

Part 3 – Standard Classification System**Section VII – Standard Classifications****A****ADVERTISING COMPANIES – outdoor – selling space for advertising purposes – including shop 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 and graphics onto surfaces at customer locations or onto customer vehicles by employers engaged in sign painting or lettering shall be classified as 9507(1), *Sign Painting or Lettering*.

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(1), *Salespersons – Outside*.

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

This classification includes, but is not limited to, aerial line construction for telephone, television, communication, data, fire alarm and similar low voltage or fiber optic networks.

Underground line construction shall be classified as 6325, *Conduit Construction*.

AIR-CONDITIONING AND REFRIGERATION EQUIPMENT MFG. **3165(1)****AIRCRAFT ENGINE MFG. OR REBUILDING** **3805(1)**

Employers that remove or install engines or otherwise work directly on the aircraft shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

The manufacture or repair of machined aircraft components and accessories (not aircraft engines) by employers approved by the Federal Aviation Administration shall be classified as 3831, *Machine Shops – aircraft components*, in accordance with the provisions of the Multiple Enterprises rule.

AIRCRAFT OPERATION

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

AIRCRAFT OPERATION – agricultural – dusting, spraying and 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 and seeding – not members of the flying crew*.

AIRCRAFT OPERATION – agricultural – dusting, spraying and 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 of materials onto the aircraft, directing pilots during application of materials and aircraft fueling, service and repair.

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<p>Also refer to companion Classification 7409, <i>Aircraft Operation – agricultural – dusting, spraying and seeding – members of flying crew.</i></p>	
<p>AIRCRAFT OPERATION – flight schools and pilot training – members of the flying crew</p> <p>This classification applies to members of the flying crew of employers that provide flight instruction and training.</p> <p>Classroom instructors who perform no flying operations or in-flight instruction or training shall be separately classified as 8868, <i>Colleges or Schools – private – not automobile schools – professors, teachers, or academic professional employees.</i></p> <p>Also refer to companion Classification 7428(2), <i>Aircraft Operation – flight schools and pilot training – not members of the flight crew.</i></p>	<p>7424(2)</p>
<p>AIRCRAFT OPERATION – flight schools and pilot training – not members of the flying crew</p> <p>This classification applies to the ground operations of employers that provide flight instruction and training. Ground operations include but are not limited to aircraft fueling, service and repair.</p> <p>Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees.</i></p> <p>Classroom instructors who perform no flying operations or in-flight instruction shall be separately classified as 8868, <i>Colleges or Schools – private – not automobile schools – professors, teachers, or academic professional employees.</i></p> <p>Also refer to companion Classification 7424(2), <i>Aircraft Operation – flight schools and pilot training – members of the flying crew.</i></p>	<p>7428(2)</p>
<p>AIRCRAFT OPERATION – other than agricultural, scheduled or supplemental air carriers – members of the flying crew – N.O.C.</p> <p>This classification applies to members of the flying crew of employers engaged in aircraft operations that are not more specifically described by another <i>Aircraft Operation</i> Industry Group classification, including but not limited to 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.</p> <p>Also refer to companion Classifications 7428(1), <i>Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – not members of the flying crew</i>, and 7428(3), <i>Aircraft Remanufacture, Conversion, Modification and Repair Companies.</i></p>	<p>7424(1)</p>
<p>AIRCRAFT OPERATION – other than agricultural, scheduled or supplemental air carriers – not members of the flying crew – N.O.C.</p> <p>This classification applies to the ground operations of employers engaged in aircraft operations not more specifically described by another <i>Aircraft Operation</i> Industry Group classification, including but not limited to 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. Ground operations include but are not limited to aircraft fueling, service and repair.</p> <p>Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i>, classroom instructors shall be separately classified as 8868, <i>Colleges or Schools – private – not automobile schools – professors, teachers, or academic professional employees</i>, and ground photographic laboratory employees shall be separately classified as 4361(1), <i>Photographers – all employees.</i></p> <p>Also refer to companion Classification 7424(1), <i>Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – members of the flying crew.</i></p>	<p>7428(1)</p>

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<p>AIRCRAFT OPERATION – scheduled, commuter and supplemental air carriers – not members of the flying crew</p> <p>This classification applies to the ground operations of employers engaged in the air transport of passengers or cargo on a scheduled or charter basis. Ground operations include but are not limited to loading and unloading baggage and freight; assisting passengers with boarding and disembarking the aircraft; and aircraft fueling, service and repair.</p> <p>Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i>.</p> <p>Also refer to companion Classification 7405, <i>Aircraft Operation – scheduled, commuter and supplemental air carriers – members of the flying crew</i>.</p>	7403
<p>AIRCRAFT OPERATION – scheduled, commuter and supplemental air carriers – members of the flying crew</p> <p>This classification applies to members of the flying crew of employers engaged in the air transport of passengers or cargo on a scheduled or charter basis.</p> <p>Also refer to companion Classification 7403, <i>Aircraft Operation – scheduled, commuter and supplemental air carriers – not members of the flying crew</i>.</p>	7405
<p>AIRCRAFT OPERATION – transportation of personnel in the business of an employer not otherwise engaged in aircraft operation – members of the flying crew</p>	7421
<p>AIRCRAFT REMANUFACTURE, CONVERSION, MODIFICATION AND REPAIR COMPANIES – not engaged in the original manufacturing of aircraft</p> <p>This classification applies to the repair and rebuilding of aircraft components and parts when such operations are performed directly on the aircraft or in connection with components that are removed from and later reinstalled on the aircraft by the employer. This classification also includes but is not limited to aircraft cleaning and detailing and aircraft fueling on a fee basis.</p> <p>Employers that are approved by the Federal Aviation Administration and engage in the manufacture or repair of machined aircraft components and accessories shall be classified as 3831, <i>Machine Shops – aircraft components</i>, provided the employer does not remove or install parts or otherwise work directly on the aircraft.</p> <p>Also refer to companion Classification 7424(1), <i>Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – members of the flying crew</i>.</p>	7428(3)
<p>AIRPLANE MFG. – including foundry operations</p> <p>Aircraft operation or demonstration shall be separately classified.</p>	3830
<p>AIRPORT OPERATORS – all employees – including field or hangar instructors</p> <p>This classification applies to all operations of airports, including but not limited to tower communications, facility or grounds maintenance, aircraft fueling or repair, airport parking and airport security.</p> <p>Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i>.</p> <p>Classroom instructors who perform no flying operations or in-flight instruction or training shall be separately classified as 8868, <i>Colleges or Schools – private – not automobile schools – professors, teachers, or academic professional employees</i>.</p> <p>In-flight instructors or other members of the flying crew shall be separately classified.</p>	7429

Part 3 – Standard Classification System**Section VII – Standard Classifications****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 merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith – including care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus – including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants 9016(1)

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

The operation or maintenance of amusement devices, restaurants and retail stores shall be separately classified. Pari-mutuel employees shall be separately classified as 8810(1), *Clerical Office Employees*.

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

Also refer to companion Classification 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation and maintenance of merry-go-rounds, swings, roller coasters or other amusement devices not specifically classified – including ticket collectors connected therewith*.

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. Refer to Part 3, Section V, Rule 3.

AMUSEMENT OR RECREATIONAL FACILITIES – N.O.C. – operation and maintenance of merry-go-rounds, swings, roller coasters or other amusement devices not specifically classified – including ticket collectors connected therewith 9180(1)

This classification includes the operation and maintenance of amusement devices at amusement or recreational facilities, batting cage operations, rafting and kayaking expeditions, wilderness expeditions, motorsports operations, and ski instructors, ski patrol personnel and employees engaged in ski trail grooming at ski resort locations that exclusively provide Nordic or cross-country skiing activities.

Baths, billiard halls, bowling centers, dance halls, restaurants, retail stores, skating rinks and theaters shall be separately classified.

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

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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 merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith.*

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 9180(1) and 9016(1), 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.

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

This classification applies to the provision of testing and 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 quality control examination and testing of products such as electronic components; assaying; and the determination of 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.

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, *General Classification Procedures*, Rule 5, *General Inclusions*.

The testing of construction building materials by a consulting engineering firm shall be classified as 8601(1), *Engineers*.

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

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*.

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

See Property Management/Operation.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – property management supervisors

See Property Management/Operation.

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

See Property Management/Operation.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – 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.

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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	5473
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Roof removal operations shall be separately classified as 5552, *Roofing*, or 5553, *Roofing*.

New construction 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)
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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)
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Digging, mining or quarrying shall be separately classified.

ATHLETIC TEAMS OR PARKS – all players on salary list of employer, whether regularly played or not – including umpires	9181
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The entire remuneration of each player shall be included, subject to a maximum of \$117,000 per season. When a player works for two or more teams in the same sport during the season, the maximum of \$117,000 per person shall be prorated.

Season shall include preseason and postseason exposure.

Also refer to companion Classification 9182, *Athletic Teams or Parks – all employees other than players or umpires*.

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. Refer to Part 3, Section V, Rule 3.

ATHLETIC TEAMS OR PARKS – all employees other than players or umpires – including care, operation and maintenance of grounds or care of teams – including ticket sellers or collectors, trainers, coaches, special officers or managers – other than playing managers	9182
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Also refer to companion Classification 9181, *Athletic Teams or Parks – all players on salary list of employer, whether regularly played or not – including umpires*.

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 9182 and 9181, 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.

Restaurants, retail stores, and vendors shall be separately classified.

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ATTORNEY SUPPORT SERVICES – including Clerical Office Employees and Outside Salespersons	8821
<p>This classification shall not be used for division of payroll in connection with any other classification unless the operations described by Classification 8821 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
<p>This classification shall apply to firms that specialize in providing legal support services such as process serving of summons, subpoenas and complaints; preparation or filing of court documents; or the reproduction of documents by photocopying, scanning, microfilming or other means by registered professional photocopiers.</p>	
ATTORNEYS – all employees – including Outside Salespersons and Clerical Office Employees	8820
<p>This classification shall not be used for division of payroll in connection with any other classification unless the operations described by Classification 8820 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
<p>This classification does not apply to firms that specialize in the provision of legal support services as contemplated under Classification 8821, <i>Attorney Support Services</i>.</p>	
AUDIO POST-PRODUCTION – computer or electronic – all employees – including Clerical Office Employees and Outside Salespersons	7607(2)
<p>This classification applies to those employers engaged exclusively in computerized or electronic audio post-production activities for other concerns in connection with motion pictures, television features, commercials or similar productions on a contract basis. Such operations include dubbing type work and incidental studio recording in connection with motion pictures when performed on a contract basis.</p>	
<p>This classification does not apply to audio post production activities performed in connection with motion picture or television production; audio or music recording or mixing; scoring of motion pictures, television or advertising commercials; or contract audio duplication by the same employer.</p>	
AUDIO/VIDEO ELECTRONIC PRODUCTS MFG.	
<p>See Electronics Industry.</p>	
AUDITORS, ACCOUNTANTS, FACTORY COST OR OFFICE SYSTEMATIZERS – all employees – including Clerical Office Employees	8803
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exception Classification 8742(1), <i>Salespersons – Outside</i>, or General Exclusions) unless the operations described by Classification 8803 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
AUTOMATIC SPRINKLER INSTALLATION – within buildings – including storage and yard employees – employees whose regular hourly wage does not equal or exceed \$27.00 per hour	5185

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AUTOMATIC SPRINKLER INSTALLATION – within buildings – including storage and yard employees – employees whose regular hourly wage equals or exceeds \$27.00 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 \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5185, *Automatic Sprinkler Installation*.

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*.

AUTOMOBILE OR TRUCK BODY REPAIRING AND PAINTING – all employees 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 in connection with the automobile, truck or bus body repair and painting operations.

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

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 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, 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 repairing, assign Classification 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*, to employees who perform activities such as cleaning and washing vehicles, changing tires and recharging batteries.

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

This classification also applies to yard and repair employees of employers that operate auctions for the sale of automobiles and trucks. Auction salespersons who conduct no yard or repair-type operations shall be classified as 8748, *Automobile or Truck Dealers – vehicle salespersons*.

This classification also applies to yard, repair and maintenance employees of employers engaged in automobile or truck rental, automobile or truck driving schools, or the transport of individual automobiles or trucks between locations (“Driveaway” companies).

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 DEALERS – vehicle salespersons **8748**

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

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

This classification also applies to vehicle salespersons of employers that operate auctions for the sale of automobiles and trucks.

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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

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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, rebabbiting, carburetor and alternator rebuilding, and fuel and 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.

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

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 classified as 8046, *Stores – automobile or truck parts or accessories*.

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

Part 3 – Standard Classification System**Section VII – Standard Classifications****AUTOMOBILE OR TRUCK RADIO, ALARM AND ELECTRONIC EQUIPMENT INSTALLATION, SERVICE OR REPAIR – shop and outside** **9516(2)**

This classification applies to the installation, service and repair of electronic equipment, including but not limited to audio systems, alarms, navigation systems and entertainment systems in automobiles or trucks.

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 shall be classified as 8390, *Automobile, Truck or Van Conversion or Customizing*.

Store operations shall be separately classified.

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

This classification applies to the mechanical repair of motor vehicles, including but not limited to automobiles, trucks, buses, forklift trucks, golf carts, recreational vehicles and motor homes for other concerns on a fee basis. Operations include but are not limited to the repair of electrical systems, air-conditioning systems, engines, brakes, suspension systems, exhaust systems, engine tune-ups, smog checks and windshield or window repair or replacement. 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%) 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.

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 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.

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“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 – all employees – including estimators, service writers and customer service representatives **8397**

This classification applies to facilities engaged primarily (over 50% of gross receipts) in the repair of automobile or truck transmissions for customers on a fee basis.

This classification does not apply to automobile or truck service or repair facilities or automobile or truck parts machining and rebuilding operations that are not primarily engaged in the repair and rebuilding of automobile or truck transmissions; such operations shall be assigned to the applicable *Automotive Industry* Group classification.

AUTOMOBILE OR TRUCK WASHING FACILITIES – all employees – including retail stores, customer service representatives and cashiers – N.O.C. **8387(3)**

This classification applies to washing, waxing and polishing customers' automobiles or trucks on a fee basis. This classification also includes self-service automobile or truck washes and the washing, waxing and 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 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 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.

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 jet skis.

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

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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*.

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 *Plastics 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
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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)
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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 upholstery 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
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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*.

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Refer to the Special Industry Classification Procedures for Stores to classify the operations of combination gasoline stations and stores.	
<p>PAINTING – automobile or truck bodies – including incidental sanding – no body repairing – including estimators, service writers and customer service representatives who inspect vehicles</p> <p>This classification applies to painting, repainting or undercoating customers' automobiles, trucks or buses.</p> <p>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, <i>Automobile or Truck Body Repairing and Painting</i>.</p> <p>Employers that apply painted or adhesive lettering, signage, striping, adhesive wraps and 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(1), <i>Sign Painting or Lettering</i>.</p>	9501(3)
<p>RECREATIONAL VEHICLE MFG.</p> <p>This classification applies to the manufacture of campers, travel trailers and motor homes. This classification includes warranty repair work for which no fee is charged to the customer.</p> <p>Employers engaged in the manufacture of buildings, including but not limited to mobile homes, modular buildings and construction office trailers at a permanent shop or yard location shall be classified as 2797(1), <i>Mobile, Modular or Manufactured Home Mfg.</i></p> <p>Employers engaged in the manufacture of trailers used for the transport of goods and materials shall be classified as 3815(1), <i>Truck, Truck Trailer or Bus Mfg. or Assembling</i>.</p> <p>Employers engaged in the manufacture of automobiles shall be classified as 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i>.</p> <p>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 shall be classified as 8390, <i>Automobile, Truck or Van Conversion or Customizing</i>.</p>	2797(3)
<p>RUBBER TIRE DEALERS – wholesale or retail, or combined wholesale and retail – including inside salespersons, estimators, service writers, customer service representatives and cashiers; repairing and adjusting tires away from the premises; and accessories and spare parts departments</p> <p>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 <i>Automotive Industry</i> Group classification.</p> <p>Recapping or retreading of tires shall be separately classified as 4420, <i>Rubber Tire Recapping or Retreading</i>.</p>	8388
<p>STORES – automobile or truck parts or accessories – wholesale or retail – including Inside Salespersons or Outside Salespersons</p> <p>See Stores.</p>	
<p>TRUCK BODY MFG. – truck, truck trailer or bus bodies</p> <p>This classification applies to employers engaged in the manufacture of truck, truck trailer or bus bodies.</p>	3815(2)

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Employers engaged in the manufacture or assembly of complete trucks or truck trailers shall be classified as 3815(1), <i>Truck, Truck Trailer or Bus Mfg. or Assembling</i> .	
Employers engaged in the manufacture of complete automobile bodies shall be classified as 2797(2), <i>Automobile Body Mfg.</i>	
TRUCK, TRUCK TRAILER OR BUS MFG. OR ASSEMBLING	3815(1)
This classification applies to employers engaged in 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.	
Employers engaged in the manufacture of campers, travel trailers and motor homes shall be classified as 2797(3), <i>Recreational Vehicle Mfg.</i>	
Employers engaged in the manufacture of buildings, including but not limited to mobile homes, modular buildings and construction office trailers shall be classified as 2797(1), <i>Mobile, Modular or Manufactured Home Mfg.</i>	
AWNING, TARP OR CANVAS GOODS MFG. – N.O.C. – shop only	2576
This classification applies to the manufacture of fabric goods such as, but not limited to, awnings, tarps, canopies, tents, automobile covers, boat covers and sails.	
The manufacture of framework for products such as tents, canopies, or awnings shall be separately classified.	
The erection, removal, or repair of canvas goods away from shop shall be separately classified.	
B	
BAG MFG. – paper	4279(2)
BAG MFG. – plastic	4286
BAG MFG. – traveling bags or hand luggage	2683
Molded plastic operations shall be separately classified.	
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 and Outside Salespersons	8808
This classification does not apply to the operation of trusts, repossessed and other business properties away from the bank premises.	
BARBER SHOPS, HAIR STYLING SALONS AND PERSONAL APPEARANCE SERVICES – all employees – including receptionists	9586
This classification applies to employers that provide hair cutting and styling services, massage services and other personal appearance services, including but not limited to manicures, pedicures, facial treatments, tattoos, piercing, tanning and hair removal.	
This classification also applies to the provision of fee-based salon services provided by barber and cosmetology schools.	
The operation of spa facilities that include saunas, steam baths, hydrotherapy baths or soaking tubs, including massage or personal appearance services provided in connection therewith, shall be classified as 9053(1), <i>Baths</i> .	

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The operation of exercise facilities, including massage or personal appearance services provided in connection therewith, shall be classified as 9053(2), <i>Exercise or Health Institutes</i> .	
BATHS – N.O.C. – all employees – including restaurant employees and receptionists	9053(1)
BATTERY MFG. – storage – 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, <i>Electrical Apparatus Mfg.</i>	
The manufacture of power supplies shall be classified as 3573, <i>Power Supply Mfg.</i>	
BEER DEALERS – wholesale – all operations	7392
This classification applies to employers operating under “off-sale” licenses issued by the California Department of Alcoholic Beverage Control and developing 50% or more of the gross receipts from the sale of beer to retailers and commercial users.	
The production and bottling or canning of beer and the sale and distribution of beer manufactured by the employer shall be classified as 2121, <i>Breweries</i> .	
Each store location that primarily (in excess of 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, <i>Stores – wine, beer or spirits</i> .	
BEVERAGE CONTAINER COLLECTION OR REDEMPTION	
See Salvage Material Dealers.	
BEVERAGE PREPARATION SHOPS – not bars or taverns	8078(2)
This classification contemplates firms that prepare and serve beverages such as coffee; coffee based beverages such as mochas, cappuccinos, lattes, and espressos; tea and tea-based beverages; or juice drinks such as juice blends, smoothies, and lemonade for consumption by walk-in trade on or away from the premises. This classification includes the incidental sale of muffins, pastries and other baked goods.	
This classification shall apply to each separate location at which the sale of prepared non-alcoholic beverages for consumption on or away from the premises equals or exceeds 50% of the gross receipts.	
Beverage preparation 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), <i>Restaurants or Taverns</i> .	
The bottling or canning of beverages or the manufacture of concentrates shall be separately rated.	
BILLIARD HALLS – all employees – including restaurant or tavern employees and counterpersons	9092(2)
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 9092(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
BIOMEDICAL RESEARCH LABORATORIES – including outside operations	4512
This classification applies to biomedical research in fields such as medicine, pharmacology, pathology, toxicology and microbiology. The research may be performed on a contract basis or in	

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connection with the proprietary development of new products, medications and procedures to treat and cure diseases and 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 employer is a General Inclusion. See Section III, *General Classification Procedures*, Rule 5, *General Inclusions*.

The production (compounding, blending or packaging) of drugs, medicines, pharmaceutical preparations and devices 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 and 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)
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This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3110(3) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

BLASTING – N.O.C. – all employees	1330
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BOAT BUILDING OR REPAIRING – boats not exceeding 150 feet in length overall – including shop and yard work	6834
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BOAT DEALERS – all operations	8057
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Display and parts departments that are physically separated from the repair shop shall be separately classified as 8017(7), *Stores – hardware*.

BOAT MARINA AND BOAT RENTAL OPERATION	9016(4)
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This classification applies to boat marina and boat rental operators including, but not limited to, the maintenance of marina facilities, maintenance and repair of rental boats, fuel sales, and the rental of boat slips and dry storage space.

Fee-based instruction and guided expeditions shall be separately classified as 9180(1), *Amusement or Recreational Facilities*.

The operation of restaurants and retail stores shall be separately classified.

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 9061, *Clubs*.

BOILER INSTALLATION, REPAIR OR SETTING – STEAM	3726
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All masonry, brick work or concrete work in connection with this classification shall be separately classified as 5027, *Masonry*, 5028, *Masonry*, or 5213, *Concrete Construction*, respectively.

BOILER MFG. – plate steel – shop only	
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See Metal Working Classifications.

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BOOKBINDING OPERATION – all other employees	
See Printing, Publishing and Duplicating.	
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
BOTTLE DEALERS – secondhand	
See Salvage Material Dealers.	
BOTTLING – beverages – no spirituous liquors, wine or beer	
See Food Packaging and Processing.	
BOWLING CENTERS – with or without billiard halls – all employees – including restaurant or tavern employees and counterpersons	9092(1)
BOX, BOX SHOOK OR CONTAINER MFG. – wood	2759
BOX MFG. – folding paper boxes – N.O.C.	4243
Paper or paperboard manufacturing shall be separately classified.	
BOX MFG. – rigid paper boxes	4240
Paper or paperboard manufacturing shall be separately classified.	
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 with overnight facilities for camp participants.	
BOY AND GIRL SCOUT COUNCILS – executive secretaries – office and travel	8742(3)
BREWERIES – including bottling or canning	
See Food Packaging and Processing.	
BRICK OR CLAY PRODUCTS MFG. – N.O.C. – including construction and reconstruction of sheds and kilns	4041(1)
This classification includes the manufacture of roof, drainage or fireproofing tile, wall copings, flue lining, foundry crucibles, conduits, retorts, sewer or drainpipe and similar products.	
Mining, quarrying or clay digging shall be separately classified.	
Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers</i> .	
BRIDGE BUILDING – metal	5040(2)
Excavation, concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.	

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BRIDGE OR TRESTLE CONSTRUCTION – wood – all operations	6003(3)
Pile driving, excavation, concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.	
BRIQUETTE MFG. – coal or wood	1463(2)
BUFFING OR POLISHING OF METAL – N.O.C.	3372(3)
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, brick, fencing wire, wallboard, doors, roofing paper, paneling, decorative stone, foundation piers, pipe and button board.	
This classification also applies to the sale of used building materials, including incidental cleaning, trimming or cutting operations to prepare items for sale.	
The operation of a retail store for the sale of various products including, but not limited to, hardware, tools, electrical appliances, housewares, and paint shall be separately classified as 8017(7), <i>Stores – hardware</i> , in accordance with the provisions of the Multiple Enterprises rule. For purposes of applying the Multiple Enterprises rule, the receipt of the payment for building material merchandise shall not be considered interchange of labor with the building material dealer.	
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 OPERATION – commercial properties – all other employees	
See Property Management/Operation.	
BUILDING OPERATION – commercial properties – property management supervisors	
See Property Management/Operation.	
BUILDING OR ROOFING PAPER OR FELT PREPARATION	4283
This classification does not apply to asphalt or tar distillation or refining plants, which include the saturating of paper or felt as a part of their operations.	
Paper or felt manufacturing shall be separately classified.	
BURGLAR ALARM AND SECURITY ALARM SYSTEMS INSTALLATION, SERVICE OR REPAIR – within buildings – including storage and yard employees	7605(1)
This classification applies to the installation, service or repair of security systems in residential and commercial buildings for other concerns. Such operations may include the installation, service or repair of security cameras and monitors.	
Employees responding to alarms shall be separately classified as 7721(1), <i>Detective or Private Investigative Agencies</i> .	
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 includes tour guides provided by the sightseeing or tour bus operator.	

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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.

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)****BUTTER SUBSTITUTES MFG.**

See Food Packaging and Processing.

C**CABINET MFG. – wood – including the manufacture of commercial or industrial fixtures****2812**

This classification contemplates the manufacture of cabinets and fixtures that are designed to be affixed to building walls or floors.

Upholstery operations shall be separately classified as 9522(1), *Upholstering*.

Commercial lumberyards, building material dealers, or fuel and material dealers shall be separately classified.

When an employer deals in any lumber or building materials or in any fuel and materials in addition to performing cabinet manufacturing operations, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.

CABINET OR FIXTURES – portable; interior 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: installation of cabinets, fixtures, paneling, shutters, laminate wood or plastic countertops, sliding wardrobe doors, accordion doors, bathtub enclosures, interior trim, builders finish, display racks, exhibit booths, restaurant and store fixtures, theatrical scenery and modular office partitions; and to the assembly from prefabricated kits of wooden residential greenhouses and similar wooden backyard structures, including but not limited to, gazebos, play structures and hot tub enclosures.

The installation of doors, door frames and sash, and 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.

If the employer is engaged in wood or steel framing, any work described above that is performed at such job or location shall be classified as 5403/5432, *Carpentry*, or 5632/5633, *Steel Framing*.

