TELEVISION, VIDEO, AUDIO OR RADIO EQUIPMENT INSTALLATION, SERVICE OR REPAIR – shop or outside **9516**

This classification applies to the installation, service or repair of freestanding or built-in audio or video equipment, including but not limited to televisions, stereo systems, home theater systems or similar electronic entertainment devices. This classification also applies to the installation, service or repair of cable television equipment, including but not limited to cable converter boxes, modems, high definition digital video recorders, coaxial cables, connectors or similar items. This classification includes the installation of low voltage cabling or the installation of home security equipment that is performed in connection with audio or video equipment installation, service or repair operations by the same employer.

The installation, service or repair of electronic equipment, including but not limited to audio systems, alarms, ignition interlock devices, vehicle locating systems, navigation systems or entertainment systems in automobiles, trucks or vans shall be classified as 8370, *Automobile or Truck Radio, Alarm or Electronic Equipment Installation, Service or Repair*.

The installation of low voltage cabling within buildings that is not performed in connection with the installation, service or repair of audio or video equipment by the same employer shall be classified as 5195, *Communications Cabling*.

The installation, service or repair of telecommunication antennas or antenna equipment that are located on rooftops, towers, structures or other exterior locations shall be classified as 9531(1), *Telecommunication Antenna Equipment Installation, Service or Repair*.

The contract installation, service or repair of exterior satellite antennas or non-satellite antennas or antenna equipment for television or internet connectivity, which may be installed indoors or outdoors in connection therewith, shall be classified as 9531(2), *Satellite Television or Internet Antenna Equipment Installation, Service or Repair.*

The installation, service or repair of Closed Circuit Television security systems or video surveillance systems not in connection with the installation of electronic entertainment devices shall be classified as 7605, *Security Alarm, Fire Alarm or Life Safety Systems Installation, Service or Repair*.

The installation, service or repair of satellite antennas or antenna equipment for television or internet connectivity by Federal Communications Commission licensed companies that provide cable or satellite television services on a fee basis shall be classified as 7600, *Communication Service Providers.*

The installation, service or repair of computers or electronic computer peripheral equipment shall be classified as 5193, *Computer or Telephone System or Equipment Installation, Service or Repair.*

Store operations shall be separately classified.

TENT – erection, removal or repair – away from shop **9529(3)**

This classification applies to the installation, removal or repair of tents at customer locations. This classification also applies to the covering of silage piles on a fee basis.

Tent manufacturing shall be classified as 2576, *Awning, Tarp or Canvas Goods Mfg.*

The erection, removal or repair of awnings away from the shop shall be separately classified as 5102, *Iron, Steel, Brass, Bronze or Aluminum Erection*.

Stores that sell or rent tents shall be classified in accordance with Section IV, *Special Industry Classification Procedures*, Rule 5, *Stores.*

TERMITE CONTROL WORK – all operations – including shop, yard or storage operations, Outside Salespersons and estimators **5650**

This classification applies to the control or extermination of termites or other wood-destroying pests or organisms by any method, including but not limited to fumigation, spraying insecticides and applying orange oil or hot or cold thermal treatments. This classification also applies to structural repair operations that are conducted incidental to termite control work. This classification also applies to the application of insecticides onto soil or structures to control termites in connection with new construction.

The control or extermination of pests, including but not limited to rodents and insects other than termites or other wood-destroying pests shall be separately classified as 9031, *Pest or Nuisance Wildlife Control*.

The structural repair of wood framed buildings that is not incidental to termite control work at a particular job or location shall be classified as 5403/5432, *Carpentry.*

TEXTILES – bleaching, dyeing, mercerizing, finishing fabric raw materials – not cleaning and dyeing of garments **2413**

This classification applies to the bleaching, dyeing, mercerizing and finishing of fabric raw materials. This classification also applies to fabric flame proofing, waterproofing and sizing, and impregnating glass fiber or carbon fiber fabric with resins.

The bleaching, dyeing, mercerizing and finishing of garments incidental to clothing manufacturing operations by the same employer shall be classified as 2501(1), *Clothing Mfg.*

The dyeing and treating of yarn, thread and garments shall be classified as 2585(2), *Dyeing*.

THEATERS – dance, opera or theater companies – all performers and directors of performers – N.O.C. **9156**

The entire remuneration of performers and directors of performers shall be included, subject to a maximum of $154,700 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.

This classification applies to the production of live musical, dance, opera, dramatic, comedic, circus or other theatrical presentations before a live audience. This classification includes all performers, directors and musicians in connection with the theater operations.

Musical entertainers who are not employees of dance, opera or theater companies, but who provide entertainment for a live audience, including but not limited to orchestras, touring bands, casual or steady engagement music groups and event disc jockeys, shall be classified as 9151, *Theaters – musical entertainment*.

The operation of motion picture theaters shall be classified as 9155, *Theaters – motion picture.*

Also refer to companion Classification 9154, *Theaters – not motion picture – all employees other than performers and directors of performers.*

If an employee who performs duties described by Classification 9156 also performs duties described by Classification 9154, the payroll of that employee may be divided between Classifications 9154 and 9156, provided the employer maintains accurate records supported by time cards or time book entries that show such division. See Section V, Rule 3, *Division of Single Employee's Payroll*.

THEATERS – motion picture – all employees other than employees exclusively engaged in restaurant or tavern operations **9155**

This classification applies to all employees engaged in the operation of "walk-in" or "drive-in" motion picture theaters, including but not limited to ushers, motion picture projection and sound equipment operators, box office and snack bar cashiers, security staff and parking lot attendants.

The operation of a concession stand or snack bar by separate concerns shall be classified as 9079(2), *Concessionaires.*

Theatrical performers, directors or musicians engaged in dance, opera, dramatic, comedic, circus or other theatrical presentations before a live audience shall be classified as 9156, *Theaters – dance, opera and theater companies.*

Orchestras, touring bands, casual or steady engagement music groups or event disc jockeys engaged in the provision of musical entertainment before a live audience shall be classified as 9151, *Theaters – musical entertainment.*

Employees other than performers, directors or musicians engaged in the operation of live performance theaters shall be classified as 9154, *Theaters – not motion picture.*

The payroll of employees engaged exclusively in restaurant or tavern operations shall be separately classified as 9079(1), *Restaurants or Taverns*.

THEATERS – musical entertainment – live performances – all performers and directors of performers **9151**

The entire remuneration of performers and directors of performers shall be included subject to a maximum of $154,700 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.

This classification applies to employers that provide musical entertainment for a live audience. This classification includes but is not limited to orchestras, touring bands, casual or steady engagement music groups and event disc jockeys. This classification also applies to stage performers or dancers incidental to the musical performance.

Theatrical performers, directors or musicians engaged in dance, opera, dramatic, comedic, circus or other live theater performers shall be classified as 9156, *Theaters – dance, opera or theater companies*.

Also refer to companion Classification 9154, *Theaters – not motion picture – all employees other than performers and directors of performers.*

If an employee who performs duties described by Classification 9151 also performs duties described by Classification 9154, the payroll of that employee may be divided between Classifications 9151 and 9154 provided the employer maintains accurate records supported by time cards or time book entries that show such division. See Section V, Rule 3, *Division of Single Employee's Payroll*.

THEATERS – not motion picture – all employees other than performers and directors of performers – including managers, stage technicians, box office employees or ushers **9154**

This classification applies to the production of live musical, dance, opera, dramatic, comedic, circus or other theatrical presentations before a live audience or the operation of venues used for such live entertainment. This classification includes all theater employees other than performers and directors of performers, including managers, stage technicians, box office employees or ushers.

Also refer to companion Classification 9156, *Theaters – dance, opera or theater companies – all performers and directors of performers – N.O.C.,* and to companion Classification 9151, *Theaters – musical entertainment – live performances.*

If an employee who performs duties described by Classification 9154 also performs duties described by Classifications 9151 or 9156, the payroll of that employee may be divided between Classifications 9154 and 9156, or between Classifications 9151 and 9154 provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Section V, Rule 3.

TILE, STONE, MOSAIC OR TERRAZZO WORK – not fireproof tile construction **5348**

This classification applies to the installation of tile, stone, mosaic or terrazzo onto surfaces, including but not limited to floors, walls, ceilings, countertops and swimming pools. This classification includes the preparation of surfaces by placement of cement board underlayment, installation of lath and plaster or by applying a base layer of mortar.

This classification includes the installation of adhered or bonded lightweight architectural non-load bearing stone or brick veneer products.

The construction of driveways, patios and walkways by placing brick, stone or concrete pavers directly onto base materials, including but not limited to sand, aggregate or dirt shall be classified as 5027/5028, *Masonry*.

The installation of fireproof tile shall be classified as 5027/5028, *Masonry.*

The installation of vinyl, cork, asphalt or other resilient tile shall be classified as 9521(2), *Floor Covering.*

The installation of hardwood floors, including baseboard molding in connection therewith, shall be classified as 5436, *Hardwood Floor Laying*.

TOOL MFG. – N.O.C. **3099**

This classification applies to tool manufacturing or maintenance operations that are not specifically described by another manufacturing or assembling classification. This classification includes the manufacture and maintenance of products, including but not limited to non-powered hand tools, cutting and machining tools, abrasive sanding disks and belts, dies, molds, and jigs and fixtures used to position materials for machining.

This classification also applies to the sharpening of knives, blades or cutting tools.

Classification 3099 shall be assigned to the payroll of a tool and die department operated by a plastic products manufacturer provided certain conditions are met. Refer to the *Plastic Products Manufacturing* Industry Group. For all other types of manufacturers, the payroll of a tool and die department shall be classified as 3099 when more than 50% of the tools or dies are sold commercially and are not used in any way in the employer's production operations. Otherwise, the payroll of a tool and die department shall be assigned to the governing classification. (See Section II, *Classification Terminology,* for the definition of "Governing Classification.")

The manufacture or shop repair of portable power tools shall be classified as 3501(1), *Machinery Mfg. – portable tools.*

The hot forming of metal to produce tool parts, including but not limited to gears, shafts and blades shall be separately classified as 3110(1), *Forging Works.*

TREE PRUNING, REPAIRING OR TRIMMING – N.O.C. – hand or mechanical power – including ground crews and shop, yard or storage operations **0106**

This classification applies to pruning, repairing or trimming trees or hedges when any portion of the operations requires elevation, including but not limited to using ladders, lifts or by climbing. This classification includes clean-up, chipping or removal of debris; stump grinding or removal; and tree spraying or fumigating that are performed in connection with tree pruning, repairing or trimming. This classification also applies to the removal of trees that retain no timber value.

Commercial timber harvesting shall be classified as 2702(1), *Logging*.

Land clearing, including the removal of trees in connection therewith, shall be classified as 2702(2), *Land Clearing*.

Stump grinding performed for other concerns on a fee basis and not in connection with tree pruning, repairing or trimming at a particular job or location shall be classified as 3724(1), *Millwright Work*.

Pruning, repairing or trimming when none of the operations at a particular job or location require elevation, including but not limited to using ladders, lifts or by climbing shall be separately classified as 0042, *Landscape Gardening*.

TROPHY MFG. – including foundry operations **3383(4)**

This classification applies to the manufacture of trophies, plaques or novelty statuettes.

The assembly or engraving of trophies, plaques or novelty statuettes from purchased components when performed by a retail store for individual customers shall be classified as 8013(1), *Stores – jewelry*.

TRUCK BODY MFG. – truck, truck trailer or bus bodies

See Automotive Industry.

TRUCK FARMS

See Farms.

TRUCKING FIRMS – N.O.C. – including terminal employees and mechanics **7219(1)**

This classification applies to hauling customers' goods under contract, whether for one or more individuals or concerns, when such operations are not more specifically described by another classification. This classification includes hauling of gasoline or oil under contract.

When employees furnish the vehicles utilized in these operations, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, *Drivers' and Their Helpers' Payroll.*

This classification also applies to renting trucks or forklift trucks with operators or transporting furniture under contract for furniture manufacturers or stores.

This classification also applies to truck pick-up or delivery of stored merchandise or freight in connection with operations classified as 8292, *Warehouses – general merchandise*, or 7133, *Railroad Operation*, when performed by the same employer.

The transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, *Mail Delivery Service Companies.*

The contract delivery of parcels shall be classified as 7198(1), *Parcel Delivery and Messenger Service Companies,* if (1) less than 10% of the individual parcels and packages delivered weigh in excess of one hundred pounds, and (2) less than 10% of all deliveries have a total combined weight of all items delivered at any one stop exceeding two hundred pounds.

The hauling of logs under contract shall be classified as 2727, *Log Hauling*.

The contract hauling and disposal of waste shall be classified as 9403(1), *Garbage or Refuse Collecting.*

The transport of household goods or furniture, or office furniture or fixtures, for separate concerns on a fee basis shall be classified as 8293(2), *Furniture Moving.*

TRUCK, TRUCK TRAILER OR BUS MFG. OR ASSEMBLING

See Automotive Industry.

TRUSS OR BUILDING COMPONENTS MFG. – wood – shop **2819**

This classification applies to the manufacture of wood building components, including but not limited to roof trusses, floor joists and prefabricated wall sections when performed at a permanent shop or yard location. This classification also applies to prefabricated wood docks or building kits.

The outside installation or manufacture of roof trusses, floor joists or prefabricated wall sections at job sites shall be classified as 5403/5432, *Carpentry*.

The manufacture of mobile, modular or manufactured homes shall be classified as 2797(1), *Mobile, Modular or Manufactured Home or Building Mfg.*

When an employer deals in any lumber, building materials or solid combustible fuel materials in addition to products it manufactures, yard operations, including drivers and their helpers, shall be separately classified as 8232(1), *Lumberyards*, 8232(2), *Building Material Dealers*, or 8232(3), *Fuel and Material Dealers,* depending on the products sold.

TUBE OR PIPE PRODUCTS MFG. – N.O.C.

See Metal Working Classifications.

TUNNELING OR UNDERGROUND MINING – all employees **6251**

This classification applies to the construction of tunnels or caves and includes the installation of concrete lining, electrical wiring or plumbing. This classification also applies to tunneling in connection with dam construction or street or road construction, including tunneling underneath roadways or railroads by hydraulic jacking pipe exceeding 6' in diameter through the earth.

This classification also applies to the operation of underground mines for the extraction of ores or minerals, including but not limited to gold, borax, graphite, gypsum and perlite. This classification includes all underground and aboveground operations, including but not limited to the drilling of shafts, tunnels or drifts; the erection of shoring or supports; the construction of underground tramways; and the installation, operation or maintenance of underground or aboveground equipment or machinery. This classification includes mining engineers engaged in surveying, mapping or geophysical exploration of sites.

Ore milling operations shall be separately classified as 1452, *Mining – ore milling.*

Surface mining (open pit method) operations shall be classified as 1122, *Mining – surface*.

U

UNDERTAKERS

See Funeral Directors.

UNMANNED AIRCRAFT SYSTEM MFG. – aircraft system and payload total combined weight of 55 pounds or heavier **3830(2)**

This classification applies to the manufacture of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of 55 pounds or heavier. This classification includes the shop repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier when performed by the manufacturer.

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier, including but not limited to test flight operations performed by the manufacturer shall be classified in accordance with Section III, Rule 6, *General Exclusions.* The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier used for other than agricultural operations shall be separately classified as 7428(1), *Aircraft Operation – other than agricultural or scheduled air carriers – not members of the flying crew.* The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier used for agricultural operations, including but not limited to dusting, spraying and seeding, shall be separately classified as 7410, *Aircraft Operation – agricultural – dusting, spraying or seeding – not members of the flying crew.*

The manufacture and fee-based shop repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds shall be classified as 3681(1), *Instrument Mfg. – electronic.*

The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds, including but not limited to test flights performed by the manufacturer shall be classified in accordance with Section III, Rule 5, *General Inclusions*.

The repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier on a fee basis, or repair work performed by the manufacturer away from shop shall be separately classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

UNMANNED AIRCRAFT SYSTEM OPERATION – aircraft system and payload total combined weight of less than 55 pounds – including Outside Salespersons **8720(4)**

This classification applies to the operating crew of Unmanned Aircraft Systems (aerial drones) with an aircraft system and payload total combined weight of less than 55 pounds that are operated on a fee basis. This classification includes shop or field repair of Unmanned Aircraft Systems (aerial drones) in connection with such operations.

This classification also applies to the operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds that are operated in support of the employer's construction or erection operations, provided the operating crew members are engaged exclusively in such operations, or are engaged in such work for any portion of their time and devote the balance of their time to clerical office duties or outside sales. Employees who are members of an Unmanned Aircraft Systems (aerial drone) operating crew and also perform or supervise construction or erection operations shall be classified based on the construction or erection operations they supervise or perform. See Section IV, Rule 2, *Construction or Erection Work*.

When performed in connection with an employer's own operations, other than construction or erection, the operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds shall be classified in accordance with Section III, Rule 5, *General Inclusions*.

Operation of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier shall be classified in accordance with Section III, Rule 6, *General Exclusions*. The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier used for other than agricultural operations shall be separately classified as 7428(1), *Aircraft Operation – other than agricultural or scheduled air carriers – not members of the flying crew.* The operating crew of Unmanned Aircraft Systems (aerial drones) with a total combined weight of 55 pounds or heavier used for agricultural operations, including but not limited to dusting, spraying and seeding, shall be separately classified as 7410, *Aircraft Operation – agricultural – dusting, spraying or seeding – not members of the flying crew.*

Unmanned Aircraft Systems (aerial drones) operating crew members working remotely from a home or office location with no exposure outside of the clerical office shall be classified as 8810, *Clerical Office Employees*, or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions.*

The fee-based repair of Unmanned Aircraft Systems (aerial drones) with a total combined weight of less than 55 pounds away from shop shall be separately classified as 5128, *Instrument Installation, Service or Repair.*

UPHOLSTERING – coffin or casket **9522(4)**

This classification applies to the upholstering of coffins or caskets.

The manufacture or assembly of wood coffins or caskets shall be separately classified as 2881(2), *Coffin or Casket Mfg. or Assembling – wood*.

The manufacture or assembly of metal coffins or caskets shall be separately classified as 3076(1), *Furniture Mfg. – metal.*

UPHOLSTERING – furniture **9522(2)**

This classification applies to upholstering furniture in connection with new furniture manufacturing operations or reupholstering existing furniture, including manufacturing pillows or cushions in connection with upholstery operations. This classification also applies to refelting pool tables or upholstering modular office partition panels.

Wall padding or upholstery shall be classified as 9521(1), *House Furnishings*.

Manufacturing pillows or cushions not in connection with upholstery operations shall be classified as 2571, *Pillow, Quilt, Comforter or Cushion Mfg.*

Manufacturing wood furniture frames shall be separately classified as 2883, *Furniture Mfg. – wood.*

Assembling wood furniture frames exclusively from parts fabricated by others with no furniture parts fabrication shall be separately classified as 2881(1), *Furniture Assembling.*

Upholstering coffins or caskets shall be classified as 9522(4), *Upholstering – coffin or casket.*

Upholstering wheelchairs shall be classified as 9522(5), *Upholstering – wheelchair.*

Manufacturing metal furniture frames shall be separately classified as 3076(1), *Furniture Mfg. – metal.*

UPHOLSTERING – N.O.C. **9522(1)**

This classification applies to upholstering when there is no other classification that more accurately describes the operations. This classification includes manufacturing pillows or cushions in connection with upholstery operations. This classification also applies to upholstery operations in connection with cabinet manufacturing or to binding the edges of carpet material to produce area rugs or mats.

This classification does not apply to upholstering performed by an employer in connection with manufacturing or repair operations; such operations shall be assigned to the applicable manufacturing or repair classification unless division of payroll is specifically directed by the phraseology of a classification.

Upholstering furniture, including manufacturing pillows or cushions in connection with upholstery operations, shall be classified as 9522(2), *Upholstering – furniture.*

Manufacturing pillows or cushions not in connection with upholstery operations shall be classified as 2571, *Pillow, Quilt, Comforter or Cushion Mfg.*

Upholstering automobile interiors or installing or replacing vinyl or convertible tops shall be classified as 9522(3), *Automobile Upholstering*.

Upholstering coffins or caskets shall be classified as 9522(4), *Upholstering – coffin or casket.*

Upholstering wheelchairs shall be classified as 9522(5), *Upholstering – wheelchair.*

Wall padding or upholstery shall be classified as 9521(1), *House Furnishings*.

Cabinet manufacturing shall be separately classified as 2812, *Cabinet Mfg.*

UPHOLSTERING – wheelchair **9522(5)**

This classification applies to the upholstering of wheelchair or mobility scooter seats or backs.