The installation of hardwood floors, including baseboard molding in connection therewith, shall be classified as 5436, *Hardwood Floor Laying*.

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CABLE MFG.	
See Wire Rope.	
CABLE TELEVISION COMPANIES – all employees – including operation, maintenance, extension of lines and making service connections – including shop	7606
The operation of television studios shall be separately classified as 7610, <i>Radio, Television or Commercial Broadcasting Stations</i> .	
CAMPS – recreational or educational – all operations – including Clerical Office Employees at camp locations	9048(1)
This classification applies to camps that provide supervised recreational or educational activities with guidance or counseling services, and with overnight facilities for camp participants.	
Firms that solely operate recreational and/or educational day camps that do not include overnight lodging shall be assigned to Classification 9059, <i>Day Care Centers</i> .	
CAN MFG.	3220
CANAL CONSTRUCTION – all operations	6361(1)
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 OR CIRCUSES – all employees – including Clerical Office Employees and Outside Salespersons	9185
CARPENTRY – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage does not equal or exceed \$30.00 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 applies to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who 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, interior trim and builders finish shall be classified as 5146(1), <i>Cabinet or Fixtures</i> , only if the employer performs no rough carpentry operations at the same job or location.	
The installation of doors, door frames or pre-glazed windows shall be classified as 5107, <i>Door, Door Frame or Pre-Glazed Window Installation</i> , 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, <i>Steel Framing</i> .	

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CARPENTRY – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage equals or exceeds \$30.00 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 \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 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 applies to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who 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, interior trim and builders finish shall be classified as 5146(1), *Cabinet or Fixtures*, only if the employer performs no rough carpentry operations at the same job or location.

The installation of 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**

Yarn dyeing and finishing shall be separately classified.

CARPET, RUG OR UPHOLSTERY CLEANING – shop or outside **2584**

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 2584 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

Dry cleaning operations shall be separately classified.

CATHEDRAL OR ART GLASS WINDOW MFG. – including glass manufacturing **4111(3)**

CEILING INSTALLATION – suspended acoustical grid type **5020**

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.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

Delivery of finished product shall be separately classified as 8232(2), <i>Building Material Dealers</i> .	
CEMETERY OPERATION – all employees	9220(1)
This classification applies to the operation and maintenance of cemeteries or mausoleums. This classification also applies to the operation and maintenance of pet cemeteries.	
Cemetery plot or mausoleum sales counselors shall be classified as 8742(1), <i>Salespersons – Outside</i> .	
Crematory operations shall be separately classified as 9220(2), <i>Crematory Operation</i> .	
The operation of funeral homes and mortuaries shall be classified as 9620, <i>Funeral Directors</i> .	
The manufacture of stone cemetery monuments shall be classified as 1803(1), <i>Stone Cutting or Polishing</i> .	
CHECK CASHERS – all employees – including tellers, guards, Clerical Office Employees and Outside Salespersons	8850
This classification shall apply to each separate location at which the fees charged for check cashing, deferred deposit transactions, money orders and wire transfers equal or exceed 75% of gross receipts.	
CHEMICAL MFG. – including mixing, blending and packaging	4829
This classification includes the manufacturing of chemicals involving, but not limited to, the following chemical processes: nitration, alkylation, distillation, reduction, oxidation, sulphonation, compression of gases, halogenation and amidation.	
CHEMICAL MIXING, BLENDING AND REPACKAGING ONLY – not manufacturing of ingredients	4828
CHIMNEY CONSTRUCTION – stone, brick or concrete – including foundations, reinforcing steel installation and lining	5222(2)
CHURCHES, TEMPLES, MOSQUES AND SYNAGOGUES – all employees other than clergy, professional assistants, organists, members of choir or Clerical Office 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 operated by the employer shall be separately classified as 9048(1), <i>Camps</i> . The operation of child day care centers whereby services are provided to the public for a fee shall be separately classified as 9059, <i>Day Care Centers</i> .	
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 in accordance with the provisions of the Multiple Enterprises rule.	
The operation of retail stores for the display and sale of merchandise to congregation members or the general public shall be separately classified.	
The operation of shops for the preparation and sale of coffee, tea and other nonalcoholic beverages to congregation members or the general public shall be separately classified as 8078(2), <i>Beverage Preparation Shops</i> .	
Also refer to companion Classification 8840, <i>Churches, Temples, Mosques and Synagogues – clergy, professional assistants, organists, or members of choir</i> .	

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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	8840
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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 and support for their congregations. Employees include but are not limited to clergy, organists, choir directors and members, youth directors, Sunday school teachers, instructors for religious studies, pastoral counselors and clerical office employees.

This classification also applies to nursery attendants, childcare employees and baby-sitters provided their duties are restricted to providing care for children or infants during religious services.

Overnight camps operated by the employer shall be separately classified as 9048(1), *Camps*. The operation of child day care centers whereby 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 in accordance with the provisions of the Multiple Enterprises rule.

Also refer to companion Classification 9015(4), *Churches, Temples, Mosques and Synagogues – all employees other than clergy, professional assistants, organists, members of choir or Clerical Office 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)
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This classification applies to the digging and processing, including but not limited to screening and stockpiling of clay. This classification also applies to the digging of peat.

Canal, sewer or cellar excavation or underground mining shall be separately classified.

CLEARING LAND – all operations	2702(2)
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CLERICAL OFFICE EMPLOYEES – N.O.C.	8810(1)
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Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.

CLOCK MFG. – including foundry operations	3383(2)
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CLOTHING MFG. – including embroidery manufacturing	2501(1)
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This classification includes clothing manufacturers that design garments, even if some or all of the production sewing or assembling operations are subcontracted. Employers that do not manufacture or design the garments in California, but purchase garments for wholesale distribution shall be classified as 8032, *Stores – clothing, shoes, linens or fabric products – wholesale*.

Clothing manufacturers that only maintain a distribution center in California shall be classified as 8032, *Stores – clothing, shoes, linens or fabric products – wholesale*.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

CLUBS – boys and girls – all employees – including front desk employees, teachers and instructors	9067(2)
The operation of camps shall be separately classified as 9048(1), <i>Camps</i> .	
CLUBS – country or golf – all employees – including front desk employees and restaurant or tavern employees	9060
CLUBS – gaming – all employees – including front desk employees and restaurant or tavern employees	9069
This classification applies to the operation of gaming houses such as card rooms and bingo parlors.	
CLUBS – N.O.C. – all employees – including front desk employees and restaurant or tavern employees	9061
CLUBS – riding – all employees – including front desk employees	7207(2)
CLUBS – shooting – including front desk employees	9180(2)
The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
CLUBS – swimming – all employees – including front desk employees and restaurant or tavern employees	9053(4)
CLUBS – tennis or racquetball – all employees – including front desk employees and restaurant or tavern employees	9053(5)
COFFIN OR CASKET MFG. OR ASSEMBLING – wood	2881(2)
Upholstery operations shall be separately classified as 9522(4), <i>Coffin or Casket Upholstery Work</i> .	
COFFIN OR CASKET UPHOLSTERY WORK	9522(4)
This classification does not include casket manufacturing or assembly. Such operations shall be assigned to the appropriate manufacturing or assembly classification.	
COKE MFG. – by-product ovens	1463(3)
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 in accordance with the provisions of the Multiple Enterprises rule.	
Also refer to companion Classification 8868, <i>Colleges or Schools – private – not automobile schools – professors, teachers or academic professional employees</i> .	
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.	

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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 also applies to teachers' aides and tutors, athletic team coaches and library employees.

Automobile driving schools shall be classified as follows:

- Instructors – 8748, *Automobile or Truck Dealers – vehicle salespersons*
- Vehicle maintenance and repair – 8391, *Automobile or Truck Dealers – all employees other than vehicle salespersons*

The operation of religious organizations, including but not limited to churches, temples, mosques and synagogues shall be separately classified in accordance with the provisions of the Multiple Enterprises rule.

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.

COLLEGES OR SCHOOLS – public

See Municipal, State or Other Public Agencies.

COMMUNICATIONS CABLING – within buildings – shop and outside 5195

This classification applies to the installation of low voltage cable for voice or data transmission and fiber optic and low voltage wire splicing performed within buildings, utility vaults or boxes.

Classification 5195 does not apply when the low voltage cable is installed in connection with, or incidental to, the installation of equipment or systems, including but not limited to telephone systems, computers or computer systems, cable television systems and sound or alarm systems, by the same contractor. In such cases, all operations shall be assigned to the appropriate installation classification.

The installation of underground cabling shall be classified as 6325, *Conduit Construction*.

The installation of aerial cabling shall be classified as 7601, *Aerial Line Construction*.

COMPOSITION GOODS

See Plastics.

COMPUTER MEMORY DISK MFG. – rigid

See Electronics Industry.

Part 3 – Standard Classification System**Section VII – Standard Classifications****COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG.**

See Electronics Industry.

COMPUTER OR COMPUTER SYSTEM INSTALLATION, SERVICE OR REPAIR – shop and outside 5191(2)

This classification applies to the installation, service or repair of personal, desktop, laptop, notebook, tablet and mainframe computers and servers, and electronic computer peripheral equipment, including but not limited to monitors, terminals, printers, computer mouse devices, keyboards, disk drives, logic boards, motherboards and computer modems. Repair operations may be performed at a shop location or at customers' locations.

The manufacture of computers shall be separately classified as 3681(2), *Computer or Computer Peripheral Equipment Mfg.*

The shop repair of computer or computer peripheral equipment by the computer manufacturer shall be classified as 3681(2), *Computer or Computer Peripheral Equipment Mfg.*

COMPUTER PRINTING RIBBON MFG. OR REFURBISHING 4250(2)**COMPUTER PROGRAMMING OR SOFTWARE DEVELOPMENT – all employees – including Clerical Office Employees and Outside Salespersons 8859(1)**

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.

CONCRETE CONSTRUCTION – in connection with bridges or culverts – all types – where clearance is more than 10 feet at any point or entire distance between terminal abutments exceeds 20 feet – including making, setting up, or taking down forms, scaffolds, falsework or concrete distributing apparatus 5222(1)

Excavation, reinforcing steel installation, pile driving, all work in tunnels, subways, caissons or cofferdams or on structural metal frame members of bridges shall be separately classified.

CONCRETE CONSTRUCTION – N.O.C. – including foundations, or the making, setting up or taking down of forms, scaffolds, falsework or concrete distributing apparatus 5213

At a particular job or location, Classification 5213 shall not be used for division of payroll in connection with Classifications 5222(1), *Concrete Construction – bridges or culverts, 5040(2), Bridge Building – metal, 6003(3), Bridge or Trestle Construction – wood, or 5506 or 5507, Street or Road Construction.*

Excavation, reinforcing steel installation, pile driving and all work in connection with sewers, tunnels, subways, caissons or cofferdams shall be separately classified.

This classification includes the pouring of concrete floor slabs, foundations, retaining walls, basement walls and/or footings in connection with poured in place concrete, masonry and structural steel buildings, and the subsequent pouring of on-grade concrete slabs and any concrete floors and decks above ground level.

The pouring or finishing of concrete floor slabs and concrete slab-type foundations for other than concrete buildings or structural steel buildings of multi-story construction, and the pouring or finishing of concrete foundations for private residences for occupancy by one or two families or other wood frame family dwellings not exceeding three stories in height shall be separately classified as 5201(2)/5205(2), *Concrete or Cement Work.*

Part 3 – Standard Classification System**Section VII – Standard Classifications**

<p>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 \$24.00 per hour</p>	5201(1)
<p>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 \$24.00 per hour</p>	5205(1)
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5201(1), <i>Concrete or Cement Work</i>.</p>	
<p>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 \$24.00 per hour</p>	5201(2)
<p>This classification also applies to the pouring or finishing of concrete foundations for private residences for occupancy by one or two families or other wood frame family dwellings not exceeding three stories in height and garages in connection with either, and the pouring or finishing of nonstructural cellular lightweight concrete floors.</p>	
<p>This classification does not apply to the pouring or finishing of any floors of concrete buildings, nor to the foundations or any concrete floors poured in place of structural steel buildings of multi-story construction.</p>	
<p>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 \$24.00 per hour</p>	5205(2)
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5201(2), <i>Concrete or Cement Work</i>.</p>	
<p>This classification also applies to the pouring or finishing of concrete foundations for private residences for occupancy by one or two families or other wood frame family dwellings not exceeding three stories in height and garages in connection with either, and the pouring or finishing of nonstructural cellular lightweight concrete floors.</p>	
<p>This classification does not apply to the pouring or finishing of any floors of concrete buildings, nor to the foundations or any concrete floors poured in place of structural steel buildings of multi-story construction.</p>	
<p>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</p>	5214
<p>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, <i>Concrete Construction – N.O.C.</i></p>	

Part 3 – Standard Classification System**Section VII – Standard Classifications**

Reinforcing steel installation shall be classified as 5225, *Reinforcing Steel Installation*.

CONCRETE PRODUCTS MFG. – shop or yard work only	4034
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This classification includes the manufacture of concrete blocks, bricks, poles, piles, beams, sewer pipes, irrigation pipes, tile or similar products at a permanent location. It is not available for division of payroll when the work is done at the place where construction operations are carried on or for any plant specially established or operated in connection with such construction work.

Drivers and their helpers shall be separately classified as 8232(2), *Building Material Dealers*.

CONCRETE PUMPING – all operations	5212
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At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).

CONCRETE SAWING OR DRILLING – N.O.C.	5029
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This classification applies to the sawing and drilling of concrete on a fee basis.

This classification does not apply when the concrete sawing or drilling is in support of a construction activity performed by the employer; such operations shall be assigned to the appropriate construction classification.

CONDUIT CONSTRUCTION – for cables or wires – including tunneling at street crossings	6325
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This classification applies to the construction, including excavation work in connection therewith, of conduit for underground cables or wires, the installation of underground cabling within existing conduit, and the installation of underground cabling without conduit. This classification also applies to the installation of street lighting systems, traffic signal systems and commercial parking lot lighting systems.

All tunneling other than at street crossings shall be separately classified.

Aerial line construction for telephone, television, communication, data, fire alarm and similar low voltage or fiber optic networks shall be separately classified as 7601, *Aerial Line Construction*.

Aerial power line construction shall be separately classified as 7538, *Electric Light or Power Line Construction*.

CONGREGATE LIVING FACILITIES FOR THE ELDERLY	
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See Health and Human Services.

CONSTRUCTION OR ERECTION PERMANENT YARDS – for maintenance of equipment or storage of material	8227
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This classification shall apply only to a permanent yard maintained by a construction or erection contractor (see Appendix I, *Construction and Erection Classifications*) for the maintenance of equipment or the storage of materials or equipment. It is not available for division of payroll at the place where construction operations are conducted, or when the specific construction or erection classification includes storage, shop or yard activities.

Mill operations or fabrication shall be separately classified.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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 classifications provided not less than two levels of supervision, as defined in Part 3, 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 Part 3, 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 9015(1), *Building Operation – all other employees*, shall apply to job site cleanup and warranty repair conducted after construction is completed.

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 and other project representatives, are classified as 8742(1), *Salespersons – Outside*, provided they have no supervisory responsibilities over construction operations and they do not walk through job sites for purposes such as assessing construction progress, evaluating quality or determining compliance with safety standards.

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 refer to Part 3, Section IV, Rule 2, *Construction or Erection Work*.

CONVALESCENT HOMES OR CONVALESCENT HOSPITALS

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.

Paper or paperboard manufacturing shall be separately classified.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

The manufacture of rigid paper boxes from non-corrugated paper or card stock shall be classified as 4240, *Box Mfg. – rigid paper boxes*.

The manufacture of folding paper boxes from non-corrugated paper or card stock shall be classified as 4243, *Box Mfg. – folding paper boxes*.

COSMETIC, PERSONAL CARE OR PERFUMERY PRODUCTS MFG. – production or packaging – not manufacturing ingredients **4623**

This classification applies to the production or packaging of products intended to be rubbed, poured, sprinkled or sprayed on, introduced into, 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.

The manufacture of soap shall be separately classified as 4720, *Soap or Synthetic Detergent Mfg.*

COTTON BATTING, WADDING OR WASTE MFG. **2211(1)**

COTTON FARMS

See Farms.

COTTON GIN OPERATION – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers **0401**

COTTON MERCHANTS – including cotton compressing **0400(1)**

Classification 0400(1) shall not be used for division of payroll in connection with Classification 0401, *Cotton Gin Operation*, unless the operation described by Classification 0400(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 0401.

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.

CREAMERIES AND DAIRY PRODUCTS MFG.

See Food Packaging and Processing.

CREDIT UNIONS – all employees – including Clerical Office Employees and Outside Salespersons **8801**

This classification applies to federally or state chartered credit unions (not-for-profit, member-owned organizations). Classification 8801 contemplates the provision of financial services, such as share draft accounts, individual retirement accounts, savings accounts, travelers' checks, consumer loans and commercial loans.

The operation of trusts, repossessed and other business properties away from the credit union premises shall be separately classified.

CREMATORY OPERATION – all employees **9220(2)**

This classification applies to the operation and maintenance of crematories.

Cemetery plot or mausoleum sales counselors shall be classified as 8742(1), *Salespersons – Outside*.

Cemetery operations shall be separately classified as 9220(1), *Cemetery Operation*.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

The operation of funeral homes and mortuaries shall be classified as 9620, <i>Funeral Directors</i> .	
CROSS-COUNTRY WATER PIPELINE CONSTRUCTION – all operations	6361(2)
Pile driving, tunneling, and dam or sewer construction shall be separately classified.	
D	
DAIRY FARMS	
See Farms.	
DAM CONSTRUCTION – all operations – including dam repair, alteration, seismic retrofitting and demolition	6011
Tunneling shall be separately classified.	
DAY CARE CENTERS – child – not residential care facilities – all employees – including receptionists	9059
This classification applies to child day care centers that provide non-medical care and supervision for children ranging from infancy to 17 years of age for periods of less than 24 hours; pre-school and kindergarten instructional programs; and before or after school programs that are not operated in connection with public or private schools operated by the employer.	
This classification also applies to day care services provided by employers primarily for the use of their employees' dependents.	
This classification does not apply to services, including but not limited to day care, preschool, kindergarten and before or after school programs that are operated in connection with public or private schools by the employer; such operations shall be classified as 8868, <i>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</i> .	
Boys and girls clubs that provide supplemental after school and recreational activities for school age children on an elective or drop-in basis shall be classified as 9067(2), <i>Clubs – boys and girls</i> .	
DECORATING – interior or exterior – hanging flags or bunting for conventions or celebrations	9529(2)
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.	
Dentists, orthodontists and dental surgeons shall be classified as 8839, <i>Dentists and Dental Surgeons</i> .	
DENTISTS AND DENTAL SURGEONS	
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 and business disputes, theft, embezzlement and fraud. These operations involve surveillance of persons without their knowledge.	

Part 3 – Standard Classification System**Section VII – Standard Classifications**

This classification also applies to employers engaged on a contract basis in asset repossession or airport baggage inspection.

Employees who solely conduct investigations by researching documents and conducting interviews at locations away from the employer's premises shall be classified as 8742(1), *Salespersons – Outside*.

Insurance claims investigation shall be classified as 8720(1), *Inspection for Insurance or Valuation Purposes*.

DETINNING	3372(2)
DIE CASTING MFG.	1925
DISTILLING – N.O.C.	
See Food Packaging and Processing.	
DOCUMENT DUPLICATION OR PHOTOCOPYING SERVICE – all employees – including Clerical Office Employees and Outside Salespersons	
See Printing, Publishing and Duplicating.	
DOG SHOWS – operation, care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus – including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants	9016(2)
Kennel employees shall be separately classified as 8831(3), <i>Kennels</i> .	
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. If the employer is engaged in wood or steel framing, the installation or erection of prefabricated doors, door frames or pre-glazed windows at such job or location shall be classified as 5403/5432, <i>Carpentry</i> , or 5632/5633, <i>Steel Framing</i> .	
The installation, service or repair of automatic door openers shall be classified as 9519(1), <i>Household Appliances</i> .	
The installation or replacement of window glass shall be classified as 5467/5470, <i>Glaziers</i> .	
The installation of shower doors or screen doors shall be classified as 5146(1), <i>Cabinet or Fixtures</i> .	
DOOR INSTALLATION – overhead doors	5108
This classification shall apply to the installation, service or repair of overhead doors, including tilt-up, sectional and roll-up doors.	
The installation, service or repair of automatic door openers shall be separately classified as 9519(1), <i>Household Appliances</i> .	
DOOR OR WINDOW FRAME MFG. – metal or plastic	3060(2)
Sheet metal cladding of wooden doors shall be separately classified as 3066(1), <i>Sheet Metal Products Mfg.</i>	

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DOOR OR WINDOW MFG. – metal or plastic – including glass	3060(1)
Sheet metal cladding of wooden doors shall be separately classified as 3066(1), <i>Sheet Metal Products Mfg.</i>	
DOOR OR WINDOW MFG. – screen	3060(3)
DOOR, SASH OR WINDOW MFG. – wood	2806(1)
When an employer deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.	
Commercial lumberyards, building material dealers or fuel and material dealers shall be separately classified.	
DRAFTSPERSONS	8810(2)
Assignment of this classification is subject to the rules for Standard Exceptions.	
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), <i>Building Material Dealers.</i>	
DRESSMAKING OR TAILORING – custom exclusively	2501(4)
DRILLING – geothermal wells – including installation of casing	6235(3)
DRILLING – N.O.C. – not geothermal, oil or gas producing, mining or quarrying	6204
At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).	
DRUG, MEDICINE OR PHARMACEUTICAL PREPARATIONS MFG. – compounding, blending or packaging only – not manufacturing ingredients – N.O.C.	4611
This classification includes, but is not limited to, the production (compounding, blending or packaging) of drugs, medicines, pharmaceutical preparations and devices that are intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease. This classification includes the manufacture of reagents and testing solutions, enzymes and peptides, culture media, dental preparations (impression compounds, denture adhesives, and tooth restoration materials), contact lens solutions and orthopedics' coating materials.	
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), <i>Stores – retail.</i>	
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, <i>Cosmetic, Personal Care or Perfumery Products Mfg.</i>	

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The manufacture of vitamins and 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 – N.O.C. – including repairing or pressing, and cash and carry departments on plant premises **2589(2)**

Commercial laundry operations, including the rental and laundering of towels, linens, diapers and similar items shall be classified as 2585(1), *Laundries.*

DRY CLEANING OR LAUNDRY – retail – including 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 and other household items that are owned by the general public. This classification also applies to coin-operated laundries that retain attendants to perform “fluff and fold” activities.

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 – N.O.C.*

This classification does not apply to diaper service companies or uniform and linen rental or service companies. Such firms shall be classified as 2585, *Laundries.*

DYEING – including yarn or thread dyeing or finishing – no yarn or thread manufacturing **2585(2)**

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 2585(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

Dyeing of textile fabrics, not finished garments, shall be classified as 2413, *Textiles.*

E

ELECTRIC APPLIANCE MFG. – N.O.C. **3570**

This classification contemplates, but is not limited to, the manufacture or repair of lighting apparatus, flashlights, heating elements, battery chargers, battery pack assemblies and domestic appliances such as vacuum cleaners, food processors and hair dryers.

Display and parts departments that are physically separated from the repair shop and sell parts commercially shall be separately classified as 8017(7), *Stores – hardware.*

ELECTRIC CONTROL PANEL OR SWITCHGEAR MFG.

See Electronics Industry.

ELECTRIC LIGHT OR POWER COMPANIES – all operations – including construction or extension of lines **7539**

The construction of buildings, dams or reservoirs shall be separately classified.

Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), *Salespersons – Outside.*

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ELECTRIC LIGHT OR POWER LINE CONSTRUCTION	7538
ELECTRIC MOTOR MFG. OR REPAIR	3569
<p>This classification applies to the manufacture or repair of electric motors including the cleaning and rewinding of armatures, field coils, rotors and similar parts.</p> <p>Dealers that sell and repair new electric motors that are used in industrial machinery and equipment shall be classified as 8107, <i>Machinery Dealers</i>.</p> <p>Dealers that sell and repair used electric motors that are used in industrial machinery and equipment shall be classified as 8267, <i>Machinery and Equipment Dealers</i>.</p>	
ELECTRIC POWER OR TRANSMISSION EQUIPMENT MFG.	
See Electronics Industry.	
ELECTRICAL APPARATUS MFG.	
See Electronics Industry.	
ELECTRICAL CONNECTOR MFG.	
See Electronics Industry.	
ELECTRICAL MACHINERY OR AUXILIARY APPARATUS – installation or repair – including incidental wiring	3724(2)
<p>This classification applies to the outside installation, service or repair of electrical machinery or auxiliary apparatus, including but not limited to automated security gates, transformers, generators, control panels, temporary power poles at construction sites, industrial fans or blowers, photovoltaic solar panels, wind powered generators and industrial X-ray machines.</p> <p>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 assigned to the governing classification.</p> <p>Shop manufacturing or repair operations shall be separately classified.</p> <p>Operations performed in connection with the installation of aerial power lines, including erection of poles, stringing of wires, installation of service transformers on poles or on the outside of buildings, or the making of service connections shall be classified as 7538, <i>Electric Light or Power Line Construction</i>.</p>	
ELECTRICAL WIRE HARNESS MFG.	
See Electronics Industry.	
ELECTRICAL WIRING – within buildings – including installation or repair of fixtures or appliances – shop and outside – employees whose regular hourly wage does not equal or exceed \$30.00 per hour	5190
<p>This classification also applies to the installation of lighting fixtures onto exterior building surfaces and the maintenance of interior and exterior lighting.</p> <p>The installation of electrical machinery or auxiliary apparatus shall be separately classified.</p> <p>The installation of aerial electric power lines shall be classified as 7538, <i>Electric Light or Power Line Construction</i>.</p> <p>The installation of electrical wiring underground, including trenching and the placement of conduit, shall be classified as 6325, <i>Conduit Construction</i>.</p>	

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The installation of exterior pole mounted lighting, including but not limited to street lights and traffic signals, shall be classified as 6325, *Conduit Construction*.

The installation 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 fixtures or appliances – shop and outside – employees whose regular hourly wage equals or exceeds \$30.00 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 \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 5190, *Electrical Wiring*.