The manufacture or assembly of metal wheelchairs shall be classified as 3076(6), *Wheelchair Mfg.*

The repair of motorized wheelchairs or mobility scooters, other than shop repair by the manufacturer, shall be classified as 9519(1), *Household Appliances.*

V

VALVE MFG. – N.O.C. **3634**

This classification applies to the manufacture or shop repair of various types of valves, including but not limited to gas valves, gate valves, globe valves, oil well head valves, pneumatic and hydraulic valves, steam valves, water faucets and fire hydrants; however, the manufacture or shop repair of valves for use in aircraft, automobiles or trucks, or swimming pools or spas shall be separately classified.

The installation, service and repair of valves away from the shop shall be separately classified as 3724(1), *Millwright Work*.

VEGETABLE OIL MFG. OR REFINING – N.O.C.

See Food Packaging and Processing.

VEGETABLES – fresh vegetable and tomato packing and handling – including storage

See Food Packaging and Processing.

VENDING OR COIN-OPERATED MACHINES – installation, service or repair – including storage, shop and outside operations and Outside Salespersons **5192**

This classification applies to the installation, service or repair of vending machines at customers' locations and also includes shop repair. This classification includes stocking vending machines with merchandise, including but not limited to candy, gum, toys, soft drinks, coffee and video media for sale to customers, and the collection of money from vending or coin-operated machines operated by the employer and for other concerns on a fee basis.

The manufacture of vending machines shall be separately classified.

The installation or repair of automated teller machines shall be classified as 5191, *Office Machine or Point of Sale Equipment Installation, Service or Repair.*

VENEER OR VENEER PRODUCTS MFG. – N.O.C. **2915**

This classification applies to the manufacture of wood veneer and wood laminate products, including but not limited to plywood, table tops, engineered hardwood flooring and wood paneling.

The manufacture of wood furniture, including incidental veneer manufacturing, shall be classified as 2883, *Furniture Mfg. – wood.*

VIDEO POST-PRODUCTION – computer or electronic – all employees – including Clerical Office Employees, Clerical Telecommuter Employees and Outside Salespersons **7607(1)**

The entire remuneration of each employee shall be included, subject to a maximum of $154,700 per year. When the policy is in force for less than a 12-month period, the maximum payroll amount shall be prorated based upon the number of weeks in the policy period.

This classification applies to employers engaged exclusively in computer or electronic video post-production operations for other concerns in connection with motion pictures, television features, commercials or similar productions, on a contract basis.

This classification does not apply to computer or electronic video post-production operations performed in connection with motion pictures, television features, commercials or similar productions by the same employer; such operations shall be classified as 8810, *Clerical Office Employees,* or 8871, *Clerical Telecommuter Employees*, subject to the Standard Exceptions rule. See Section III, Rule 4, *Standard Exceptions.*

Non-computer or non-electronic post-production operations, including but not limited to developing film, production of prints by exposing raw film stock, or editing film prints by cutting or splicing shall be classified as 4362, *Motion Pictures – negative and print processors, distributors and film exchanges*.

Audio post-production operations performed on a contract basis in connection with audio or music recording or mixing, or scoring of motion pictures, television features, commercials or similar productions shall be classified as 7607(2), *Audio Post-Production*.

Audio or music recording studios or contract video duplication shall be classified as 7610, *Radio, Television or Commercial Broadcasting Stations.*

VINEGAR MFG.

See Food Packaging and Processing.

VINEYARDS

See Farms.

VITAMIN OR DIETARY SUPPLEMENT MFG. – compounding, blending or packaging only – not manufacturing ingredients

See Food Packaging and Processing.

W

WALLBOARD INSTALLATION – within buildings – including finishing and preparation prior to painting – employees whose regular hourly wage does not equal or exceed $38.00 per hour – N.O.C. **5446**

This classification applies to the installation of gypsum wallboard within buildings, and includes non-structural metal stud wall framing and the installation or application of insulating materials within building walls if installed or applied by the same employer that performs the wallboard installation at the same job or location.

This classification includes wallboard taping and texturing whether or not it is performed by the same employer that performs the wallboard installation.

The framing of interior, non-structural walls using light gauge steel studs by an employer that performs no structural steel framing or wallboard installation operations at the same job or location shall be classified as 5443, *Lathing*.

When an employer engages in the structural framing of buildings using cold formed, light gauge steel studs and joists, all metal framing operations performed by the same employer at the same job or location shall be classified as 5632/5633, *Steel Framing*.

The application of veneer plaster over installed wallboard shall be separately classified as 5484/5485, *Plastering or Stucco Work*.

WALLBOARD INSTALLATION – within buildings – including finishing and preparation prior to painting – employees whose regular hourly wage equals or exceeds $38.00 per hour – N.O.C. **5447**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $38.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $38.00 per hour shall be classified as 5446, *Wallboard Installation.*

This classification applies to the installation of gypsum wallboard within buildings, and includes non-structural metal stud wall framing and the installation or application of insulating materials within building walls if installed or applied by the same employer that performs the wallboard installation at the same job or location.

This classification includes wallboard taping and texturing whether or not it is performed by the same employer that performs the wallboard installation.

The framing of interior, non-structural walls using light gauge steel studs by an employer that performs no structural steel framing or wallboard installation operations at the same job or location shall be classified as 5443, *Lathing*.

When an employer engages in the structural framing of buildings using cold formed, light gauge steel studs and joists, all metal framing operations performed by the same employer at the same job or location shall be classified as 5632/5633, *Steel Framing.*

The application of veneer plaster over installed wallboard shall be separately classified as 5484/5485, *Plastering or Stucco Work.*

WAREHOUSES – climate controlled storage **8291(2)**

This classification applies to the storage of items, including but not limited to wine and artwork, at controlled temperatures at or above 45° Fahrenheit to prevent damage or deterioration.

The storage of items below 45° Fahrenheit shall be classified as 8291(1), Warehouses – *cold storage*.

The storage of merchandise without cooling or climate control shall be classified as 8292, *Warehouses – general merchandise*.

The operation of self-storage warehouses and facilities shall be classified as 8290, *Warehouses – self-storage – all other employees*.

WAREHOUSES – cold storage **8291(1)**

This classification applies to the cold storage of items, including but not limited to meat, dairy products and live plants at temperatures below 45° Fahrenheit on a fee basis. This classification also applies to the cold storage and precooling of field packed or prepacked produce by employers that hold title to the stored or precooled produce, or by employers that store or precool produce on a contract basis.

Storage at controlled temperatures at or above 45° Fahrenheit shall be classified as 8291(2), *Warehouses – climate controlled storage*.

This classification does not apply to cold storage or precooling operations in connection with fruit or vegetable packing or handling by the same employer.

The packing and handling of fresh vegetables and tomatoes, including incidental storage or precooling shall be classified as 8209, *Vegetables*.

The packing and handling of fresh deciduous fruit, including incidental storage or precooling, shall be classified as 2107, *Fruit – fresh fruit packing and handling.*

The storage of merchandise without cooling or climate control shall be classified as 8292, *Warehouses – general merchandise*.

The operation of self-storage warehouses and facilities shall be classified as 8290, *Warehouses – self-storage – all other employees*.

WAREHOUSES – cotton – including cotton compressing **0400**

This classification applies to the storage of cotton for other concerns on a fee basis and includes incidental cotton compressing. This classification also applies to cotton dealers or merchants.

The cultivation and harvesting of cotton shall be separately classified as 0171, *Field Crops*.

This classification does not apply to cotton gin operations; all operations, including the storage, compressing, sale and distribution of cotton in connection with cotton gin operations shall be classified as 0401, *Cotton Gin Operation*.

Cotton batting manufacturing shall be classified as 2222, *Spinning, Weaving or Fiber Processing.*

WAREHOUSES – furniture – including packing, handling and transport away from the employer's premises in connection with storage **8293(1)**

This classification applies to the storage of furniture or household goods for other concerns on a fee basis, including packing or handling away from the employer's premises in connection with storage. This classification includes the moving of furniture or household goods in connection with storage operations.

Self-storage warehouses shall be classified as 8290, *Warehouses – self-storage – all other employees.*

The storage of general merchandise for other concerns on a fee basis shall be classified as 8292, *Warehouses – general merchandise*, when no other classification more specifically describes the operations.

The storage of portable storage units, regardless of their contents, shall be classified as 8292, *Warehouses – general merchandise.*

The storage of new furniture for furniture manufacturers or stores shall be classified as 8292, *Warehouses – general merchandise.*

The transporting of furniture or household goods for other concerns on a fee basis, including packing and handling, with no fee-based storage operations shall be classified as 8293(2), *Furniture Moving.*

The transporting of furniture under contract for furniture manufacturers or stores shall be classified as 7219(1), *Trucking Firms.*

WAREHOUSES – general merchandise – N.O.C. **8292**

This classification applies to the storage of general merchandise, including new furniture, for separate concerns on a fee basis when no other classification more specifically describes the operations. This classification also applies to document storage, the storage of portable storage units regardless of their contents, or the crating of merchandise on a fee basis.

Storage of household goods or furniture (not new furniture for furniture stores or manufacturers) for separate concerns on a fee basis shall be classified as 8293(1), *Warehouses – furniture.*

Warehouses that provide climate controlled storage maintaining below ambient temperatures to prevent spoilage or preserve the integrity of the stored merchandise shall be classified as 8291(1), *Warehouses – cold storage,* or 8291(2), *Warehouses – climate controlled storage.*

Self-storage warehouses or facilities shall be classified as 8290, *Warehouses – self-storage – all other employees.*

Pick up or delivery of freight or stored merchandise shall be separately classified as 7219(1), *Trucking Firms.*

WAREHOUSES – grain or bean – including cleaning and handling **8215(2)**

This classification applies to the storage of sacked or packaged grains or beans and includes incidental cleaning, sacking or packaging of the grains or beans. This classification applies to companies that hold title to the grains or beans, as well as those that store the grains or beans on a contract basis.

The storage of grains or beans in bulk, where no sacking, packaging or handling of packaged products is performed, shall be classified as 8304, *Grain Elevators or Storage Warehouses.*

The sale of animal feed products to wholesalers, retailers or agricultural or commercial customers shall be classified as 8215(1), *Hay, Grain or Feed Dealers*.

The sorting and grading of beans or grains for use as seed stock shall be classified as 8102, *Seed Merchants.*

Grain or bean hand sorting departments that are physically separated from other operations shall be separately classified as 6504, *Food Products Mfg. or Processing.*

WAREHOUSES – self-storage – all other employees

See Property Management/Operation.

WAREHOUSES – self-storage – property management supervisors

See Property Management/Operation.

WATCH MFG. – including foundry operations **3383(3)**

This classification applies to the manufacture and repair of analog and digital watches.

The manufacture of jewelry shall be classified as 3383(1), *Jewelry Mfg.*

Repairing, polishing or engraving watches and watch battery replacement when performed by a retail jewelry store for individual customers shall be classified as 8013(1), *Stores – jewelry*.

WATER COMPANIES – all employees – including construction or extension of lines **7520**

This classification applies to the operations of publicly or privately operated water companies that supply potable water to communities. This classification includes but is not limited to the construction, maintenance or repair of water mains and lateral lines, the treatment of water, the operation and maintenance of pumping stations and the reading, installation or repair of water meters.

The construction of aqueducts, buildings, dams or reservoirs shall be separately classified.

The construction of cross-country water pipelines by separate concerns shall be classified as 6361(2), *Cross-Country Water Pipeline Construction.*

The construction of water mains along streets or roads by separate concerns shall be classified as 6315(1)/6316(1), *Water Mains or Connections Construction.*

The delivery and spraying of water at construction sites by water truck service companies shall be classified as 7272, *Water Truck Service Companies.*

The operation of hydroelectric power plants shall be classified as 7539, *Electric Power Companies.*

WATER HEATER MFG. **3169(2)**

This classification applies to the manufacture or shop repair of commercial or household water heaters if 50% or more of the metal used is lighter than #9 gauge. If more than 50% of the metal used is #9 gauge or heavier, the manufacture or shop repair of commercial or household water heaters shall be classified as 3620(1), *Boiler Mfg.*

The installation, service or repair of water heaters away from the shop, shall be classified as 5183(1)/5187(1), *Plumbing.*

The manufacture of portable electric appliances that heat drinking water shall be classified as 3570, *Electric Appliance Mfg*.

The manufacture of swimming pool or spa water heaters shall be classified as 3501(2), *Machinery Mfg. – swimming pool or spa*.

WATER MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed $38.00 per hour **6315(1)**

This classification applies to the construction of water mains and laterals from the main line to the property line, and includes incidental trenching, shoring and tunneling at street crossings. This classification also applies to the installation of water lines within property lines when the water pipe exceeds 6" in diameter.

The installation of water lines within property lines using pipe that does not exceed 6" in diameter shall be classified as 5183(1)/5187(1), *Plumbing.*

The construction of aqueducts, cross-country pipelines and hydroelectric projects shall be separately classified.

All tunneling other than at street crossings shall be separately classified.

WATER MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage equals or exceeds $38.00 per hour **6316(1)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $38.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $38.00 per hour shall be classified as 6315(1), *Water Mains or Connections Construction.*

This classification applies to the construction of water mains and laterals from the main line to the property line, and includes incidental trenching and shoring and tunneling at street crossings. This classification also applies to the installation of water lines within property lines when the water pipe exceeds 6" in diameter.

The installation of water lines within property lines using pipe that does not exceed 6" in diameter shall be classified as 5183(1)/5187(1), *Plumbing.*

The construction of aqueducts, cross-country pipelines and hydroelectric projects shall be separately classified.

All tunneling other than at street crossings shall be separately classified.

WATER SOFTENING, CONDITIONING OR FILTRATION SYSTEMS – household – installation, service or repair – shop or outside **9519(4)**

This classification applies to the installation, service or repair of household water softening, conditioning or filtration systems or the recharging of used water conditioning canisters at shop or outside locations. This classification also applies to the installation of reverse osmosis water purification systems using membrane filters when installed on household systems.

This classification does not apply to the installation, service or repair of equipment for the treatment of sewage or wastewater.

The installation, service or repair of spa or pool equipment shall be separately classified.

The installation, service or repair of water heaters shall be classified as 5183(1)/5187(1), *Plumbing.*

The installation of industrial water treatment systems shall be classified as 3724(1), *Millwright Work.*

WATER TRUCK SERVICE COMPANIES – all operations **7272**

This classification applies to the delivery and spray application of water onto surfaces, including but not limited to construction sites, streets, roads and public event sites for other concerns on a fee basis. Such services are typically provided to control dust and aid in soil compaction.

This classification also applies to the delivery of bulk water to fill water storage tanks and swimming pools.

The delivery and spray application of water performed by an employer in connection with the employer's other classifiable operations shall not be separately classified.

WATERPROOFING – other than roofing or subaqueous work – performed as a separate operation not a part of or incidental to any other operation – including shop, yard or storage operations – employees whose regular hourly wage does not equal or exceed $31.00 per hour **5474(2)**

This classification applies to the application of water repellent coatings, membranes or caulking to interior or exterior building surfaces. This classification also applies to the application of firestop caulking.

This classification includes shop operations, including but not limited to mixing and blending waterproofing materials and equipment maintenance.

The application of water repellent coatings, membranes or caulking to roof surfaces shall be classified as 5552/5553, *Roofing*.

Waterproofing operations in connection with the employer's other classifiable operations shall not be separately classified.

WATERPROOFING – other than roofing or subaqueous work – performed as a separate operation not a part of or incidental to any other operation – including shop, yard or storage operations – employees whose regular hourly wage equals or exceeds $31.00 per hour **5482(2)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds $31.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed $31.00 per hour shall be classified as 5474(2), *Waterproofing.*

This classification applies to the application of water repellent coatings, membranes or caulking to interior or exterior building surfaces. This classification also applies to the application of fire-stop caulking.

This classification includes shop operations, including but not limited to mixing and blending waterproofing materials and equipment maintenance.

The application of water repellent coatings, membranes or caulking to roof surfaces shall be classified as 5552/5553, *Roofing*.

Waterproofing operations in connection with the employer's other classifiable operations shall not be separately classified.

WEIGHERS, SAMPLERS OR INSPECTORS OF MERCHANDISE ON DOCKS OR AT RAILWAY STATIONS OR WAREHOUSES – including mending or repacking of damaged containers – including Outside Salespersons **8720(3)**

This classification applies to the weighing, grading, inspecting and sampling of a variety of merchandise, including but not limited to fruits, vegetables, grains, equipment parts and machinery at docks, railway stations or warehouses on a fee basis.

This classification also applies to operation of public scales.

The operation of warehouses shall be separately classified.

The inspection and surveying of marine vessels to analyze cargo that may have been damaged in marine transit shall be classified as 7248, *Marine Appraisers or Surveyors*.

WELDING OR CUTTING – N.O.C. – shop or outside – including incidental machining operations **3365**

This classification applies to welding or cutting performed for other concerns on a fee basis that is not in connection with manufacturing, demolition, wrecking, salvaging or construction operations. This classification includes incidental metal fabrication or machining performed by the employer in connection with job welding. This classification also applies to the repair of customer supplied items or equipment when repairs are primarily performed by welding; hardfacing (welding to build up a hard metal surface); or metallizing metal items using thermal spray methods.

Laser welding operations shall be classified as 3131(2), *Engraving, Laser Cutting or Laser Welding.*

Welding or cutting operations shall only be separately classified when conducted as a separate and distinct operation and not in connection with the employer's other classifiable operations.

Welding or cutting performed in connection with manufacturing, demolition, wrecking, salvaging or construction operations shall be assigned to the applicable classification for such operations.

WHARF BUILDING – timber – including pile driving **6003(2)**

This classification applies to the construction of wood piers or wharves, including pile driving conducted by the same employer. This classification also applies to the construction of dikes, revetments or sea walls by use of wood or concrete piles, or to wrecking or demolition or raising or moving of piers or wharves.

Concrete work or reinforcing steel installation in connection with concrete work shall be separately classified.

WHEELCHAIR MFG. – metal **3076(6)**

This classification applies to the manufacture of metal wheelchairs, including motorized wheelchairs and mobility scooters. This classification includes the shop repair of metal wheelchairs by the manufacturer.

The manufacture of metal furniture shall be classified as 3076(1), *Furniture Mfg. – metal.*

The shop repair of motorized wheelchairs or mobility scooters by repair shops that are not the manufacturer shall be classified as 9519(1), *Household Appliances*.

Upholstery operations shall be separately classified as 9522(5), *Upholstering – wheelchair.*

The repair of motorized wheelchairs or mobility scooters away from the shop shall be separately classified as 9519(1), *Household Appliances*.

WINDOW BLIND MFG. OR ASSEMBLY – all types **2852**

This classification applies to the manufacture or assembly of window coverings, including but not limited to mini blinds, vertical blinds, louvered blinds or window shades. Such products may be manufactured from a variety of materials, including but not limited to metal, wood, plastic or fabric.

The manufacture or assembly of draperies or curtains shall be classified as 2501(1), *Clothing Mfg*.

The manufacture of wood or plastic shutters shall be classified as 2806(2), *Shutter Mfg. – wood or plastic*.

WINDOW COVERING – installation – within buildings **9521(3)**

This classification applies to the installation of window coverings, including but not limited to blinds, shades and draperies, within buildings.

The installation of wooden or plastic shutters or window screens shall be classified as 5146(1), *Cabinet, Fixture or Trim Installation.*

The manufacture or assembly of window coverings, including blinds and shades, shall be classified as 2852, *Window Blind Mfg. or Assembly.*

The manufacture of fabric curtains and draperies shall be classified as 2501(1), *Clothing Mfg.*

The installation of prefabricated doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation*, provided no framing is performed by the employer at the same job or location.

The installation of window security bars and security shutters shall be classified as 5102, *Iron, Steel, Brass, Bronze or Aluminum Erection.*

The sale of window coverings shall be separately classified using the applicable *Stores* Industry Group classification.

WINE BOTTLE CORK, CAP, CAPSULE OR WIRE CORK RETAINER MFG. **3131(3)**

This classification applies to the manufacturing or processing of wine bottle corks, caps, capsules, wire cork retainers or similar bottle closure products. This classification includes the processing of purchased corks, including but not limited to cleaning, tumbling, printing and branding, and the manufacturing or processing of bottle closure products made from materials, including but not limited to natural cork, synthetic cork, metal and plastic. This classification also applies to the manufacture of similar bottle closures for other bottled products.

The manufacture of glass bottles shall be classified as 4114, *Glassware Mfg. – N.O.C.*

The manufacture of plastic injection molded bottle closures shall be separately classified as 4498, *Plastics – injection molded products mfg.*

WINERIES

See Food Packaging and Processing.

WIRE GOODS MFG. – N.O.C.

See Metal Working Classifications.

WIRE, WIRE ROPE OR WIRE CABLE MFG. – including wire drawing **3241**

This classification applies to the manufacture of insulated or non-insulated wire, wire rope or wire cable used for electrical, non-electrical or load bearing applications when the manufacturing process includes wire drawing operations. This classification also applies to the drawing of metal to produce rod stock less than 1/2" in diameter. This classification includes the heating of wire or rod stock to facilitate the drawing process and the galvanizing, coating, insulating or braiding of the drawn wire or rod.

The manufacture of wire, wire rope or wire cable when the manufacturing process does not include wire drawing operations shall be classified as 4470, *Wire, Wire Rope or Wire Cable Mfg. – no wire drawing*.

The manufacture of electrical wire harnesses shall be classified as 3651, *Electrical Wire Harness Mfg*.

Drawing metal rod to produce rod stock 1/2" in diameter or larger shall be classified as 3018, *Steel Making or Processing*.

The manufacture of products from wire stock shall be classified as 3257*, Wire Goods Mfg.*

WIRE, WIRE ROPE OR WIRE CABLE MFG. – no wire drawing **4470**

This classification applies to the manufacture of insulated or non-insulated wire, wire rope or wire cable used for electrical, non-electrical or load bearing applications when the manufacturing process does not include wire drawing operations. This classification includes galvanizing, coating, insulating and braiding the manufactured wire.

The manufacture of wire, wire rope or wire cable when the manufacturing process includes wire drawing operations shall be classified as 3241, *Wire, Wire Rope or Wire Cable Mfg. – including wire drawing*.

The manufacture of electrical wire harnesses shall be classified as 3651, *Electrical Wire Harness Mfg.*

The manufacture of products from wire stock shall be classified as 3257, *Wire Goods Mfg*.

The manufacture of cable products, including but not limited to cable chokers or non-electrical cable swaging from purchased wire cable, shall be classified as 3632, *Machine Shops – N.O.C.*

WOOD CHOPPING OR TIE MAKING – including lumbering, timber cutting and incidental sawing **2702(3)**

This classification applies to the cutting and splitting of logs at outside locations, including but not limited to logging sites and forests for the production of wood products, such as firewood, kindling and railroad ties.

Commercial timber harvesting shall be classified as 2702(1), *Logging.*

The cutting and splitting of logs at a permanent shop or yard location shall be classified as 2710(1), *Sawmills or Shingle Mills.*

WOOD PRODUCTS MFG. – N.O.C. **2842**

This classification applies to the manufacture of wood products that are not specifically described by another classification, including but not limited to furniture parts, lamp or trophy bases, sign or plaque blanks, ladders, skateboards, fence panels and theatrical scenery.

When an employer deals in any lumber or building materials or in any fuel and materials in addition to performing wood products manufacturing operations, yard operations, including drivers and their helpers, shall be classified as 8232(1), *Lumberyards*, 8232(2), *Building Material Dealers*, or 8232(3), *Fuel and Material Dealers*.

The manufacture of wood furniture shall be classified as 2883, *Furniture Mfg. – wood.*

WOOD TREATING OR PRESERVING – including yard or incidental woodworking operations **2710(3)**

This classification applies to the application of preservatives onto logs, lumber or other wood materials by methods, including but not limited to spraying, dipping, soaking or brushing to preserve or otherwise decrease susceptibility to adverse environmental influences such as water, fire, dry rot, termites or other wood destroying pests or organisms.

WOODEN BOX OR CONTAINER MFG. **2759**

This classification applies to the manufacture of wood boxes, box components, crates and shipping containers. This classification also applies to the manufacture of cooperage stock and the assembly of wood barrels.

The manufacture of boxes made of paper, corrugated material or card stock shall be separately classified.

The manufacture of wood pallets and the repair or reconditioning of wood pallets for other concerns on a fee basis shall be classified as 2757(1), *Pallet Mfg., Repair or Reconditioning*.

The manufacture of wood coffins shall be classified as 2881(2), *Coffin or Casket Mfg. or Assembling – wood.*

Y

YMCA, YWCA AND JEWISH COMMUNITY CENTER INSTITUTIONS

See Classification 9067(1), *Clubs – community health and wellness.*

Section VIII – Abbreviated Classifications – Numeric Listing

0005	Nurseries–propagation/cultivation
0016	Orchards–citrus/deciduous fruits
0034(1)	Poultry Raising/Egg Production
0034(2)	Sheep/Hog/Calf Farms
0035	Florists–cultivating/gardening
0036	Dairy Farms
0038(1)	Stock Farms
0038(2)	Livestock Feed Yards
0040	Vineyards
0041	Potato Crops
0042	Landscape Gardening
0045	Orchards–nut crops
0050	Farm Machinery Operation
0079(1)	Strawberry Crops
0079(2)	Bush Berry Crops
0096	Nut Hulling/Shelling/Processing
0106	Tree Pruning/Repairing/Trimming
0171	Field Crops
0172	Truck Farms
0251	Irrigation/Drainage/Reclamation Works
0400	Warehouses–cotton–incl cotton compressing
0401	Cotton Gin Operation
1122	Mining–surface
1320	Oil/Gas Lease Operators
1322	Oil/Gas Well Servicing
1330	Blasting
1438	Smelting/Sintering/Refining/Alloying
1452	Mining–ore milling
1463(1)	Asphalt Works
1463(2)	Briquette Mfg
1463(3)	Coke Mfg
1624(1)	Quarries
1624(2)	Excavation–rock
1699	Rock/Mineral/Glass Wool Mfg
1701	Cement Mfg
1710	Stone Crushing
1741(1)	Silica Grinding
1741(2)	Plaster Mills
1803	Stone Cutting/Fabrication
1925	Die Casting Mfg
2002	Macaroni Mfg
2003	Bakeries or Cracker Mfg
2014(1)	Grain/Rice Milling
2014(2)	Feed Mfg
2030	Sugar Mfg/Refining
2063	Dairy Products/Ice Mfg
2081(1)	Butchering
2081(2)	Stockyards
2095	Meat Products Mfg
2102	Fruit/Vegetable Dehydrating

Part 3 – Standard Classification System
Section VIII – Abbreviated Classifications – Numeric Listing

2107	Fruit–fresh fruit packing/handling
2108	Fruit–citrus fruit packing/handling
2109	Fruit–dried fruit packing/handling
2111(1)	Fruit/Vegetable Preserving
2111(2)	Olive Handling
2111(3)	Fruit/Vegetable Pickling
2113	Fish/Seafood Products Mfg
2116	Juice/Juice Concentrate Mfg
2117	Fruit/Vegetable Processing–frozen
2121	Breweries
2123	Fruit/Vegetable Processing–fresh
2142(1)	Wineries
2142(2)	Distilling
2142(3)	Vinegar Mfg
2163	Bottling
2222	Spinning/Weaving/Fiber Processing
2362	Knitting
2402	Carpet/Rug Mfg
2413	Textiles
2501(1)	Clothing Mfg
2501(2)	Hat Mfg
2501(4)	Tailoring
2501(5)	Lampshade Mfg
2501(6)	Flower/Flower Arrangement Mfg–artificial
2570	Mattress/Box Springs Mfg
2571	Pillow/Quilt/Comforter/Cushion Mfg
2576	Awning/Tarp/Canvas Goods Mfg
2584	Carpet/Rug/Upholstery Cleaning
2585(1)	Laundries
2585(2)	Dyeing
2589(1)	Dry Cleaning/Laundry–retail
2589(2)	Dry Cleaning–commercial
2660	Boot/Shoe Mfg/Repairing
2683	Luggage Mfg–hard case/framed
2688	Leather Goods Mfg
2702(1)	Logging
2702(2)	Land Clearing
2702(3)	Wood Chopping/Tie Making
2710(1)	Sawmills/Shingle Mills
2710(2)	Log Chipping
2710(3)	Wood Treating/Preserving
2727	Log Hauling
2731	Planing/Molding Mills
2757(1)	Pallet Mfg/Repair/Reconditioning
2757(2)	Pallet Dealers
2759	Wooden Box/Container Mfg
2790	Pattern/Model Mfg
2797(1)	Mobile/Modular/Manufact Home/Bldg Mfg
2797(2)	Auto Body Mfg
2797(3)	Recreational Vehicle Mfg
2806(1)	Door/Sash/Window Mfg–wood
2806(2)	Shutter Mfg
2812	Cabinet Mfg–wood
2819	Truss/Building Components Mfg

Part 3 – Standard Classification System
Section VIII – Abbreviated Classifications – Numeric Listing

2840(1)	Picture Frame Assembly
2840(2)	Picture/Artwork Framing
2842	Wood Products Mfg
2852	Window Blind Mfg/Assembly
2881(1)	Furniture Assembling
2881(2)	Coffin/Casket Mfg/Assembling
2883	Furniture Mfg–wood
2915	Veneer/Veneer Products Mfg
2923	Musical Instrument Mfg–other than metal
3018	Steel Making/Processing
3022	Pipe/Tube/Extrusion Mfg
3030	Iron/Steel Works–structural
3039	Reinforcing Steel Fabrication
3040	Iron/Steel Works–non-structural
3060(1)	Door/Window Mfg–metal/plastic
3060(2)	Door/Window Frame Mfg–metal/plastic
3060(3)	Door/Window Screen Mfg
3066(1)	Sheet Metal Products Mfg
3066(3)	Aluminum Ware Mfg
3066(4)	Coppersmithing
3070	Computer Memory Disk Mfg
3076(1)	Furniture Mfg–metal
3076(6)	Wheelchair Mfg
3081	Foundries–iron
3082	Foundries–steel castings
3085	Foundries–nonferrous
3099	Tool Mfg–N.O.C.
3110(1)	Forging Works
3110(3)	Blacksmithing
3131(1)	Clothing Button/Fastener/Zipper Mfg
3131(2)	Engraving/Laser Cutting/Laser Welding
3131(3)	Wine Cork/Cap/Capsule/Retainer Mfg
3146(1)	Hardware Mfg
3146(2)	Heat Treating
3152(1)	Nail/Tack/Rivet Mfg
3152(2)	Nut/Bolt/Screw Mfg
3152(3)	Screw Machine Products Mfg
3165(1)	Air Conditioning/Refrigeration Equip Mfg
3165(2)	Refrigerator Mfg
3165(3)	Solar Panel Mfg
3169(1)	Stove/Oven Mfg
3169(2)	Water Heater Mfg
3175	Furnace/Heater Mfg
3178	Electronic Element Mfg
3179	Electrical Apparatus Mfg
3180	Light Fixture/Lamp Mfg/Assembly
3220	Can Mfg
3241	Wire/Wire Rope/Cable Mfg–incl wire dwg
3257	Wire Goods Mfg
3339	Foundries–investment casting
3365	Welding/Cutting
3372(1)	Electro-plating/galvanizing/Anodizing
3372(3)	Buffing/Polishing of Metal
3372(4)	Galvanizing

Part 3 – Standard Classification System
Section VIII – Abbreviated Classifications – Numeric Listing

3383(1)	Jewelry Mfg
3383(2)	Clock Mfg
3383(3)	Watch Mfg
3383(4)	Trophy Mfg
3400	Metal Goods Mfg
3401(1)	Tube/Pipe Products Mfg
3401(2)	Gate/Corral Mfg
3501(1)	Machinery Mfg–portable tools
3501(2)	Machinery Mfg–swimming pool/spa
3507	Machinery Mfg–agricultural/construction
3560(1)	Machinery Mfg–commercial–food processing
3560(2)	Machinery Mfg–industrial
3560(3)	Machinery Mfg–material handling equip
3568	Electrical Connector Mfg
3569	Electric Motor Mfg/Repair
3570	Electric Appliance Mfg
3572	Medical Instrument Mfg
3573	Power Supply Mfg
3574(1)	Machine Mfg
3574(2)	Golf Club/Fishing Rod Mfg/Repair
3577	Printed Circuit Board Assembling
3612	Pump/Hydraulic Apparatus Mfg/Repair
3620(1)	Boiler Mfg
3620(2)	Plate Steel Products Mfg
3632	Machine Shops
3634	Valve Mfg
3643(1)	Electric Power/Transmission Equip Mfg
3643(2)	Electric Control Panel/Switchgear Mfg
3647(1)	Battery Mfg
3647(2)	Lead Reclaiming/Alloying
3651	Electrical Wire Harness Mfg
3681(1)	Instrument Mfg‑electronic–all other employees
3681(2)	Computer/Computer Peripheral Mfg–all other employees
3681(3)	Telecommunications Equip Mfg–all other employees
3681(4)	Audio/Video Products Mfg–all other employees
3682	Instrument Mfg–non-electronic
3683	Speaker Mfg
3719	Oil/Gas Refineries–erection
3724(1)	Millwright Work
3724(2)	Electrical Machinery/Aux Apparatus
3726	Boiler Install/Service/Repair
3805(1)	Aircraft Engine Mfg/Rebuilding
3805(2)	Auto/Truck Engine Mfg
3808	Auto/Motorcycle Mfg/Assembling
3815(1)	Truck/Truck Trailer/Bus Mfg/Assembling
3815(2)	Truck Body Mfg–truck/trailer/bus
3821	Auto/Truck Dismantling
3828	Auto/Truck Parts Rebuilding
3830(1)	Aircraft/Spacecraft Mfg
3830(2)	Unmanned Aircraft System Mfg
3831	Machine Shops–aircraft components
3840	Auto/Truck/Motorcycle Parts Mfg
4000(1)	Sand/Gravel Digging
4000(2)	Clay Digging

Part 3 – Standard Classification System
Section VIII – Abbreviated Classifications – Numeric Listing

4000(3)	Salt Production
4000(4)	Dredging
4034	Concrete Products Mfg
4036	Plaster Board Mfg
4038(1)	Plaster/Concrete Statuary/Ornament Mfg
4038(2)	Taxidermist
4041	Brick/Clay Building Products Mfg
4049	Pottery Products Mfg
4111(1)	Glassware Mfg–no automatic machines
4111(2)	Incandescent Lamp/Fluorescent Tube Mfg
4111(3)	Cathedral/Art Glass Products Mfg
4112	Integrated Circuit Mfg–all other employees
4114	Glassware Mfg
4130	Glass Merchants
4150(1)	Optical Goods Mfg
4150(2)	Lens Mfg
4239(1)	Paper/Cardboard Stock Mfg
4239(2)	Fiber Products Mfg
4240	Box Mfg–paper/cardboard–rigid
4243	Box Mfg–paper/cardboard–folding
4244	Corrugated/Fiber Board Container Mfg
4250(1)	Paper Coating/Laminating
4250(2)	Computer/Typewriter Ribbon Mfg/Refurbish
4251	Envelope Mfg
4279(1)	Paper Goods Mfg
4279(2)	Bag Mfg–paper
4283	Building/Roofing Paper/Asphalt
4286	Bag Mfg–plastic
4295(1)	Printing–screen–all other employees
4295(2)	Screen Printed Merchandise Dealers–other
4297(1)	Electronic Pre-press–all operations
4297(2)	Graphic Design–all operations
4299(1)	Printing–all other employees
4299(2)	Bookbinding–all other employees
4304	Newspaper Publishing–all other employees
4312	Newspaper Delivery
4351	Photo Engraving
4354	Printed Circuit Board Mfg
4361(1)	Photographers
4361(2)	Photofinishing
4362	Motion Pictures–processors/distributors
4410	Rubber Goods Mfg
4420	Rubber Tire Recapping/Retreading
4432	Pen/Mechanical Pencil Mfg
4470	Wire/Wire Rope/Cable Mfg–no wire drawing
4478	Plastic Goods Mfg
4492	Sign Mfg–metal/plastic/wood
4494	Plastics–blow molded products mfg
4495	Plastics–extrusion molded products mfg
4496	Plastics–fabricated products mfg
4497	Plastics–fiber reinforced products mfg
4498	Plastics–injection molded products mfg
4499	Plastics–thermoformed products mfg
4511	Analytical/Testing Laboratories

Part 3 – Standard Classification System
Section VIII – Abbreviated Classifications – Numeric Listing

4512	Biomedical Research Laboratories
4557	Ink/Adhesive/Polish/Wax Products Mfg
4558(1)	Paint/Varnish/Lacquer Mfg
4558(2)	Resin Mfg
4611	Drug/Medicine/Pharm Preparations Mfg
4623	Cosmetic/Personal Care Products Mfg
4635	Oxygen/Hydrogen Mfg
4665	Rendering/Fertilizer Mfg
4683(1)	Vegetable Oil Mfg/Refining
4683(2)	Cottonseed Oil Mfg/Refining
4691	Orthotic/Prosthetic Device Mfg
4692	Dental Laboratories
4717	Butter Substitutes Mfg
4720	Soap/Synthetic Detergent Mfg
4740(1)	Oil Refining–petroleum
4740(2)	Asphalt/Tar Distilling/Refining
4740(3)	Gasoline Recovery
4771(1)	Explosive Mfg
4771(2)	Rocket Propellant Mfg
4828	Chemical Mixing/Repackaging
4829	Chemical Mfg
4831	Vitamin/Dietary Supplement Mfg
4983	Gasket Mfg
5020	Ceiling Installation
5027	Masonry–low wage
5028	Masonry–high wage
5029	Concrete/Asphalt Sawing/Drilling
5040	Iron/Steel Erection–structural
5102	Iron/Steel Erection–non-structural
5107	Door/Pre-Glazed Window Installation
5108	Door Installation–overhead doors
5128	Instrument Install/Repair
5129	Circuit/Semiconduct Equip Install/Repair
5130(1)	Programmable Controls Install/Repair
5130(2)	Bldg Automate/Energy Mgmt Install/Repair
5140	Electrical Wiring–high wage
5146(1)	Cabinet/Fixture/Trim Installation
5146(2)	Sign Installation/Repair
5160	Elevator Erection/Repair
5183(1)	Plumbing–low wage
5183(2)	Refrigeration Equip–low wage
5183(3)	Heating/Air Conditioning Equip–low wage
5184	Steam Pipe/Boiler Insulation
5185	Automatic Sprinkler Install–low wage
5186	Automatic Sprinkler Install–high wage
5187(1)	Plumbing–high wage
5187(2)	Refrigeration Equipment–high wage
5187(3)	Heating/Air Conditioning Equip–high wage
5190	Electrical Wiring–low wage
5191	Office Machine/POS Equip Install/Repair
5192	Vending/Coin-Operated Machines
5193	Computer/Telephone Install/Repair
5195	Communications Cabling
5201(1)	Concrete/Cement Work–sidewalks–low wage

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Section VIII – Abbreviated Classifications – Numeric Listing

5201(2)	Concrete/Cement Work–low wage
5205(1)	Concrete/Cement Work–sidewalks–high wage
5205(2)	Concrete/Cement Work–high wage
5212	Concrete Pumping
5213	Concrete Construction
5214	Concrete/Cement Work–precast
5222(1)	Concrete Construction–bridges
5222(2)	Chimney Construction
5225	Reinforcing Steel Installation
5348	Tile/Stone/Mosaic/Terrazzo Work
5403	Carpentry–low wage
5432	Carpentry–high wage
5436	Hardwood Floor Laying
5443	Lathing
5446	Wallboard Installation–low wage
5447	Wallboard Installation–high wage
5467	Glaziers–low wage
5470	Glaziers–high wage
5473	Asbestos Abatement
5474(1)	Painting/Wallpaper Install–low wage
5474(2)	Waterproofing–low wage
5474(3)	Painting–oil/gas storage tanks–low wage
5479	Insulation Work
5482(1)	Painting/Wallpaper Install–high wage
5482(2)	Waterproofing–high wage
5482(3)	Painting–oil/gas–storage tanks–high wage
5484	Plastering/Stucco Work–low wage
5485	Plastering/Stucco Work–high wage
5506	Street/Road Construction–paving
5507	Street/Road Construction–grading
5538(1)	Sheet Metal Work–low wage
5538(2)	Heating/Air Conditioning Duct–low wage
5542(1)	Sheet Metal Work–high wage
5542(2)	Heating/Air Conditioning Duct–high wage
5552	Roofing–low wage
5553	Roofing–high wage
5606	Contractors–executive level supervisors
5610	Contractors–construction subcontracted
5632	Steel Framing–light gauge–low wage
5633	Steel Framing–light gauge–high wage
5650	Termite Control Work
5951	Serum/Antitoxin/Virus Mfg
6003(1)	Pile Driving
6003(2)	Wharf Building
6003(3)	Bridge/Trestle Construction–wood
6011	Dam Construction
6204	Drilling
6206(1)	Oil/Gas Wells–cementing
6206(2)	Oil/Gas Wells–acidizing/fracturing
6206(3)	Oil/Gas Wells–vacuum truck service
6206(4)	Oil/Gas Wells–gravel packing
6213	Oil/Gas Wells–specialty tool
6216	Oil/Gas Lease Work
6218(1)	Excavation–low wage