This classification also applies to the installation of lighting fixtures onto exterior building surfaces and the maintenance of interior and exterior lighting.

The installation of electrical machinery or auxiliary apparatus shall be separately classified.

The installation of aerial electric power lines shall be classified as 7538, *Electric Light or Power Line Construction*.

The installation of electrical wiring underground, including trenching and the placement of conduit, shall be classified as 6325, *Conduit Construction*.

The installation of exterior pole mounted lighting, including but not limited to street lights and traffic signals, shall be classified as 6325, *Conduit Construction*.

The installation of low voltage communications cabling within buildings for voice or data transmission shall be classified as 5195, *Communications Cabling*.

ELECTRONIC ELEMENT MFG.

See Electronics Industry.

ELECTRONIC PREPRESS – all operations

See Printing, Publishing and Duplicating.

ELECTRONICS INDUSTRY

Refer to Section IV, *Special Industry Classification Procedures*, Rule 3, *Electronic Products Design and Manufacturing*.

AUDIO/VIDEO ELECTRONIC PRODUCTS MFG. **3681(4)**

This classification applies to the manufacture of consumer and professional electronic audio and video equipment, including but not limited to audio and video recording, playback and editing equipment, sound amplifiers, intercoms, televisions and closed circuit television equipment, automobile sound systems, motion picture and 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 repair or installation of portable or freestanding audio/video equipment away from the shop shall be classified as 9516(1), *Television, Video, Audio and Radio Equipment Installation Service or Repair*.

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The repair or installation of built-in audio/video equipment, including but not limited to intercom systems, paging systems, music systems, home theater systems and public address systems shall be classified as 7605(3), *Sound Systems Installation, Service or Repair*.

The repair or installation of audio/video equipment within vehicles shall be classified as 9516(2), *Automobile or Truck Radio, Alarm and Electronic Equipment Installation, Service or Repair*.

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. – N.O.C.**3681(2)**

This classification applies to the manufacture of personal, desktop, laptop, notebook, tablet and mainframe computers and servers. This classification also applies to the manufacture of electronic computer peripheral equipment, including but not limited to monitors, terminals, printers, computer mouse devices, keyboards, disk drives, logic boards, motherboards and computer modems. This classification includes shop repair of computer or computer peripheral equipment by the manufacturer.

The repair or installation of computer or computer peripheral equipment away from the shop shall be separately classified as 5191(2), *Computer or Computer System Installation, Service or Repair*.

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 repair of generators, converters, transformers and power supplies 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 electric motors shall be classified as 3569, *Electric Motor Mfg. or Repair*.

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The installation or repair of generators, converters, transformers and power supplies away from the shop shall be classified as 3724(2), <i>Electrical Machinery or Auxiliary Apparatus</i> .	
ELECTRICAL APPARATUS MFG. – N.O.C.	3179
<p>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.</p> <p>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), <i>Electric Power or Transmission Equipment Mfg.</i>, or 3643(2), <i>Electric Control Panel or Switchgear Mfg.</i> 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.</p> <p>The manufacture or shop repair of electric motors shall be classified as 3569, <i>Electric Motor Mfg. or Repair</i>.</p> <p>The manufacture of portable electric appliances that are not specifically described by another classification shall be classified as 3570, <i>Electric Appliance Mfg.</i></p> <p>The installation or repair of electrical apparatus away from the shop shall be classified as 3724(2), <i>Electrical Machinery or Auxiliary Apparatus</i>.</p>	
ELECTRICAL CONNECTOR MFG.	3568
<p>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.</p> <p>The manufacture of electrical connectors for use in electrical wire harnesses manufactured by the employer shall be classified as 3651, <i>Electrical Wire Harness Mfg.</i></p> <p>The manufacture or assembly of glass hermetically sealed electrical connectors shall be classified as 4111(2), <i>Incandescent Lamp and Fluorescent Tube Mfg.</i></p>	
ELECTRICAL WIRE HARNESS MFG.	3651
<p>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.</p> <p>The manufacture of electrical wire or cable involving wire drawing shall be separately classified as 3241(1), <i>Wire Rope or Cable Mfg. – including wire drawing</i>. The manufacture of electrical wire or cable involving no wire drawing shall be separately classified as 4470, <i>Wire Rope or Cable Mfg. – no wire drawing</i>.</p>	
ELECTRONIC ELEMENT MFG. – N.O.C.	3178
<p>This classification applies to the manufacture of electronic elements 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, coils, transformers, filters, magnetic recording heads, potentiometers and transducers with a power rating of less than 746 watts (one horsepower).</p> <p>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), <i>Electric Power or Transmission Equipment Mfg.</i>, or 3643(2), <i>Electric Control Panel or</i></p>	

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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%) 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 – N.O.C.**3681(1)**

This classification applies to the manufacture and 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, bio-sensor equipment, mass spectrometers, electronic scales, programmable electronic control systems, electronic point of sale (POS) systems, calculators, electron and laser microscopes, electron accelerators and 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.

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.*

The installation or repair of instruments away from shop shall be separately classified as 5128, *Instrument.*

INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG.**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 photo-lithography, and wet and 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 and 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 and similar electronic components that are not contained on an integrated circuit chip or semiconductor wafer shall be classified as 3178, *Electronic Element 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,

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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%) 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 sub-assemblies 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.**3681(3)**

This classification applies to the manufacture of electronic telecommunications equipment, including 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 5191(3), *Telephone or Telephone System Installation, Service or Repair*.

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The manufacture of consumer and professional audio and video equipment shall be classified as 3681(4), *Audio/Video Electronic Products Mfg.*

ELECTROPLATING **3372(1)**

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3372(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

ELEVATOR ERECTION OR REPAIR **5160**

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**

ENAMELED IRONWARE MFG. **3081(2)**

ENGINEERS – consulting – mechanical, civil, electrical and mining engineers and architects – not engaged in actual construction or operation – including Outside Salespersons and Clerical Office Employees **8601(1)**

This classification shall not be used for division of payroll in connection with any other classification (other than General Exclusions) unless the operations described by Classification 8601(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

This classification includes land surveying.

This classification also applies to fee-based construction management firms 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.

Forest engineers shall be classified as 8601(4), *Forest Engineers.*

ENGRAVING **3131(2)**

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3131(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

ENVELOPE MFG. **4251**

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 4251 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

Part 3 – Standard Classification System**Section VII – Standard Classifications****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 of equipment and 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, chain saws, 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 and 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, 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 and 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 firms that organize events and rent spaces to vendors that sell products or provide information to customers. Such events include, but are not limited to, farmers' markets, flea markets, swap meets, art or antique festivals and trade shows (public or private).

Vendors, restaurants and retail stores shall be separately classified.

EXCAVATION – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage does not equal or exceed \$30.00 per hour 6218(1)

Mass rock excavation, grading or excavation in connection with street or road construction, pile driving, shaft sinking, caisson or cofferdam work shall be separately classified.

This classification includes trenching operations conducted by specialty contractors except in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction. Such operations shall be assigned to the corresponding construction classification.

EXCAVATION – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds \$30.00 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 \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6218(1), *Excavation – N.O.C.*

Mass rock excavation, grading or excavation in connection with street or road construction, pile driving, shaft sinking, caisson or cofferdam work shall be separately classified.

This classification includes trenching operations conducted by specialty contractors except in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction. Such operations shall be assigned to the corresponding construction classification.

EXCAVATION – rock – no tunneling 1624(2)

This classification applies to rock excavation in connection with construction projects.

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Crushing operations shall be separately classified.

Tunneling shall be classified as 6251, *Tunneling*.

Rock quarrying operations shall be classified as 1624(1), *Quarries*.

EXERCISE OR HEALTH INSTITUTES – all employees – including restaurant employees and receptionists	9053(2)
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EXHIBITIONS

See Event Market, Festival or Trade Show Operation.

EXPLOSIVE MFG.	4771(1)
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This classification includes the manufacture of explosives such as, but not limited to, fuses, flares and detonators.

EXPRESS COMPANIES – including terminal employees and mechanics	7219(2)
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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*.

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FARM MACHINERY DEALERS – shop and outside – including demonstration and repair	8116
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Display and parts departments that are physically separated from the repair shop and sell parts commercially shall be separately classified as 8017(7), *Stores – hardware*.

Secondhand farm machinery dealers shall be classified as 8267, *Machinery and Equipment Dealers – secondhand*.

FARM MACHINERY OPERATION – by contractors – including yard employees	0050
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This classification applies to employers that provide 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 and seeds using farm equipment.

The aerial application of insecticides, fertilizers, herbicides and seeds onto farmlands shall be classified as 7409, *Aircraft Operation – agricultural – dusting, spraying and seeding – members*

Part 3 – Standard Classification System**Section VII – Standard Classifications**

of the flying crew, and 7410, Aircraft Operation – agricultural – dusting, spraying and 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.*

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 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.*

COTTON FARMS**0044**

This classification 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 purchase and sale of cotton including cotton compressing shall be classified as 0400(1), *Cotton Merchants.*

The contract storage of baled cotton, including cotton compressing, shall be classified as 0400(2), *Warehouses – cotton.*

DAIRY FARMS**0036**

This classification applies to all acreage devoted to the raising of cows for the production of milk or cream and 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 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.

Milk pasteurization, processing or bottling; dairy products manufacturing; and route drivers who deliver bottled milk to customers and perform no other duties on the farm premises shall be separately classified as 2063, *Creameries and Dairy Products 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 Raising and Hog Farms.*

FIELD CROPS**0071**

This classification applies to all acreage devoted to the cultivation and harvesting of hay; alfalfa; all the cereal grains, including but not limited to wheat, barley, rice, feed corn and oats; all sorghums; flax; safflower and maize.

Mechanized harvesting operations performed on a fee basis shall be classified as 0050, *Farm Machinery Operation.*

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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*.

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*.

ORCHARDS – citrus and deciduous fruits 0016

This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of citrus and deciduous fruit crops, including but not limited to oranges, lemons, limes, tangerines, kumquats, grapefruit, plums, peaches, cherries and nectarines. This classification also includes the cultivation and harvesting of avocados, figs (other than Kadota figs) and olives.

This classification also includes the cultivation and harvesting of citrus and deciduous fruit crops using trellis systems or dwarf trees.

The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of deciduous fruit, olives and 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*.

Contract mechanized harvesting operations shall be classified as 0050, *Farm Machinery Operation*.

Contract harvesting operations involving hand labor only shall be classified as 0016.

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 of nuts shall be separately classified as 0096, *Nut Hulling, Shelling or Processing*.

Contract mechanized harvesting operations shall be classified as 0050, *Farm Machinery Operation*.

The cultivation and harvesting of peanuts shall be classified as 0041, *Potato Crops*.

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<p>POTATO CROPS</p> <p>This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of all types of potatoes, sweet potatoes and yams. This classification also applies to the cultivation and harvesting of peanuts, horseradish, taro root and sugar beets.</p> <p>The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of potatoes, sweet potatoes, yams, horseradish, taro root and sugar beets for shipment (not field packing) shall be separately classified as 8209, <i>Vegetables</i>.</p>	0041
<p>POULTRY RAISING, EGG PRODUCTION AND HATCHERIES</p> <p>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.</p> <p>This classification also applies to aquatic farming of fish, oysters, abalone, shrimp and prawns.</p> <p>This classification also applies to the breeding and raising of rabbits, birds, tropical fish and reptiles.</p> <p>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, <i>Stores – wholesale</i>.</p>	0034(1)
<p>SHEEP RAISING AND HOG FARMS</p> <p>This classification applies to all acreage devoted to the raising of sheep and hogs. This classification includes the slaughtering of animals when performed by the employer.</p> <p>This classification also applies to the raising of calves for sale to others, miniature horses (not to exceed 38 inches in height), llamas and alpacas.</p> <p>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 <i>Farms</i> Industry Group classification.</p> <p>The feeding and fattening of sheep and hogs prior to slaughter performed on a fee basis at feed yards shall be classified as 0038(2), <i>Livestock Feed Yards</i>.</p> <p>The raising of beef cattle and horses shall be classified as 0038(1), <i>Stock Farms</i>. The raising of replacement dairy heifers shall be classified as 0036, <i>Dairy Farms</i>.</p> <p>Butchering operations shall be classified as 2081(1), <i>Butchering</i>.</p>	0034(2)
<p>STOCK FARMS – beef cattle and horses</p> <p>This classification applies to all acreage devoted to the raising of beef cattle and horses.</p> <p>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 <i>Farms</i> Industry Group classification.</p> <p>The raising of calves for sale to others shall be classified as 0034(2), <i>Sheep Raising and Hog Farms</i>.</p> <p>The raising of replacement dairy heifers shall be classified as 0036, <i>Dairy Farms</i>.</p> <p>The raising and training of horses with no horse breeding or birthing operations shall be classified as 7207(1), <i>Stables – all employees</i>, 8631, <i>Racing Stables – all other employees</i>, or 7207(5), <i>Racing Stables – harness racing</i>.</p>	0038(1)

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<p>The raising of miniature horses (not to exceed 38 inches in height) shall be classified as 0034(2), <i>Sheep Raising and Hog Farms</i>.</p> <p>Butchering operations shall be classified as 2081(1), <i>Butchering</i>.</p>	
<p>STRAWBERRY CROPS</p> <p>This classification applies to all acreage devoted to the cultivation and harvesting, including field packing, of strawberries.</p> <p>The precooling of field packed strawberries shall be separately classified as 8291, <i>Warehouses – cold storage</i>.</p> <p>The cultivation and harvesting, including field packing, of bush berries shall be classified as 0079(2), <i>Bush Berry Crops</i>.</p>	<p>0079(1)</p>
<p>TRUCK FARMS</p> <p>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 the cultivation and harvesting of melons, dry peas, dry beans, soybeans, mushrooms, bean sprouts and flower and vegetable seeds.</p> <p>This classification also applies to the cultivation of garden vegetables using hydroponic farming methods and the raising of earthworms and snails.</p> <p>The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of vegetables for shipment (not field packing) shall be separately classified as 8209, <i>Vegetables</i>.</p> <p>The growing of vegetable plants for sale to others shall be classified as 0005, <i>Nurseries</i>.</p>	<p>0172</p>
<p>VINEYARDS</p> <p>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 and Kadota figs and also includes the field drying of grapes to produce raisins.</p> <p>The washing, sorting, sizing, grading, packing, precooling or otherwise preparing of fresh grapes for shipment (not field packing) shall be separately classified as 2107, <i>Fruit – fresh fruit packing and handling</i>.</p> <p>The drying of grapes within buildings or sheds (not field drying) shall be separately classified as 2102, <i>Fruit or Vegetable Evaporation or Dehydrating</i>.</p> <p>The production of wine shall be separately classified as 2142(1), <i>Wineries</i>.</p>	<p>0040</p>
<p>FEED MFG. – preparing or compounding feeds for livestock and poultry</p> <p>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.</p> <p>Hay, grain or feed dealers that perform feed and grain mixing operations with no milling or grinding operations shall be classified as 8215(1), <i>Hay, Grain or Feed Dealers</i>.</p> <p>The milling of grain or rice shall be classified as 2014(1), <i>Grain or Rice Milling</i>.</p>	<p>2014(2)</p>
<p>FELTING MFG.</p>	<p>2211(3)</p>
<p>FENCE CONSTRUCTION – metal or wood</p>	<p>6400</p>
<p>FIBRE PREPARATION – wood</p>	<p>4239(2)</p>

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FIELD CROPS	
See Farms.	
FIRE ALARM SYSTEMS INSTALLATION, SERVICE OR REPAIR – within buildings – including storage and yard employees	7605(2)
FIRE FIGHTERS – not volunteers	
See Municipal, State or Other Public Agencies.	
FIRE FIGHTERS – volunteers	
See Municipal, State or Other Public Agencies.	
FISH OR SEAFOOD PRODUCTS MFG. – including packaging	
See Food Packaging and Processing.	
FIXTURES OR LAMP MFG. OR ASSEMBLY – metal – electric or gas	3180
FLOOR COVERING – installation	9521(2)
This classification contemplates the installation of linoleum, vinyl, asphalt or rubber tile within buildings, as well as the laying of carpets or rugs.	
FLOOR INSTALLATION – elevated	5102(3)
This classification includes the installation of elevated access floors, including the installation of access steps, ramps, and railings in connection therewith.	
FLORISTS – cultivating or gardening	0035
This classification applies to employers that cultivate or garden flowers, potted flower plants, ferns and similar potted plants that are sold for indoor decorative purposes. This classification also applies to the cultivation of herbs, edible flowers and marijuana. This classification includes the cultivation of plants described herein using hydroponic methods.	
Employers engaged in the sale of cut flowers, potted flower plants, ferns and similar potted plants for indoor decorative purposes shall be classified as 8001, <i>Stores – florists</i> .	
Employers engaged in the propagation and cultivation of nursery stock, bedding plants, bulbs and trees that are sold for outdoor planting or decorative purposes shall be classified as 0005, <i>Nurseries</i> .	
FLOWER OR FLOWER ARRANGEMENT MFG. – artificial	2501(6)
FOOD PACKAGING AND PROCESSING	
BAKERIES AND 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 and retail bakeries. This classification also applies to the manufacture of doughnuts (baked or fried); vegetable and corn chips; and 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, <i>Macaroni Mfg.</i>	
The manufacture of baked goods by restaurants to be used or sold at restaurant locations operated by the employer shall be classified as 9079(1), <i>Restaurants or Taverns</i> .	

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<p>Doughnut shops that prepare and serve doughnuts and beverages for consumption on the premises shall be classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Retail store operations shall be separately classified.</p>	
<p>BOTTLING – beverages – no spirituous liquors, wine or beer</p> <p>This classification applies to the bottling or packaging of beverages, including but not limited to soft drinks, sports drinks, coffee, tea and water. This classification includes the blending of purchased fruit concentrates with water and flavorings to produce fruit drinks. This classification also includes the manufacture of containers, including but not limited to cans, bottles and paper-board boxes when performed in support of the employer's bottling or packaging operations.</p> <p>The production and bottling or canning of fruit or vegetable juice or concentrate shall be classified as 2116, <i>Fruit or Vegetable Juice or Concentrate Mfg.</i></p> <p>The production and bottling of wine shall be classified as 2142(1), <i>Wineries</i>.</p> <p>The production and bottling of distilled spirits shall be classified as 2142(2), <i>Distilling</i>.</p> <p>The production and bottling or canning of beer shall be classified as 2121, <i>Breweries</i>.</p> <p>The production and bottling or canning of milk shall be classified as 2063, <i>Creameries and Dairy Products Mfg.</i></p>	2163
<p>BREWERIES – including bottling or canning</p> <p>This classification applies to the production and bottling or canning of beer, including but not limited to ale, lager, porter, stout and malt liquor. This classification includes product storage facilities and distribution stations and the manufacture of containers, including but not limited to cans and bottles in support of the employer's production operations. This classification also includes the production and bottling or canning of sake and the sale of by-products, including but not limited to wet or dry feed grains and brewer's yeast.</p> <p>This classification includes employees who provide tours of the brewery.</p> <p>The production of beer by restaurants or taverns shall be classified as 2121 in accordance with the provisions of the Multiple Enterprises rule.</p> <p>The production of wine shall be classified as 2142(1), <i>Wineries</i>.</p> <p>The production of distilled spirits shall be classified as 2142(2), <i>Distilling</i>.</p>	2121
<p>BUTTER SUBSTITUTES MFG.</p> <p>This classification applies to the manufacture of butter substitutes, including but not limited to margarine, shortening and lard.</p> <p>The manufacture of butter shall be classified as 2063, <i>Creameries and Dairy Products Mfg.</i></p>	4717
<p>COTTONSEED OIL MFG. OR REFINING – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers</p> <p>This classification applies to the extraction and refining of cottonseed oil.</p> <p>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), <i>Vegetable Oil Mfg. or Refining</i>.</p>	4683(2)
<p>CREAMERIES AND DAIRY PRODUCTS MFG.</p> <p>This classification applies to the manufacture or processing of dairy products, including but not limited to milk, evaporated milk, powdered milk, cheese, ice cream, yogurt, whipped cream and</p>	2063

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butter and incidental packaging in containers, including but not limited to bottles, metal and paper cans, boxes and plastic containers.

The manufacture of butter substitutes shall be classified as 4717, *Butter Substitutes Mfg.*

Can manufacturing shall be separately classified.

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 distillery.

The production of wine shall be classified as 2142(1), *Wineries.*

The production of beer or sake shall be classified as 2121, *Breweries.*

Blending and bottling purchased distilled spirits shall be classified as 8041, *Stores – wine or spirits – wholesale.*

Bottle manufacturing shall be separately classified.

FISH OR SEAFOOD PRODUCTS MFG. – including packaging**2113**

This classification applies to the processing and packaging of fish and 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 and 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.*

Can manufacturing and the rendering of fish oil shall be separately classified.

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 and sauces, seasoning, barbecue sauce, breakfast cereals, energy and nutrition bars, food extracts, flavored cooking oil (not oil extraction or refining), food coloring, glucose, milk powder, peanut butter, 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 and grinding; bean sorting; tea blending and packaging; flour mixing, sifting and packaging; baking powder mixing; spice milling; cake mix (dry ingredients) blending; flavored cooking oil processing; gelatin mixing, blending and grinding; honey processing; and egg dehydrating or freezing. This classification includes incidental packaging in containers, including but not limited to bottles, metal and paper cans, boxes and plastic containers.

Nut processing, including but not limited to hulling, shelling, cleaning, drying, sorting, roasting, flavoring, grinding and packaging shall be classified as 0096, *Nut Hulling, Shelling or Processing.*

The production or packaging of vitamins and dietary supplements shall be classified as 4831, *Vitamin or Dietary Supplement Mfg.*

Part 3 – Standard Classification System**Section VII – Standard Classifications****FRUIT – citrus fruit packing and handling – including storage****2108**

This classification applies to the washing, hand or machine sorting, sizing, grading, packing, pre-cooling 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, re-grade and repack previously packed citrus fruit.

The processing of “ready-to-eat” fruits and 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*.

Precooling or cold storage of produce that is exclusively field packed and/or received prepacked from separate concerns shall be classified as 8291, *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 dried fruit shall be separately classified as 2109, *Fruit – dried fruit packing and handling*.

The packing and handling of fresh vegetables and 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 handled and packed fresh deciduous fruit.

The processing of “ready-to-eat” fruits and 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*.

Precooling or cold storage of produce that is exclusively field packed and/or received prepacked from separate concerns shall be classified as 8291, *Warehouses – cold storage*.

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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 and 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 fruit 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 JUICE OR CONCENTRATE MFG.**2116**

This classification applies to the manufacture of fruit or vegetable juice or juice concentrate from fresh fruit or vegetables and incidental packaging in containers, including but not limited to bottles, metal and paper cans, and plastic containers.

Employers that only blend purchased fruit concentrates with water and flavorings to produce fruit drinks shall be classified as 2163, *Bottling*.

Can manufacturing shall be separately classified.

FRUIT OR VEGETABLE PICKLING**2111(3)**

This classification applies to the curing, pickling and canning of vegetables and fruits, including but not limited to cucumbers, onions, garlic, cabbage, chilies, peppers, beets and apples.

The washing, sorting, grading, curing and canning of olives shall be classified as 2111(2), *Olive Handling*.

The preserving and canning of fruit and vegetables 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 and canning of fruit and 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 and tomato paste.

The processing of “ready-to-eat” fruits and 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 and canning of olives shall be classified as 2111(2), *Olive Handling*.

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The curing, pickling and canning of vegetables and 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*.

Fruit or vegetable juice or concentrate manufacturing shall be classified as 2116, *Fruit or Vegetable Juice or Concentrate Mfg.*

Can manufacturing shall be separately classified.

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, including but not limited to 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 fruit and 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*.

Can manufacturing shall be separately classified.

Growing or harvesting, including field packing of crops, shall be assigned to the applicable *Farms Industry Group* classification.