6218(2)	Grading Land–low wage
6218(3)	Land Leveling–farm lands–low wage
6220(1)	Excavation–high wage
6220(2)	Grading Land–high wage
6220(3)	Land Leveling–farm lands–high wage
6233	Oil/Gas Pipeline Construction
6235(1)	Oil/Gas Wells–drilling/redrilling
6235(2)	Oil/Gas Wells–install/recovery of casing
6235(3)	Drilling–geothermal wells
6237(1)	Oil/Gas Wells–wireline service
6237(2)	Oil/Gas Wells–perforating of casing
6251	Tunneling/Underground Mining
6258	Foundation Preparation Work
6307	Sewer Construction–low wage
6308	Sewer Construction–high wage
6315(1)	Water Mains Construction–low wage
6315(2)	Gas Mains Construction–low wage
6316(1)	Water Mains Construction–high wage
6316(2)	Gas Mains Construction–high wage
6325	Conduit Construction/Underground Wiring
6361(1)	Canal Construction
6361(2)	Cross-Country Water Pipeline
6361(3)	Jetty/Breakwater Construction
6364	Irrigation Pipe Installation
6400	Fence Construction
6504	Food Products Mfg/Processing
6834	Boat Building/Repairing
7133	Railroad Operation
7198(1)	Parcel Delivery/Messenger Service
7198(2)	Armored Transport Services
7207(1)	Stables
7207(2)	Clubs–riding
7207(3)	Horse Shows/Rodeos–stable employees
7207(4)	Pack Trains
7207(5)	Racing Stables–harness racing
7219(1)	Trucking Firms
7219(2)	Express Companies
7219(3)	Mobile Crane/Hoisting Service
7227	Auto Tow/Roadside Assistance
7232	Mail Delivery Service Companies
7248	Marine Appraisers/Surveyors
7272	Water Truck Service Companies
7332	Ambulance Services
7360(1)	Freight Handlers
7360(2)	Freight Forwarders/Consolidators
7365	Taxicab Operations
7382	Bus/Shuttle Van/Limousine Operations
7392	Beer Dealers
7403	Aircraft Op–scheduled–not flying crew
7405	Aircraft Operation–scheduled–flying crew
7409	Aircraft Operation–agri–flying crew
7410	Aircraft Operation–agri–not flying crew
7421	Aircraft Operation–personnel transport
7424(1)	Aircraft Operation–flying crew

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7424(2)	Aircraft Op–schools–flying crew
7428(1)	Aircraft Operation–not agri/scheduled
7428(2)	Aircraft Op–schools–not flying crew
7428(3)	Aircraft Remanufacture/Conversion/Repair
7429	Airport Operators
7500	Gas Works
7515	Oil/Gas Pipeline Operation
7520	Water Companies
7538	Electric Power Line Construction
7539	Electric Power Companies
7580	Sanitary/Sanitation Districts Operation
7600	Communication Service Providers
7601	Aerial Line Construction
7605	Security/Fire Alarm Install/Repair
7607(1)	Video Post-Production
7607(2)	Audio Post-Production
7610	Radio/Television/Commercial Stations
7706	Firefighting Operations–not volunteers
7707	Firefighting Operations–volunteers
7720	Police/Sheriffs–not volunteers
7721(1)	Detective/Private Investigative Agencies
7721(2)	Security Guard/Patrol Services
7722	Police/Sheriffs–volunteers
7855	Railroad Construction
8001	Stores–florists
8004	Stores–garden supplies
8006(1)	Stores–groceries–retail
8006(2)	Stores–fruit/vegetables–retail
8008	Stores–clothing/linens/fabric–retail
8010	Stores–hardware/electrical/plumbing
8013(1)	Stores–jewelry
8013(2)	Stores–eyewear
8015	Stores–furniture
8017(1)	Stores–retail
8017(8)	Linen/Restroom Supply Services
8017(9)	Product Demonstrators in Stores
8018	Stores–wholesale
8019(1)	Printing–quick printing
8019(2)	Document Duplication/Photocopying
8021	Stores–meat/fish/poultry–wholesale
8028	Equipment/Machinery Rental Yards
8031	Stores–meat/fish/poultry–retail
8032	Stores–clothing/linens/fabric–wholesale
8039	Stores–department stores
8041	Stores–wine/spirits–wholesale
8042	Stores–floor covering
8046	Stores–auto/truck parts/accessories
8057	Boat Dealers
8059	Stores–tile/cabinets
8060	Stores–wine/beer/spirits–retail
8061	Stores–convenience–retail
8062	Stores–computer
8063	Stores–lighting fixtures
8064	Stores–office supplies

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Section VIII – Abbreviated Classifications – Numeric Listing

8065	Stores–paint/paint supplies
8066	Stores–bicycles/bicycle accessories
8071	Stores–books/video/audio–retail
8078(1)	Sandwich Shops
8078(2)	Beverage Preparation Shops
8078(3)	Ice Cream/Frozen Yogurt Shops
8102	Seed Merchants
8106	Metal Stock Dealers
8107	Machinery/Equipment Dealers
8116	Farm Machinery Dealers/Repair Facilities
8117	Stores–feed/tack/farm supplies
8209	Vegetable/Tomato Packing/Handling
8215(1)	Hay/Grain/Feed Dealers
8215(2)	Warehouses–grain/bean
8227	Construction/Erection Permanent Yards
8232(1)	Lumberyards
8232(2)	Building Material Dealers
8232(3)	Fuel and Material Dealers
8267	Machinery/Equipment Dealers–secondhand
8278	Racing Stables–jockeys/harness drivers
8286	Livestock Dealers/Auction Yards
8290	Warehouses–self-storage–other employees
8291(1)	Warehouses–cold storage
8291(2)	Warehouses–climate controlled storage
8292	Warehouses–general merchandise
8293(1)	Warehouses–furniture
8293(2)	Furniture Moving
8304	Grain Elevators/Storage Warehouses
8324	Gasoline Stations
8350	Gasoline/Oil Dealers
8370	Auto/Truck Radio/Alarm Install/Repair
8387(1)	Auto/Truck Gasoline Service Stations
8387(2)	Auto/Truck Oil/Fluid Service Facilities
8387(3)	Auto/Truck Washing Facilities
8388	Rubber Tire Dealers
8389	Auto/Truck Repair Facilities
8390	Auto/Truck/Van Conversion/Customizing
8391	Auto/Truck Dealers
8392	Auto/Truck Storage Garages/Parking Lots
8393	Auto/Truck Body Repairing/Painting
8397	Auto/Truck Transmission Repair/Rebuild
8400	Motorcycle Dealers/Repair Facilities
8500	Metal Scrap Dealers
8601(1)	Engineers–consulting
8601(2)	Oil/Gas Geologists/Scouts
8601(4)	Forest Engineers
8631	Racing Stables–all other employees
8720(1)	Inspection for Insurance/Safety/Value
8720(2)	Elevator Inspecting
8720(3)	Weighers/Samplers/Inspectors
8720(4)	Unmanned Aircraft System Operation
8729	Elevator Service Inspections/Oil/Adjust
8740(1)	Apt/Condo–prop management supervisors
8740(2)	Commercial Prop–N.O.C.–prop mgmt supv

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Section VIII – Abbreviated Classifications – Numeric Listing

8740(3)	Building Op–prop management supervisors
8740(4)	Mobile Home Park–prop management supv
8740(5)	Warehouses–self-storage–prop management supv
8740(6)	Apt/Condo–Seniors–prop management supv
8740(7)	Comm/Resident Mixed-Use–prop mgmt supv
8741	Real Estate Agencies
8742	Salespersons–Outside
8743	Mortgage Brokers
8744	Boy/Girl Scout Councils–district execs
8745	News Agents/Distributors Magazines
8746	Newspaper Publish–reportrs/photographers
8748	Auto/Truck Dealers–Salespersons
8749	Mortgage Bankers
8755	Labor Unions
8800	Mailing/Addressing Companies
8801	Credit Unions
8803	Auditing/Accounting/Management Consulting
8804(1)	Substance Use Disorder Recovery Homes
8804(2)	Social Rehab Facilities for Adults
8806	Sheltered Workshops
8807	Newspaper/Magazine/Book Publishing
8808	Banks
8810	Clerical Office Employees
8811	Libraries–private–professional employees
8812	Libraries–public
8813(1)	Printing–editing
8813(2)	Bookbinding–editing
8818	Newspaper Publishing/Printing–editing
8820	Law Firms
8821	Law Firm Support Services
8822	Insurance Companies
8823	Residential Care Facilities for Children
8827(1)	Home Care Services
8827(2)	Nursing Care
8829(1)	Skilled Nursing Facilities
8829(2)	Convalescent Nursing Facilities
8830	Institutional Employees
8831(1)	Hospitals–veterinary
8831(3)	Kennels
8834	Physicians' Practices/Outpatient Clinics
8838	Museums
8839	Dental/Orthodontia Practices
8840	Church/Temple/Mosque/Synagogue–clergy
8846(1)	Printing–screen printing–editing
8846(2)	Screen Printed Merchandise Dlr–editing
8847	Beverage Container Collection/Redemption
8850	Check Cashers
8851	Congregate Living Facilities–elderly
8852	Home Infusion Therapists
8859(1)	Computer Programming/Software Developmnt
8859(2)	Internet/Web-Based Application Developmt
8868	Colleges/Schools–private–professionals
8870	Fitness Instruction Programs/Studios
8871	Clerical Telecommuter Employees

Part 3 – Standard Classification System
Section VIII – Abbreviated Classifications – Numeric Listing

8874(1)	Instrument Mfg–electronic–design
8874(2)	Computer Mfg–design
8874(3)	Telecommunications Equip Mfg–design
8874(4)	Audio/Video Products Mfg–design
8874(5)	Integrated Circuit Mfg–design
8875(1)	Public Colleges/Schools
8875(2)	Superintendent of Public Schools Office
9007	Apt/Condo Operation–seniors–other
9008	Janitorial Services
9009	Commercial Prop–N.O.C.–other
9010	Mobile Home Park Operation–other
9011(1)	Apt/Condo Operation–N.O.C.–other
9011(2)	Comm/Resident Mixed-Use–other
9015(1)	Building Operation–N.O.C.–other employees
9015(4)	Church/Temple/Mosque/Synagogue–other
9015(5)	Libraries–private–all other employees
9016(1)	Amusement/Rec Facilities–no device
9016(2)	Dog Shows
9016(3)	Horse Shows/Rodeos–not stable employees
9016(4)	Boat Marina/Rental Operation
9031	Pest Control
9033	Housing Authorities
9043	Hospitals
9048(1)	Camps/Retreat Facilities
9048(2)	Boy/Girl Scout Councils–camp operations
9050	Hotels/Motels/Short-Term Housing
9053(2)	Health Clubs/Gyms
9053(3)	Swimming Pools/Clubs
9053(5)	Clubs–racquet sports
9054	Spas/Baths
9059	Day Care Centers
9060	Clubs–country/golf/yacht
9061	Clubs–N.O.C.
9066	Homeowners Associations/Housing Co-ops
9067(1)	Clubs–community health/wellness
9067(2)	Clubs–boys and girls
9069	Clubs–gaming
9070(1)	Residential Care Facilities–elderly
9070(3)	Residential Care Facilities–adults
9079(1)	Restaurants/Taverns
9079(2)	Concessionaires
9085	Residential Care–development disabled
9092(1)	Bowling Centers
9092(2)	Billiard Halls
9092(3)	Skating Centers
9095	Event Markets/Trade Shows
9096	Residential Cleaning Services
9097	Swimming Pool Cleaning/Servicing
9101	Colleges/Schools–private
9151	Theaters–musical entertainment
9154	Theaters–not motion picture
9155	Theaters–motion picture
9156	Theaters–dance/opera
9180(1)	Amusement/Rec Facilities–device ops

Part 3 – Standard Classification System
Section VIII – Abbreviated Classifications – Numeric Listing

9180(2)	Shooting Clubs/Ranges
9181	Athletic Team/Facility–players/officials
9182	Athletic Team/Facility–maintenance
9184	Ski Resorts
9185	Carnivals
9220(1)	Cemetery Operation
9220(2)	Crematory Operation
9402	Sewer/Tank/Hazardous Spill Cleaning
9403(1)	Garbage/Refuse Collecting
9403(2)	Street Sweeping Service Companies
9403(3)	Document Destruction
9410	Municipal/State/Public Agency
9420	Municipal/State/Public Agency–other
9422	Road Districts/Departments
9424(1)	Garbage/Transfer Station/Mat Recovery
9424(2)	Recycled Material Dealers
9426	Septic/Portable Toilet Services
9501(1)	Painting–shop only
9501(3)	Painting–auto/truck bodies
9507	Sign Painting/Lettering/Quick Sign Shops
9516	TV/Video/Audio Equip Install/Repair
9519(1)	Household Appliances
9519(4)	Water Soften/Condition/Filtration System
9521(1)	House Furnishings
9521(2)	Floor Covering
9521(3)	Window Covering
9522(1)	Upholstering–N.O.C.
9522(2)	Upholstering–furniture
9522(3)	Auto Upholstering
9522(4)	Upholstering–coffin/casket
9522(5)	Upholstering–wheelchair
9529(1)	Scaffolds/Construction Elevators
9529(2)	Decorating
9529(3)	Tent Erection/Removal/Repair
9531(1)	Telecomm Antenna Equip Install/Repair
9531(2)	Satellite TV/Internet Equip Install/Repair
9549	Advertising Companies
9552	Sign Erection/Repair
9586	Barber Shops/Hair Styling
9610	Motion Pictures–production
9620	Funeral Directors

Part 4 – Unit Statistical Reporting Requirements

Section I – General Instructions

1. Scope

Insurers shall provide unit statistical report data for every workers' compensation insurance policy extending coverage under the workers' compensation laws of California, including California coverage by endorsement on a policy primarily covering another state, which must be reported by electronic submission to the WCIRB in accordance with the provisions of this Plan and the reporting requirements for California described in the Workers Compensation Insurance Organizations (WCIO) Workers Compensation Statistical Reporting Specifications (WCSTAT). Each electronic submission must contain an Electronic Transmittal Record as provided in the WCIO Electronic Transmittal Record Specifications (ETR). On multi-state policies, data pertaining only to California coverage shall be submitted.

2. Date of Valuation

The date of valuation for losses shall be determined as follows:

a. First Reports

Losses included in the first reporting of a given policy shall be valued as of eighteen (18) months after the month of the inception date of the policy.

b. Second Reports

Losses included in the second reporting of a given policy shall be valued as of thirty (30) months after the month of the inception date of the policy.

c. Third Reports

Losses included in the third reporting of a given policy shall be valued as of forty-two (42) months after the month of the inception date of the policy.

d. Fourth Reports

Losses included in the fourth reporting of a given policy shall be valued as of fifty-four (54) months after the month of the inception date of the policy.

e. Fifth Reports

Losses included in the fifth reporting of a given policy shall be valued as of sixty-six (66) months after the month of the inception date of the policy.

f. Sixth Reports

Losses included in the sixth reporting of a given policy shall be valued as of seventy-eight (78) months after the month of the inception date of the policy.

g. Seventh Reports

Losses included in the seventh reporting of a given policy shall be valued as of ninety (90) months after the month of the inception date of the policy.

h. Eighth Reports

Losses included in the eighth reporting of a given policy shall be valued as of one hundred two (102) months after the month of the inception date of the policy.

i. Ninth Reports

Losses included in the ninth reporting of a given policy shall be valued as of one hundred fourteen (114) months after the month of the inception date of the policy.

j. Tenth Reports

Losses included in the tenth reporting of a given policy shall be valued as of one hundred twenty-six (126) months after the month of the inception date of the policy.

3. Date of Reporting

Unit statistical report data shall be submitted as follows:

a. First Reports

The first reporting of exposure, premium and loss information is due in the WCIRB no later than twenty (20) months after the inception date of the policy.

b. Second Reports

The second reporting of losses is due in the WCIRB no later than thirty-two (32) months after the inception date of the policy.

c. Third Reports

The third reporting of losses is due in the WCIRB no later than forty-four (44) months after the inception date of the policy.

d. Fourth Reports

The fourth reporting of losses is due in the WCIRB no later than fifty-six (56) months after the inception date of the policy.

e. Fifth Reports

The fifth reporting of losses is due in the WCIRB no later than sixty-eight (68) months after the inception date of the policy.

f. Sixth Reports

The sixth reporting of losses is due in the WCIRB no later than eighty (80) months after the inception date of the policy.

g. Seventh Reports

The seventh reporting of losses is due in the WCIRB no later than ninety-two (92) months after the inception date of the policy.

h. Eighth Reports

The eighth reporting of losses is due in the WCIRB no later than one hundred four (104) months after the inception date of the policy.

i. Ninth Reports

The ninth reporting of losses is due in the WCIRB no later than one hundred sixteen (116) months after the inception date of the policy.

j. Tenth Reports

The tenth reporting of losses is due in the WCIRB no later than one hundred twenty-eight (128) months after the inception date of the policy.

Part 4 – Unit Statistical Reporting Requirements

Section II – Definitions

Report Number	Report Level	Date of Valuation (number of months after the month in which policy incepted)	Date of Reporting (number of months after the inception date of the policy)
1	First Level	18	20
2	Second Level	30	32
3	Third Level	42	44
4	Fourth Level	54	56
5	Fifth Level	66	68
6	Sixth Level	78	80
7	Seventh Level	90	92
8	Eighth Level	102	104
9	Ninth Level	114	116
10	Tenth Level	126	128

4. Excess Policies

Unit statistical data on policies that provide coverage for specific excess or aggregate excess insurance shall not be reported to the WCIRB.

5. Foreign Construction or Erection Projects

Experience developed under construction or erection projects lasting more than 180 calendar days outside the United States, its Territories, or Canada, shall not be included with the regular submission of unit statistical report data.

6. Reinsurance

No deduction shall be made from final premiums and losses for, or on account of, reinsurance ceded. Final premiums and losses arising from reinsurance assumed shall be excluded.

7. Insolvent Insurers

Unit statistical report data for a policy written by an insolvent insurer with a required month of valuation on or after the date of liquidation of the insolvent insurer shall not be reported to the WCIRB.

Section II – Definitions

The definitions set forth in this Section shall govern the construction and meaning of the terms and phrases used for the reporting of data under Part 4 of this Plan.

1. Accident Date

a. For specific injuries, it is the date on which the accident or injury occurred.

b. For cumulative injury or occupational disease cases, it is the date during the policy period to which the claim is assigned.

2. Allocated Loss Adjustment Expense(s)

See Loss Adjustment Expense(s).

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Section II – Definitions

3. Audited Exposure

Payroll or other basis of exposure reported from an audit conducted pursuant to Part 3, Section VI, Rule 4, *Audit of Payroll*. See also Part 1, Section II, *General Definitions,* for the definition of "Audit" and "Exposure(s)".

4. Catastrophe

Any single accident resulting in a compensable injury to two or more persons. Accident includes incidents where multiple claims have been consolidated for hearing by the Workers' Compensation Appeals Board.

5. Closed or Closed Claim

Any claim for which final payment has been made.

6. Compromise and Release

A settlement over the issues of compensability, extent of injury, and/or past, present and/or future benefits.

7. Compromised Death Claim(s)

A closed death claim that has been compromised over the sole issue of the applicability of the workers' compensation laws of California.

8. Contract Medical

The actual costs incurred by the insurer under medical contracts with physicians, hospitals, and others that cannot be allocated to a particular claim, e.g., a contract for medical services provided on a per-head or "capitated" basis.

9. Cumulative Injury or Cumulative Injury Claim(s)

An injury having occurred from repetitive mentally or physically traumatic activities extending over a period of time, the combined effect of which caused any disability or need for medical treatment.

10. Death or Death Claim

Any industrial death claim, unless it has been established that the insurer incurred no liability for the death, the injured worker died from natural causes, or the claim was compromised over the sole issue of the applicability of the workers' compensation laws of California. (See the definition of "Compromised Death Claim(s)".)

11. Employers' Liability Claim(s)

A claim with an Allocated Loss Adjustment Expense or an incurred loss amount under the employers' liability provision of the workers' compensation insurance policy.

12. Final Premium(s)

Reported in the "Standard Premium Total" field on the unit statistical report, this is the total premium charged to the policyholder, EXCEPT that it does not include the following:

a. Reinsurance assumed,

b. Adjustment for reinsurance ceded,

c. Retrospective rating adjustments,

d. Policyholder dividends,

e. Application of deductible credits,

f. Premium charges arising from the Terrorism Risk Insurance Program established by the Terrorism Risk Insurance Act of 2002, and any amendments thereof,

g. The costs incurred by the insurer in unsuccessfully attempting to perform a payroll audit that are reimbursable pursuant to Insurance Code Section 11760.1, and

h. Policy assessments, including but not limited to California Insurance Guarantee Association (CIGA) assessments, California Workers' Compensation Administration Revolving Fund assessments, California Workers' Compensation Fraud Account assessments, Uninsured Employers Benefits Trust Fund assessments, Occupational Safety and Health Fund assessments, Labor Enforcement and Compliance Fund assessments, and Subsequent Injuries Benefits Trust Fund assessments.