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<p>GRAIN OR RICE MILLING</p> <p>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.</p> <p>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, <i>Food Products Mfg. or Processing</i>.</p> <p>The manufacture of feed for livestock and poultry shall be classified as 2014(2), <i>Feed Mfg.</i></p> <p>The bulk storage of grain without milling shall be classified as 8304, <i>Grain Elevators or Grain Storage Warehouses</i>.</p> <p>The storage of sacked grain without milling shall be classified as 8215(2), <i>Warehouses – grain or bean</i>.</p> <p>Growing or harvesting shall be assigned to the applicable <i>Farms</i> Industry Group classification.</p>	2014(1)
<p>MACARONI MFG.</p> <p>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.</p> <p>The manufacture of filled pasta, including but not limited to ravioli and tortellini, shall be classified as 2003, <i>Bakeries and Cracker Mfg.</i></p>	2002
<p>MEAT PRODUCTS MFG.</p> <p>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.</p> <p>Employers engaged in the cutting of sides or quarters of beef to produce steaks, roasts, chops and other meat portions, including ground meat in connection therewith, for sale to others shall be classified as 8021, <i>Stores – meat, fish or poultry – wholesale</i>, or 8031, <i>Stores – meat, fish or poultry – retail</i>.</p> <p>Can manufacturing shall be separately classified.</p>	2095
<p>NUT HULLING, SHELLING OR PROCESSING</p> <p>This classification applies to the hulling, shelling, cleaning, drying, sorting and 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 and flavoring; and grinding nuts to produce meal or pastes for baking.</p> <p>Growing or harvesting, including field packing of crops, shall be assigned to the applicable <i>Farms</i> Industry Group classification.</p>	0096
<p>OLIVE HANDLING – sorting, curing and canning</p> <p>This classification applies to the processing, including but not limited to washing, sorting, grading, pitting, stuffing, curing and canning or bottling of olives.</p> <p>The preserving and canning of fruit and vegetables shall be classified as 2111(1), <i>Fruit or Vegetable Preserving</i>.</p> <p>The curing, pickling and canning of vegetables and fruits shall be classified as 2111(3), <i>Fruit or Vegetable Pickling</i>.</p>	2111(2)

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<p>The extraction and refining of olive oil shall be classified as 4683(1), <i>Vegetable Oil Mfg. or Refining</i>.</p> <p>Can manufacturing shall be separately classified.</p> <p>Growing or harvesting of olives shall be classified as 0016, <i>Orchards – citrus and deciduous fruits</i>.</p>	
SUGAR MFG. OR REFINING – beet or cane – including beet dumps	2030
<p>This classification applies to the manufacture or refining of sugar, including granulated, powdered, raw, brown and liquid sugar and molasses.</p>	
VEGETABLE OIL MFG. OR REFINING – N.O.C.	4683(1)
<p>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.</p> <p>This classification also applies to processing and refining waste cooking oil to produce fuel oil, including biodiesel.</p> <p>The extraction and refining of cottonseed oil shall be classified as 4683(2), <i>Cottonseed Oil Mfg. or Refining</i>.</p>	
VEGETABLES – fresh vegetable and tomato packing and handling – including storage	8209
<p>This classification applies to the washing, sorting, sizing, grading, packing, pre-cooling and storage of fresh vegetables, including but not limited to lettuce, cabbage, celery, potatoes, broccoli, onions, yams, radishes, asparagus, sweet corn, mushrooms and tomatoes. This classification also applies to employers that resort, resize, regrade and repack previously packed fresh vegetables and tomatoes.</p> <p>Precooling or cold storage of produce that is exclusively field packed and/or received prepacked from separate concerns shall be classified as 8291, <i>Warehouses – cold storage</i>.</p> <p>The packing and handling of fresh citrus fruit shall be separately classified as 2108, <i>Fruit – citrus fruit packing and handling</i>.</p> <p>The packing and handling of fresh deciduous fruit shall be separately classified as 2107, <i>Fruit – fresh fruit packing and handling</i>.</p> <p>The processing of “ready-to-eat” fruits and 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, <i>Fruit or Vegetable Processing – fresh – ready-to-eat</i>.</p> <p>The processing and canning of olives shall be classified as 2111(2), <i>Olive Handling</i>.</p> <p>Growing or harvesting, including field packing of crops, shall be assigned to the applicable <i>Farms Industry Group</i> classification.</p>	
VINEGAR MFG.	2142(3)
<p>This classification applies to the manufacture of various types of vinegar, including but not limited to white, cider and red wine vinegar.</p> <p>The production of wine shall be classified as 2142(1), <i>Wineries</i>.</p> <p>The production of distilled spirits shall be classified as 2142(2), <i>Distilling</i>.</p> <p>Bottle manufacturing shall be separately classified.</p>	

Part 3 – Standard Classification System**Section VII – Standard Classifications****VITAMIN OR DIETARY SUPPLEMENT MFG. – compounding, blending or packaging only – not manufacturing ingredients 4831**

This classification applies to the production or packaging of vitamins and dietary supplements involving mixing, blending, forming and packaging purchased dietary ingredients, including but not limited to vitamins, minerals, herbs or other botanicals, enzymes and amino acids. Vitamins or dietary supplements may be produced in various forms, including but not limited to tablet, caplet, capsule, powder or liquid form. Vitamins and dietary supplements have only incidental caloric value and are not a substitute for food. This classification includes the manufacture of containers that are used in the employer's production operations.

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 production (compounding, blending or packaging) of drugs, medicines, pharmaceutical preparations and devices 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 production or packaging of products intended to be rubbed, poured, sprinkled or sprayed on, introduced into, 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 – all operations 2142(1)

This classification applies to the production of wine and champagne.

This classification includes employees who provide tours of the winery operations.

Retail stores, wine tasting rooms and restaurant or tavern operations shall be separately classified in accordance with the provisions of the Multiple Enterprises rule.

The production of distilled spirits shall be classified as 2142(2), *Distilling*.

The manufacture of vinegar shall be classified as 2142(3), *Vinegar Mfg.*

Employers engaged in the blending and bottling of purchased wines shall be classified as 8041, *Stores – wine or spirits*.

Bottle manufacturing 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 Outside Salespersons and Clerical Office Employees 8601(4)

This classification includes timber cruising.

FORGING WORKS – drop or machine – including trimming or grinding, heat treating and die making operations 3110(1)

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FOUNDATION PREPARATION WORK – including foundation drilling – all operations to completion of substructure	6258
<p>This classification shall apply to the drilling of foundation holes and the subsequent construction of poured in place foundation piers to completion of the substructure. It also shall apply to the installation of shoring systems, including incidental concrete work, masonry or pile driving associated therewith.</p>	
<p>Building site excavation shall be separately classified.</p>	
FOUNDRIES – investment casting – all operations – including pattern and mould manufacturing	3339
<p>This classification applies to the manufacture of metal castings, either ferrous or nonferrous, by the lost wax or investment process.</p>	
FOUNDRIES – iron – N.O.C.	3081(1)
<p>This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.</p>	
FOUNDRIES – nonferrous – N.O.C.	3085
<p>This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.</p>	
FOUNDRIES – steel castings	3082
<p>This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.</p>	
FREIGHT FORWARDERS OR CONSOLIDATORS – N.O.C.	7360(2)
<p>This classification contemplates the consolidation of freight at a terminal location in preparation for shipping by air, rail, or ship as well as the de-consolidation of freight shipped by separate concerns. Incidental pickup of freight for consolidation purposes is also contemplated by this classification.</p>	
<p>Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i>.</p>	
<p>The storage of freight on a fee basis shall be separately classified.</p>	
FREIGHT HANDLERS – packing or handling merchandise at shipping or receiving terminals – N.O.C.	7360(1)
<p>Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i>.</p>	
<p>The storage of freight on a fee basis shall be separately classified.</p>	
FRUIT – citrus fruit packing and handling – including storage	
<p>See Food Packaging and Processing.</p>	
FRUIT – dried fruit packing and handling	
<p>See Food Packaging and Processing.</p>	
FRUIT – fresh fruit packing and handling – including storage – N.O.C.	
<p>See Food Packaging and Processing.</p>	

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FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING	
See Food Packaging and Processing.	
FRUIT OR VEGETABLE JUICE OR CONCENTRATE MFG.	
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. – no secondhand building materials or lumber – including counterpersons	8232(3)
FUNERAL DIRECTORS – all employees – including receptionists	9620
FURNACE, HEATER OR RADIATOR MFG.	3175
Foundry operations shall be separately classified.	
FURNITURE ASSEMBLING – other than metal – including finishing	2881(1)
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 9522(2), Furniture – upholstery) unless the operations described by Classification 2881(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification, except Classification 9522(2).	
This classification shall apply to employers assembling furniture exclusively from parts fabricated by others. This classification does not apply to employers engaged in the fabrication and subsequent assembly of furniture parts.	
Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstery</i> .	
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.	
Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstery</i> .	
FURNITURE MFG. – wood – including assembling or finishing	2883
This classification includes, but is not limited to, the manufacture of tables, chairs, desks, bookcases, bed frames, assembled furniture framework parts, entertainment cabinets, game tables, credenzas, church furniture, benches and similar furniture items.	
This classification shall include the fabrication of metal hardware parts, if such operations account for less than 50% of the total payroll.	

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Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstering</i> .	
FURNITURE MOVING – including packing or handling household goods	8293(2)
The transporting of furniture under contract for a manufacturer or store shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
FURNITURE – upholstering	9522(2)
This classification does not include furniture frame manufacturing or assembly. Such operations shall be assigned to the appropriate manufacturing or assembly classification.	
G	
GALVANIZING OR TINNING	3372(4)
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3372(4) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
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, <i>Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations</i> .	
GARBAGE OR REFUSE LANDFILL, TRANSFER STATION AND MATERIAL RECOVERY FACILITY OPERATIONS – all employees	9424
This classification shall include gate attendants and cashiers who receive payments from customers.	
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), <i>Garbage or Refuse Collecting</i> .	
GAS MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$30.00 hour	6315(2)
This classification shall not apply to the construction of pipelines between natural gas producing fields and points of connection with local distributing systems. Such cross-country pipeline construction shall be separately classified as 6233, <i>Oil or Gas Pipeline Construction</i> .	
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 \$30.00 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 \$30.00 per hour. The payroll of an	

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employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6315(2), *Gas Mains or Connections Construction*.

This classification shall not apply to the construction of pipelines between natural gas producing fields and points of connection with local distributing systems. Such cross-country pipeline construction shall be separately classified as 6233, *Oil or Gas Pipeline Construction*.

All tunneling other than at street crossings shall be separately classified.

GASOLINE STATIONS – retail – all employees – including cashiers

See Automotive Industry.

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; and the sale and delivery of containerized propane or liquefied petroleum gas.

Meter readers shall be separately classified as 8742(1), *Salespersons – Outside*.

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 and roads by separate concerns shall be classified as 6315(2)/6316(2), *Gas Mains or Connections Construction*.

GASKET MFG.**4983****GASOLINE OR OIL DEALERS – wholesale – including mixing or blending**

See Petroleum Industry.

GASOLINE RECOVERY

See Petroleum 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**4130**

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GLASSWARE MFG. – no automatic or semi-automatic machines	4111(1)
Sand or gravel digging, clay digging, or quarrying shall be separately classified.	
GLASSWARE MFG. – N.O.C.	4114
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 \$31.00 per hour	5467
GLAZIERS – away from shop – employees whose regular hourly wage equals or exceeds \$31.00 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 \$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 5467, <i>Glaziers</i>.	
GLUE MFG. – from animal by-products	4665(2)
GOLF CLUB OR FISHING ROD MFG. OR ASSEMBLY	3574(2)
This classification also contemplates the assembly of archery arrows and ski poles.	
GRADING LAND – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage does not equal or exceed \$30.00 per hour	6218(2)
Mass rock excavation, grading or excavation in connection with street or road construction, pile driving, shaft sinking, caisson or cofferdam work shall be separately classified.	
This classification includes trenching operations conducted by specialty contractors except in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction. Such operations shall be assigned to the corresponding construction classification.	
GRADING LAND – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds \$30.00 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 \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6218(2), <i>Grading Land</i>.	
Mass rock excavation, grading or excavation in connection with street or road construction, pile driving, shaft sinking, caisson or cofferdam work shall be separately classified.	
This classification includes trenching operations conducted by specialty contractors except in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction. Such operations shall be assigned to the corresponding construction classification.	
GRAIN ELEVATORS OR GRAIN STORAGE WAREHOUSES – including local managers	8304
The storage or handling of sacked grain or beans shall be separately classified as 8215(2), <i>Warehouses – grain or bean</i> .	
GRAIN OR RICE MILLING	
See Food Packaging and Processing.	

Part 3 – Standard Classification System**Section VII – Standard Classifications****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 and switch boxes; hinges; locks; pipe or cable hangers; brackets, latches, and casters; door, window and cabinet hardware; and drawer slides. The manufacture of computer hardware is not contemplated by this classification.

The manufacture of machine metal parts, including hardware items to customer specification shall be classified as 3632, *Machine Shops*.

The manufacture of hand forged hardware items shall be classified as 3110(3), *Blacksmithing*.

The manufacture of nails, tacks, rivets, staples, pins and sewing needles shall be classified as 3152(1), *Nail, Tack or Rivet Mfg.*

The manufacture of nuts, bolts, screws and similar threaded fasteners shall be classified as 3152(2), *Nut, Bolt or Screw Mfg.*

The manufacture of screw machine products, including but not limited to fittings, spacers, pins and bushings 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****HAT MFG.****2501(2)**

The manufacture of plastic components shall be separately classified.

HAY, GRAIN OR FEED DEALERS**8215(1)**

Classification 8215(1) shall not be used for division of payroll in connection with Classification 8232(3), *Fuel and Material Dealers*, unless the operation described by Classification 8215(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8232(3).

HEALTH AND HUMAN SERVICES**CONGREGATE LIVING FACILITIES FOR THE ELDERLY – no care or supervision****8851**

This classification shall apply to those firms providing retirement 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 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*.

A separate unit operated at the same location for the provision of assisted care services including, but not limited to, assisting residents with dressing, eating, personal hygiene and taking medications shall be classified as 9070(1), *Residential Care Facilities for the Elderly*.

Skilled nursing care provided at the same location as an identifiable unit shall be classified as 8829(1), *Nursing Homes*.

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When the congregate living facility operates one or more separate units at the same location that is classified as 8829(1), *Nursing Homes*, and/or 9070(1), *Residential Care Facilities for the Elderly*, employees common to all operations including, but not limited to, food services, laundry, maintenance, security and supervisory employees shall be assigned to the governing classification. (See Section II, *Classification Terminology*, for the definition of "Governing Classification".)

CONVALESCENT HOMES OR CONVALESCENT HOSPITALS – all employees**8829(2)**

Convalescent homes 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.

DENTISTS AND DENTAL SURGEONS – all employees – including Clerical Office Employees**8839**

This classification also applies to orthodontists and periodontists.

This classification includes the manufacture or customization of dental products, including but not limited to crowns, dentures, inlays and bridges when such operations are primarily in support of the dental services provided.

The manufacture or customization 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 the provision of home infusion therapy services when performed in connection with home care services. The provision of 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 and certified nursing assistants to provide in-home nursing care services for 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*.

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 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

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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), *Nursing Homes*.

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 and certified nursing assistants to provide in-home nursing care services for patients. This classification includes the provision of additional nonmedical services, including but not limited to assistance with meals, dressing, companionship, housekeeping and personal hygiene.

This classification includes the provision of home infusion therapy services when performed in connection with in-home nursing care services. The provision of 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 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 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*.

NURSING HOMES – all employees**8829(1)**

Nursing homes 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.

PHYSICIANS' PRACTICES AND OUTPATIENT CLINICS – all employees – including Clerical Office Employees**8834**

This classification applies to physicians' practices and clinics that provide outpatient medical services that are less than 24 hours in duration to treat patients for illness, disease and 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 and tissue collection and testing.

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 – 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)

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constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).

This classification shall apply to those firms providing community care facilities for residents who are ambulatory and where the facilities are nonmedically oriented. Such firms provide nonmedical care services including, but not limited to, assisting residents with dressing, eating, personal hygiene and taking medications.

A separate unit operated at the same location for the provision of congregate living services only (no care and supervision) shall be separately classified as 8851, *Congregate Living Facilities*.

Skilled nursing care provided at the same location as an identifiable unit shall be separately classified as 8829(1), *Nursing Homes*.

When the residential care facility operates separate units at the same location that are classified as 8851, *Congregate Living Facilities*, and/or 8829(1), *Nursing Homes*, employees common to all operations including, but not limited to, food services, laundry, maintenance, security and supervisory employees shall be assigned to the governing classification. (See Section II, *Classification Terminology*, for the definition of "Governing Classification".)

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**9085**

This classification applies to the operation of 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 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), *Nursing Homes*.

The operation of schools and independent living skills instructional programs that are administered through state-contracted regional centers shall be separately classified as 8868, *Colleges or Schools*.

The operation of residential facilities that provide nonmedical care and supervision for children (not developmentally disabled) shall be classified as 8823, *Residential Care Facilities for Children*.

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<p>The operation of residential facilities that provide nonmedical care and supervision for adults (not developmentally disabled) shall be classified as 9070(3), <i>Residential Care Facilities for Adults</i>.</p> <p>The operation of residential facilities that provide nonmedical care and supervision for the elderly (not developmentally disabled) shall be classified as 9070(1), <i>Residential Care Facilities for the Elderly</i>.</p>	
<p>RESIDENTIAL CARE FACILITIES FOR THE ELDERLY – N.O.C.</p> <p>Classification 9070(1) shall not be used for division of payroll in connection with Classifications 8804(1), <i>Substance Use Disorder Recovery Homes</i>, or 8804(2), <i>Social Rehabilitation Facilities for Adults</i>, 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).</p> <p>This classification applies to those firms that provide nonmedical care and supervision to their residents. Such services include, but are not limited to, assisting residents with dressing, eating, personal hygiene and taking medications.</p> <p>A separate unit operated at the same location for the provision of congregate living services only (no care and supervision) shall be separately classified as 8851, <i>Congregate Living Facilities</i>.</p> <p>Skilled nursing care provided at the same location as an identifiable unit shall be separately classified as 8829(1), <i>Nursing Homes</i>.</p> <p>When the residential care facility operates separate units at the same location that are classified as 8851, <i>Congregate Living Facilities</i>, and/or 8829(1), <i>Nursing Homes</i>, employees common to all operations, including but not limited to meal preparation, laundry, maintenance, security and supervisory employees shall be assigned to the governing classification (See Section II, <i>Classification Terminology</i>, for the definition of “Governing Classification”).</p>	<p>9070(1)</p>
<p>REST HOMES – all employees</p> <p>Rest homes 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.</p>	<p>8829(4)</p>
<p>SANITARIUMS – all employees</p> <p>Sanitariums engage in the provision of skilled nursing care and supportive care to mentally ill individuals 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.</p>	<p>8829(5)</p>
<p>SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS – all employees – including supervisors, educational instructors, counselors, production managers and vocational evaluators</p> <p>This classification shall apply 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, and/or the California State Department of Industrial Relations, Division of Labor Standards Enforcement.</p> <p>Retail store operations shall be separately classified.</p>	<p>8806</p>
<p>SOCIAL REHABILITATION FACILITIES FOR ADULTS – all employees</p> <p>Classification 8804(2) shall not be used for division of payroll in connection with Classifications 9070(1), <i>Residential Care Facilities for the Elderly</i>, 9070(3), <i>Residential Care Facilities for Adults</i>, 8823, <i>Residential Care Facilities for Children</i>, or 8851, <i>Congregate Living</i></p>	<p>8804(2)</p>

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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.

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*.

HOME INFUSION THERAPISTS

See Health and Human Services.

HOMEMAKER SERVICES

See Health and Human Services.

HOMEOWNERS ASSOCIATIONS

See Property Management/Operation.

HORSE SHOWS – operation, care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus – including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants **9016(3)**

The operation or maintenance of amusement devices, restaurants and retail stores shall be separately classified.

HORSE SHOWS – stable employees **7207(3)**

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,

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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*.

The operation of public aquariums, including veterinarians employed by public aquariums, shall be classified as 8838, *Museums*.

HOTELS – all employees other than employees exclusively engaged in restaurant or tavern operations **9050(1)**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification includes "front desk" employees, including but not limited to, cashiers or information and reservation clerks; employees who perform concierge services; and the operation of retail stores, including but not limited to, newsstands, gift shops and clothing stores.

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 prepare and serve hot food in connection with complimentary breakfasts, work in food and beverage departments, and room service employees who deliver food or restock in-room refrigerators, provided such employees perform no hotel duties. Employees who perform both restaurant or tavern activities and hotel activities shall be assigned to Classification 9050(1).

HOUSE FURNISHINGS – N.O.C. – installation – including upholstering **9521(1)**

HOUSEHOLD APPLIANCES – electrical – installation, service or repair **9519(1)**

This classification includes shop or outside employees and incidental parts department employees.

This classification also applies to the installation, service or repair of automatic door openers.

Electrical wiring shall be separately classified.

HOUSING AUTHORITIES

See Municipal, State or Other Public Agencies.

I

ICE CREAM OR FROZEN YOGURT SHOPS **8078(3)**

This classification contemplates firms that sell individual servings of ice cream and frozen yogurt for consumption by the walk-in trade on or away from the premises. This classification includes the incidental sale of hand packed ice cream and prepackaged ice cream confections sold as such.

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 the gross receipts.

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*.

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ICE MFG. OR ICE DEALERS	2150
Icing or re-icing of railroad cars shall be separately classified.	
INCANDESCENT LAMP AND FLUORESCENT TUBE MFG.	4111(2)
This classification contemplates the manufacture of glass lamps or tubes including, but not limited to, incandescent lamps, fluorescent tubes, cathode ray tubes, electronic tubes and arc lamps.	
INK, MUCILAGE OR POLISH MFG.	4557
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 inspections, electric meter inspection and testing, backflow valve inspection and testing, energy efficiency inspections, fire protection and safety inspections, log scaling and agricultural products inspection.	
This classification also applies to insurance claims investigations performed on a fee basis that involve surveillance of persons without their knowledge.	
This classification also applies to monitoring the flow of fluids on oil leases or along pipelines on a fee basis.	
Insurance claims investigations performed on a fee basis that do not require surveillance of persons without their knowledge shall be classified as 8742(1), <i>Salespersons – Outside</i> , or 8810(1), <i>Clerical Office Employees</i> , in accordance with the rules for Standard Exceptions. Insurance claims investigations performed by insurance companies shall be classified as 8822, <i>Insurance Companies</i> .	
Property appraisal on a fee basis shall be classified as 8742(1), <i>Salespersons – Outside</i> .	
The weighing, grading, inspecting and sampling of merchandise at docks, railway stations or warehouses on a fee basis shall be classified as 8720(3), <i>Weighers, Samplers or Inspectors of Merchandise on Docks or at Railway Stations or Warehouses</i> .	
The fee inspection of boats, ships and marine vessels for safety and to determine seaworthiness and the fee inspection and surveying of cargo that may have been damaged in marine transit shall be classified as 7248, <i>Marine Appraisers or Surveyors</i> .	
The provision of legal support services on a fee basis, including but not limited to process serving of summons, subpoenas and complaints; filing court documents; or reproducing documents shall be classified as 8821, <i>Attorney Support Services</i> .	
INSTITUTIONAL EMPLOYEES	
See Municipal, State or Other Public Agencies.	
INSTRUMENT – professional or scientific – installation, service or repair – away from shop – not office machines	5128
INSTRUMENT MFG. – electronic – professional or scientific – N.O.C.	
See Electronics Industry.	
INSTRUMENT MFG. – non-electronic – scientific or medical – N.O.C.	3682
The repair of instruments away from shop shall be separately classified.	

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INSULATION WORK – installation or application of acoustical or thermal insulating materials in buildings or within building walls – N.O.C.	5479
INSURANCE COMPANIES – all employees – including Clerical Office Employees and Outside Salespersons	8822
INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG. See Electronics Industry.	
INTERNET OR WEB-BASED APPLICATION DEVELOPMENT OR OPERATION – including Clerical Office Employees and Outside Salespersons	8859(2)
<p>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.</p> <p>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.</p>	
IRON OR STEEL ERECTION – light gauge steel framing See Steel Framing.	
IRON OR STEEL ERECTION – N.O.C.	5057
<p>This classification includes, but is not limited to, the erection of metal burners, staircases, hand-rails, monorails and exterior tanks, but not elevated tanks.</p>	
IRON OR STEEL ERECTION – structural – in the construction of buildings not over two stories in height	5059
<p>At a particular job or location, Classification 5059 shall not be used for division of payroll in connection with Classification 5040(1), <i>Iron or Steel Erection – structural and exterior installation</i>.</p> <p>This classification includes the erection of staircases and exterior iron or steel work in connection with buildings not exceeding two stories in height. The erection of structural frame members in connection with buildings over two stories in height shall be separately classified as 5040(1), <i>Iron or Steel Erection – structural</i>.</p>	
IRON OR STEEL ERECTION – structural and exterior installation	5040(1)
<p>This classification includes, but is not limited to, the erection of elevated tanks, radio and television towers, penstocks, smokestacks, gas holders, structural frame members of bridges and fire escapes.</p> <p>Excavation and concrete work shall be separately classified.</p>	
IRON OR STEEL MERCHANTS – not junk dealers or iron or steel scrap dealers	8106
IRON OR STEEL SCRAP DEALERS See Salvage Material Dealers.	
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.	

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See Metal Working Classifications.

IRON, STEEL, BRASS, BRONZE OR ALUMINUM ERECTION – non-structural – within buildings 5102(1)

This classification includes all the following and similar metal features of construction within buildings: railings, bank cages and similar grille work, metal wall paneling, and movable steel partitions.

The erection of staircases shall be separately classified.

This classification also includes the erection of commercial or residential greenhouse or solarium metal framing. It also includes the installation of pre-glazed windows or wall panels, if installed by the same employer that erects the metal framing at the same job or location.

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**J****JANITORIAL SERVICES – by contractors 9008**

This classification applies to employers that provide contract janitorial services at commercial and industrial buildings and facilities, and includes incidental maintenance operations, such as changing light bulbs and touch-up painting when performed in connection with the janitorial services. This classification also applies to exterior post-construction cleanup; fire, smoke and water damage cleanup; or window cleaning when performed as a specialty operation.

This classification includes carpet cleaning when incidental to general cleaning services. Carpet cleaning that is performed as a specialty operation and not incidental to general cleaning shall be classified as 2584, *Carpet, Rug or Upholstery Cleaning*.

This classification does not apply at a location where the employer provides property management services.

The interior general cleaning of occupied or vacant residential dwellings shall be separately classified as 9096, *Residential Cleaning Services*.

JETTY OR BREAKWATER CONSTRUCTION – all operations to completion 6361(3)

Caisson, cofferdam work, pile driving, and quarries shall be separately classified.

JEWELRY MFG. – including foundry operations 3383(1)

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See Classification 8631, *Racing Stables*.

JUNK DEALERS

See Salvage Material Dealers.

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**L****LABOR UNIONS – employees engaged outside of office – including Outside Salespersons 8755****LAMPSHADE MFG. – not metal or glass 2501(5)****LAND LEVELING – grading farm lands – employees whose regular hourly wage does not equal or exceed \$30.00 per hour 6218(3)****LAND LEVELING – grading farm lands – employees whose regular hourly wage equals or exceeds \$30.00 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 \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6218(3), *Land Leveling*.

LANDSCAPE GARDENING – all operations – including maintenance of gardens 0042

This classification includes the construction, maintenance, repair, and installation of landscape systems and facilities for public and private gardens and other areas which are designed to aesthetically, architecturally, horticulturally, or functionally improve the grounds within or surrounding a structure or a tract or plot of land. Such operations include the preparation and grading of plots and areas of land for the installation of any architectural, horticultural and decorative treatment or arrangement. It also includes trimming or pruning trees when performed exclusively at ground level.

When performed by the same employer that is primarily engaged in landscape work at a particular job or location, this classification shall include the construction or installation of hardscape features including, but not limited to, decorative pools, fountains, drainage and sprinkler systems, garden furniture, statuary and monuments.

This classification shall not include the pruning, repairing or trimming of large, mature trees when any portion of the operations requires elevation using ladders, lifts or by climbing. Such

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operations, including ground crews, shall be classified as 0106, *Tree Pruning, Repairing or Trimming*.

The excavating, transporting and transplanting of mature trees shall be separately classified as 7219(1), *Trucking Firms*.