The following hypothetical examples illustrate how final premiums on two large policies are to be determined (assuming, for simplicity, that retrospective rating adjustments and policyholder dividends do not apply to these two policies, but a charge arising from the Terrorism Risk Insurance Program, and any amendments thereof, does apply):

		Example One	Example Two
(1)	Subject Premium (Based on exposure and insurer's rates)	$5,000	$200,000
(2)	Experience Rating Credit	—	20,000
(3)	Experience Rating Debit	—	—
(4)	Deductible Credit	—	50,000
(5)	Premium Discount	—	10,000
(6)	Expense Constant	50	—
(7)	Other Credit Adjustments*	100	2,000
(8)	Other Debit Adjustments**	75	3,000
(9)	Charge for the Terrorism Risk Insurance Program and any amendments thereof	40	1,500
(10)	Actual Premium Charged [(1) + (3) + (6) + (8) + (9)] – [(2) + (4) + (5) + (7)]	5,065	122,500
(11)	**Final Premium to be Reported** [(1) + (3) + (6) + (8)] – [(2) + (5) + (7)], or simply (10) + (4) – (9)	$5,025	$171,000

* schedule rating credits, merit rating credits, Insolvent Insurer Rating Adjustment Factor credits, etc., if applicable.

** schedule rating debits, surcharge for waiver of subrogation, surcharge for Coverage B increased limits, surcharge for policyholder audits authorized by Insurance Code Section 11665, additional premium estimated pursuant to Insurance Code Section 11760.1, Insolvent Insurer Rating Adjustment Factor debits, premium charges not included in insurer's filed rates related to Coronavirus 2019 (COVID-19), etc., if applicable.

13. Findings and Award

An award that has been issued by a workers' compensation judge based on evidence presented in the process of litigation.

14. Incurred Indemnity

The sum of all paid indemnity losses and the outstanding indemnity losses on a claim. (See the definitions for "Indemnity Loss(es)" and "Outstanding Indemnity".)

15. Incurred Loss(es)

The sum of incurred indemnity and incurred medical losses. (See the definitions for "Incurred Indemnity" and "Incurred Medical".)

16. Incurred Medical

The sum of all paid medical losses and the outstanding medical on a claim. (See the definitions for "Medical Loss(es)" and "Outstanding Medical".)

17. Indemnity Loss(es)

All indemnity costs, including but not limited to:

a. On a claim closed by a single sum settlement, that portion assignable to indemnity. (See the definition of "Single Sum Settlement".)

b. The following legal expenses for the claimant if they are included in the award to, or incurred on behalf of, a claimant:

   (1) Witness fees.

   EXCEPTION: Expert medical witness fees shall be included in medical loss.

   (2) Attorney fees.

   (3) Other court costs.

   (4) Reimbursement for expenses incurred in attending a hearing or deposition, including interpreter fees.

   (5) Cost of copies of documents such as birth and death certificates.

c. The cost of all supplemental job displacement benefit vouchers as well as any additional vocational rehabilitation-type benefits (including those provided on a voluntary basis).

d. Allocated Loss Adjustment Expenses incurred for employers' liability claims.

Note:

Indemnity losses do not include automatic increases to late indemnity payments made pursuant to California Labor Code Section 4650, penalties for unreasonable delay determined by the Workers' Compensation Appeals Board pursuant to California Labor Code Section 5814, reimbursement of lien filing fee or lien activation fee made pursuant to California Labor Code Section 4903.07 or reimbursement of independent bill review fee made pursuant to California Labor Code Section 4603.6 (c).

18. Insolvent Insurer Rating Adjustment Factors

See the definition of "Insolvent Insurer Rating Adjustment Factor" located in Part 1, *General Provisions,* Section II, *General Definitions,* of the *Miscellaneous Regulations for the Recording and Reporting of Data—1995*, approved by the Insurance Commissioner of the state of California, Title 10, California Code of Regulations, Section 2354.

19. Joint Coverage or Joint Coverage Claim(s)

A claim for which it has been determined by adjudication that the coverage furnished by other than the one policy for which experience is being reported is pertinent to a division of the total incurred loss which usually results from the injured party having co-employers, overlapping coverage on the same employer, or the injury developing over an extended period. When an insurer has determined that the loss is chargeable to two or more employers insured by such insurer, or when a written agreement has been executed between two or more insurers which specifies a sum specific or percentage of contribution as to

each insurer's liability for the claim, it shall be considered the equivalent of a determination by adjudication that the coverage furnished by other than the one policy for which experience is being reported is pertinent to the division of the total incurred loss.

20. Loss Adjustment Expense(s)

Loss adjustment expense(s) includes two components, Allocated Loss Adjustment Expense(s) and Unallocated Loss Adjustment Expense(s), each of which is defined below:

a. Allocated Loss Adjustment Expense(s)

Allocated Loss Adjustment Expenses includes the following costs:

(1) Fees, salary and overhead (including support staff) of individuals whose primary or predominant job function is to perform representation before the Workers' Compensation Appeals Board or other legal services. This shall include costs incurred by outside or in-house counsel, non-attorney hearing representatives and their related support personnel.

EXCEPTION: Costs associated with occasional or incidental legal work performed by individuals hired primarily or predominantly to perform the function of claim operations shall be considered as Unallocated Loss Adjustment Expenses (see Subrule 20b, below).

(2) The cost of legal services incurred in pursuing subrogation recoveries.

EXCEPTION: If a subrogation reimbursement is obtained, the reported cost of legal services incurred in pursuing the recovery shall be reduced by the amount reimbursed. If the reimbursement exceeds the cost of such legal services, the excess shall be applied to reduce the reported incurred losses.

(3) Court, alternate dispute resolution and other specific costs listed below that are not included in the award to or incurred on behalf of the claimant:

(If any costs listed below are included in the award to or incurred on behalf of the claimant, they shall be reported as indemnity loss.)

(a) Expert testimony.

EXCEPTION: The cost of all expert testimony related to medical-legal shall be reported as medical loss.

(b) Witnesses and summonses.

(c) Copies of documents such as birth and death certificates.

EXCEPTION: The cost of procuring copies of medical treatment records shall be reported as medical loss.

(d) Alternate dispute resolution fees, such as arbitration fees.

(e) Surveillance, including activity checks, performed by either in-house personnel or outside services.

EXCEPTION: The cost of incidental surveillance or activity checks performed by individuals hired primarily or predominantly to perform the function of claim operations shall be considered as Unallocated Loss Adjustment Expenses (see Subrule 20b, below).

(f) The cost of field investigations related to the compensability of claims, potential fraud or the potential for future subrogation, performed by either dedicated in-house personnel or outside services.

EXCEPTION: The cost of incidental field investigations performed by individuals hired primarily or predominantly to perform the function of claim operations shall be considered as Unallocated Loss Adjustment Expenses (see Subrule 20b, below).

(g) Court costs, such as appeal bond costs and appeal filing fees.

(h) Interpreter fees.

EXCEPTION: Interpreter fees related to medical-legal or medical treatment shall be reported as medical loss. Interpreter fees related to vocational rehabilitation or included in the award to, or incurred on behalf of, the claimant, other than those related to medical-legal or medical treatment, shall be reported as indemnity loss.

(4) The cost of medical cost containment programs incurred with respect to a particular claim or which can be allocated to a particular claim, whether by an outside vendor or done internally by an employee, to ensure that only reasonable and necessary costs of services are paid, shall be included in the allocated loss adjustment expense amount. (The cost of medical cost containment programs that cannot be allocated to a particular claim shall be considered unallocated loss adjustment expenses.)

These costs include, but are not limited to:

(a) Bill auditing expenses for any medical services rendered, such as hospital bills, nursing home bills, physician bills, chiropractic bills, medical equipment charges, pharmacy charges, physical therapy bills and medical vendor bills.

(b) Hospital and other treatment utilization reviews, including precertification/preadmission, and concurrent or retrospective reviews.

(c) Access fees and other expenses incurred with respect to the utilization of managed care organizations, such as preferred provider networks/organizations (PPOs), medical provider networks (MPNs), and Health Care Organizations (HCOs).

(d) Costs of medical management except for nurse case management or case management that directly interacts and is coordinated with the injured employee and others, who are all parties to the employee's need for medical care.

(5) The fees and costs, including the cost of procuring copies of medical records, associated with independent bill review conducted pursuant to Labor Code Section 4603.6 or independent medical review conducted pursuant to Labor Code Sections 4610.5 and 4610.6 or 4616.4.

b. Unallocated Loss Adjustment Expense(s)

The costs of an insurer, in connection with the handling of claims, which are not defined as Allocated Loss Adjustment Expenses, indemnity loss or medical loss. These include, but are not limited to:

(1) Fees, salary and overhead (including support staff) of individuals hired primarily or predominantly to perform the function of claim operations. This includes costs incurred by in-house personnel or outside services.

EXCEPTION: Costs related to individuals whose primary or predominant function is to perform legal services or field investigations related to the compensability of claims, potential fraud or the potential for future subrogation shall be considered as Allocated Loss Adjustment Expenses (see Subrule 20a, above).

(2) The costs of medical cost containment programs that cannot be allocated to a particular claim. (The costs of medical cost containment programs that can be allocated to a particular claim shall be reported as allocated loss adjustment expenses.)

(3) The cost of benefit increases or penalty awards made pursuant to California Labor Code Sections 4650, 5814, 4603.2, 4610.6 and 4622.

(4) The cost of the reimbursement to the lien claimant of the lien filing fee or lien activation fee when ordered or awarded by the Workers' Compensation Appeals Board (WCAB) or arbitrator pursuant to Labor Code Section 4903.07.

21. Major Permanent Partial Disability

An injury resulting in a permanent partial disability, not constituting permanent total disability, which has been adjudicated to constitute a permanent disability rating of 25% or more (but less than 100%) or which, in the opinion of the insurer, will result in a permanent disability rating of 25% or more (but less than 100%).

22. Medical Evaluation

An examination of a worker's injury, performed by an independent medical examiner, agreed medical evaluator, treating physician, consulting physician or qualified medical evaluator, for purposes of assessing the worker's eligibility for benefits, ability to return to work, extent of permanent disability and/or need for new and further medical treatment. This does not include independent medical review conducted pursuant to Labor Code Sections 4610.5 and 4610.6 or 4616.4 or independent bill review conducted pursuant to Labor Code Section 4603.6.

23. Medical Loss(es)

All medical costs, including but not limited to:

a. On a claim closed by a single sum settlement, that portion assignable to medical. (See the definition of "Single Sum Settlement".)

b. The cost of all medical evaluations and medical-legal evaluations shall be included in the medical amount. This includes all evaluations to determine eligibility for benefits, such as ability to return to work, extent of permanent disability, and/or the need for new and further medical treatment. This also shall include the cost of procuring copies of medical records and interpreter fees related to medical evaluations and medical-legal evaluations. This does not include costs associated with independent medical review conducted pursuant to Labor Code Sections 4610.5, and 4610.6 or 4616.4 or independent bill review conducted pursuant to Labor Code Section 4603.6.

c. Contract medical. (See the definition of "Contract Medical".)

d. Interpreter fees related to medical treatment.

e. All fees or costs related to Medicare Set-aside Arrangements.

Note:

Medical losses shall not include increases due to late payments for medical and medical-legal services made pursuant to California Labor Code Sections 4603.2 or 4622.

24. Medical Only or Medical Claims Only

A claim or injury for which no indemnity is incurred, but for which medical treatment costs are incurred is a "medical only" claim or injury, regardless of whether the cost of medical treatment, including first aid, is paid by an employer or insurer, or regardless of whether a Workers' Compensation Claim Form (DWC 1) is filed. "Medical Only" claims or injuries include but are not limited to all compensable injuries in which the disability does not extend beyond the waiting period specified in the workers' compensation laws of California, or injuries for which immediate medical treatment has been provided prior to a determination of compensability pursuant to Labor Code Section 5402(c).

25. Minor Permanent Partial Disability

An injury resulting in a permanent partial disability, not constituting permanent total disability, which has been adjudicated to constitute a permanent disability rating of less than 25% (but greater than 0%) or which, in the opinion of the insurer, will result in a permanent disability rating of less than 25% (but greater than 0%).

26. Net Incurred (Loss)

In the computation of experience modifications, the amount used for Subrogation, Partially Fraudulent, Joint Coverage or Compromised Death Claims that is determined as described for each such claim in Section V, *Loss Information*, Subsection C, *Special Loss Reporting Instructions*.

27. Non-Compensable Claim(s)

Any claim where:

a. There is a ruling by the Workers' Compensation Appeals Board (WCAB), or other court of competent jurisdiction, specifically holding that a claimant is not entitled to benefits under the workers' compensation laws of California, even though the claimant may have been awarded reimbursement for expenses incurred by the claimant in presenting his/her case;

b. The insurer rejects the claim for benefits under the workers' compensation laws of California and the claim is dismissed by a ruling by the WCAB or other court of competent jurisdiction, because of the claimant's failure to prosecute his/her claim; or

c. The insurer rejects the claim for benefits and no application for adjudication of claim was filed during the period of limitation provided by the workers' compensation laws of California.

28. Nontransferable Education-Related Voucher(s)

See the definition of "Supplemental Job Displacement Benefit Voucher(s)".

29. Occupational Disease

Any abnormal condition or disorder, other than one resulting from an occupational injury, caused by exposure to environmental factors associated with employment. It includes acute and chronic illnesses or disease that may be caused by inhalation, absorption, ingestion, or direct contact.

30. Open or Open Claim(s)

Any claim that is not closed.

31. Outstanding Indemnity

The insurer's individual case estimate of all future indemnity payments on the claim.

32. Outstanding Medical

The insurer's individual case estimate of all future medical payments on the claim.

33. Partially Fraudulent Claim(s)

A claim where the Workers' Compensation Appeals Board (WCAB) declares a portion of the claim costs invalid, unnecessary or excessive, such as, but not limited to, cases where medical liens are deemed excessive.

34. Permanent Total Disability

An injury that has been adjudicated to constitute a permanent disability rating of 100% or which, in the judgment of the insurer, will result in a 100% permanent disability rating.

35. "S" Claim(s)

See the definition of "Compromised Death Claim(s)".

36. Single Sum Settlement

The closing amount of a claim representing the discounted or commuted value of a specific award or benefit. These could include compromise and release settlements, stipulated awards, findings and awards or summary ratings.

37. Statistical Code

A code, not a standard classification code, normally used by insurers to report premium credits and debits resulting from rating plans, discounts, surcharges, etc., if required.

38. Stipulated Award

An award that has been drawn up between the insurer and claimant and submitted to the Workers' Compensation Appeals Board (WCAB) for review.

39. Subrogated, Subrogation or Subrogation Claim(s)

A claim where an insurer received monetary reimbursement either in part or in whole under subrogation rights.

40. Supplemental Job Displacement Benefit Voucher(s)

Supplemental job displacement benefits in the form of vouchers issued pursuant to Labor Code Sections 4658.5 and 4658.7.

41. Temporary Total or Temporary Partial Disability

A claim or compensable injury that is not classified as permanent and that extends beyond the waiting period specified in the workers' compensation laws of California.

42. Trauma

An injury resulting in disability or death that is traceable to a definite accident occurring during the worker's present or past employment and cannot be classified as either a cumulative injury or an occupational disease claim.

43. Unallocated Loss Adjustment Expense(s)

See Loss Adjustment Expense(s).

44. Weekly Wage Amount

Average weekly wages upon which the indemnity benefits are based pursuant to the California Labor Code (but not the maximum or minimum weekly earnings specified in the California Labor Code).

Section III – Link Data and Header Record Information

All link data and header record fields shall be reported as required for California in WCSTAT except as indicated below.

1. Exposure State Code

Report code "04".

2. Policy Effective Date

Report the inception date that corresponds exactly to that shown on the policy information page or the inception date changed by endorsement.

a. Interstate Policies

For interstate policies that are endorsed after the inception date to provide coverage for California, the effective date shall be the inception date of the interstate policy.

b. Continuing Form and Fixed-Term Policies

For each successive annual period, treat the policy in the same manner as though it were an annual policy effective in the same month and on the same day of the month as the inception date of the annual period. If there has been a first period or last period of coverage, which has been treated as a short-term policy in accordance with Part 2, Section II, Rule 2, *Continuing Form Policies or Fixed-Term Policies Written in Excess of One Year and Sixteen (16) Days*, of this Plan, such period shall also be treated as a separate short-term policy for reporting purposes under this Plan.

3. Report Level Code / Report Number

Report the code that corresponds to the report level based on the policy valuation date. (See Section I, *General Instructions,* Rules 2, *Date of Valuation,* and 3, *Date of Reporting,* to determine the policy valuation dates and required reporting dates.)

Report Number	Level
1	First Report
2	Second Report
3	Third Report
4	Fourth Report
5	Fifth Report
6	Sixth Report
7	Seventh Report
8	Eighth Report
9	Ninth Report
A	Tenth Report

4. Policy Expiration or Cancellation Date

Report the expiration date as the expiration date shown on the policy information page unless the policy is cancelled. In that event, the cancellation date shall be reported as the expiration date.

a. Interstate Policies

For interstate policies, report the expiration or cancellation date of the interstate policy.

b. Continuing Form Policies

For each successive annual period, treat the policy in the same manner as though it were an annual policy expiring twelve (12) months after the inception date shown, unless the policy is cancelled. In that event, the cancellation date shall be reported as the expiration date.

5. Estimated Audit Code

Report whether the exposure is audited or estimated. If an audit was not conducted pursuant to Part 3, Section VI, Rule 4, *Audit of Payroll,* the exposure shall be considered estimated. Report Estimated Audit Code "U" if estimate is due to an uncooperative policyholder; report Estimated Audit Code "Y" for all other reasons.

Code	Description
N	Exposure is audited
U*	Exposure is estimated due to an uncooperative policyholder
Y**	Exposure is estimated—other

* Where it is not possible to obtain audited exposure figures due to the policyholder's refusal to provide the insurer access to the payroll and other required records, the insurer shall use the

Estimated Audit Code "U". A "U" Estimated Audit Code means that the insurer has made a good faith effort to complete the audit and inform the policyholder of the possible consequences of not permitting the insurer to complete the final audit, which may result in the exclusion of the payroll from the policyholder's experience modification in accordance with Section III, *Eligibility and Experience Period,* Rule 3, *Experience to be Used for Rating California Workers' Compensation Insurance Risks,* Subrule g, of the Experience Rating Plan.

** Where it is not possible to obtain audited exposure figures, for reasons other than an uncooperative policyholder, the insurer shall submit a statement indicating the reasons why audited exposure figures cannot be obtained. (See the definition of "Audited Exposure" as applicable to this Plan.)

Section IV – Exposure Information

All exposure-related fields shall be reported as required for California in WCSTAT except as indicated below.

1. Classification Code

Report the appropriate 4-digit California standard classification code. All records containing "Exposure Amount" must be assigned to a standard classification code developed in accordance with the provisions of this Plan.

Also, report statistical code 9740, *Catastrophe Provisions for Terrorism*, if applicable. Other statistical codes need not be reported. (See the definition of "Statistical Code" as applicable to this Plan.)

2. Experience Modification Effective Date

Report the California experience modification effective date. When more than one modification applies to a single policy, report the corresponding standard classification codes and exposures for each experience modification period separately, with the appropriate effective date of each modification. If no experience modification applies to the policy, report the policy effective date.

3. Rate Effective Date

Report the rate (exposure) effective date. If the rate effective date precedes the policy effective date, report the policy effective date.

4. Exposure Amount

Report the total audited exposure for each standard classification code. (See the definition of "Audited Exposure" as applicable to this Plan.) Report payroll dollars rounded to the nearest whole dollar amount. Report non-payroll exposures to the nearest tenth of a unit. Payrolls or other applicable exposure amounts reported shall be obtained in accordance with the provisions of this Plan.

If pursuant to Section III, *Link Data and Header Record Information*, Rule 5, *Estimated Audit Code*, the exposure is considered estimated, report the current estimated exposure. Do not adjust the estimated exposure to reflect any additional premium the insurer has charged in accordance with California Insurance Code Section 11760.1.

a. For a number of standard classifications, this Plan provides for a basis of exposure other than payroll. A list of these standard classifications and the applicable unit of exposure is given in the table below.