LATHING	5443
LAUNDRIES – N.O.C. – all employees – including cash and carry departments on plant premises	2585(1)
Locations at which more than 50% of gross receipts are derived from the cleaning or laundering of garments, linens and other household items that are owned by the general public shall be classified as 2589(1), <i>Dry Cleaning or Laundry – retail</i> .	
Dyeing of textile fabrics, not finished garments, shall be classified as 2413, <i>Textiles</i> .	
LEAD MFG., RECLAIMING OR ALLOYING – including litharge and lead oxide manufacturing	
See Metal Working Classifications	
LEATHER GOODS MFG. – N.O.C.	2688
LENS MFG. – ground and polished lenses	4150(2)
LIBRARIES – private – all employees other than librarians, professional assistants or Clerical Office Employees	9015(5)
This classification applies to employees other than librarians, professional assistants and clerical office employees, including but not limited to janitorial, maintenance, delivery and security personnel.	
Also refer to companion Classification 8810(3), <i>Libraries – private – librarians or professional assistants</i> .	
LIBRARIES – private – librarians or professional assistants – including Clerical Office Employees	8810(3)
This classification applies to librarians, professional library assistants and clerical office employees who engage in activities, including but not limited to assisting customers to locate and check out materials, conducting research, ordering books and publications, maintaining reference systems and performing general clerical and administrative functions in support of the library.	
Also refer to companion Classification 9015(5), <i>Libraries – private – all employees other than librarians, professional assistants or Clerical Office Employees</i> .	
Public libraries shall be classified as 8810(4), <i>Libraries – public – librarians or professional assistants</i> .	
LIBRARIES – public	
See Municipal, State or Other Public Agencies.	
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), <i>Livestock Feed Yards</i> .	

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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 shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 2702(1), *Logging or Lumbering*) unless the operations described by Classification 2710(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification, except Classification 2702(1).

LOG HAULING – including terminal, garage and repair employees**2727**

This classification applies to the transport of logs under contract from felling areas to mills. Operations involving the transporting of logs that are owned and felled by the employer shall be classified as 2702(1), *Logging or Lumbering*.

LOGGING OR LUMBERING – all kinds – including construction, operation, maintenance or extension of logging roads or logging railroads**2702(1)**

Where bucking, felling, or limbing is performed by persons who furnish their own power equipment, such as, 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 such total amount paid such persons shall be included as remuneration.

Log chipping and the subsequent transport of the chips shall be separately classified as 2710(2), *Log Chipping*.

Mill operations shall be separately classified.

Forest engineering and timber cruising operations shall be separately classified as 8601(4), *Forest Engineers*.

LUMBERYARDS – commercial – no secondhand materials – including counterpersons**8232(1)**

The operation of a retail store for the sale of various products including, but not limited to, hardware, tools, electrical appliances, housewares and paint shall be separately classified as 8017(7), *Stores – hardware*, in accordance with the provisions of the Multiple Enterprises rule. For purposes of applying the Multiple Enterprises rule, the receipt of the payment for lumberyard merchandise shall not be considered interchange of labor with the lumberyard.

M**MACARONI MFG.**

See Food Packaging and Processing.

MACHINE MFG. – office or sewing – N.O.C.**3574(1)**

This classification contemplates, but is not limited to, the manufacture of office machines such as typewriters, duplicators, staplers, labelers and postage affixers; sewing machines; cash registers; carburetors; speedometers; small arms; and film developing equipment.

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MACHINE SHOPS – aircraft components	3831
<p>This classification applies to employers that are approved by the Federal Aviation Administration and engage in the manufacture or repair of machined aircraft components and accessories provided the employer does not remove or install parts or otherwise work directly on the aircraft.</p>	
<p>Employers that remove or install parts or otherwise work directly on the aircraft shall be classified as 7428(3), <i>Aircraft Remanufacture, Conversion, Modification and Repair Companies</i>.</p>	
MACHINE SHOPS – N.O.C.	3632
<p>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.</p>	
<p>Manufacturers primarily (over 50% of shop time) engaged in the production 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 shall be classified as 3152(3), <i>Screw Machine Products Mfg.</i></p>	
<p>Manufacturers of nuts, bolts or screws and similar threaded fasteners shall be classified as 3152(2), <i>Nut, Bolt or Screw Mfg.</i></p>	
<p>Manufacturers that produce machined aircraft parts pursuant to approval granted by the Federal Aviation Administration as a Parts Manufacturer shall be classified as 3831, <i>Machine Shops – aircraft components</i>.</p>	
<p>Manufacturers of new automobile or truck parts shall be classified as 3840, <i>Automobile, Truck or Motorcycle Parts Mfg.</i></p>	
<p>The machining or rebuilding of used automotive parts shall be classified as 3828, <i>Automobile or Truck Parts Rebuilding</i>.</p>	
MACHINERY AND EQUIPMENT DEALERS – secondhand – including incidental reconditioning or repairing	8267
<p>This classification applies to dealers of secondhand machinery and equipment including, but not limited to, bull dozers, excavators, loaders, graders, mobile cranes, conveyers, machine tools, welding equipment, food processing equipment, mining and ore milling equipment, and farm equipment.</p>	
<p>Wrecking or salvaging shall be separately classified.</p>	
MACHINERY DEALERS – N.O.C. – including demonstration and repair	8107
<p>This classification applies to dealers of new machinery including, but not limited to, bull dozers, excavators, loaders, graders, mobile cranes, conveyers, machine tools, welding equipment, food processing equipment, mining and ore milling equipment.</p>	
<p>Installation and repair operations away from premises of the employer shall be separately classified.</p>	
<p>Display and parts departments that are physically separated from the repair shop and sell parts commercially shall be separately classified as 8017(7), <i>Stores – hardware</i>.</p>	
<p>Secondhand machinery dealers shall be classified as 8267, <i>Machinery and Equipment Dealers – secondhand</i>.</p>	

Part 3 – Standard Classification System**Section VII – Standard Classifications****MACHINERY MFG. – commercial food processing equipment****3560(1)**

This classification applies to the manufacture 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.

Installation or repair operations away from the shop shall be separately classified.

The manufacture of household food processing appliances shall be classified as 3570, *Electric Appliance Mfg.*

The manufacture of commercial or household ovens and stoves shall be classified as 3169, *Stove Mfg.*

MACHINERY MFG. – industrial – N.O.C.**3560(2)**

This classification applies to the manufacture of industrial machinery utilized in metal working, woodworking, plastics manufacturing, textiles, paper producing, printing and chemical industries. This includes items such as lathes, drills, printing equipment, bindery equipment, power presses, plating units and chemical mixers.

Installation or repair operations away from the shop shall be separately classified.

The manufacture of commercial food processing equipment or machinery shall be classified as 3560(1), *Machinery Mfg. – commercial food processing equipment.*

The manufacture of material handling equipment shall be classified as 3560(3), *Machinery Mfg. – material handling equipment.*

The manufacture of portable power tools shall be classified as 3501(1), *Machinery Mfg. – portable tools and lawn care.*

The manufacture or shop repair of agricultural, construction, mining or ore milling equipment shall be classified as 3507, *Machinery or Equipment Mfg.*

MACHINERY MFG. – material handling equipment**3560(3)**

This classification applies to the manufacture of conveyors, pallet jacks, loading and unloading equipment, industrial carts, packaging equipment and labeling equipment.

Installation or repair operations away from the shop shall be separately classified.

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 and lawn care.*

The manufacture or shop repair of agricultural, construction, mining or ore milling equipment shall be classified as 3507, *Machinery or Equipment Mfg.*

MACHINERY MFG. – portable tools and lawn care**3501(1)**

This classification applies to the manufacture or repair of portable tools such as spray guns, pneumatic tools, portable air compressors, compactors, grinders, vibrators, chain saws, power saws, routers and sanders; and portable lawn care equipment such as leaf blowers, lawn mowers (non-riding), edgers, hedgers and seeders.

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MACHINERY MFG. – swimming pool and spa	3501(2)
<p>This classification applies to the manufacture or repair of swimming pool and spa equipment such as pumps, filters, heaters, sweeps and air blowers.</p> <p>The fabrication or construction of swimming pools or spas shall be separately classified.</p>	
MACHINERY OR EQUIPMENT MFG. – agricultural, construction, mining or ore milling	3507
MAGNETIC TAPE MFG.	4922
MAIL DELIVERY SERVICE COMPANIES – firms operating under contract to the United States Postal Service – all employees	7232
<p>Mail delivery operations that are not performed under contract to the United States Postal Service shall be separately classified.</p>	
MAILING OR ADDRESSING COMPANIES – including Clerical Office Employees	8800
<p>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.</p> <p>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.</p>	
MARBLE CUTTING OR POLISHING	1803(2)
<p>Quarrying shall be separately classified.</p> <p>Marble cutting in quarries shall be separately classified as 1624(1), <i>Quarries</i>.</p>	
MARINE APPRAISERS OR SURVEYORS	7248
<p>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.</p> <p>This classification also applies to the fee inspection and surveying of cargo that may have been damaged in marine transit.</p> <p>Inspection for insurance, safety or valuation purposes that is not performed in connection with marine vessels shall be classified as 8720(1), <i>Inspection for Insurance, Safety or Valuation Purposes</i>.</p> <p>The weighing, grading, inspecting and sampling of merchandise other than marine cargo shall be classified as 8720(3), <i>Weighers, Samplers or Inspectors of Merchandise on Docks or at Railway Stations or Warehouses</i>.</p>	
MASONRY – employees whose regular hourly wage does not equal or exceed \$27.00 per hour – N.O.C.	5027
<p>This classification applies to the construction of structures, load bearing and non-load bearing walls, fences, fireplaces, walkways, retaining walls, barbecues, enclosures and 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 fireproofing tile.</p> <p>The installation of adhered or bonded lightweight architectural non-load-bearing stone or brick veneer products shall be classified as 5348, <i>Tile, Stone, Mosaic or Terrazzo Work</i>.</p>	

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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 \$27.00 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 \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5027, *Masonry*.

This classification applies to the construction of structures, load bearing and non-load bearing walls, fences, fireplaces, walkways, retaining walls, barbecues, enclosures and 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 fireproofing tile.

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 or cushion manufacturing 2570

This classification contemplates the receipt of bed springs and wire mattress assemblies, which are subsequently fitted with padding and fabric covers to produce mattresses, or secured into wood frames and fitted with padding and fabric covers to produce box springs. This classification also contemplates the manufacture of foam core mattresses.

The manufacture of bed spring and wire mattress assemblies shall be classified as 3257, *Wire Goods Mfg. – N.O.C.*

MEAT PRODUCTS MFG.

See Food Packaging and Processing.

MEDICAL INSTRUMENT MFG.

See Electronics Industry.

METAL GOODS MFG. – N.O.C.

See Metal Working Classifications.

METAL SCRAP DEALERS

See Salvage 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.

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.

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The shop fabrication of aluminum sheet metal products in connection with installation, construction or erection operations by the same employer shall be classified as 5538/5542, *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 and 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, *Stove 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 3620(1).

The manufacture of commercial or domestic furnaces, heaters and radiators; and industrial ovens or kilns shall be classified as 3175, *Furnace, Heater or Radiator Mfg.*

The installation and outside repair of boilers, water heaters and tube and shell type heat exchangers shall be classified as 3726, *Boiler Installation, Repair or Setting*.

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 5538/5542, *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 – 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" and "C" beams; channel, angle and 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 and assembly of reinforcing steel at a permanent shop or yard shall be classified as 3039, *Reinforcing Steel Fabrication*.

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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
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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.

LEAD MFG., RECLAIMING OR ALLOYING – including litharge and lead oxide manufacturing	3647(2)
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METAL GOODS MFG. – N.O.C.	3400
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This classification is applicable to employers engaged in the fabrication of miscellaneous 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 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.

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 rolling metal shall be classified as follows:

1. 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.
2. Employers engaged in the rerolling of metal stock shall be classified as 3018, *Steel Making or Processing*, if more than 50% of the metal stock used is #9 gauge or heavier.

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3. Employers engaged in the drawing of metal rod stock 1/2" in diameter and heavier shall be classified as 3018, *Steel Making or Processing*.
4. Employers engaged in the heating of metal stock and processing of same by rolling shall be classified as 3018, *Steel Making or Processing*.

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 and 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

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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 5538/5542, *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 and casting of metal and the subsequent rolling of hot or cold steel to produce steel products, including but not limited to plate, sheet, rod, tube, pipe and coil stock.

Employers exclusively engaged in rolling metal shall be classified as follows:

1. 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.
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 drawing of metal rod stock 1/2" in diameter and larger shall be classified as 3018.
4. Employers engaged in the heating of metal stock and processing of same by rolling shall be classified as 3018.

Wire drawing shall be separately classified.

The manufacture of nonferrous extruded metal forms shall be classified as 3022, *Pipe, Tube or Extrusion Mfg.*

The fabrication of miscellaneous plate steel products and 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*.

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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.

Wire drawing using metal stock less than 1/2" in diameter shall be separately classified as 3241(2), *Wire Drawing*. Wire drawing using metal stock 1/2" in diameter and larger shall be separately classified as 3018, *Steel Making or Processing*.

The manufacture of mattresses and box springs shall be classified as 2570, *Mattress or Box Springs Mfg.*

Also refer to Classifications 3241(1), *Wire Rope or Cable Mfg. – including wire drawing*, and 4470, *Wire Rope or Cable Mfg. – no wire drawing*.

MILLWRIGHT WORK – N.O.C. – erection or repair of machinery or equipment**3724(1)**

This classification applies to the outside operation, installation or repair of machinery or equipment, including but not limited to pumps (such as gasoline, oil and water pumps), generators, sawmill equipment, conveyor systems, food processing equipment, printing presses, automated "pick and place" machinery, industrial laundry equipment, filling and bottling equipment, industrial scales, escalators, farm machinery, riding lawnmowers and air compressors unless the work is specifically described by another classification.

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 assigned to the governing classification.

Shop manufacturing or repair operations shall be separately classified.

MINING

Refer to Section IV, *Special Industry Classification Procedures*, Rule 5, *Mining*.

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 and minerals, including but not limited to gold, silver, nickel, graphite, coke, zinc and iron.

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 and 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 and mapping of sites.

Subsequent ore milling operations shall be separately classified as 1452, *Mining – ore milling*.

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Underground mining operations shall be classified as 1123, *Mining – underground – with shafts, tunnels or drifts; all employees with exposure to underground mining operations*, and 1124, *Mining – underground – surface employees*.

Rock quarrying operations shall be classified as 1624(1), *Quarries*.

Blasting operations performed on a fee basis are classified as 1330, *Blasting*.

MINING – underground – surface employees**1124**

This classification applies to surface employees, including mining engineers engaged in geophysical exploration, surveying and mapping of sites, of employers engaged in the underground extraction of ore and minerals, including but not limited to gold, borax, graphite, gypsum and perlite. This classification includes but is not limited to the following aboveground operations: installation, operation or maintenance of surface machinery or equipment; operation of commissaries and preparation of explosives.

This classification does not apply to any employee who is required to go underground at any time. Employees with exposure to underground mining operations shall be classified as 1123, *Mining – underground – with shafts, tunnels or drifts; all employees with exposure to underground mining operations*.

Surface mining operations shall be classified as 1122, *Mining – surface*.

Ore milling shall be separately classified as 1452, *Mining – ore milling*.

Also refer to companion Classification 1123, *Mining – underground – with shafts, tunnels or drifts; all employees with exposure to underground mining operations*.

MINING – underground – with shafts, tunnels or drifts; all employees with exposure to underground mining operations**1123**

This classification applies to employers engaged in the underground extraction of ores and minerals, including but not limited to gold, borax, graphite, gypsum and perlite. This classification includes all underground operations, including but not limited to the drilling of shafts, tunnels or drifts; the erection of shoring and supports; the construction of underground tramways; and the installation, operation and maintenance of underground equipment or machinery. This classification includes all employees, including mining engineers engaged in geophysical exploration, surveying and mapping of sites, who are required to go underground at any time.

Also refer to companion Classification 1124, *Mining – underground – surface employees*.

MOBILE CRANE AND HOISTING SERVICE CONTRACTORS – N.O.C. – all operations – including yard employees**7219(3)**

At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).

This classification shall apply to hoisting or lifting operations requiring the use of mobile hoisting equipment, block and fall, jacks, shoring timbers, rollers, ropes and cables, including transportation of such equipment to and from work sites.

This classification also applies to employers that rent mobile crane and hoisting equipment with operators.

MOBILE, MODULAR OR MANUFACTURED HOME MFG. – shop or yard work only**2797(1)**

This classification applies to employers engaged in the manufacture of buildings, including but not limited to mobile homes, modular buildings and construction office trailers at a permanent shop or yard location.

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The construction, erection or assembly of modular or manufactured homes away from the shop shall be separately classified.

Employers engaged in the manufacture of individual wooden building components (not complete buildings) shall be classified as 2819, *Truss or Building Components Mfg.*

Employers engaged in the manufacture of campers, travel trailers and 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 and Outside Salespersons 8749

This classification applies to firms that specialize in the direct lending of funds for residential and commercial mortgages.

This classification does not apply to firms that specialize in residential or commercial mortgage brokerage or mortgage banking operations that do not engage in the direct lending of mortgage funds. Such operations are contemplated under Classification 8743, *Mortgage Brokers – all employees – including Clerical Office Employees and Outside Salespersons.*

MORTGAGE BROKERS – all employees – including Clerical Office Employees and Outside Salespersons 8743

This classification applies to firms that specialize in residential and commercial mortgage brokerage or mortgage banking operations that do not engage in the direct lending of mortgage funds.

This classification does not apply to firms that specialize in the direct lending of funds for residential or commercial mortgages as contemplated under Classification 8749, *Mortgage Bankers – all employees – including Clerical Office Employees and Outside Salespersons.*

MOTELS – all employees other than employees exclusively engaged in restaurant or tavern operations 9050(2)

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

This classification includes “front desk” employees, including but not limited to, cashiers or information and reservation clerks; employees who perform concierge services; and the operation of retail stores, including but not limited to, newsstands, gift shops and clothing stores.

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 prepare and serve hot food in connection with complimentary breakfasts, work in food and beverage departments, and room service employees who deliver food or restock in-room refrigerators, provided such employees perform no motel duties. Employees who perform both restaurant or tavern activities and motel activities shall be assigned to Classification 9050(2).

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.

Part 3 – Standard Classification System**Section VII – Standard Classifications****MOTION PICTURES – production – in studios and outside – all employees****9610**

The actual remuneration of actors, musicians, producers and the motion picture director must be included, subject, however, to a maximum of \$117,000 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 firms that specialize in the production of motion pictures, television features, commercials, music videos 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(1), *Clerical Office Employees*, provided they otherwise meet the definition of Clerical Office Employees as contained in Part 3, Section III, Rule 4.

Employees that create animation using computer or digital applications are assignable to Classification 8810(1), *Clerical Office Employees*, provided they otherwise meet the definition of Clerical Office Employees as contained in Part 3, Section III, Rule 4.

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 and creative aspects of a motion picture.

MOTORCYCLE DEALERS – all operations – including accessory or spare parts sales and Outside Salespersons**8400****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, scheduled or supplemental air carriers – members of flying crew*.

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<p>FIREFIGHTING OPERATIONS – volunteers, serving with or without remuneration</p> <p>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.</p> <p>The exposure for this classification shall be on a per capita basis.</p> <p>Aerial firefighting shall be classified as 7424(1), <i>Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – members of flying crew.</i></p> <p>Also refer to Classification 7706, <i>Firefighting Operations – not volunteers.</i></p>	7707
<p>HOUSING AUTHORITIES – all employees – including resident or on-site managers</p> <p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p> <p>Flats, apartments, or multiple dwellings that have four or more units are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.</p> <p>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 and repair staff.</p> <p>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.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns.</i></p> <p>Day care centers operated by housing authorities shall be separately classified as 9059, <i>Day Care Centers.</i></p> <p>Employees engaged exclusively in determining the eligibility of properties owned and operated by separate parties for rental subsidies shall be classified as 8742(1), <i>Salespersons – Outside.</i></p> <p>New construction, alteration or demolition work shall be separately classified.</p>	9033
<p>INSTITUTIONAL EMPLOYEES – hospitals, skilled nursing facilities, residential care facilities for adults or residential care facilities for the aged – all employees – including Clerical Office Employees and Outside Salespersons – not jail or prison employees</p> <p>The payroll for student nurses or interns shall be included at an average wage of at least \$100 per week.</p> <p>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.</p> <p>The provision of medical or nursing care to residents of correctional facilities shall be classified as 7720, <i>Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – including deputies – not volunteers</i>, or 7722, <i>Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – volunteers, serving with or without remuneration.</i></p>	8830

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<p>IRRIGATION, DRAINAGE OR RECLAMATION WORKS OPERATION – all work incidental to maintenance and operation of irrigation, drainage or reclamation districts</p> <p>See Classification 0251, <i>Irrigation, Drainage or Reclamation Works Operation</i>.</p>	
<p>LIBRARIES – public – librarians or professional assistants – including Clerical Office Employees</p> <p>This classification applies to librarians, professional library assistants and clerical office employees who engage in activities, including but not limited to assisting customers to locate and check out materials, conducting research, ordering books and publications, maintaining reference systems and performing general clerical and administrative functions in support of the library.</p> <p>Employees other than librarians, professional assistants and clerical office employees, including but not limited to janitorial, maintenance, delivery and security personnel, shall be classified as 9420, <i>Municipal, State or Other Public Agency Employees – all other employees</i>.</p> <p>Private libraries shall be classified as 8810(3), <i>Libraries – private – librarians or professional assistants</i>.</p>	8810(4)
<p>MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – not engaged in manual labor, or direct supervision of construction or erection work – N.O.C.</p> <p>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.</p> <p>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.</p> <p>Also refer to companion Classification 9420, <i>Municipal, State or Other Public Agency Employees – all other employees</i>.</p>	9410
<p>MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – all other employees – including laborers, mechanics and storekeepers – N.O.C.</p> <p>This classification includes park and facility maintenance, landscape, snack bar and vending operations, lifeguards, security and similar activities in support of the facility.</p> <p>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, <i>Police, Sheriffs Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – including deputies – not volunteers</i>, or 7722, <i>Police, Sheriffs, Marshals, Animal Control Officers, Fish and Wildlife Officers and Correctional Officers – volunteers, serving with or without remuneration</i>.</p> <p>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), <i>Boat Marina and Boat Rental Operation</i>.</p> <p>Also refer to companion Classification 9410, <i>Municipal, State or Other Public Agency Employees – not engaged in manual labor, or direct supervision of construction or erection work</i>.</p>	9420
<p>POLICE, SHERIFFS, MARSHALS, ANIMAL CONTROL OFFICERS, FISH AND WILDLIFE OFFICERS AND CORRECTIONAL OFFICERS – including deputies – not volunteers</p> <p>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.</p>	7720

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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
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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 and Outside Salespersons	8875(1)
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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 and landscape maintenance, janitorial, libraries, athletic programs, parking, security, administration, clerical office employees and outside salespersons. This classification includes before or after school care 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 training programs and to school counselors who are provided to public schools by separate concerns under contract.

The operation of private colleges or schools 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*.

The operation of before or after school programs 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	
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See Classification 7133, *Railroad Operation*.

ROAD DISTRICTS OR DEPARTMENTS – all operations – including shop or yard employees	9422
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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.

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Road paving operations by employers that are not public agencies shall be classified as 5506, <i>Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping.</i>	
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, <i>Sewer or Tank Cleaning.</i>	
SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE – all employees – including Clerical Office 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), <i>Public Colleges or Schools.</i>	
WATER COMPANIES – operation – all employees – including construction or extension of lines	
See Classification 7520, <i>Water Companies.</i>	
The payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside.</i>	
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.	
MUNICIPAL, STATE OR PUBLIC AGENCY EMPLOYEES – all other employees – including laborers, mechanics, and storekeepers – N.O.C.	
See Municipal, State or Other Public Agencies.	
MUSEUMS – all employees – including Clerical Office Employees	8838
This classification applies to employers that display art objects, natural science exhibits, antiquities and objects of historical or cultural significance for viewing by the general public. This classification also applies to public aquariums, botanical gardens and planetariums.	
Art galleries that display art objects for sale to the walk-in trade shall be classified as 8017(1), <i>Stores – retail.</i>	
Zoos shall be classified as 9180(1), <i>Amusement or Recreational Facilities – N.O.C. – operation and maintenance of merry-go-rounds, swings, roller coasters or other amusement devices not specifically classified – including ticket collectors connected therewith, and 9016(1), Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or</i>	

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maintenance of merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith.

Retail store and restaurant operations shall be separately classified.

MUSICAL INSTRUMENT MFG. – other than metal – N.O.C.**2923****N****NAIL, TACK OR RIVET MFG. – cold or hot work****3152(1)**

This classification also applies to the manufacture of products such as staples, pins and sewing needles.

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**0005**

This classification applies to employers that propagate and cultivate nursery stock, bedding plants, bulbs and trees that are sold for outdoor planting or decorative purposes.

Employers engaged in the cultivating or gardening of flowers, potted flower plants, ferns and similar potted plants that are sold for indoor decorative purposes shall be classified as 0035, *Florists*.

NURSING HOMES

See Health and Human Services.

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.

Steel making or rolling mills shall be separately classified.

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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.*

The manufacture of threaded fasteners by employers that are approved by the Federal Aviation Administration as a Parts Manufacturer shall be classified as 3831, *Machine Shops – aircraft components.*

NUT HULLING, SHELLING OR PROCESSING

See Food Packaging and Processing.

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OFFICE MACHINE INSTALLATION, INSPECTION, ADJUSTMENT OR REPAIR – N.O.C. – shop and outside 5191(1)

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 re-drilling

See Petroleum Industry.

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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)
ORCHARDS – citrus and deciduous fruits	
See Farms.	
ORCHARDS – nut crops	
See Farms.	
ORE MILLING	
See Mining.	
ORTHOTIC OR PROSTHETIC DEVICE MFG. – including fitting and adjusting	4691
This classification contemplates the manufacture of body braces and artificial limbs, including all fitting operations when performed by the manufacturer.	
The manufacture of corsets or braces made exclusively of fabric shall be classified as 2501(1), <i>Clothing Mfg.</i>	
Orthotic shoe manufacturing shall be classified as 2660, <i>Boot or Shoe Mfg. or Repairing.</i>	
OXYGEN OR HYDROGEN MFG. – including tank charging	4635
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PACK TRAINS – all employees	7207(4)
PAINT, VARNISH OR LACQUER MFG.	4558(1)
The manufacture of lead compounds, nitro-cellulose or solvents shall be separately classified.	

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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, DECORATING OR PAPER HANGING – including shop operations – employees whose regular hourly wage does not equal or exceed \$24.00 per hour – N.O.C. 5474(1)

This classification includes incidental patching and surface preparation for painting.

Wallboard taping, finishing or texturing shall be classified as 5446/5447, *Wallboard Application*.

Painting steel structures or bridges shall be separately classified.

PAINTING, DECORATING OR PAPER HANGING – including shop operations – employees whose regular hourly wage equals or exceeds \$24.00 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 \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(1), *Painting, Decorating or Paper Hanging*.

This classification includes incidental patching and surface preparation for painting.

Wallboard taping, finishing or texturing shall be classified as 5446/5447, *Wallboard Application*.

Painting steel structures or bridges shall be separately classified.

PAINTING – oil or gasoline storage tanks – including shop operations – employees whose regular hourly wage does not equal or exceed \$24.00 per hour 5474(3)

PAINTING – oil or gasoline storage tanks – including shop operations – employees whose regular hourly wage equals or exceeds \$24.00 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 \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(3), *Painting*.

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 manufacturing 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 or anodizing shall be classified as 3372(1), *Electroplating*.

The application of coatings by galvanizing or tinning shall be classified as 3372(4), *Galvanizing or Tinning*.

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

The painting or lettering of signs shall be classified as 9507(1), *Sign Painting or Lettering*.

PAINTING – steel structures or bridges	5040(3)
Painting of oil or gasoline storage tanks shall be separately classified.	
PALLET DEALERS – secondhand	2757(2)
This classification applies to firms that engage in the purchase, repair and sale of used wooden pallets.	
PALLET MFG., REPAIR OR RECONDITIONING – wood	2757(1)
PAPER COATING OR LAMINATING	4250(1)
This classification includes coating or laminating paper, foil or plastic film to produce products such as pressure-sensitive paper, adhesive tape, waxed paper and colored paper.	
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), <i>Paper Goods Mfg.</i>	
PAPER GOODS MFG. – N.O.C.	4279(1)
Paper manufacturing shall be separately classified.	
PAPER OR PULP MFG. – including card, bristol, paper, straw, fibre or leather board manufacturing	4239(1)
Logging or lumbering shall be separately classified.	
PAPER STOCK DEALERS – secondhand	
See Salvage Material Dealers.	
PARCEL DELIVERY AND MESSENGER SERVICE COMPANIES – including terminal employees and mechanics – no handling of bulk merchandise or freight	7198(1)
This classification does not apply: (1) if 10% or more of the individual parcels and packages delivered weigh in excess of one hundred pounds, or (2) if the total combined weight of all items delivered at any one stop exceeds two hundred pounds for 10% or more of all deliveries.	
When employees furnish the vehicles utilized in the delivery of parcels, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, <i>Drivers' and Their Helpers' Payroll</i> .	
The transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, <i>Mail Delivery Service Companies</i> .	
PATTERN OR MODEL MFG. – metal, plastic or wood	2790
PEN OR MECHANICAL PENCIL MFG.	4432
PEST CONTROL – all operations – including yard employees, Outside Salespersons and estimators	9031
This classification applies to operations involving the control and extermination of pests by the use of pesticides, rodenticides, fumigants, traps and mechanical devices.	

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Termite control work shall be separately classified as 5650, *Termite Control Work*.

The spraying of orchards and farm crops (not aerial) on a fee basis shall be classified as 0050, *Farm Machinery Operation*.

The aerial spraying of orchards and farm crops shall be classified as 7409, *Aircraft Operation – agricultural – all members of flying crew*.

The spraying or spreading of lawn fertilizers and 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 Outside Salespersons and Clerical Office Employees**8601(2)**

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.

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<p>OIL OR GAS LEASE OPERATORS – all operations</p> <p>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.</p> <p>Drilling or re-drilling, installation or recovery of casing, cementing, gravel packing, acidizing or hydraulic fracturing, tank building, refinery operations or gasoline recovery shall be separately classified.</p> <p>Contractors that perform a variety of operations at oil or gas lease sites shall be classified as 6216, <i>Oil or Gas Lease Work</i>.</p>	1320
<p>OIL OR GAS LEASE WORK – N.O.C. – not lease operators</p> <p>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.</p> <p>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 appropriate construction or erection classification.</p> <p>The operation of oil or gas leases by the lease operator shall be classified as 1320, <i>Oil or Gas Lease Operators</i>.</p> <p>Pipeline construction, tank building, oil or gas storage tank painting, installation or recovery of casing, drilling or re-drilling, 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.</p>	6216
<p>OIL OR GAS PIPELINE CONSTRUCTION – all operations</p> <p>This classification applies to the construction of above and below ground oil or gas pipelines 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.</p> <p>Pile driving, dredging or tunneling shall be separately classified.</p>	6233
<p>OIL OR GAS PIPELINE OPERATION</p> <p>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 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.</p> <p>The operation of wells or oil refining shall be separately classified.</p>	7515
<p>OIL OR GAS REFINERIES – erection or repair – all operations</p> <p>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.</p> <p>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 appropriate construction or erection classification.</p>	3719

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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 re-drilling – including Outside Salespersons	1322
<p>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.</p> <p>This classification does not apply to ancillary downhole services performed by the contractor engaged in well drilling or re-drilling operations.</p>	
OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – store or yard only	8111(2)
<p>This classification applies to dealers of oil or gas well supplies and equipment, including but not limited to drill collars, drill bits, bushings, casings, drill pipe, sucker rods, pipe tongs, blowout preventers, compressors, subsurface oil well pump parts, vacuum pumps, tubing, valves, gas-line engines, generators, gaskets, lubricants, drilling fluids, well cleaning chemicals, sand, cement, belting stock, hand tools, chain, wire rope and pipe fittings. This classification also applies to dealers of water well supplies and equipment.</p> <p>This classification also applies to the sale of used oil or gas well supplies, including incidental cleaning operations to prepare items for sale.</p> <p>Installation and erection operations shall be separately classified.</p> <p>Dealers of plumbers' supplies shall be classified as 8111(1), <i>Plumbers' Supplies Dealers</i>.</p>	
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	6206(1)
<p>This classification applies to the pumping of cement into oil or gas wells to seal all or a portion of the well.</p> <p>Oil or gas well cementing in connection with oil or gas well drilling or re-drilling operations by the employer shall be classified as 6235(1), <i>Oil or Gas Wells – drilling or re-drilling</i>.</p>	
OIL OR GAS WELLS – drilling or re-drilling – including installation of casing	6235(1)
This classification applies to the drilling or re-drilling 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.	
OIL OR GAS WELLS – gravel packing	6206(4)
<p>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.</p> <p>Oil or gas well gravel packing in connection with oil or gas well drilling or re-drilling operations by the employer shall be classified as 6235(1), <i>Oil or Gas Wells – drilling or re-drilling</i>.</p>	
OIL OR GAS WELLS – installation or recovery of casing	6235(2)
This classification applies to the installation or removal of oil or gas well casing.	

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<p>OIL OR GAS WELLS – perforating of casing – all operations</p> <p>This classification applies to the perforating of oil or gas well casing to allow the flow of oil or gas into the well.</p>	6237(2)
<p>OIL OR GAS WELLS – specialty tool companies – N.O.C. – all employees – including outside supervisors and shop or yard employees</p> <p>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.</p> <p>Specialty oil or gas well tool companies that furnish operating crews with such equipment shall be separately classified.</p>	6213
<p>OIL OR GAS WELLS – vacuum truck service companies – all operations</p> <p>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.</p>	6206(3)
<p>OIL OR GAS WELLS – wireline service companies – including instrument logging or survey work in wells</p> <p>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.</p> <p>Oil or gas well wireline service operations in connection with oil or gas well drilling or re-drilling operations by the employer shall be classified as 6235(1), <i>Oil or Gas Wells – drilling or re-drilling</i>.</p>	6237(1)
<p>OIL REFINING – petroleum</p> <p>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.</p> <p>Oil producing shall be separately classified.</p> <p>The refining of vegetable oil or waste cooking oil shall be classified as 4683(1), <i>Vegetable Oil Mfg. or Refining</i>.</p>	4740(1)
<p>PHOTO ENGRAVING</p> <p>See Printing, Publishing and Duplicating.</p>	
<p>PHOTOFINISHING</p> <p>See Printing, Publishing and Duplicating.</p>	
<p>PHOTOGRAPHERS</p> <p>See Printing, Publishing and Duplicating.</p>	
<p>PHYSICIANS</p> <p>See Health and Human Services.</p>	

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PICTURE FRAME ASSEMBLY – wood or metal	2840(1)
Retail store operations and picture frame stock manufacturing shall be separately classified.	
PICTURE OR ARTWORK FRAMING – including frame assembly	2840(2)
Retail store operations and picture frame stock manufacturing shall be separately classified.	
PILE DRIVING	6003(1)
PILLOW, QUILT, COMFORTER OR CUSHION MFG. – no mattress or box spring manufacturing	2571
This classification contemplates 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. These operations may be conducted by hand or with the use of machinery such as sewing machines or automatic quilting machines.	
PIPE, TUBE OR EXTRUSION MFG. – metal – not iron or steel	
See Metal Working Classifications.	
PLANING OR MOULDING MILLS	2731
This classification shall apply to employers whose principal product is dressed lumber, flooring or unassembled millwork.	
All yard operations, including all drivers and their helpers, shall be separately classified as 8232(1), <i>Lumberyards</i> .	
Lumberyards, building material dealers, or fuel and material dealers shall be separately classified.	
Forest engineering and timber cruising operations shall be separately classified as 8601(4), <i>Forest Engineers</i> .	
PLASTER BOARD OR PLASTER BLOCK MFG.	4036
Quarrying, crushing or grinding shall be separately classified.	
Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers</i> .	
PLASTER MILLS	1741(2)
This classification applies to the crushing and grinding of materials, including but not limited to clay, limestone and gypsum, to powder form.	
Sand, gravel or clay digging, and mining or quarrying shall be separately classified.	
PLASTER STATUARY OR ORNAMENT MFG.	4038(1)
PLASTERING OR STUCCO WORK – employees whose regular hourly wage does not equal or exceed \$27.00 per hour	5484
PLASTERING OR STUCCO WORK – employees whose regular hourly wage equals or exceeds \$27.00 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 \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5484, <i>Plastering or Stucco Work</i> .	

Part 3 – Standard Classification System**Section VII – Standard Classifications****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, *Plastic Goods Mfg.*; 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 the 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, *Plastic Goods Mfg.*

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, *Plastics – blow molded products mfg.*; 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 the 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 – blow molded products mfg.*

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.*

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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, *Plastics – extrusion molded products mfg.*; 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 the 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 – extrusion molded products mfg.*

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, *Plastics – fiber reinforced plastic products mfg.*; 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 the 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 – fiber reinforced plastic products mfg.*

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.

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 4498, *Plastics – injection molded products mfg.*; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*

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- 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 the 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 4498, *Plastics – injection molded products mfg.*

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, *Plastics – thermoformed products mfg.*; 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 the 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, *Plastics – thermoformed products mfg.*

PLATE STEEL PRODUCTS FABRICATION – N.O.C.

See Metal Working Classifications.

PLUMBERS' SUPPLIES DEALERS – wholesale or retail – gas, steam or hot water equipment – no manufacturing**8111(1)**

This classification applies to dealers of plumbing supplies, including but not limited to steel, black iron, plastic, copper and transite pipe, pipefittings, valves, pipe putty and sealants, water filters, bathroom fixtures, bathtubs, washbasins, drinking fountains, water heaters, pumps, boilers, insulation, ventilating ducts and hand tools.

This classification also applies to the sale of used pipe, including incidental cleaning operations to prepare pipe for sale.

Dealers of oil or gas well supplies and equipment shall be classified as 8111(2), *Oil or Gas Well Supplies or Equipment Dealers.*

PLUMBING – shop and outside – gas, steam, hot water or other pipe fittings installation, including house connections installation – employees whose regular hourly wage does not equal or exceed \$26.00 per hour – N.O.C.**5183(1)**

Automatic fire suppression sprinkler installation, within buildings, shall be separately classified.

PLUMBING – shop and outside – gas, steam, hot water or other pipe fittings installation, including house connections installation – employees whose regular hourly wage equals or exceeds \$26.00 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 \$26.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$26.00 per hour shall be classified as 5183(1), *Plumbing.*

Automatic fire suppression sprinkler installation, within buildings, shall be separately classified.

Part 3 – Standard Classification System**Section VII – Standard Classifications****POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS – including deputies – not volunteers**

See Municipal, State or Other Public Agencies.

POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS – including deputies – volunteers

See Municipal, State or Other Public Agencies.

POTATO CROPS

See Farms.

POTTERIES – glazed or porcelain, earthenware**4049(1)**

This classification includes the manufacture of china or tableware, electrical porcelain, decorative floor, wall, or fireplace tile and similar products.

This classification also includes the manufacture of foundry sand cores that are sold commercially.

Mining or clay digging shall be separately classified.

POULTRY RAISING, EGG PRODUCTION AND HATCHERIES

See Farms.

POWER SUPPLY MFG.

See Electronics Industry.

PRINTED CIRCUIT BOARD ASSEMBLING – by contractor

See Electronics Industry.

PRINTED CIRCUIT BOARD MFG.

See Electronics Industry.

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 and photographic composing – including Clerical Office Employees**8813(2)**

This classification applies to pre-bindery activities and Clerical Office Employees of employers engaged in bookbinding or binder manufacturing operations. Pre-bindery activities include but

Part 3 – Standard Classification System**Section VII – Standard Classifications**

<p>are not limited to editing, designing, proofreading, and photographic composition including negative stripping and plate making.</p> <p>Also refer to companion Classification 4299(2), <i>Bookbinding Operation – all other employees</i>.</p>	
<p>BOOKBINDING OPERATION – Salespersons – Outside</p> <p>This classification applies to employees engaged in sales, collection or public relations work in support of bookbinding operations.</p> <p>Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.</p>	8742(2)
<p>DOCUMENT DUPLICATION OR PHOTOCOPYING SERVICE – all employees – including Clerical Office Employees and Outside Salespersons</p> <p>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.</p> <p>Locations at which offset printing is performed shall be classified as 4299(1), <i>Printing Operation – all other employees</i>, or 8019(1), <i>Printing – quick printing</i>.</p> <p>Employers that provide legal support services, including document duplication or scanning in connection therewith, on a fee basis shall be classified as 8821, <i>Attorney Support Services</i>.</p>	8019(2)
<p>ELECTRONIC PRE-PRESS – all operations – including Clerical Office Employees</p> <p>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.</p> <p>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.</p>	4297(1)
<p>GRAPHIC DESIGN – all operations – including Clerical Office Employees</p> <p>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.</p> <p>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.</p>	4297(2)
<p>NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS – not retail dealers – including Outside Salespersons</p> <p>This classification applies to the wholesale distribution of newspapers, magazines or periodicals.</p> <p>The sale or delivery of newspapers to customers for their personal use and not for resale shall be separately classified as 4312, <i>Newspaper Delivery</i>.</p>	8745
<p>NEWSPAPER DELIVERY</p> <p>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.</p>	4312

Part 3 – Standard Classification System**Section VII – Standard Classifications**

<p>NEWSPAPER, MAGAZINE OR BOOK PUBLISHING – no printing or distribution – editing, designing, proofreading, and photographic composing – including Clerical Office Employees</p> <p>This classification applies to pre-press activities and Clerical Office Employees 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.</p> <p>Newspaper reporters, advertising or circulation solicitors shall be separately classified as 8742(4), <i>Newspaper Publishing or Printing – reporters, advertising or circulation solicitors</i>.</p> <p>Newspaper printing operations shall be classified as 4304, <i>Newspaper Publishing or Printing – all other employees</i>, or 8818, <i>Newspaper Publishing or Printing – editing, designing, proofreading and photographic composing</i>.</p> <p>Magazine or book printing operations shall be classified as 4299(1), <i>Printing Operation – all other employees</i>, or 8813(1), <i>Printing Operation – editing, designing, proofreading and photographic composing</i>.</p>	8807
<p>NEWSPAPER PUBLISHING OR PRINTING – all other employees – including drivers and their helpers</p> <p>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.</p> <p>This classification applies to newspaper publishers that assemble, bundle, label or distribute newspapers that are printed by other employers.</p> <p>The sale or delivery of newspapers to customers for their personal use and not for resale shall be separately classified as 4312, <i>Newspaper Delivery</i>.</p> <p>Newspaper reporters, photographers and advertising or circulation solicitors employed by newspaper publishers or printers shall be separately classified as 8742(4), <i>Newspaper Publishing or Printing – reporters, advertising or circulation solicitors</i>.</p> <p>Also refer to companion Classification 8818, <i>Newspaper Publishing or Printing – editing, designing, proofreading and photographic composing</i>.</p>	4304
<p>NEWSPAPER PUBLISHING OR PRINTING – editing, designing, proofreading and photographic composing – including Clerical Office Employees</p> <p>This classification applies to pre-press activities and Clerical Office Employees of employers engaged in publishing or printing newspapers. Pre-press activities include editing, designing, proofreading, and photographic composition including negative stripping and plate making.</p> <p>Newspaper reporters, advertising or circulation solicitors shall be separately classified as 8742(4), <i>Newspaper Publishing or Printing – reporters, advertising or circulation solicitors</i>.</p> <p>Also refer to companion Classification 4304, <i>Newspaper Publishing or Printing – all other employees</i>.</p>	8818
<p>NEWSPAPER PUBLISHING OR PRINTING – reporters, advertising or circulation solicitors</p> <p>This classification applies to reporters, photographers and advertising or circulation salespersons employed by newspaper publishers or printers.</p> <p>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</p>	8742(4)

Part 3 – Standard Classification System**Section VII – Standard Classifications**

classified as 4304, *Newspaper Publishing or Printing – all other employees*, or 8818, *Newspaper Publishing or Printing – editing, designing, proofreading and photographic composing*.

The sale and/or delivery of newspapers to customers for their personal use and not for resale shall be separately classified as 4312, *Newspaper Delivery*.

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 film processing, examining proofs, the handling, sorting and mounting of photographs and the assembly of 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, scheduled or supplemental air carriers – members of the flying crew*.

Photographers employed by newspaper publishers or printers shall be classified as 8742(4), *Newspaper Publishing or Printing – reporters, advertising or circulation solicitors*.

The production of motion pictures, television features, commercials, music videos, depositions and 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 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*.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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, *Attorney Support Services*.

Employers engaged in the printing of signs, banners and related commercial advertising products shall be classified as 9507(2), *Sign Mfg. – quick sign shops*.

PRINTING OPERATION – all other employees – including counterpersons and drivers and their helpers – N.O.C. 4299(1)

This classification applies to employers engaged in commercial offset printing using methods, including but not limited to 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 applicable classification of the employer.

Employees engaged in sales, collection or public relations work in support of commercial printing operations shall be separately classified as 8742(5), *Printing Operation – Salespersons*.

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 of newspapers, tabloids or 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 by use of equipment, 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 engaged in the printing of signs, banners and related commercial advertising products shall be classified as 9507(2), *Sign Mfg. – quick sign shops*.

Also refer to companion Classification 8813(1), *Printing Operation – editing, designing, proofreading and photographic composing*.

PRINTING OPERATION – editing, designing, proofreading and photographic composing – including Clerical Office Employees 8813(1)

This classification includes pre-press activities and Clerical Office Employees 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.

Employees engaged in sales, collection or public relations work in support of printing operations shall be separately classified as 8742(5), *Printing Operation – Salespersons*.

Also refer to companion Classification 4299(1), *Printing Operation – all other employees*.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

<p>PRINTING OPERATION – Salespersons – Outside</p> <p>This classification applies to employees engaged in sales, collection or public relations work in support of printing operations.</p> <p>Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.</p> <p>Commercial printing operations shall be classified as 4299(1), <i>Printing Operation – all other employees</i>, or 8813(1), <i>Printing Operation – editing, designing, proofreading and photographic composing</i>.</p> <p>Screen printing operations shall be classified as 4295(1), <i>Printing Operation – screen printing – all other employees</i>, or 8846(1), <i>Printing Operation – screen printing – editing, designing, proofreading and photographic composing</i>.</p>	8742(5)
<p>PRINTING OPERATION – screen printing – all other employees</p> <p>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.</p> <p>Commercial printing operations shall be classified as 4299(1), <i>Printing Operation – all other employees</i>, 8813(1), <i>Printing Operation – editing, designing, proofreading and photographic composing</i>, or 8019(1), <i>Printing – quick printing</i>.</p> <p>Employees engaged in sales, collection or public relations work in support of printing operations shall be separately classified as 8742(5), <i>Printing Operation – Salespersons</i>.</p> <p>Also refer to companion Classification 8846(1), <i>Printing Operation – screen printing – editing, designing, proofreading and photographic composing</i>.</p>	4295(1)
<p>PRINTING OPERATION – screen printing – editing, designing, proofreading and photographic composing – including Clerical Office Employees</p> <p>This classification applies to pre-press activities and clerical office employees of employers engaged in fee based screen printing. Pre-press activities include but are not limited to the design and development of artwork and the preparation of screens. This classification also includes the post-printing cleaning of screens.</p> <p>Employees engaged in sales, collection or public relations work in support of printing operations shall be separately classified as 8742(5), <i>Printing Operation – Salespersons</i>.</p> <p>Also refer to companion Classification 4295(1), <i>Printing Operation – screen printing – all other employees</i>.</p>	8846(1)
<p>SCREEN PRINTED MERCHANDISE DEALERS – all other employees</p> <p>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.</p> <p>Retail store operations shall be separately classified.</p> <p>Also refer to companion Classification 8846(2), <i>Screen Printed Merchandise Dealers – editing, designing, proofreading and photographic composing</i>.</p>	4295(2)
<p>SCREEN PRINTED MERCHANDISE DEALERS – editing, designing, proofreading and photographic composing – including Clerical Office Employees</p> <p>This classification applies to the pre-press operations and clerical office employees of screen printed merchandise dealers. Pre-press activities include but are not limited to the design and</p>	8846(2)

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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 or photocopying – 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 AND SAMPLE DISTRIBUTORS – by contractors – in stores 8017(9)

This classification applies to employers that provide product demonstrators and sample distributors to promote products or services in stores such as but not limited to retail warehouse stores, grocery stores and department stores. Operations include demonstrating products, distributing samples or offering promotional materials to store patrons. Food 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 store classification.

PROPERTY MANAGEMENT/OPERATION**APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – not Homeowners Associations – all other employees – including on-site managers, resident employees and resident Clerical Office Employees 9011**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

Flats, apartments, or multiple dwellings having four or more units are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.

This classification applies to employers engaged in the management and operation of residential apartment or condominium complexes. Such employers may own the property or may be contracted by the property owner or homeowners association to provide management operations. 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

Part 3 – Standard Classification System**Section VII – Standard Classifications**

heating systems, changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, security and the operation of parking facilities.

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.

Also refer to companion Classification 8740(1), *Apartment or Condominium Complex Operation – N.O.C. – property management supervisors – not resident or on-site managers or supervisors*. Classification 8740(1) applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. Classification 8740(1) also applies to off-site 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, *Apartment or Condominium Complex Operation*. Property managers not meeting the above conditions shall be classified as 9011.

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.

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*.

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*.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – property management supervisors – not resident or on-site managers or supervisors	8740(1)
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This classification applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. This classification also applies to off-site 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, *Apartment or Condominium Complex Operation*.

Off-site property management supervisors are those employees who do not work at or from the properties being managed. Such employees are based at and work from remote office locations and periodically travel to the property to perform supervisory and/or administrative duties.

Also refer to companion Classification 9011, *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 on-site managers, resident employees and resident Clerical Office Employees	9007
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When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

Flats, apartments, or multiple dwellings having four or more units are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.

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This classification applies to employers engaged in the management and operation of apartment or condominium complexes 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). Such employers may own the property or may be contracted by the property owner or homeowners association to provide management operations. 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.

On-site 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.

Also refer to companion Classification 8740(6), *Apartment or Condominium Complex Operation for Seniors – age-restricted – property management supervisors – not resident or on-site managers or supervisors*. Classification 8740(6) applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. Classification 8740(6) also applies to off-site property management supervisors who oversee 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*. 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 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*.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – property management supervisors – not resident or on-site managers or supervisors	8740(6)
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This classification applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. This classification also applies to off-site property management supervisors who oversee 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*.

Off-site property management supervisors are those employees who do not work at or from the properties being managed. Such employees are based at and work from remote office locations and periodically travel to the property to perform supervisory and/or administrative duties.

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 – commercial properties – all other employees	9009
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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

Part 3 – Standard Classification System**Section VII – Standard Classifications**

centers, and industrial buildings. Such firms may own the property or may be contracted by the property owner to provide management operations. 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.

Also refer to companion Classification 8740(2), *Building Operation – commercial properties – property management supervisors*. Classification 8740(2) applies to property management supervisors who exercise direction through managers who directly supervise employees engaged in the operation, maintenance and care of properties. Classification 8740(2) also applies to 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, *Building Operation – commercial properties*. Property managers not meeting the above conditions shall be classified as 9009.

Employees engaged exclusively in the rental or leasing of property to clients and 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 – commercial properties – property management supervisors	8740(2)
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This classification applies to property management supervisors who exercise direction through managers 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 property management supervisors who oversee commercial properties at which all operation, maintenance and care activities are conducted by separate concerns. Property managers not meeting the above conditions shall be classified as 9009, *Building Operation – commercial properties – all other employees*.

Also refer to companion Classification 9009, *Building Operation – commercial properties – all other employees*.

BUILDING OPERATION – N.O.C. – all other employees – including resident or on-site managers	9015(1)
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When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

Flats, apartments, or multiple dwellings having four or more units are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.

This classification applies to the management or operation of properties such as family residences, including but not limited to duplexes and triplexes, individual apartment or condominium units (not apartment or condominium complexes), undeveloped land, recreational vehicle parks and campgrounds that are not described by another *Property Management/Operation* classification. Such employers may own the property or may be contracted by the property owner or homeowners association to provide management operations. 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,

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changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, restroom maintenance, security and the operation of parking facilities.