Code No.	Standard Classification	Unit of Exposure
8278	Jockeys or Harness Drivers	Per Race
7707	Firefighting Operations, Volunteers	Per Capita, Per Year
7722	Police, etc., Volunteers	Per Capita, Per Year

8631	Racing Stables	Per Occupied Stall, Per Day

For each such standard classification that applies, report the total number of exposure units.

5. Premium Amount

Report the premium amount for statistical code 9740, *Catastrophe Provisions for Terrorism*, if applicable. (Note that the premium amount for statistical code 9740 is not to be included in the "Final Premium Total (Standard Premium Total)" amount in Section VI, *Unit Total Record Data*. See definition of "Final Premium(s)" in Section II, *Definitions*.) The premium amounts for standard classification codes and other statistical codes need not be reported.

6. Update Type Code

Report the alphabetic code that identifies the activity of an exposure record. Exposure records can be reported using either the "Previous/Revised" method or the "Add/Change/Delete" method. Refer to Section VII, *Subsequent Reports, Correction Reports, and Reporting Methods,* Rule 3, *Reporting Methods,* for instructions.

Code	Description
A	Add Record
D	Delete Record
P	Previously Reported
R	Revised

Section V – Loss Information

A. General Loss Reporting Instructions

1. Reporting Losses

Any and all claims, including those involving first aid as defined in California Labor Code Section 5401(a), in which Indemnity Losses or Medical Losses are incurred or Allocated Loss Adjustment Expenses are paid must be reported individually.

All loss amounts are on a direct basis (excluding reinsurance assumed and adjustment for reinsurance ceded) and must be reported on a gross basis prior to the application of any deductibles.

2. Date of Valuation

See Section I, *General Instructions,* Rule 2, *Date of Valuation,* to determine the valuation dates for losses.

3. Supplemental Claim Information [2]

The following loss data elements shall be reported on claims meeting the criteria specified below:

(1) "Weekly Wage Amount" – report on Injury Type "01", "02", "03", "04", "05" and "08" claims

(2) "Scheduled Indemnity – Percentage of Disability" – report on Injury Type "02", "03" and "04" claims

(3) "Total Incurred Vocational Rehabilitation Amount" – report on Injury Type "01", "02", "03", "04", "05" and "08" claims

(4) "Total Gross Incurred Amount" – report on joint coverage, partially fraudulent, subrogated and Injury Type "08" claims

[2] See the definitions of "Joint Coverage or Joint Coverage Claim(s)", "Partially Fraudulent Claim(s)", "Subrogated, Subrogation or Subrogation Claim(s)" and "Compromised Death Claim(s)" as applicable to this Plan.

Part 4 – Unit Statistical Reporting Requirements
Section V – Loss Information

B. Loss Data Elements

All loss-related fields shall be reported on all claims as required for California in WCSTAT except as indicated below.

1. Classification Code

Report the 4-digit California standard classification code to which the claim has been assigned. With respect to contract medical, costs shall be apportioned by standard classification. (See the definition of "Contract Medical" as applicable to this Plan.) No claims may be assigned to any standard classification unless payroll or other appropriate exposure also has been reported for that standard classification. In cases where losses have been incurred under the benefits of a state other than where the payroll is assigned, report the claim in the state where the payroll is assigned.

2. Weekly Wage Amount

Report the whole dollar amount of the injured worker's weekly wage. (See the definition of "Weekly Wage Amount" as applicable to this Plan.)

3. Injury Code (Injury Type)

Report the code that identifies the injury type giving rise to the claim. See Section II, *Definitions*, for assistance in determining the "Injury Code (Injury Type)." All claims shall be assigned to an injury type even if the data in the file on the date of valuation is not sufficient to form a conclusive determination of the duration or extent of disability.

Code	Description
01	Death
02	Permanent Total Disability
03	Major Permanent Partial Disability
04	Minor Permanent Partial Disability
05	Temporary Total or Temporary Partial Disability
06	Medical Claims Only
07	Contract Medical or Hospital Allowance
08	Compromised Death or "S" Claim

4. Catastrophe Number

Report the 2-digit sequential number for two or more claims resulting from the same occurrence. For each policy, all claims resulting from the first such occurrence shall be assigned a "Catastrophe Number" of 01, all claims resulting from the second occurrence shall be 02, etc. When an occurrence results in only one claim being reported, report zero.

Example

Claim No.	Policy No.	Date of Injury	Cat. No.
123	WC-1	2/15/yy	01
456	WC-1	2/15/yy	01
321	WC-1	4/23/yy	00
789	WC-1	6/14/yy	02
987	WC-1	6/14/yy	02

With respect to unit statistical report data with a required date of reporting on or after August 1, 2020, report "Catastrophe Number" 12 for all claims directly arising from a diagnosis of Coronavirus disease 2019 (COVID-19) and an accident date on or after December 1, 2019.

Part 4 – Unit Statistical Reporting Requirements

Section V – Loss Information

5. Update Type Code

Report the alphabetic code that identifies the activity of the loss record. Loss records can be reported using either the "Previous/Revised" method or the "Add/Change/Delete" method. Refer to Section VII, *Subsequent Reports, Correction Reports, and Reporting Methods,* Rule 3, *Reporting Methods,* for instructions.

Code	Description
A	Add Record
C	Change Record
D	Delete Record
P	Previously Reported
R	Revised

6. Type of Settlement Code

Report the code that identifies the certain settlement situation for the claim.

Code	Description
00	Claim Not Subject to Settlement
03	Stipulated Award*
04	Findings and Award*
05	Non-Compensable**
06	Compromise and Release*
09	All Other Settlements

* See Section II, *Definitions,* for definitions as applicable to this Plan.

** See Section II, *Definitions*, Rule 27, *Non-Compensable Claim(s),* for definition of a non-compensable claim. The insurer shall submit a statement to the WCIRB when a non-compensable claim meets the requirements of California Labor Code Section 3761 (d).

7. Part of Body

Report the code that identifies the part of body injured. (See Appendix III of this Plan for the applicable codes.)

8. Nature of Injury

Report the code that identifies the nature of injury. (See Appendix III of this Plan for the applicable codes.)

9. Cause of Injury

Report the code that identifies the cause of injury. (See Appendix III of this Plan for the applicable codes.)

10. Fraudulent Claim Code

Report the appropriate code from the list below to indicate whether a claim is partially fraudulent or not. (See the definition of "Partially Fraudulent Claim(s)" as applicable to this Plan.)

Code	Description
00	Not Partially Fraudulent
01	Partially Fraudulent

11. Total Gross Incurred Amount

Report the total gross incurred amount in whole dollars.

This field is only required to be reported on claims that are subrogated (Type of Recovery Code "03"), partially fraudulent (Fraudulent Claim Code "01"), joint coverage (Type of Recovery Code "05" or "06"), or Compromised Death or "S" claim (Injury Code (Injury Type) "08"). For these four special types of claims, the gross incurred amounts shall be reported as follows:

a. Subrogation Claims – See Subsection C, *Special Loss Reporting Instructions,* Rule 1, *Subrogation Claims,* below.

b. Partially Fraudulent Claims – See Subsection C, *Special Loss Reporting Instructions,* Rule 2, *Partially Fraudulent Claims,* below.

c. Joint Coverage Claims – See Subsection C, *Special Loss Reporting Instructions,* Rule 3, *Joint Coverage Claims,* below.

d. Compromised Death or "S" Claims – See Subsection C, *Special Loss Reporting Instructions,* Rule 7, *Compromised Death or "S" Claims,* below

C. Special Loss Reporting Instructions

1. Subrogation Claims

For a subrogation claim reported on a normal valuation of losses, the gross incurred shall be the estimated liability for the claim as of the normal valuation as if there had been no subrogation. For a subrogation claim reported on a correction filed between valuation dates, the gross incurred shall be the estimated liability for the claim at the time of subrogation reimbursement as if there had been no subrogation.

In reporting subrogation claims, the net incurred amount is the sum of the net paid and net outstanding amounts. The net paid is equal to the gross paid less the amount of the subrogation reimbursement that exceeds the expense incurred in obtaining the subrogation. The net outstanding is equal to the gross outstanding less the subrogation credit allowed, and is subject to a minimum of zero. (In other words, Net Incurred = [Gross Paid - (Reimbursement - Expense Incurred in Obtaining Subrogation)*] + [Gross Outstanding - Subrogation Credit Allowed]*).

* Amount is limited to be no less than zero.

The following hypothetical examples illustrate how net and gross incurred on subrogation claims are to be determined:

		Example One	Example Two	Example Three	Example Four
(1)	Total Paid (Gross)	$15,000	$15,000	$15,000	$30,000
(2)	Amount Reimbursed	$12,000	$15,000	$6,000	$30,000
(3)	Expense Incurred in Subrogation	$2,000	$4,000	$7,000	$0
(4)	Total Net Paid [(1) - ([2] – [3])*]	$5,000	$4,000	$15,000	$0
(5)	Total Outstanding (Gross)	$0	$20,000	$15,000	$20,000
(6)	Credit Allowed	$0	$10,000	$0	$20,000
(7)	Total Net Outstanding [(5) - (6)]*	$0	$10,000	$15,000	$0
(8)	Total Gross Incurred [(1) + (5)]	$15,000	$35,000	$30,000	$50,000
(9)	Total Net Incurred [(4) + (7)]	$5,000	$14,000	$30,000	$0

* Amount is limited to be no less than zero.

When the allocation of the subrogation to indemnity and medical is not known, the subrogation shall be allocated as indicated below for purposes of reporting the net incurred. The amount by which the monetary reimbursement exceeds the expense incurred in obtaining the subrogation recovery, if any, shall be apportioned to the paid indemnity and paid medical based on the ratios of gross paid indemnity and gross paid medical to the total gross paid, respectively. The credit allowed, if any, shall be apportioned to the outstanding indemnity and outstanding medical based on the ratios of the gross outstanding indemnity

and the gross outstanding medical to total gross outstanding, respectively. The following hypothetical examples illustrate how recoveries are to be reflected in the net incurred indemnity and net incurred medical amounts.

(1)	Paid Indemnity (Gross)	$15,000
(2)	Paid Medical (Gross)	$25,000
(3)	Total Gross Paid [(1) + (2)]	$40,000
(4)	Outstanding Indemnity (Gross)	$15,000
(5)	Outstanding Medical (Gross)	$15,000
(6)	Total Gross Outstanding [(4) + (5)]	$30,000

Example A – Subrogation Reimbursement and Credits – Medical Losses Only

(7A)	Amount Reimbursed Indemnity	$0
(8A)	Amount Reimbursed Medical	$15,000
(9A)	Expense Incurred in Subrogation	$5,000
(10A)	Net Paid Indemnity [(1) - (7A)]	$15,000
(11A)	Net Paid Medical [(2) - ([8A] - [9A])*]	$15,000
(12A)	Credit Allowed Indemnity	$0
(13A)	Credit Allowed Medical	$10,000
(14A)	Net Outstanding Indemnity [(4) - (12A)]*	$15,000
(15A)	Net Outstanding Medical [(5) - (13A)]*	$5,000
(16A)	Net Incurred Indemnity (10A) + (14A)]	$30,000
(17A)	Net Incurred Medical [(11A) + (15A)]	$20,000

Part 4 – Unit Statistical Reporting Requirements

Section V – Loss Information

Example B – Subrogation Reimbursement and Credits Apportionment to Medical and Indemnity Not Known

(7B)	Amount Reimbursed (Unapportioned)	$15,000
(8B)	Expense Incurred in Subrogation	$5,000
(9B)	Total Net Reimbursement [(7B) - (8B)]*	$10,000
(10B)	Net Paid Indemnity [(1) - ([9B] x [1]/[3])]	$11,250
(11B)	Net Paid Medical [(2) - ([9B] x [2]/[3])]	$18,750
(12B)	Credit Allowed (Unapportioned)	$10,000
(13B)	Net Outstanding Indemnity [(4) - ([12B] x [4]/[6])]*	$10,000
(14B)	Net Outstanding Medical [(5) - ([12B] x [5]/[6])]*	$10,000
(15B)	Net Incurred Indemnity [(10B) + (13B)]	$21,250
(16B)	Net Incurred Medical [(11B) + (14B)]	$28,750

* Amount is limited to no less than zero.

2. Partially Fraudulent Claims

In reporting partially fraudulent claims, report all loss details (i.e., medical costs, etc.) apportioned as existed in the gross loss. The gross incurred shall be the estimated cost of the claim if it had not been found to be partially fraudulent. The net incurred is the estimated cost of the claim after it is found to be partially fraudulent.

3. Joint Coverage Claims

In reporting joint coverage claims, report as the net incurred only that amount which has been apportioned to the claim of the policyholder. The amount apportioned to the claim of the particular policyholder shall be that proportion of the total incurred loss (gross incurred) assignable by adjudication to the policy for which the experience is being reported.

All loss details shall be apportioned as existed in the gross incurred loss. The gross incurred shall be that amount for which the insurer would have been liable had the insurer incurred the entire loss.

4. Non-Compensable Claims

Loss amounts incurred on non-compensable claims are to be reported. (These loss amounts are not used in experience rating.)

5. Cumulative Injury Claims

The incurred loss amounts reported for a cumulative injury claim shall not reflect the incurred loss amounts, if any, for benefits due to a specific injury. (Claims for benefits due to a specific injury shall be reported separately.) A cumulative injury claim with liability limited to a single employer covered by a single insurer during the period of liability shall be reported on the most current policy providing coverage during that period.

6. Employers' Liability Claims

If reported as a single claim, an "03" shall be reported for "Type of Claim". If reported as separate claims, an "02" shall be reported for "Type of Claim".

7. Compromised Death or "S" Claims

To report Compromised Death or "S" claims, the gross incurred shall be the amount for which the insurer would have been liable had there been no compromise over the applicability of the claim to the workers' compensation laws of California. The net incurred indemnity and net incurred medical amounts shall be reported as the incurred indemnity and incurred medical amounts for which the insurer is liable. The net incurred is the sum of the net incurred indemnity and net incurred medical.

Section VI – Unit Total Record Data

All unit total fields shall be reported as required for California in WCSTAT except as indicated below:

1. Exposure – Payroll Total

Report in whole dollars the sum of all payroll exposures. Do not include per capita or per race exposure units in this total.

2. Final Premium Total (Standard Premium Total)

Report the whole dollar amount of the final premium for the policy. (See Section II, *Definitions*, for the definition of, and assistance in determining, "Final Premium" as applicable to this Plan.)

3. Incurred Indemnity Amount Total

Report the sum of the amounts reported for "Incurred Indemnity" as of the valuation date. In the case of subsequent reports and correction reports, the totals shown must be the revised totals for all of the claims for the policy and not just the sum of the loss records being revised or added in the correction report.

4. Incurred Medical Amount Total

Report the sum of the amounts reported for "Incurred Medical" as of the valuation date. In the case of subsequent reports and correction reports, the totals shown must be the revised totals for all of the claims for the policy and not just the sum of the loss records being revised or added in the correction report.

Section VII – Subsequent Reports, Correction Reports, and Reporting Methods

1. Subsequent Reports

In order to reflect changes in loss records subsequent to the valuation date of the first report because of developments in the nature of the claims and departmental or judicial decisions, losses must be revalued, and subsequent reports filed, in accordance with Section I, *General Instructions,* Rule 2, *Date of Valuation,* and Rule 3, *Date of Reporting.* A subsequent (second through tenth) revaluation must be filed when one or more claims meet any of the following conditions as of the scheduled date of the valuation:

a. previously reported as open at the most recent prior report level valuation,

b. incurred but not reported at the most recent prior report level valuation,

c. previously reported as closed at any prior report level valuation, but are now open, or

d. previously reported as closed at any prior report level valuation, but have been subsequently reopened and reclosed with the incurred indemnity and/or incurred medical amounts different from the last reported amounts.

The revaluation shall include a reporting of every claim described in a through d, above, in the same detail as set forth in Section V, *Loss Information.* Claims reported as closed on the earlier report level may be reported again on the revaluation. Second through tenth reports shall be identified by the appropriate

code in the "Report Level Code / Report Number" field (see Section III, *Link Data and Header Record Information,* Rule 3, *Report Level Code / Report Number*).

2. Correction Reports

a. Policy Information (Header) Corrections

(1) Corrections or changes involving key data elements ("Report Level Code / Report Number", "Correction Sequence Number", "Insurer Code", "Policy Number Identifier", "Policy Effective Date", "Exposure State Code") are to be made through a Header (Correction Type Code "H") correction by indicating all previous key data above.

(2) Corrections or changes involving non-key data elements, such as "Policy Expiration or Cancellation Date", "Estimated Audit Code", etc., are also to be made using Header (Correction Type Code "H") corrections; however, only the changed non-key data elements along with all key data elements shall be reported.

b. Exposure, Standard Classification, Experience Modification and Final Premium Corrections

(1) Whenever exposure amounts, standard classification(s), experience modification(s), or the final premium previously reported is changed, a correction report must be submitted as soon as the revised figures are available.

(2) A correction report must be filed if:

(a) a final audit has been made of estimated figures previously submitted to the WCIRB;

(b) a clerical error in the exposure or final premium has been discovered, either by the insurer or by the WCIRB;

(c) a change in the experience modification has been made;

(d) a revision in exposure has been made as a result of a test audit of a policyholder for which experience has been submitted; or

(e) any other adjustment affecting previously reported exposure, final premium or standard classification.

(3) Corrections to exposure amounts, standard classifications, experience modifications, and final premium are to be made through an Exposure (Correction Type Code "E") correction. Corrections only to the "Final Premium Total" field are to be made through a Total (Correction Type Code "T") correction.

c. Loss Corrections

(1) Subsequent to the first reporting, a loss correction, when required, must be filed between two valuation dates or within thirty (30) months after the final valuation of losses. Except for loss corrections due to mistake other than error of judgment, should a loss correction coincide with a normal valuation of losses, only the normal valuation of losses should be filed. If a loss correction is not required, losses shall be revalued, and subsequent reports filed, in accordance with Section I, *General Instructions*, Rule 2, *Date of Valuation*, and Rule 3, *Date of Reporting*.

Notwithstanding the foregoing, if an employer notified its insurer that a claim is non-compensable pursuant to California Labor Code Section 3761 and such claim is determined to be non-compensable by the Workers' Compensation Appeals Board, a loss correction shall be filed within ninety (90) days after final adjudication of the determination of non-compensability.

(2) A loss correction must be filed under the following circumstances:

(a) A loss record detail was incorrectly reported through mistake other than error of judgment.

(b) One or more claims are non-compensable.

(c) The insurer has recovered in an action against a third party through subrogation or where a claim is determined to be partially fraudulent.

(d) A death claim has been compromised over the sole issue of the applicability of the workers' compensation laws of California, i.e., Compromised Death or "S" claim.

(e) A claim is determined to be a joint coverage claim.

(f) Exposure has been reassigned to another standard classification through the revision of an audit. A loss correction should be filed with the exposure correction, reassigning all claims to the appropriate standard classification.

(g) A clerical error in either the standard classification assignment or the type of injury assignment of a given claim, or a group of claims, has been discovered by the insurer.

(h) A clerical error in either the standard classification assignment or the type of injury assignment of a given claim has been discovered by the WCIRB.

Under these circumstances, the insurer shall, when notified by the WCIRB, file a loss correction or make satisfactory explanation.

(i) A correction is made in a standard classification assignment of a given claim, or a group of claims, as a result of a WCIRB test audit of a policyholder for which experience has been submitted.

(3) Corrections to losses are to be made through a Loss (Correction Type Code "L") correction. Corrections only to loss totals are to be made through a Total (Correction Type Code "T") correction.

3. Reporting Methods

Exposure and loss records can be reported using either the "Previous/ Revised" method or the "Add/Change/Delete" method.

a. Previous/Revised Method

(1) Exposures and Losses

(a) Additions

To add a new exposure or loss, all required data elements are to be reported on a record with Update Type Code "R".

(b) Deletions

To eliminate exposure and loss information, all required data elements must be reported on a record with Update Type Code "P". The following key data elements are used for matching the record to existing data:

1. Exposure – "Classification Code", "Exposure Act / Exposure Coverage Code", "Exposure Amount" and "Rate Effective Date".

2. Loss – "Claim Number".

(c) Changes

To change an existing exposure or loss, all required data elements are to be reported on a set of two records – one with Update Type Code "P" and one with Update Type Code "R".

The record with Update Type Code "P" must include the data previously reported, including the key data for matching described above. The record with Update Type Code "R" must include the revised data.

(2) Totals

The revised risk totals are required to be reported. The Exposure – Payroll Total should be the sum of all payroll for the policy, not just the sum of the revised payroll records. To the extent that exposure records are revised, report the revised Final Premium based on the latest exposure information of the entire policy. The Incurred Indemnity Amount Total and Incurred Medical Amount Total should be the sum of incurred indemnity and incurred medical amounts for all of the claims for the policy as of the reported report level, not just the sum of the loss records being revised or added.

b. Add/Change/Delete Method

(1) Exposure and Losses

(a) Additions

To add a new exposure or loss, all required data elements are to be reported on a record with Update Type Code "A".

(b) Deletions

To eliminate existing exposure and loss information, all required data elements must be reported on a record with Update Type Code "D". The following key data elements will be used for matching the record to existing data:

1. Exposure – "Classification Code", "Exposure Act / Exposure Coverage Code", "Exposure Amount", "Rate Effective Date".
2. Loss – "Claim Number".

(c) Changes

To change an existing exposure or loss, all required data elements are to be reported on a set of two records – one with Update Type Code "D" and one with Update Type Code "A". The record with Update Type Code "D" must include the data previously reported, including the key data for matching described above. The record with Update Type Code "A" must include the revised data.

Alternatively, to change an existing loss, all required data elements may be reported on a single record with Update Type Code "C". Update Type Code "C" can only be used to change the details of an individual claim. Changes to the Claim Number of an individual claim, grouped claims or exposure records must be made using Update Type Codes "D" and "A", as described above.

(2) Totals

The revised risk totals are required to be reported. The Exposure – Payroll Total should be the sum of all payroll for the policy, not just the sum of the revised payroll records. To the extent that exposure records are revised, report the revised Final Premium based on the latest exposure information of the entire policy. The Incurred Indemnity Amount Total and Incurred Medical Amount Total should be the sum of incurred indemnity and incurred medical amounts for all of the claims for the policy as of the reported report level, not just the sum of the loss records being revised or added.

Appendix I

Construction and Erection Classifications

1322	Oil/Gas Well Servicing
1330	Blasting
3719	Oil/Gas Refineries–erection
3724(1)	Millwright Work
3724(2)	Electrical Machinery/Aux Apparatus
3726	Boiler Install/Service/Repair
5020	Ceiling Installation
5027	Masonry–low wage
5028	Masonry–high wage
5029	Concrete/Asphalt Sawing/Drilling
5040	Iron/Steel Erection–structural
5102	Iron/Steel Erection–non-structural
5107	Door/Pre-Glazed Window Installation
5108	Door Installation–overhead doors
5130(1)	Programmable Controls Install/Repair
5130(2)	Bldg Automate/Energy Mgmt Install/Repair
5140	Electrical Wiring–high wage
5146(1)	Cabinet/Fixture/Trim Installation
5146(2)	Sign Installation/Repair
5160	Elevator Erection/Repair
5183(1)	Plumbing–low wage
5183(2)	Refrigeration Equip–low wage
5183(3)	Heating/Air Conditioning Equip-low wage
5184	Steam Pipe/Boiler Insulation
5185	Automatic Sprinkler Install–low wage
5186	Automatic Sprinkler Install–high wage
5187(1)	Plumbing–high wage
5187(2)	Refrigeration Equipment–high wage
5187(3)	Heating/Air Conditioning Equip-high wage
5190	Electrical Wiring–low wage
5195	Communications Cabling
5201(1)	Concrete/Cement Work–sidewalks–low wage
5201(2)	Concrete/Cement Work–low wage
5205(1)	Concrete/Cement Work–sidewalks–high wage
5205(2)	Concrete/Cement Work–high wage
5212	Concrete Pumping
5213	Concrete Construction
5214	Concrete/Cement Work–precast
5222(1)	Concrete Construction–bridges
5222(2)	Chimney Construction
5225	Reinforcing Steel Installation
5348	Tile/Stone/Mosaic/Terrazzo Work
5403	Carpentry–low wage
5432	Carpentry–high wage
5436	Hardwood Floor Laying
5443	Lathing
5446	Wallboard Installation–low wage
5447	Wallboard Installation–high wage
5467	Glaziers–low wage

Appendix I

Construction and Erection Classifications

5470	Glaziers–high wage
5473	Asbestos Abatement
5474(1)	Painting/Wallpaper Install–low wage
5474(2)	Waterproofing–low wage
5474(3)	Painting–oil/gas storage tanks–low wage
5479	Insulation Work
5482(1)	Painting/Wallpaper Install–high wage
5482(2)	Waterproofing–high wage
5482(3)	Painting–oil/gas–storage tanks–high wage
5484	Plastering/Stucco Work–low wage
5485	Plastering/Stucco Work–high wage
5506	Street/Road Construction–paving
5507	Street/Road Construction–grading
5538(1)	Sheet Metal Work–low wage
5538(2)	Heating/Air Conditioning Duct–low wage
5542(1)	Sheet Metal Work–high wage
5542(2)	Heating/Air Conditioning Duct–high wage
5552	Roofing–low wage
5553	Roofing–high wage
5606	Contractors–executive level supervisors
5610	Contractors–construction subcontracted
5632	Steel Framing–light gauge–low wage
5633	Steel Framing–light gauge–high wage
5650	Termite Control Work
6003(1)	Pile Driving
6003(2)	Wharf Building
6003(3)	Bridge/Trestle Construction–wood
6011	Dam Construction
6204	Drilling
6206(1)	Oil/Gas Wells–cementing
6206(2)	Oil/Gas Wells–acidizing/fracturing
6206(3)	Oil/Gas Wells–vacuum truck service
6206(4)	Oil/Gas Wells–gravel packing
6213	Oil/Gas Wells–specialty tool
6216	Oil/Gas Lease Work
6218(1)	Excavation–low wage
6218(2)	Grading Land–low wage
6218(3)	Land Leveling–farm lands–low wage
6220(1)	Excavation–high wage
6220(2)	Grading Land–high wage
6220(3)	Land Leveling–farm lands–high wage
6233	Oil/Gas Pipeline Construction
6235(1)	Oil/Gas Wells–drilling–redrilling
6235(2)	Oil/Gas Wells–install/recovery of casing
6235(3)	Drilling–geothermal wells
6237(1)	Oil/Gas Wells–wireline service
6237(2)	Oil/Gas Wells–perforating of casing
6251	Tunneling/Underground Mining
6258	Foundation Preparation Work
6307	Sewer Construction–low wage
6308	Sewer Construction–high wage
6315(1)	Water Mains Construction–low wage
6315(2)	Gas Mains Construction–low wage
6316(1)	Water Mains Construction–high wage

Appendix I

Construction and Erection Classifications

6316(2)	Gas Mains Construction–high wage
6325	Conduit Construction/Underground Wiring
6361(1)	Canal Construction
6361(2)	Cross-Country Water Pipeline
6361(3)	Jetty/Breakwater Construction
6364	Irrigation Pipe Installation
6400	Fence Construction
7538	Electric Power Line Construction
7601	Aerial Line Construction
7605	Security/Fire Alarm Install/Repair
7855	Railroad Construction
8227	Construction/Erection Permanent Yards
9529(1)	Scaffolds/Construction Elevators
9529(2)	Decorating
9529(3)	Tent Erection/Removal/Repair
9531(1)	Telecomm Antenna Equip Install/Repair
9531(2)	Satellite TV/Internet Equip Install/Repair
9549	Advertising Companies

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Accumulated Sick Pay	Yes	Payment of accumulated or accrued sick leave usually is made upon the employee's termination and is considered to be pay to which the employee would have been entitled had s/he remained employed. Include as payroll unless sick pay was accrued during periods that the employer was legally self-insured
Accumulated Vacation Pay	Yes	Payment of accumulated or accrued vacation usually is made upon the employee's termination and is considered to be pay to which the employee would have been entitled had s/he remained employed. Include as payroll unless vacation pay was accrued during periods that the employer was legally self-insured
Attendance at Conferences Not Directly Related to the Employer's Business		
Employee's salary	Yes	
Tuition or other conference related fees paid by the employer	No	
Attendance at Trade Schools or Special Business Schools		
Employee's salary	Yes	
Tuition or fees paid by the employer	No	
Automobile		See USRP, Part 3, Section V, Rule 1h
Allowance	Yes (but see comment)	Exclude that portion of the allowance that is reimbursement for actual expenses incurred by the employee in the conduct of the employer's business

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Reimbursement for documented, actual expenses incurred by the employee in the conduct of the employer's business or when paid at a stipulated amount less than or equal to the IRS business rate	No	
Automobile – Furnished by the Employer		
Value to employee added to wages for tax purposes	No	See USRP, Part 3, Section V, Rule 1h
Back Wages/Back Pay		"Back Wages" or "Back Pay" refer to payroll amounts paid or awarded to employees as part of a remedy for wage violations where the employer corrects or is ordered to make up the difference between what the employee was paid and the amount s/he should have been
Amounts earned during the subject policy period	Yes	
Amounts earned during a different policy period	No	
Board of Directors' Fees		
Stipend for attending board meetings	No (but see comment)	Exclude unless the Director is also an employee and active in the company
Bonuses	Yes	
"Cafeteria" Plans		See USRP, Part 3, Section V, Rule 1g
"Commuter Checks"		
Pre-tax contributions by the employee to purchase scrip redeemable for transportation tickets or passes	Yes	
Commissions or Draws	Yes	
"Davis-Bacon", Davis Bacon Act		See "Prevailing Wage Laws", "Davis Bacon Act"

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Deferred Compensation		See USRP, Part 3, Section V, Rules 1f and 1g
Employee's contribution – qualified or non-qualified plan – including "Cafeteria" and 401K plans or other employee-elected deferral plans	Yes	Employee's voluntary contributions or deferrals made through regular payroll deductions are included even when the contribution is part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code
Employer's contribution – qualified or non-qualified supplemental plan – including "Cafeteria" and 401K plans or other employee-elected deferral plans	No	Exclude contributions to "qualified" and "non-qualified" plans
Payout to current employees	Yes	Payout of deferred compensation to current employees from employer's contributions to previously deferred payroll is considered additional income.
Payout to retired/terminated employees	No	Exclude amounts paid to retired/terminated employees who are not employed during the current policy period, provided the employer maintains records that segregate such payments. NOTE: Include payments to employees employed for any portion of the current policy period.
Dental Insurance		See USRP, Part 3, Section V, Rule 1g
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Directors' Fees		See "Board of Directors' Fees"
Domestics (Remuneration paid to)		See "Private Residence Employees"
Employee Discounts	No	Prevalent in store operations

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Employee Stock Purchase Plans (ESPP) – Qualified or Non-Qualified		See USRP, Part 3, Section V, Rule 1q
Employee's contribution	Yes	Include the amount by which an employee's salary is reduced to contribute to the purchase of stock purchase plans
Employer's contribution	No	
Equity-Based Compensation Plans (Other Than Stock Options and Stock Purchase Plans)		See USRP, Part 3, Section V, Rule 1r
Employee Contribution	Yes	Include the amount by which an employee's salary is reduced to contribute to an equity-based compensation plan
Payment at time of vesting (graded vesting or scheduled cliff vesting)	Yes	Include amounts paid on a graded vesting schedule or a scheduled cliff vesting date
Payment at time of an accelerated cliff vesting event that is triggered by (1) an Initial Public Offering (IPO) of stock, or (2) a change in majority ownership where the owner(s) prior to the change own less than a one-half interest after the change	No	Cliff vesting may be accelerated based on changes in company ownership. Exclude amounts paid at time of accelerated cliff vesting due to (1) an IPO, or (2) a change in majority ownership where the owner(s) prior to the change own less than a one-half interest after the change. A change in majority ownership could include a merger or acquisition if the owner(s) prior to the change own less than a one-half interest after the change
Family Leave		
Employee's salary	Yes	The continuation of the employee's salary while on leave
FICA		See USRP, Part 3, Section V, Rule 1f.
Employee's obligation paid by the employer	Yes	Some employers pay the employee's obligation to FICA
Gifts	Yes	Substitute for money

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Group Insurance		See USRP, Part 3, Section V, Rule 1g
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Guaranteed Wage	Yes	
Hazard Pay	Yes	Additional pay for performing hazardous duty or work
Housing/Lodging		See USRP, Part 3, Section V, Rule 1b
Value of the lodging – when the classification phraseology or other rules of the Standard Classification System include lodging	Yes	Include the value as specified by Standard Classification System rules or classification phraseology or footnotes
Value of the lodging – when the classification phraseology or other rules of the Standard Classification System are silent regarding lodging	No (but see comment)	When housing/lodging is provided expressly in lieu of wages, or the employee's wages are reduced by an amount equal to the value of the lodging, include the value of the lodging
Idle Time Pay	Yes	Payments for time not worked due to circumstances such as, but not limited to, weather conditions, equipment breakdown and other delays
Jury Duty		
Employee's salary	Yes	Continuation of the employee's salary while serving on a jury or grand jury
Laundry Allowance	No	
Lodging/Housing		See Housing/Lodging
Meals		See USRP, Part 3, Section V, Rule 1b.
Meals provided free to the employee	No	Exclude the value of meals even though it may be added to the employee's wages for tax purposes

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Meals purchased by the employee	Yes	Include if the employee purchases meals from the employer and the cost of the meals is shown as a payroll deduction or the meals are provided in lieu of wages
Medical Insurance		See USRP, Part 3, Section V, Rule 1g
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Military Leave Pay		
Employee's salary	Yes	Continuation of the employee's salary while serving in the military or reserves
Moving Expenses		
Employer's reimbursement of additional expenses incurred by employee due to a change in job location	No	
On Call/Stand-by Pay	Yes	Such pay is considered compensation for services rendered by the employee
Overtime Payments		See USRP, Part 3, Section V, Rule 1c
Pension/Retirement Plan		See USRP, Part 3, Section V, Rule 1g
Employee's contribution	Yes	Employee's voluntary contributions made through regular payroll deductions are included even when the contribution is part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code
Employer's contribution	No	Exclude if contribution to a "qualified" plan
Piece Work Pay	Yes	
Post Season Game Pay (Athletic Teams)	Yes	Include post-season pay subject to the provisions of USRP, Part 3, Section V, Rule 1c
Prevailing Wage Laws, "Davis Bacon Act"		See USRP, Part 3, Section V, Rule 1o

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Salary and fringe benefits paid directly to the employee	Yes	All salary or remuneration components paid to employee are included
With the exception of vacation and holiday pay, fringe benefits paid to a fund or third-party administrator	No	
Private Residence Employees		
(Remuneration paid to) Private Residence Employees as defined by Labor Code Section 3351(d)). Pursuant to Section 3351(d), a private residence employee includes any person employed by the owner or occupant of a residential dwelling whose duties are incidental to the ownership, maintenance, or use of the dwelling, including the care and supervision of children, or whose duties are personal and not in the course of the trade, business, profession, or occupation of the owner or occupant.	No	Pursuant to California Insurance Code Sections 11592 and 11758.1, the rates, classifications and rating systems for workers' compensation do not apply to the workers' compensation insurance covering those persons defined as employees by Labor Code Section 3351(d). Accordingly, payroll or losses developed by private residence employees shall not be reported on unit statistical reports. The rates and classifications applicable to private residence employees may be determined by the insurer affording coverage in accordance with the provisions of Chapter 9, Part 2, Division 1 of the California Insurance Code (Sections 1850.4, *et seq.*)
Profit Sharing		
Annual distribution	Yes	Similar to a bonus
Employer contribution to a Qualified or Non-Qualified Employee Stock Purchase Plan (ESPP) or fund that is held by the employer until the employee's termination and distribution is not made through the regular payroll	No	
Quota Prizes	Yes	Similar to a bonus

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Residual Payments – Commercials	No	Persons employed for the purpose of making radio or television commercials may receive periodic payments when the commercial is broadcast. Such payments are known as residual payments and are in addition to the fee received for making the commercial. Exclude if residual payments are clearly identified and segregated in the employer's records.
Retirement Plan		See Pension/Retirement Plan
Salary Reduction Plans		See USRP, Part 3, Section V, Rule 1g
Employee's contribution, through regular payroll deduction, to welfare or fringe benefit portion of a "Cafeteria plan" qualified under Section 125 of the Internal Revenue Code	No	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employee's contribution to pension, 401(k) or deferred compensation plan through regular payroll deduction	Yes	Include even when contributions are part of a "Cafeteria" plan
Employer's contribution	No	
Savings Plans		
Employee's contribution made through regular payroll deduction.	Yes	
Employer's contribution	No	
School Tuition Reimbursement	No	
Severance or Dismissal Pay	No	See USRP, Part 3, Section V, Rule 1e
Shift Differential Pay	Yes	See USRP, Part 3, Section V, Rule 1c
Sick Pay		
Payments by the employer	Yes	
Payments to employee by a third party	No	

Appendix II
Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Signing-On Bonus:		A signing-on bonus is a payment made for agreeing to sign a contract to play for an athletic team or to work for an employer
Athletic teams	No	The bonus is often paid before the player becomes an employee and in some cases the player may never actually play for the team
Other types of employers	Yes (but see comment)	Include bonus payments to individuals that become employees
Special Reward – Discovery or Invention	No	
Stand-By Pay		See "On Call/Stand-by Pay"
Stock Options		See USRP, Part 3, Section V, Rule 1q
Employee's Contribution	Yes	Include the amount by which an employee's salary is reduced to contribute to the purchase of stock
Employer's Contribution (other than the cashless exercise of stock options)	No	See USRP, Part 3, Section V, Rule 1f
Employer's Contribution for cashless exercise of stock options	Yes	Taxable amounts paid by the employer when an employee completes a cashless exercise of stock options are included as payroll.
Difference between the stock's market price and the exercise price	No	Typically when the option is exercised, the employee purchases stock at a price that is lower than the market value. The difference between the market value and the lower option price is not included as payroll.
Store Certificates	Yes	Substitute for money
Subsistence Payments		Subsistence Payments are considered to be reimbursement for additional living expense by virtue of job location
Documented, actual additional expense	No	
Stipulated amount (per diem)	No	Exclude provided amount is reasonable and the employer's records show that the employee worked at a job location that would

Appendix II

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
		have required the employee to incur additional expenses not normally assumed by the employee
Tips		See USRP, Part 3, Section V, Rule 1d
Pre-paid tips	No	
Voluntary tips	No	
Tool or Equipment Expense Reimbursement		
Stipulated amount	Yes	
Payment by/to third-party administrator	Yes	
Actual or documented expense for tools or equipment not normally provided by the employee	No	
Travel Allowances		Also see "Automobile Allowance" and "Subsistence Payments"
Reimbursement of documented, actual additional expenses	No	
Stipulated amount	No (but see comment)	Exclude provided reimbursement is for additional expenses due to travel, other than commuting or expenses normally assumed by the employee, and the reimbursement is reasonable
Travel Time Payments		
Wages while employee travels	Yes	
Uniform Allowance	No	Considered a reimbursement of expenses
Union Dues		
Paid by the employee	Yes	
Paid by the employer	Yes	Payment is normally assumed by the employee
Vacation Pay	Yes	

Appendix III

Injury Description Codes

A. Part of Body (Positions 1-2)

Code	Narrative Description
I. Head	
10. Multiple Head Injury	Any Combination of Below Parts
11. Skull	
12. Brain	
13. Ear(s)	Includes: Hearing, Inside Eardrum
14. Eye(s)	Includes: Optic Nerves, Vision, Eyelids
15. Nose	Includes: Nasal Passage, Sinus, Sense of Smell
16. Teeth	
17. Mouth	Includes: Lips, Tongue, Throat, Taste
18. Soft Tissue	
19. Facial Bones	Includes: Jaw
II. Neck	
20. Multiple Neck Injury	Any Combination of Below Parts
21. Vertebrae	Includes: Spinal Column Bone, "Cervical Segment"
22. Disc	Includes: Spinal Column Cartilage, "Cervical Segment"
23. Spinal Cord	Includes: Nerve Tissue, "Cervical Segment"
24. Larynx	Includes: Cartilage and Vocal Cords
25. Soft Tissue	Other Than Larynx or Trachea
26. Trachea	
III. Upper Extremities	
30. Multiple Upper Extremities	Any Combination of Below Parts, Excluding Hands and Wrists Combined

Appendix III
Injury Description Codes

Code	Narrative Description
31. Upper Arm	Humerus and Corresponding Muscles, Excluding Clavicle and Scapula
32. Elbow	Radial Head
33. Lower Arm	Forearm – Radius, Ulna and Corresponding Muscles
34. Wrist	Carpals and Corresponding Muscles
35. Hand	Metacarpals and Corresponding Muscles – Excluding Wrist or Fingers
36. Finger(s)	Other than Thumb and Corresponding Muscles
37. Thumb	
38. Shoulder(s)	Armpit, Rotator Cuff, Trapezius, Clavicle, Scapula
39. Wrist(s) and Hand(s)	
IV. Trunk	
40. Multiple Trunk	Any Combination of Below Parts
41. Upper Back Area	(Thoracic Area) Upper Back Muscles, Excluding Vertebrae, Disc, Spinal Cord
42. Lower Back Area	(Lumbar and Lumbo Sacral) Lower Back Muscles, Excluding Sacrum, Coccyx, Pelvis, Vertebrae, Disc, Spinal Cord
43. Disc	Spinal Column Cartilage Other Than Cervical Segment
44. Chest	Including Ribs, Sternum, Soft Tissue
45. Sacrum and Coccyx	Final Nine Vertebrae-Fused
46. Pelvis	
47. Spinal Cord	Nerve Tissue Other Than Cervical Segment
48. Internal Organs	Other Than Heart and Lungs
49. Heart	
60. Lungs	
61. Abdomen Including Groin	Excluding Injury to Internal Organs
62. Buttocks	Soft Tissue