Resident or on-site managers are those employees whose base of operations is at any property location that they are employed to manage.

Also refer to companion Classification 8740(3), *Building Operation – N.O.C. – property management supervisors*. Classification 8740(3) applies to off-site property management supervisors who exercise direction through resident or on-site property managers. Classification 8740(3) also applies to off-site 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), *Building Operation – N.O.C. – all other employees*. Property managers not meeting the above conditions shall be classified as 9015(1).

Employees engaged exclusively in the rental or leasing of property to clients and 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.

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.

New construction, alteration or demolition work shall be separately classified.

For construction or erection employers that subcontract all construction operations to licensed subcontractors, this classification applies to employees engaged in job site cleanup and warranty repair conducted after construction is completed.

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 or on-site managers or supervisors **8740(3)**

This classification applies to off-site property management supervisors who exercise direction through resident or on-site property managers. This classification also applies to off-site 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), *Building Operation – N.O.C. – all other employees*.

Off-site property management supervisors are those employees who do not work at or from the properties being managed. Such employees are based at and work from remote office locations and periodically travel to the property to perform supervisory and/or administrative duties.

Also refer to companion Classification 9015(1), *Building Operation – N.O.C. – all other employees*.

HOMEOWNERS ASSOCIATIONS – not Building Operation **9066**

This classification shall apply to the maintenance of common grounds; the operation of swimming pools, tennis courts, saunas, weight rooms and recreational clubhouse facilities; and the functions performed by security personnel.

Operations such as, but not limited to, golf courses, stables, restaurants, out-patient clinics, boat marinas, day nurseries, water works and fire departments shall be separately classified.

HOUSING AUTHORITIES

See Municipal, State or Other Public Agencies.

Part 3 – Standard Classification System**Section VII – Standard Classifications****MOBILE HOME PARK OPERATION – all other employees – including on-site managers, resident employees and resident Clerical Office Employees 9010**

When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.

Mobile home parks are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.

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. Such employers may own the mobile home park property or may be contracted by the property owner to provide management operations. 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, swimming pools and common areas, general property repairs, exterior landscape maintenance and security.

On-site 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.

Also refer to companion Classification 8740(4), *Mobile Home Park Operation – property management supervisors – not resident or on-site managers or supervisors*. Classification 8740(4) applies to off-site property management supervisors who exercise direction through resident or on-site mobile home park managers. Classification 8740(4) also applies to off-site 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*. 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 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*.

MOBILE HOME PARK OPERATION – property management supervisors – not resident or on-site managers or supervisors 8740(4)

This classification applies to off-site property management supervisors who exercise direction through resident or on-site mobile home park managers. This classification also applies to off-site 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 developed under 9010, *Mobile Home Park Operation*.

Off-site property management supervisors are those employees who do not work at or from the properties being managed. Such employees are based at and work from remote office locations and periodically travel to the property to perform supervisory and/or administrative duties.

Also refer to companion Classification 9010, *Mobile Home Park Operation – all other employees*.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

<p>REAL ESTATE AGENCIES – all employees – including Clerical Office Employees and Outside Salespersons</p> <p>This classification applies to real estate agencies that represent buyers, sellers, lessees and lessors in real estate transactions.</p> <p>The operation or management of rental property, construction and remodeling operations shall be separately classified.</p> <p>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.</p> <p>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, <i>Mortgage Brokers</i>.</p> <p>Employers that specialize in the direct lending of funds for residential and commercial mortgages shall be classified as 8749, <i>Mortgage Bankers</i>.</p>	8741
<p>WAREHOUSES – self-storage – all other employees – including on-site managers, resident employees and resident Clerical Office Employees</p> <p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p> <p>On-site managers are those employees who work 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.</p> <p>Also refer to companion Classification 8740(5), <i>Warehouses – self-storage – property management supervisors – not resident or on-site managers or supervisors</i>.</p>	8290
<p>WAREHOUSES – self-storage – property management supervisors – not resident or on-site managers or supervisors</p> <p>This classification applies to off-site property management supervisors who exercise direction through resident or on-site self-storage warehouse managers. This classification also applies to off-site 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 8290, <i>Warehouses – self-storage</i>.</p> <p>Off-site property management supervisors are those employees who do not work at or from the properties being managed. Such employees are based at and work from remote office locations and periodically travel to the property to perform supervisory and/or administrative duties.</p> <p>Also refer to companion Classification 8290, <i>Warehouses – self-storage – all other employees</i>.</p>	8740(5)
<p>PUBLIC COLLEGES OR SCHOOLS</p> <p>See Municipal, State or Other Public Agencies.</p>	
<p>PUBLIC HEALTH NURSING ASSOCIATIONS</p> <p>See Health and Human Services.</p>	
<p>PUMP OR HYDRAULIC APPARATUS MFG. OR REPAIR – N.O.C.</p> <p>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</p>	3612

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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 the construction, repair and maintenance of all buildings, structures or equipment and installation of machinery** **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 the hauling of material from the quarry to a stone crusher operated by the quarry.

Crushing operations shall be separately classified.

Surface mining (open pit method) of ores and minerals shall be classified as 1122, *Mining – surface*.

Underground mining shall be classified as 1123, *Mining – underground – with shafts, tunnels or drifts; all employees with exposure to underground mining operations*, and 1124, *Mining – underground – surface employees*.

R**RACING STABLES – all other employees – N.O.C.** **8631**

This classification applies to the operation of stables at race tracks 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.

The exposure for this classification shall be the number of stalls occupied each day at race tracks and certified training facilities during the policy period.

Harness racing stables shall be classified as 7207(5), *Racing Stables – harness racing*.

Race track operations 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 merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith*.

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 – harness racing – all other employees **7207(5)**

This classification applies to the operation of stables at race tracks 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.

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*.

Race track operations 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 merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith*.

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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**

The exposure for jockeys or harness racing drivers shall be the number of races.

Also refer to companion Classifications 8631, *Racing Stables – all other employees*, and 7207(5), *Racing Stables – harness racing*.

RADIO, TELEVISION OR COMMERCIAL BROADCASTING STATIONS – all employees – including Clerical Office Employees and Outside Salespersons **7610**

The actual remuneration of players, entertainers or musicians shall be subject to a maximum of \$117,000 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.

Motion picture production shall be separately classified.

RAILROAD CONSTRUCTION – all operations – including the laying or relaying of track and the maintenance of the right-of-way **7855**

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 and Outside Salespersons **8741**

Care, custody and maintenance or construction work shall be separately classified.

RECREATIONAL VEHICLE MFG.

See Automotive Industry.

REFRIGERATION EQUIPMENT – not household units – installation, service and repair – shop and outside – employees whose regular hourly wage does not equal or exceed \$26.00 per hour – N.O.C. **5183(2)**

Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), *Household Appliances*.

REFRIGERATION EQUIPMENT – not household units – installation, service and repair – shop and outside – employees whose regular hourly wage equals or exceeds \$26.00 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 \$26.00 per hour. The payroll of an

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employee whose regular hourly wage is not shown to equal or exceed \$26.00 per hour shall be classified as 5183(2), *Refrigeration Equipment*.

Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), *Household Appliances*.

REFRIGERATOR MFG. – metal	3165(2)
REINFORCING STEEL FABRICATION – at permanent shop or yard location	
See Metal Working Classifications.	
REINFORCING STEEL INSTALLATION – placing for concrete construction	5225
Reinforcing steel installation in connection with the construction of canal, irrigation or drainage systems, cross-country water pipelines, sewers, tunnels, caissons and dams or with operations assigned to Classification 5201(1)/5205(1), <i>Concrete or Cement Work</i> , and 5201(2)/5205(2), <i>Concrete or Cement Work</i> , shall be assigned to the classification describing the construction with which such reinforcing steel installation is connected.	
The cutting, bending, forming and assembly of reinforcing steel at a permanent shop or yard location shall be classified as 3039, <i>Reinforcing Steel Fabrication</i> .	
RENDERING OR FERTILIZER WORKS	4665(1)
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 shall apply to the interior general cleaning of occupied or vacant residences. Painting, remodeling, or repair operations shall be separately classified.	
This classification includes carpet cleaning when incidental to general cleaning services. Carpet cleaning that is not incidental to general cleaning shall be classified as 2584, <i>Carpet, Rug, or Upholstery Cleaning</i> .	
Contract janitorial services performed at commercial and industrial buildings and facilities; exterior post-construction cleanup; fire, smoke, and water damage cleanup; or window cleaning as a specialty operation shall be classified as 9008, <i>Janitorial Services</i> .	
RESIN MFG. – synthetic	4558(2)
This classification does not apply to the manufacturing of polyethylene, polypropylene or polystyrene.	
REST HOMES	
See Health and Human Services.	

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RESTAURANTS OR TAVERNS – all employees – including musicians and entertainers	9079(1)
<p>This classification applies to the preparation and serving of hot and cold food items 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 the operation of mobile food trucks vending operations involving the use of food trucks, trailers, carts or temporary booths wherein hot food is prepared for sale to customers. Mobile food vending operations that do not include the preparation of hot food shall be classified as 8017(1), <i>Stores – retail</i>, 8078(1), <i>Sandwich Shops</i>, 8078(2), <i>Beverage Preparation Shops</i>, or 8078(3), <i>Ice Cream or Frozen Yogurt Shops</i>, depending on the products sold.</p> <p>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.</p> <p>This classification includes doughnut shops that prepare and serve doughnuts and beverages for consumption on the premises.</p>	
ROAD DISTRICTS OR DEPARTMENTS	
<p>See Municipal, State or Other Public Agencies.</p>	
ROCK, MINERAL OR GLASS WOOL MFG.	1699
<p>Sand, gravel or clay digging, mining or quarrying shall be separately classified.</p> <p>This classification applies to the production of fiberglass insulation or fire resistant fiber from rock, slag or glass.</p>	
ROCKET PROPELLANT MFG. – solid propellant	4771(2)
<p>This classification applies to the compounding of ingredients and the loading of same into containers. This classification also includes rocket fueling at launch sites.</p>	
ROOFING – all kinds – including yard employees – employees whose regular hourly wage does not equal or exceed \$23.00 per hour	5552
<p>This classification applies to the installation, repair, removal and waterproofing of all types of roofs and roofing systems to prevent water and other substances from penetrating and damaging the structure. This classification includes but is not limited to preparing surfaces and application of 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.</p> <p>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. Refer to Part 3, Section VI, Rule 4.</p> <p>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, <i>Carpentry</i>.</p> <p>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 5538/5542, <i>Sheet Metal Work</i>.</p> <p>The installation of photovoltaic solar panels shall be separately classified as 3724(2), <i>Electrical Machinery or Auxiliary Apparatus</i>.</p>	

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ROOFING – all kinds – including yard employees – employees whose regular hourly wage equals or exceeds \$23.00 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 \$23.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$23.00 per hour shall be classified as 5552, <i>Roofing</i>.	
This classification applies to the installation, repair, removal and waterproofing of all types of roofs and roofing systems to prevent water and other substances from penetrating and damaging the structure. This classification includes but is not limited to preparing surfaces and application of 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. Refer to Part 3, Section VI, Rule 4.	
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, <i>Carpentry</i> .	
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 5538/5542, <i>Sheet Metal Work</i> .	
The installation of photovoltaic solar panels shall be separately classified as 3724(2), <i>Electrical Machinery or Auxiliary Apparatus</i> .	
RUBBER GOODS MFG. – N.O.C.	4410
RUBBER STOCK DEALERS – secondhand	
See Salvage Material Dealers.	
RUBBER TIRE DEALERS – wholesale or retail, or combined wholesale and retail – including inside salespersons, estimators, service writers, customer service representatives and cashiers; repairing and adjusting tires away from the premises; and accessories and spare parts departments	
See Automotive Industry.	
RUBBER TIRE RECAPPING OR RETREADING	4420
Sales or service operations shall be separately classified.	
S	
SALESPERSONS – Outside	8742(1)
Assignment of this classification is subject to the provisions of the rules for 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.	

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Mining of salt, borax or potash shall be separately classified.

SALVAGE MATERIAL DEALERS	
<p>BEVERAGE CONTAINER COLLECTION OR REDEMPTION</p> <p>This classification applies to the operation of certified recycling centers, mobile recycling centers or collection programs for the collection and redemption of California Redemption Value beverage containers. This classification does not apply to collection or redemption operations conducted at processing facilities.</p> <p>The curbside collection of recyclables, including but not limited to beverage containers shall be classified as 9403(1), <i>Garbage or Refuse Collecting</i>.</p>	8847
<p>BOTTLE DEALERS – secondhand</p> <p>This classification applies to the purchasing, sorting, crushing and resale of glass originating from glass bottles. This classification includes certified processing facilities that process glass bottles.</p> <p>This classification does not apply to handling scrap metal; refer to Classifications 8265(1), <i>Iron or Steel Scrap Dealers</i>, or 8500, <i>Metal Scrap Dealers</i>.</p> <p>The collection and redemption of California Redemption Value beverage containers at sites other than processing facilities shall be classified as 8847, <i>Beverage Container Collection or Redemption</i>.</p> <p>The purchasing, sorting, consolidating and selling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to glass, plastic, textiles, paper and rubber shall be classified as 8265(2), <i>Junk Dealers</i>.</p>	8264(2)
<p>IRON OR STEEL SCRAP DEALERS</p> <p>This classification applies to the purchasing, sorting, consolidating and selling of ferrous scrap metal, including but not limited to steel and iron beams, pipe, rebar, sheet metal, plate stock and heavy tubing.</p> <p>Dealers of nonferrous and stainless steel scrap metal shall be classified as 8500, <i>Metal Scrap Dealers</i>.</p> <p>Dealers in new metal shall be classified as 8106, <i>Iron or Steel Merchants</i>.</p> <p>The purchasing, sorting, consolidating and selling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to glass, plastic, textiles, paper and rubber shall be classified as 8265(2), <i>Junk Dealers</i>.</p> <p>Wrecking or salvaging shall be separately classified.</p>	8265(1)
<p>JUNK DEALERS – N.O.C.</p> <p>This classification applies to the purchasing, sorting, consolidating and selling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to glass, plastic, textiles, paper and rubber.</p> <p>This classification also applies to the dismantling of electronic waste to obtain recyclable materials for sale.</p> <p>Dismantling electronic or non-electronic waste products to allow for proper disposal shall be classified as 9424, <i>Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations</i>.</p>	8265(2)

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Also refer to Classifications 8265(1), *Iron or Steel Scrap Dealers*, and 8500, *Metal Scrap Dealers*.

Wrecking or salvaging shall be separately classified.

METAL SCRAP DEALERS – nonferrous**8500**

This classification applies to the purchasing, sorting, consolidating and selling of nonferrous scrap metal, including but not limited to stainless steel, aluminum, copper, brass, tin, lead and precious metals. This classification includes certified processing facilities that process aluminum beverage containers.

Dealers of ferrous scrap metals shall be classified as 8265(1), *Iron or Steel Scrap Dealers*.

The purchasing, sorting, consolidating and selling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to glass, plastic, textiles, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

The collection and redemption of California Redemption Value beverage containers at sites other than processing facilities shall be classified as 8847, *Beverage Container Collection or Redemption*.

PAPER STOCK DEALERS – secondhand**8264(1)**

This classification applies to the purchasing, baling and resale of paper, cardboard and corrugated stock, and includes mobile paper shredding services.

This classification does not apply to handling scrap metal; refer to Classifications 8265(1), *Iron or Steel Scrap Dealers*, or 8500, *Metal Scrap Dealers*.

The collection and redemption of California Redemption Value beverage containers at sites other than processing facilities shall be classified as 8847, *Beverage Container Collection or Redemption*.

The purchasing, sorting, consolidating and selling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to glass, plastic, textiles, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

RUBBER STOCK DEALERS – secondhand**8264(3)**

This classification applies to the purchasing, sorting, grinding and resale of scrap rubber material.

This classification does not apply to the manufacture of rubber or rubber products.

This classification does not apply to handling scrap metal; refer to Classifications 8265(1), *Iron or Steel Scrap Dealers*, or 8500, *Metal Scrap Dealers*.

The purchasing, sorting, consolidating and selling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to glass, plastic, textiles, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

WIPING CLOTH OR RAG DEALERS – including all laundry operations**8264(4)**

This classification applies to the purchasing, sorting, cutting, laundering, bundling and resale of wiping cloth or rag material.

This classification does not apply to handling scrap metal; refer to Classifications 8265(1), *Iron or Steel Scrap Dealers*, or 8500, *Metal Scrap Dealers*.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

The purchasing, sorting, consolidating and selling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to glass, plastic, textiles, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

SAND OR GRAVEL DIGGING – including construction, repair or maintenance of all buildings, structures or equipment and installation of machinery **4000(1)**

If 25% or less of the excavated material is crushed or ground, all sand or gravel processing, including but not limited to crushing, grinding, washing, screening and bagging, shall be classified as 4000(1).

If more than 25% of the excavated material is crushed or ground, all sand or gravel processing, including but not limited to crushing, grinding, washing, screening and bagging, shall be 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 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 – commercial*.

SANDWICH SHOPS – not restaurants – N.O.C. **8078(1)**

This classification contemplates the preparation, serving and sale of cold food items such as sandwiches, salads, and side dishes that are prepared for consumption by the walk-in trade.

Cold food items are foods that are prepared and served cold or cooked in advance of orders and allowed to cool. This classification contemplates 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.

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 the gross receipts.

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*.

SANITARIUMS

See Health and Human Services.

SANITARY COMPANIES – firms engaged in the cleaning of septic tanks, cesspools and chemical portable toilets – all employees **9426**

SANITARY OR SANITATION DISTRICTS OPERATION – all employees **7580**

This classification shall apply to all work incidental to the maintenance and operation of sewer systems or sewage disposal plants.

Additions to, alterations or construction of sewer lines or sewage disposal plants 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)**

Subsequent manufacturing operations shall be separately classified.

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Forest engineering and timber cruising operations shall be separately classified as 8601(4), *Forest Engineers*.

SCAFFOLDS, SHORING, CONCRETE OR CEMENT DISTRIBUTING TOWERS, HOD HOISTS OR CONSTRUCTION ELEVATORS – installation or removal **9529(1)**

The installation or removal of scaffolds, shoring, concrete or cement distributing towers, hod hoists, or construction elevators, when performed by building contractors, shall be assigned to the construction classification with which this work is associated.

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 such as 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 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 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**

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 Out-patient Clinics*.

Biomedical research laboratories that are not engaged in commercial production operations shall be classified as 4512, *Biomedical Research Laboratories*.

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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 \$30.00 per hour **6307**

This classification also includes the construction of monolithic or concrete pipe storm drains and catch basins and the installation of septic tanks.

SEWER CONSTRUCTION – all operations – including construction of laterals and tunneling at street crossings – employees whose regular hourly wage equals or exceeds \$30.00 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 \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6307, *Sewer Construction*.

This classification also includes the construction of monolithic or concrete pipe storm drains and catch basins and the installation of septic tanks.

SEWER OR TANK CLEANING – N.O.C. **9402**

SHEEP RAISING AND HOG FARMS

See Farms.

SHEET METAL PRODUCTS MFG. – N.O.C.

See Metal Working Classifications.

SHEET METAL WORK – erection, installation or repair – shop and outside – including installation of furnaces or air conditioning systems – employees whose regular hourly wage does not equal or exceed \$27.00 per hour – N.O.C. **5538**

This classification shall apply to the installation of sheet metal roofing, but only if 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.

The installation of pipe and pipe fittings shall be separately classified.

SHEET METAL WORK – erection, installation or repair – shop and outside – including installation of furnaces or air conditioning systems – employees whose regular hourly wage equals or exceeds \$27.00 per hour – N.O.C. **5542**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5538, *Sheet Metal Work*.

This classification shall apply to the installation of sheet metal roofing, but only if 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.

The installation of pipe and pipe fittings shall be separately classified.

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See Health and Human Services.

SHOOTING GALLERIES**9180(3)**

The preparation or serving of hot foods shall be separately classified as 9079(1), *Restaurants or Taverns*.

SHUTTER MFG. – wood**2806(2)**

When an employer deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.

Commercial lumberyards, building material dealers or fuel and material dealers shall be separately classified.

SIGN INDUSTRY**SIGN ERECTION OR REPAIR – N.O.C.****9552**

This classification applies to the erection, installation, service or repair of 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 in connection with sign installation.

If electrical wiring activities are not within 6 feet of the sign in connection with sign installation, the electrical wiring operations shall be separately classified as 5140/5190, *Electrical Wiring – within buildings*, or 6325, *Conduit Construction*.

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, shall be classified as 5506, *Street or Road Construction – paving or repaving, surfacing or resurfacing or scraping*, or 5507, *Street or Road Construction – grading*, depending on which classification develops the most payroll for the job or location.

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 in connection with sign installation.

If electrical wiring activities are not within 6 feet of the sign in connection with sign installation, the electrical wiring operations shall be separately classified as 5140/5190, *Electrical Wiring – within buildings*, or 6325, *Conduit Construction*.

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*

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Repair. The installation of street signs, when conducted 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*, or 5507, *Street or Road Construction – grading*, depending on which classification develops the most payroll for the job or location.

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(1), *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 and wood signs, including but not limited to cabinet signs, channel letter signs, two-dimensional signs and three-dimensional signs involving the fabrication and assembly of sign parts. This classification includes the painting and application of pressure sensitive vinyl letters and graphics onto signs manufactured by the employer.

Employees engaged exclusively in the design and production of vinyl letters and graphics using office type computers and plotters/printers shall be classified as 8810(1), *Clerical Office Employees*, provided such operations are separated from sign manufacturing activities.

Employers engaged exclusively in the production of signs, banners and related products by application of painted, screen printed and pressure sensitive vinyl letters and graphics onto substrates, including but not limited to plastic, canvas, wood, foam, acrylic and magnetic materials shall be classified as 9507(2), *Sign Mfg. – quick sign shops*. Such operations may involve trimming substrates to size.

Neon tube sign manufacturing or neon tube bending shall be classified as 4111(2), *Incandescent Lamp and Fluorescent Tube Mfg.*

SIGN MFG. – quick sign shops – including outside operations – including counterpersons**9507(2)**

This classification applies to employers engaged exclusively in the production of signs, banners and related products by application of painted, screen printed or pressure sensitive vinyl letters and graphics onto substrates, including but not limited to plastic, canvas, wood, foam, acrylic and magnetic materials. Such operations may involve trimming substrates to size.

Employees engaged exclusively in the design and production of vinyl letters and graphics using office type computers and plotters/printers shall be classified as 8810(1), *Clerical Office Employees*, provided such operations are separated from sign painting and lettering activities. The application of painted, screen printed or vinyl letters and graphics to a sign or banner surface shall be classified as 9507(2).

The manufacture of metal, plastic and wood signs, including but not limited to cabinet signs, channel letter signs, two-dimensional signs and three-dimensional signs involving the fabrication and assembly of sign parts and associated sign painting and lettering shall be classified as 4492, *Sign Mfg. – metal, plastic or wood*.

The production of signs, banners and related products by advertising companies shall be classified as 9549, *Advertising Companies*.

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SIGN MFG. AND INSTALLATION BY ADVERTISING COMPANIES	
See Advertising Companies.	
SIGN PAINTING OR LETTERING – shop and outside – including counterpersons	9507(1)
<p>This classification applies to employers that apply painted or adhesive lettering and graphics onto surfaces, including but not limited to customers' buildings, structures, windows, signs and banners. This classification also includes the application of painted or adhesive lettering, signage, striping, adhesive wraps and window tint film onto automobiles, trucks or buses by employers not engaged in automobile, truck or bus painting or body repairing.</p> <p>Employees engaged exclusively in the design and production of vinyl letters and graphics using office type computers and plotters/printers shall be classified as 8810(1), <i>Clerical Office Employees</i>, provided such operations are separated from sign painting and lettering activities. The application of painted or vinyl letters or graphics onto a surface shall be classified as 9507(1).</p> <p>The manufacture of metal, plastic and wood signs, including but not limited to cabinet signs, channel letter signs, two-dimensional signs and three-dimensional signs involving the fabrication and assembly of sign parts and associated sign painting and lettering shall be classified as 4492, <i>Sign Mfg. – metal, plastic or wood</i>.</p> <p>The application of painted or adhesive lettering and graphics onto surfaces at customer locations or onto customer vehicles by advertising companies shall be classified as 9549, <i>Advertising Companies</i>.</p>	
SILICA GRINDING	1741(1)
<p>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 classified as 1710, <i>Stone Crushing</i>.</p> <p>Silica grinding that is performed in connection with sand, gravel or clay digging shall be classified as 4000(1), <i>Sand or Gravel Digging</i>, 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 classified as 1741(1) or 1710, <i>Stone Crushing</i>.</p> <p>Mining or quarrying operations shall be separately classified.</p>	
SKATING CENTERS – ice or roller – all employees – including restaurant or tavern employees and counterpersons	9092(3)
<p>This classification also applies to the operation of snack bars, concession stands, and retail stores for the sale of equipment and clothing. It also applies to instructors when on the payroll of skating centers.</p>	
SKI RESORTS – Alpine – all operations – including the operation of Nordic ski trails at Alpine ski resort locations	9184
<p>Restaurants, stores and hotels shall be separately classified.</p> <p>Ski equipment rental shops engaged in the rental or sale of skis, boots, poles, gloves, goggles and related accessories shall be classified as 8017(1), <i>Stores – retail – N.O.C.</i></p>	
SMELTING, SINTERING, REFINING OR ALLOYING – metals – not lead – N.O.C.	1438
SOAP OR SYNTHETIC DETERGENT MFG.	4720
<p>This classification shall apply to the manufacture of bar soap, granulated, powdered and sprayed soaps, soap chips and flakes, liquid soap and synthetic detergents that have characteristics and uses similar to soap.</p>	

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SOCIAL REHABILITATION FACILITIES FOR ADULTS	
See Health and Human Services.	
SOLAR PANEL MFG.	3165(3)
SOUND SYSTEMS INSTALLATION, SERVICE OR REPAIR – within buildings – including storage and yard employees	7605(3)
SPEAKER MFG.	3683
The manufacture of wooden cabinetry shall be separately classified as 2883, <i>Furniture Mfg. – wood – including assembling or finishing.</i>	
SPINNING OR WEAVING – natural and synthetic fibres – N.O.C.	2222
STABLES – all employees	7207(1)
STEAM PIPE OR BOILER INSULATION – applying non-conducting materials – including shop	5184
STEEL – fabrication or erection	
See Iron or Steel.	
STEEL FRAMING – light gauge – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage does not equal or exceed \$30.00 per hour	5632
This classification applies to the structural framing of buildings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (#15 gauge or lighter).	
This classification applies to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who 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 wall panels and trusses, at a permanent shop or yard location shall be classified as 3066(1), <i>Sheet Metal Products Mfg.</i>	
STEEL FRAMING – light gauge – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage equals or exceeds \$30.00 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 \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 5632, <i>Steel Framing – light gauge.</i>	
This classification applies to the structural framing of buildings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (15 # or lighter).	
This classification applies to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who 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.	