Appendix III
Injury Description Codes

Code	Narrative Description
63. Lumbar and/or Sacral Vertebrae (Vertebrae NOC Trunk)	Bone Portion of the Spinal Column
V. Lower Extremities	
50. Multiple Lower Extremities	Any Combination of Below Parts
51. Hip	
52. Upper Leg	Femur and Corresponding Muscles
53. Knee	Patella
54. Lower Leg	Tibia, Fibula and Corresponding Muscles
55. Ankle	Tarsals
56. Foot	Metatarsals, Heel, Achilles Tendon and Corresponding Muscles, Excluding Ankle or Toes
57. Toes	
58. Great Toe	
VI. Multiple Body Parts	
64. Artificial Appliance	Braces, etc.
65. Insufficient Info to Properly Identify — Unclassified	Insufficient Information to Identify Part Affected
66. No Physical Injury	Mental Disorder
90. Multiple Body Parts (Including Body Systems and Body Parts)	Applies When More Than One Major Body Part Has Been Affected, Such As an Arm and a Leg, and Multiple Internal Organs
91. Body Systems and Multiple Body Systems	Applies to the Functioning of an Entire Body System that Has Been Affected Without Specific Injury to Any Other Part, as in the Case of Poisoning, Corrosive Action, Inflammation, Affecting Internal Organs, Damage to Nerve Centers, etc. Does Not Apply When the Systemic Damage Results from an External Injury Affecting an External Part Such As a Back Injury Which Includes Damage to the Nerves of the Spinal Cord

Appendix III
Injury Description Codes

B. Nature of Injury (Positions 3-4)

Code	Narrative Description
I. Specific Injury	
01. No Physical Injury	i.e., Glasses, Contact Lenses, Artificial Appliance, Replacement of Artificial Appliance
02. Amputation	Cut Off Extremity, Digit, Protruding Part of Body, Usually by Surgery, i.e., Leg, Arm
03. Angina Pectoris	Chest Pain
04. Burn	(Heat) Burns or Scald. The Effect of Contact with Hot Substances (Chemical) Burns. Tissue Damage Resulting from the Corrosive Action Chemicals, Fumes, etc. (Acids, Alkalies)
07. Concussion	Brain, Cerebral
10. Contusion	Bruise – Intact Skin Surface Hematoma
13. Crushing	To Grind, Pound or Break into Small Bits
16. Dislocation	Pinched Nerve, Slipped/Ruptured Disc, Herniated Disc, Sciatica, Complete Tear, HNP Subluxtion, MD Dislocation
19. Electric Shock	Electrocution
22. Enucleation	Removal of Organ or Tumor
25. Foreign Body	
28. Fracture	Breaking of a Bone or Cartilage
30. Freezing	Frostbite and Other Effects of Exposure to Low Temperature
31. Hearing Loss or Impairment	Traumatic Only. A Separate Injury, Not the Sequelae of Another Injury
32. Heat Prostration	Heat Stroke, Sun Stroke, Heat Exhaustion, Heat Cramps and Other Effects of Environmental Heat. Does Not Include Sunburn
34. Hernia	The Abnormal Protrusion of an Organ or Part Through the Containing Wall of its Cavity

Appendix III
Injury Description Codes

Code	Narrative Description
36. Infection	The Invasion of a Host by Organisms such as Bacteria, Fungi, Viruses, Mold, Protozoa or Insects, With or Without Manifest Disease
37. Inflammation	The Reaction of Tissue to Injury Characterized Clinically by Heat, Swelling, Redness and Pain
38. Adverse Reaction to a Vaccination or Inoculation	
40. Laceration	Cuts, Scratches, Abrasions, Superficial Wounds, Calluses. Wound by Tearing
41. Myocardial Infarction	Heart Attack, Heart Conditions, Hypertension. The Inadequate Blood Flow to the Muscular Tissue of the Heart
42. Poisoning – General (Not OD or Cumulative Injury)	A Systemic Morbid Condition Resulting from the Inhalation, Ingestion, or Skin Absorption of a Toxic Substance Affecting the Metabolic System, the Nervous System, the Circulatory System, the Digestive System, the Respiratory System, the Excretory System, the Musculoskeletal System, etc. Includes Chemical or Drug Poisoning, Metal Poisoning, Organic Diseases, and Venomous Reptile and Insect Bites. Does NOT Include Effects of Radiation, Pneumoconiosis, Corrosive Effects of Chemicals; Skin Surface Irritations, Speticemia or Infected Wounds
43. Puncture	A Hole Made by the Piercing of a Pointed Instrument
46. Rupture	
47. Severance	To Separate, Divide or Take Off
49. Sprain or Tear	Internal Derangement. A Trauma or Wrenching of a Joint, Producing Pain and Disability Depending Upon Degree of Injury to Ligaments
52. Strain or Tear	Internal Derangement. The Trauma to the Muscle or the Musculotendinous Unit from Violent Contraction or Excessive Forcible Stretch
53. Syncope	Swooning, Fainting, Passing Out, No Other Injury
54. Asphyxiation	Strangulation, Drowning
55. Vascular	Cerebrovascular and Other Conditions of Circulatory Systems, NOC. Excludes Heart and Hemorrhoids. Includes Strokes, Varicose Veins – Non Toxic

Appendix III
Injury Description Codes

Code	Narrative Description
58. Vision Loss	
59. All Other Specific Injuries, NOC	
II. Occupational Disease or Cumulative Injury	
60. Dust Disease, NOC	All other Pneumoconiosis
61. Asbestosis	Lung Disease. A Form of Pneumoconiosis, Resulting from Protracted Inhalation of Asbestos Particles
62. Black Lung	The Chronic Lung Disease or Pneumoconiosis Found in Coal Miners
63. Byssinosis	Pneumoconiosis of Cotton, Flax and Hemp Workers
64. Silicosis	Pneumoconiosis Resulting from Inhalation of Silica (Quartz) Dust
65. Respiratory Disorders	Gases, Fumes, Chemicals, etc.
66. Poisoning – Chemical (Other Than Metals)	Man-Made or Organic
67. Poisoning – Metal	Man-Made
68. Dermatitis	Rash, Skin or Tissue Inflammation Including Boils, etc. Generally Resulting from Direct Contact with Irritants or Sensitizing Chemicals Such As Drugs, Oils, Biologic Agents, Plants, Woods or Metals Which May Be in the Form of Solids, Pastes, Liquids or Vapors and Which May Be Contacted in the Pure State or in Compounds or in Combination with Other Materials. Does Not Include Skin Tissue Damage Resulting from Corrosive Action of Chemicals, Burns from Contact with Hot Substances, Effects of Exposure to Radiation, Effects of Exposure to Low Temperatures or Inflammation or Irritation Resulting from Friction or Impact
70. Radiation	All Forms of Damage to Tissue, Bones or Body Fluids Produced by Exposure to Radiation
71. All Other Occupational Disease Injury, NOC	
72. Loss of Hearing	
73. Contagious Disease	

Appendix III
Injury Description Codes

Code	Narrative Description
74. Cancer	
76. VDT-Related Diseases	Video Display Terminal Diseases Other Than Carpal Tunnel Syndrome
77. Mental Stress	
78. Carpal Tunnel Syndrome	Soreness, Tenderness and Weakness of the Muscles of the Thumb Caused by Pressure on the Median Nerve at the Point at Which It Goes Through the Carpal Tunnel of the Wrist
79. Hepatitis Losses	
80. All Other Cumulative Injury, NOC	
83. COVID-19	Coronavirus Disease 2019 (COVID-19) is a Respiratory Disease Caused by a Coronavirus
III. Multiple Injuries	
90. Multiple Physical Injuries Only	
91. Multiple Injuries Including Both Physical and Psychological	

C. Cause of Injury (Positions 5-6)

Code	Narrative Description
I. Burn or Scald – Heat or Cold Exposures – Contact With	
01. Chemicals	Includes Hydrochloric Acid, Sulfuric Acid, Battery Acid, Methanol, Antifreeze
02. Hot Objects or Substances	
03. Temperature Extremes	Non-Impact Injuries Resulting in a Burn Due to Hot or Cold Temperature Extremes. Includes Freezing or Frostbite
04. Fire or Flame	
05. Steam or Hot Fluids	
06. Dusts, Gases, Fumes or Vapors	Includes Inhalation of Carbon Dioxide, Carbon Monoxide, Propane, Methane, Silica (Quartz), Asbestos Dust and Smoke

Appendix III
Injury Description Codes

Code	Narrative Description
07. Welding Operations	Includes Welder's Flash (Burns to Skin or Eyes as a Result of Exposure to Intense Light from Welding)
08. Radiation	Includes Effects of Ionizing Radiation Found in X-rays, Microwaves, Nuclear Reactor Waste, and Radiating Substances and Equipment. Includes Non-Ionizing Radiation Such as Sunburn
11. Cold Objects or Substances	
14. Abnormal Air Pressure	
84. Electrical Current	Includes Electric Shock, Electrocution and Lightning
09. Contact With, NOC	Not Otherwise Classified in Any Other Code. Includes Cleaning Agents and Fertilizers
II. Caught In, Under or Between	
10. Machine or Machinery	Running or Meshing Objects, a Moving and a Stationary Object, Two or More Moving Objects
12. Object Handled	Includes Medical Hospital Bed and Parts, Wheelchair, Clothespin Vise
20. Collapsing Materials (Slides of Earth)	Either Man-Made or Natural
13. Caught In, Under or Between, NOC	Not Otherwise Classified in Any Other Code
III. Cut, Puncture, Scrape Injured by	
15. Broken Glass	
16. Hand Tool, Utensils; Not Powered	Includes Needle, Pencil, Knife, Hammer, Saw, Axe, Screwdriver
17. Object Being Lifted or Handled	Includes Being Cut, Punctured or Scraped by a Person or Object Being Lifted or Handled
18. Powered Hand Tool, Appliance	Includes Drill, Grinder, Sander, Iron, Blender, Welding Tools, Nail Gun
19. Cut, Puncture, Scrape, NOC	Not Otherwise Classified in Any Other Code. Includes Power Actuated Tools
IV. Fall, Slip or Trip Injury	

Appendix III
Injury Description Codes

Code	Narrative Description
25. From Different Level (Elevation)	Includes Collapsing Chairs, Falling from Piled Materials, Off Wall, Catwalk, Bridge
26. From Ladder or Scaffolding	
27. From Liquid or Grease Spills	
28. Into Openings	Includes Mining Shafts, Excavations, Floor Openings, Elevator Shafts
29. On Same Level	
30. Slip, or Trip, Did Not Fall	Slip or Trip and Did Not Come in Contact with the Floor or Ground
32. On Ice or Snow	
33. On Stairs	
31. Fall, Slip or Trip, NOC	Not Otherwise Classified in Any Other Code. Includes Tripping Over Object, Slipping on Organic Material
V. Motor Vehicle	
40. Crash of Water Vehicle	
41. Crash of Rail Vehicle	
45. Collision or Sideswipe with Another Vehicle	Vehicle Collision, Both Vehicles in Motion
46. Collision with a Fixed Object	Collision Occurring with Standing Vehicle or Stationary Object
47. Crash of Airplane	
48. Vehicle Upset	Includes Overturned or Jackknifed
50. Motor Vehicle, NOC	Not Otherwise Classified in Any Other Code. Includes Injuries Due to Sudden Stop or Start, Being Thrown against Interior Parts of the Vehicle and Vehicle Contents Being Thrown against Occupants
VI. Strain or Injury by	
52. Continual Noise	Injury to Ears or Hearing Due to the Cumulative Effects of Constant or Repetitive Noise

Appendix III
Injury Description Codes

Code	Narrative Description
53. Twisting	Free Bodily Motion That Imposes Stress or Strain on Some Part of Body. Includes Assumption of Unnatural Position, Involuntary Motions Induced by Sudden Noise, Fright or Loss of Balance
54. Jumping or Leaping	
55. Holding or Carrying	Applies to Objects or People. Includes Restraining a Person
56. Lifting	Includes Objects or People
57. Pushing or Pulling	Includes Objects or People
58. Reaching	
59. Using Tool or Machinery	
61. Wielding or Throwing	Physical Effort or Overexertion from Attempts to Resist a Force Applied by an Object Being Handled
97. Repetitive Motion	Cumulative Injury or Condition Caused by Continual, Repeated Motions; Strain by Excessive Use. Includes Carpal Tunnel Syndrome
60. Strain or Injury by, NOC	Not Otherwise Classified in Any Other Code
VII. Striking Against or Stepping on	NOTE: Applies to Cases in Which the Injury Was Produced by the Impact Created by the Person, Rather than by the Source
65. Moving Part of Machine	
66. Object Being Lifted or Handled	
67. Sanding, Scraping, Cleaning Operation	Include Scratches or Abrasions Caused by Sanding, Scraping, Cleaning Operations
68. Stationary Object	
69. Stepping on Sharp Object	
70. Striking Against or Stepping on, NOC	Not Otherwise Classified in Any Other Code
VIII. Struck or Injured by	NOTE: Applies to Cases in Which the Injury Was Produced by the Impact Created by the Source of Injury, Rather than by the Injured Person

Appendix III
Injury Description Codes

Code	Narrative Description
74. Fellow Workers, Patient or Other Person	Struck by Co-Worker, Either on Purpose or Accidentally. Includes Being Struck by a Patient While Lifting or Moving Them Not in Act of a Crime
75. Falling or Flying Object	
76. Hand Tool or Machine in Use	
77. Motor Vehicle	Applies When a Person is Struck by a Motor Vehicle, Including Rail Vehicles, Water Vehicles, Airplanes
78. Moving Parts of Machine	
79. Object Being Lifted or Handled	Includes Dropping Object on Body Part
80. Object Handled by Others	Includes Another Person Dropping Object on Injured Person's Body Part
85. Animal or Insect	Includes Bite, Sting or Allergic Reaction
86. Explosion or Flare Back	Rapid Expansion, Outbreak, Bursting, or Upheaval. Includes Explosion of Cars, Bottles, Aerosol Cans, or Buildings. "Flare back" Involves Superheated Air and Combustible Gases at Temperatures Just Below the Ignition Temperature
81. Struck or Injured, NOC	Not Otherwise Classified in Any Other Code. Includes Kicked, Stabbed, Bitten
IX. Rubbed or Abraded by	
94. Repetitive Motion	Caused by Repeated Rubbing or Abrading; Applies to Non-Impact Cases in Which the Injury Was Produced by Pressure, Vibration or Friction between the Person and the Source of Injury. Includes Callous, Blister
95. Rubbed or Abraded, NOC	Not Otherwise Classified in Any Other Code. Includes Foreign Body in Ears
X. Miscellaneous Causes	
82. Absorption, Ingestion or Inhalation, NOC	Not Otherwise Classified in Any Other Code. Applies Only to Non-Impact Cases in Which the Injury Resulted from Inhalation, Absorption (Skin Contact), Ingestion of Harmful Substances, or Vaccinations

Appendix III
Injury Description Codes

Code	Narrative Description
83. Pandemic	Includes Disease Epidemic That Has Spread Across a Large Region
87. Foreign Matter (Body) in Eye(s)	Injury to Eyes Resulting from Foreign Matter That is Not Otherwise Classified in Any Other Code
88. Natural Disasters	Injury Resulting from Natural Disaster. Includes Hurricane, Earthquake, Tornado, Flood, Forest Fire
89. Person in Act of a Crime	Specific Injury, Other than Gunshot, Caused as a Result of Contact between Injured Person and Another Person in the Act of Committing a Crime. Includes Robbery or Criminal Assault
90. Other than Physical Cause of Injury	Stress, Shock, or Psychological Trauma That Develops in Relation to a Specific Incident or Cumulative Exposure to Conditions
91. Mold	Includes Mildew
93. Gunshot	Injury Is Caused by the Discharge of a Firearm. Includes Instances Where Injury Arises from Being Struck by the Fired Projectile, Burned by Muzzle Blast or Deafened by Report of Gunshot
96. Terrorism (for use with assigned Catastrophe Code only)	An Act That Causes Injury to Human Life, Committed by One or More Individuals as Part of an Effort to Coerce a Population Group(s) or to Influence the Policy or Affect the Conduct of Any Government(s) by Coercion
98. Cumulative, NOC	Cumulative, Not Otherwise Classified in Any Other Code. Involves Cases in Which the Cause of Injury Occurred over a Period of Time, Any Condition Increasing in Severity over Time
99. Other – Miscellaneous, NOC	Not Otherwise Classified in Any Other Code

Appendix IV

Classifications Including Clerical Office Employees, Clerical Telecommuter Employees or Outside Salespersons

See Section III, *General Classification Procedures*, Rule 4, *Standard Exceptions*, Subrule c, *Standard Exception Classification Procedures*.

Code	Name	Including Clerical Office Employees / Clerical Telecommuter Employees	Including Outside Salespersons
1322	Oil/Gas Well Servicing		X
4297(1)	Electronic Pre-press–all operations	X	
4297(2)	Graphic Design–all operations	X	
4512	Biomedical Research Laboratories	X	
5192	Vending/Coin-Operated Machines		X
5650	Termite Control Work		X
7607(1)	Video Post-Production	X	X
7607(2)	Audio Post-Production	X	X
7610	Radio/Television/Commercial Stations	X	X
8019(1)	Printing–quick printing	X	X
8019(2)	Document Duplication/Photocopying	X	X
8039	Stores–department stores	X	X
8046	Stores–auto/truck parts/accessories		X
8062	Stores–computer		X
8286	Livestock Dealers/Auction Yards		X
8400	Motorcycle Dealers		X
8601(1)	Engineers–consulting	X	X
8601(2)	Oil/Gas Geologists/Scouts	X	X
8601(4)	Forest Engineers	X	X
8720(1)	Inspection for Insurance/Safety/Value		X
8720(2)	Elevator Inspecting		X
8720(3)	Weighers/Samplers/Inspectors		X
8720(4)	Unmanned Aircraft System Operation		X
8741	Real Estate Agencies	X	X
8744	Boy/Girl Scout Councils–district execs		X
8746	Newspaper Publishing–reports/advertise		X
8743	Mortgage Brokers	X	X
8745	News Agents/Distributors Magazines		X
8749	Mortgage Bankers	X	X
8755	Labor Unions		X
8800	Mailing/Addressing Companies	X	
8801	Credit Unions	X	X
8803	Auditing/Accounting/Management Consulting	X	
8807	Newspaper/Magazine/Book Publishing	X	
8808	Banks	X	X
8811	Libraries–private–professional employees	X	
8812	Libraries–public	X	
8813(1)	Printing–editing	X	
8813(2)	Bookbinding–editing	X	
8818	Newspaper Publishing/Printing–editing	X	

Appendix IV

Classifications Including Clerical Office Employees, Clerical Telecommuter Employees or Outside Salespersons

Code	Name	Including Clerical Office Employees / Clerical Telecom-muter Employees	Including Outside Salespersons
8820	Law Firms	X	X
8821	Law Firm Support Services	X	X
8822	Insurance Companies	X	X
8830	Institutional Employees	X	X
8834	Physicians' Practices/Outpatient Clinics	X	
8838	Museums	X	
8839	Dental/Orthodontia Practices	X	
8840	Church/Temple/Mosque/Synagogue–clergy	X	
8846(1)	Printing–screen printing–editing	X	
8846(2)	Screen Printed Merchandise Dlr–editing	X	
8850	Check Cashers	X	X
8859(1)	Computer Programming/Software Developmnt	X	X
8859(2)	Internet/Web-Based Application Developmt	X	X
8874(1)	Instrument Mfg–electronic–design	X	X
8874(2)	Computer Mfg–design	X	X
8874(3)	Telecommunications Equip Mfg–design	X	X
8874(4)	Audio/Video Products Mfg–design	X	X
8874(5)	Integrated Circuit Mfg–design	X	X
8875(1)	Public Colleges/Schools	X	X
8875(2)	Superintendent of Public Schools Office	X	X
9031	Pest Control		X
9043	Hospitals	X	X
9185	Carnivals	X	X

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