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The assembly of light gauge steel building components, including wall panels and trusses, at a permanent shop or yard location shall be classified as 3066(1), *Sheet Metal Products Mfg.*

STEEL MAKING OR PROCESSING

See Metal Working Classifications.

STOCK FARMS – beef cattle and horses

See Farms.

STOCKYARDS – with or without butchering**2081(2)****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 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 assigned to Classification 1741(1), *Silica Grinding*.

Stone crushing or silica grinding that is performed in connection with sand, gravel or clay digging shall be classified as 4000(1), *Sand or Gravel 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 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 – commercial*.

STONE CUTTING OR POLISHING**5348(1)**

Quarrying shall be separately classified.

Stone cutting in quarries shall be separately classified as 1624(1), *Quarries*.

STORES

Refer to Section IV, *Special Industry Classification Procedures*, Rule 6, *Stores*.

STORES – automobile or truck parts or accessories – wholesale or retail – including Inside Salespersons or Outside Salespersons**8046**

This classification applies to stores engaged in the sale of automobile parts and 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 and 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*.

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<p>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, <i>Automobile or Truck Dealers</i>.</p>	
<p>STORES – bicycles and bicycle accessories – wholesale or retail – including repairs or rental operations</p> <p>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.</p> <p>This classification also applies to employers that rent or repair bicycles.</p> <p>Bicycle manufacturing or contract bicycle assembly for commercial concerns shall be classified as 3076(1), <i>Furniture Mfg. – metal</i>.</p>	8066
<p>STORES – books – retail</p> <p>This classification applies to each separate store location at which the sale of books and magazines equals or exceeds 75% of the gross receipts and not less than 75% of the square footage devoted to the display and sale of merchandise is dedicated to books and magazines.</p>	8071
<p>STORES – clothing, shoes, linens or fabric products – retail – including alteration department</p> <p>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.</p> <p>Wholesale clothing stores shall be classified as 8032, <i>Stores – clothing, shoes, linens or fabric products – wholesale</i>.</p> <p>Manufacturing operations shall be separately classified.</p>	8008
<p>STORES – clothing, shoes, linens or fabric products – wholesale</p> <p>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.</p> <p>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.</p> <p>Retail clothing stores shall be classified as 8008, <i>Stores – clothing, shoes, linens or fabric products – retail</i>.</p> <p>Clothing manufacturing shall be classified as 2501(1), <i>Clothing Mfg</i>. Clothing manufacturers include employers who design garments, even if some or all of the production sewing or assembling operations are subcontracted.</p>	8032
<p>STORES – computer – wholesale or retail – including Outside Salespersons</p> <p>This classification applies to each location of an employer at which the sale of computers, computer peripheral items, 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 laptops, personal computers, servers, tablets and notebooks. For purposes of administering this classification, cellular telephones are not computers or computer peripheral items. Refer to Classification 8017(1), <i>Stores – retail</i>.</p> <p>The manufacture of computers shall be classified as 3681(2), <i>Computer or Computer Peripheral Equipment Mfg</i>.</p>	8062

Part 3 – Standard Classification System**Section VII – Standard Classifications**

The installation, service or repair of computers or computer systems at the store or at customers' locations shall be separately classified as 5191(2), *Computer or Computer System Installation, Service or Repair*.

STORES – department stores – retail – including Clerical Office 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 \$1,000,000 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 and non-prescription eyeglasses, contact lenses and 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 grinding and manufacturing shall be separately classified as 4150(2), *Lens 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 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. 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*.

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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 – commercial*.

Stores engaged in the sale of ceramic floor tile shall be classified as 8059, *Stores – tile*.

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, terrariums and incidental 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*.

Cultivating or gardening of flowers, potted flower plants, ferns and similar potted plants that are sold for indoor decorative purposes shall be separately 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 principally (in excess of 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, *Special Industry Classification Procedures*, Rule 6, *Stores*.

Stores principally engaged in the sale of grocery items shall be classified as 8006(1), *Stores – groceries and provisions – 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 and 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

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showroom salespersons shall be classified as 8742(1), *Salespersons – Outside*, provided they have no other duties of any kind in the service of the employer except clerical work or outside sales. Refer to Section IV, *Special Industry Classification Procedures*, Rule 6, *Stores*.

The installation, service and repair of electrical household appliances shall be separately classified as 9519(1), *Household Appliances*.

The installation of linoleum, vinyl, carpet, rugs or asphalt or rubber tile shall be separately classified as 9521(2), *Floor Covering – installation*.

The installation of hardwood flooring shall be separately classified as 5436, *Hardwood Floor Laying*.

The installation of window coverings and associated hardware within buildings shall be separately classified as 9521(3), *Window Covering*.

Stores engaged in the sale of mattresses and box springs only shall be classified as 8017(1), *Stores – retail*.

STORES – garden supplies – N.O.C.**8004**

This classification applies to stores engaged in the sale of nursery stock, including but not limited to bedding plants, vegetable plants, sod, ornamental trees and ground cover. In addition, garden supply stores typically engage in the sale of items, including but not limited to fertilizers, insecticides, lawn mowers and garden tools, barbecue supplies, cut or arranged flowers, statuary, fountains and patio furniture.

Stores engaged in the sale of fresh cut flowers, floral arrangements, indoor plants, terrariums and incidental floral supplies and giftware shall be classified as 8001, *Stores – florists*.

The propagation and cultivation of nursery stock shall be separately classified as 0005, *Nurseries*.

Lumberyards, building materials dealers and retail hardware stores shall be separately classified.

STORES – groceries and provisions – 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 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 in the sale of groceries and provisions that do not meet the qualifications described above shall be classified as 8006(1), *Stores – groceries and provisions – 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 assigned to the applicable store classification if 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.

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, *Special Industry Classification Procedures*, Rule 6, *Stores*.

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<p>STORES – groceries and provisions – retail</p> <p>This classification applies to stores principally (over 50% of gross receipts) engaged in the sale of grocery items, including but not limited to fresh and frozen produce, dairy products, cereals, canned goods, frozen foods, bread, condiments, herbal spices and flavorings, baking supplies, flour, soft drinks, coffee, tea, delicatessen style meats, salads, and cheeses.</p> <p>The following departments shall be separately classified:</p> <ul style="list-style-type: none"> • Fresh meat (cutting or wrapping) • Bakery • Hot food (preparation or serving) <p>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, <i>Special Industry Classification Procedures</i>, Rule 6, <i>Stores</i>.</p> <p>Stores engaged in the sale of groceries and provisions 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, <i>Stores – groceries and provisions – convenience</i>.</p> <p>Stores engaged in the sale of gasoline or automobile services shall be assigned to the applicable store classification if 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. Refer to Section IV, <i>Special Industry Classification Procedures</i>, Rule 6, <i>Stores</i>.</p>	8006(1)
<p>STORES – hardware – retail</p> <p>This classification applies to stores engaged in the sale of hardware items, including but not limited to nails, nuts, bolts, screws, washers, clips, hooks, brackets and fasteners; door locks, hinges and knobs; gas and water fittings, valves and faucets; electric circuit breakers, switches and plugs; and hand and power tools.</p> <p>In accordance with the provisions of the Multiple Enterprises rule, this classification shall be assigned to hardware stores operated in connection with lumberyards and building material dealers. For purposes of applying the Multiple Enterprises rule, the receipt of the payment for building material merchandise shall not be considered an interchange of labor with the building material dealer.</p> <p>This classification also applies to locksmith operations performed at fixed or outside locations.</p>	8017(7)
<p>STORES – jewelry – wholesale or retail</p> <p>This classification applies to stores principally (in excess of 50% of gross receipts) engaged in the sale of jewelry items, including but not limited to rings, earrings, bracelets, necklaces, watches and costume jewelry that are intended for personal adornment. This classification includes repairing, polishing or engraving jewelry when performed by a retail jewelry store for individual customers.</p> <p>This classification also applies to stores engaged in the sale of gems and precious and semiprecious stones; hearing aids; coins; and trophies, badges and medals.</p>	8013(1)
<p>STORES – lighting fixtures – wholesale or retail</p> <p>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.</p> <p>The installation of lighting fixtures shall be separately classified.</p>	8063

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<p>STORES – meat, fish or poultry – retail</p> <p>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 8006(1), <i>Stores – groceries and provisions – retail</i>, and within produce stores.</p> <p>Wholesale meat, fish or poultry stores shall be classified as 8021, <i>Stores – meat, fish or poultry – wholesale</i>.</p>	8031
<p>STORES – meat, fish or poultry – wholesale</p> <p>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.</p> <p>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, <i>Stores – wholesale</i>.</p> <p>Retail meat, fish or poultry stores shall be classified as 8031, <i>Stores – meat, fish or poultry – retail</i>.</p> <p>The slaughtering of livestock, including but not limited to beef cattle, hogs, lambs and goats shall be classified as 2081(1), <i>Butchering</i>. Classification 2081(1) includes the processing, packaging and distribution of meat produced by the employer.</p>	8021
<p>STORES – office supplies – wholesale or retail</p> <p>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.</p> <p>The sale of office machines or office furniture shall be assigned to the applicable <i>Stores</i> classification in accordance with Section IV, <i>Special Industry Classification Procedures</i>, Rule 6, <i>Stores</i>.</p> <p>Computer stores shall be classified as 8062, <i>Stores – computer</i>.</p>	8064
<p>STORES – paint or paint supplies – wholesale or retail</p> <p>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.</p> <p>Stores engaged in the sale of wallpaper, window blinds or window coverings are classified as 8018, <i>Stores – wholesale</i>, or 8017(1), <i>Stores – retail</i>.</p>	8065
<p>STORES – retail – N.O.C.</p> <p>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.</p> <p>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.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p>	8017(1)

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<p>STORES – tile – wholesale or retail</p> <p>This classification applies to stores engaged in the sale of decorative tile, including but not limited to ceramic, stone, porcelain and glass tile.</p> <p>Dealers in stone slabs and countertops, including but not limited to marble, granite, quartz and limestone materials shall be classified as 8232(2), <i>Building Materials Dealers – commercial</i>.</p> <p>The installation of tile shall be separately classified as 5348, <i>Tile, Stone, Mosaic or Terrazzo Work</i>.</p>	8059
<p>STORES – video media –retail</p> <p>This classification applies to each separate store location at which the rental or sale of video media, including but not limited to digital video discs and console video games equals or exceeds 75% of gross receipts.</p> <p>This classification also applies to the mail order rental of video media.</p> <p>The sale or rental of video media by use of vending machines shall be classified as 5192, <i>Vending or Coin-Operated Machines</i>.</p>	8070
<p>STORES – welding supplies – wholesale or retail – including the charging of welding cylinders</p> <p>This classification applies to stores engaged in the sale of welding supplies, including but not limited to welding rods, torch tips, gauges, electrode holders, welding generators, electric welders, protective clothing and eyewear, and welding gases such as oxygen, argon, carbon dioxide, nitrogen, and helium, including recharging bottles or tanks with gas.</p> <p>This classification also applies to stores engaged in the sale of medical gases, including recharging bottles or tanks with gas.</p> <p>The manufacture of welding gases shall be classified as 4635, <i>Oxygen or Hydrogen Mfg.</i></p>	8110
<p>STORES – wholesale – N.O.C.</p> <p>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.</p> <p>This classification also applies to the provision of in-office coffee and tea supplies to customers on a fee basis; 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).</p>	8018
<p>STORES – wine, beer or spirits – retail</p> <p>This classification applies to retail stores operating under “off-sale” licenses issued by the California State Alcohol Board of Control and principally (in excess of 50% of gross receipts) engaged in the sale of alcoholic beverages to the general public for consumption away from the store premises.</p> <p>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, <i>Special Industry Classification Procedures</i>, Rule 6, <i>Stores</i>.</p>	8060

Part 3 – Standard Classification System**Section VII – Standard Classifications**

<p>In accordance with the Multiple Enterprises rule, this classification shall be assigned to the sale of alcoholic beverages to the general public for consumption away from the premises in connection with wineries, breweries and distilleries.</p>	
<p>STORES – wine or spirits – wholesale – including blending, rectifying or bottling</p> <p>This classification applies to stores engaged in the sale of wine or liquor on a wholesale basis.</p> <p>This classification also applies to employers engaged in blending and bottling purchased distilled spirits, including but not limited to vodka, rum, whiskey, brandy, tequila and liqueurs.</p> <p>The production of spirituous liquors, including but not limited to rum, gin, vodka, brandy and whiskey, using distillation processes shall be classified as 2142(2), <i>Distilling</i>.</p> <p>The production of wine shall be classified as 2142(1), <i>Wineries</i>.</p> <p>The production of beer, ale, malt liquor and similar brewed beverages shall be classified as 2121, <i>Breweries</i>.</p> <p>The wholesale distribution of beer, ale, malt liquor and similar brewed beverages shall be classified as 7392, <i>Beer Dealers</i>.</p>	8041
<p>STOVE MFG.</p>	3169
<p>STRAWBERRY CROPS</p> <p>See Farms.</p>	
<p>STREET OR ROAD CONSTRUCTION – grading – all operations of bringing roadbed to grade, including clearing and grubbing right-of-way and temporary surfacing</p> <p>Bridge or culvert building where clearance is more than 10 feet at any point or the entire distance between terminal abutments exceeds 20 feet, tunneling, sewer construction, quarrying, stone crushing, and sand and gravel digging shall be separately classified.</p>	5507
<p>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</p> <p>Clearing of right-of-way, earth or rock excavation, filling or grading, tunneling, bridge or culvert building, quarrying, stone crushing, and sand or gravel digging shall be separately classified.</p>	5506
<p>STREET SWEEPING SERVICE COMPANIES</p>	9403(2)
<p>SUBSTANCE USE DISORDER RECOVERY HOMES</p> <p>See Health and Human Services.</p>	
<p>SUGAR MFG. OR REFINING – beet or cane – including beet dumps</p> <p>See Food Packaging and Processing.</p>	
<p>SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE</p> <p>See Municipal, State or Other Public Agencies.</p>	
<p>SWIMMING POOL CLEANING AND SERVICING – by specialty contractors</p>	9097
<p>SWIMMING POOLS – commercial – all employees – including restaurant employees and receptionists</p>	9053(3)

Part 3 – Standard Classification System**Section VII – Standard Classifications**

T	
TAG, BUTTON OR FASTENER MFG.	3131(1)
TAXICAB OPERATIONS – all employees	7365
<p>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 \$32,700 per annum per taxicab dispatched by or operated under the auspices of the insured. The minimum payroll amount is in consideration of vehicle down-time, vacation time or other periods during which the vehicle is not in operation. The per annum payroll amount shall be prorated only when the vehicle 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.</p>	
TAXIDERMIST	4038(2)
TELECOMMUNICATIONS COMPANIES – all employees – including installation, maintenance, repair and operation of telephone lines and systems, remote transmission sites, and central office switching equipment – including shop	7600
<p>This classification applies to FCC licensed telecommunications firms engaged in the provision of wireline, long distance, cellular, radio paging or mobile radio services for customers on a fee basis.</p> <p>Contractors performing services for telecommunications companies shall be separately classified.</p>	
TELECOMMUNICATIONS EQUIPMENT MFG.	
See Electronics Industry.	
TELEPHONE OR TELEPHONE SYSTEM INSTALLATION, SERVICE OR REPAIR – shop and outside	5191(3)
TELEVISION STATIONS	
See Radio or Television Broadcasting.	
TELEVISION, VIDEO, AUDIO AND RADIO EQUIPMENT INSTALLATION, SERVICE OR REPAIR – shop and outside	9516(1)
Store operations shall be separately classified.	
TENT – erection, removal or repair – away from shop	9529(3)
The erection, removal or repair of canvas awnings shall be separately classified as 5102(1), <i>Iron, Steel, Brass, Bronze or Aluminum Erection – non-structural.</i>	
TERMITE CONTROL WORK – all operations – including yard employees, Outside Salespersons and estimators	5650
This classification shall apply to operations involved in the control and extermination of termites and other wood-destroying pests or organisms by fumigation or spraying of poisonous insecticides. It also applies to structural repair operations conducted in connection therewith.	
TERRA COTTA MFG. – for decorative or architectural purposes – not fireproofing tile	4049(2)
Mining or clay digging shall be separately classified.	

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TEXTILES – bleaching, dyeing, mercerizing, finishing – new goods – not cleaning and dyeing of garments	2413
THEATERS – dance, opera and theater companies – all performers and directors of performers – N.O.C.	9156
<p>The actual remuneration of performers and directors of performers must be included, subject, however, to a maximum of \$117,000 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.</p> <p>This classification applies to those firms engaged in the production of dance, opera, dramatic, musical, comedic or other theatrical presentations before a live audience. This classification includes all stage performers, directors and musicians in connection therewith.</p> <p>Also refer to companion Classification 9154, <i>Theaters – not motion picture – all employees other than performers and directors of performers.</i></p> <p>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 9156 and 9154, 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.</p>	
THEATERS – motion picture – all employees	9155
THEATERS – music ensembles – all performers and directors of performers	9151
<p>The actual remuneration of performers and directors of performers must be included, subject, however, to a maximum of \$117,000 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.</p> <p>This classification applies to those firms that primarily retain professional musicians for the provision of musical entertainment before a live audience. This includes, but is not limited to, orchestras, touring bands and casual or steady engagement music groups.</p> <p>Also refer to companion Classification 9154, <i>Theaters – not motion picture – all employees other than performers and directors of performers.</i></p> <p>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. Refer to Part 3, Section V, Rule 3.</p>	
THEATERS – not motion picture – all employees other than performers and directors of performers – including managers, stage hands, box office employees or ushers	9154
<p>Also refer to companion Classification 9156, <i>Theaters – dance, opera and theater companies – all performers and directors of performers – N.O.C.</i>, and to companion Classification 9151, <i>Theaters – music ensembles – all performers and directors of performers.</i></p> <p>If an employee who performs duties described by Classification 9154 also performs duties described by Classification 9156 or Classification 9151, the payroll of that employee may be divided between Classifications 9154 and 9156, or between Classifications 9154 and 9151, 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.</p>	
TILE OR EARTHENWARE MFG. – N.O.C.	4041(2)
<p>This classification includes the manufacture of roof, drainage or fireproofing tile, wall copings, flue linings, foundry crucibles, conduits, retorts, sewer or drain pipe and similar products.</p>	

Part 3 – Standard Classification System**Section VII – Standard Classifications**

Mining or clay digging shall be separately classified.

Drivers and their helpers shall be separately classified as 8232(2), *Building Material Dealers*.

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. – hot formed tools – including trimming or grinding, heat treating and die making operations 3110(2)**TOOL MFG. – N.O.C. 3099**

This classification applies to tool manufacturing and maintenance operations that are not specifically described by another manufacturing or assembling classification. This classification includes the manufacture and maintenance of products such as 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.

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 *Plastic Products Manufacturing Industry Group*. For all other types of manufacturers, the payroll of a tool and die department shall be classified as 3099, *Tool Mfg.*, when 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 the governing classification. (See Section II, *Classification Terminology*, for the definition of "Governing Classification.")

The manufacture of hot formed tools shall be classified as 3110(2), *Tool Mfg. – hot formed tools*.

The manufacture of portable power tools shall be classified as 3501(1), *Machinery Mfg. – portable tools and lawn care*.

TOWEL OR TOILET SUPPLY COMPANIES – no laundry operations 8017(8)**TREE PRUNING, REPAIRING OR TRIMMING – N.O.C. – hand or mechanical power – including yard employees 0106**

This classification includes spraying or fumigating in connection with tree pruning, repairing or trimming.

TROPHY MFG. – including foundry operations 3383(4)**TRUCK BODY MFG. – truck, truck trailer or bus bodies**

See Automotive Industry.

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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.

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 the rental of trucks or forklift trucks with operators and the excavation, transportation and transplanting of mature trees.

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 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*.

TRUCK, TRUCK TRAILER OR BUS MFG. OR ASSEMBLING

See Automotive Industry.

TRUSS OR BUILDING COMPONENTS MFG. – wood – shop**2819**

When an employer deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.

Commercial lumberyards, building material dealers or fuel and material dealers shall be separately classified.

TUBE OR PIPE PRODUCTS MFG. – N.O.C.

See Metal Working Classifications.

TUNNELING – all work to completion – including lining**6251****TYPEWRITER RIBBON MFG. OR REFURBISHING****4250(3)****U****UNDERTAKERS**

See Funeral Directors.

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UPHOLSTERING	9522(1)
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 2812, <i>Cabinet Mfg. – wood</i>) unless the operations described by Classification 9522(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification other than Classification 2812.</p> <p>This classification does not include frame manufacturing or assembly. Such operations shall be assigned to the appropriate manufacturing or assembly classification.</p>	
V	
VALVE MFG. – N.O.C.	3634
<p>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.</p> <p>The installation, service and repair of valves away from the shop shall be separately classified as 3724(1), <i>Millwright Work</i>.</p>	
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 CONCESSIONAIRES – dispensing food, drinks, candy, etc., at ball parks, race tracks, theaters and exhibitions	9079(2)
This classification does not apply to vendors selling at locations other than those specified. Such vendors, including street vendors, shall be classified based upon the operations performed.	
VENDING OR COIN-OPERATED MACHINES – installation, service or repair – including storage, shop and outside operations and Outside Salespersons	5192
VENEER OR VENEER PRODUCTS MFG. – N.O.C.	2915
VIDEO POST-PRODUCTION – computer or electronic – all employees – including Clerical Office Employees and Outside Salespersons	7607(1)
<p>This classification applies to employers engaged exclusively in computerized or electronic video post-production operations for other concerns in connection with motion pictures, television features, commercials or similar productions, on a fee basis.</p> <p>This classification does not apply to computer or electronic video post-production operations that are performed in connection with television or motion picture production by the employer; such operations shall be classified as 8810(1), <i>Clerical Office Employees</i>, in accordance with the provisions of the rules for Standard Exceptions.</p> <p>This classification does not apply to non-computer or non-electronic post-production operations, including but not limited to developing film, production of prints by exposing raw film stock, editing of film prints by cutting or splicing or contract video duplication; such operations shall be assigned to the applicable classification.</p>	

Part 3 – Standard Classification System**Section VII – Standard Classifications****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 APPLICATION – within buildings – installation or application of gypsum wall-board – including finishing and preparation prior to painting —employees whose regular hourly wage does not equal or exceed \$33.00 per hour – N.O.C. 5446**

This classification applies to the installation of non-structural metal stud wall framing and the installation or application of insulating materials within building walls, but only if installed by the same employer who performs the wallboard application in constructing new buildings or additions to existing buildings at the same job or location. At a particular job or location, when the same employer engages in structural framing of buildings using cold formed, light gauge steel studs and joists, all metal framing operations shall be classified as 5632/5633, *Steel Framing*.

This classification includes wallboard taping and texturing whether or not it is performed by the same employer who performs the wallboard application.

The application of veneer plaster over installed wallboard shall be separately classified as 5484/5485, *Plastering or Stucco Work*.

WALLBOARD APPLICATION – within buildings – installation or application of gypsum wall-board – including finishing and preparation prior to painting —employees whose regular hourly wage equals or exceeds \$33.00 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 \$33.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$33.00 per hour shall be classified as 5446, *Wallboard Application*.

This classification applies to the installation of non-structural metal stud wall framing and the installation or application of insulating materials within building walls, but only if installed by the same employer who performs the wallboard application in constructing new buildings or additions to existing buildings at the same job or location. At a particular job or location, when the same employer engages in structural framing of buildings using cold formed, light gauge steel studs and joists, all metal framing operations shall be classified as 5632/5633, *Steel Framing*.

This classification includes wallboard taping and texturing whether or not it is performed by the same employer who performs the wallboard application.

The application of veneer plaster over installed wallboard shall be separately classified as 5484/5485, *Plastering or Stucco Work*.

WAREHOUSES – cold storage 8291

Part 3 – Standard Classification System**Section VII – Standard Classifications**

WAREHOUSES – cotton – including cotton compressing	0400(2)
Classification 0400(2) shall not be used for division of payroll in connection with Classification 0401, <i>Cotton Gin Operation</i>, unless the operation described by Classification 0400(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 0401.	
WAREHOUSES – furniture – including packing or handling household goods away from employer's premises	8293(1)
The transporting of furniture under contract for a manufacturer or store shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
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 includes the crating of merchandise on a fee basis.	
Drivers and their helpers shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
The storage of household goods and furniture (not new furniture) for separate concerns on a fee basis shall be classified as 8293(1), <i>Warehouses – furniture</i> .	
Warehouses that provide climate controlled storage maintaining below ambient temperatures to prevent spoilage and preserve the integrity of the stored merchandise shall be classified as 8291, <i>Warehouses – cold storage</i> .	
The operation of self-storage warehouses and facilities shall be classified as 8290, <i>Warehouses – self-storage</i> .	
WAREHOUSES – grain or bean – including bean cleaning and handling	8215(2)
Classification 8215(2) shall not be used for division of payroll in connection with Classification 8232(3), <i>Fuel and Material Dealers</i>, unless the operation described by Classification 8215(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8232(3).	
This classification contemplates the storage and cleaning of beans or grains that are sacked. The storage of grain or beans in bulk, where no sacking or handling of sacked products is performed, shall be classified as 8304, <i>Grain Elevators or Grain Storage Warehouses</i> . Hand sorting departments physically separated from other operations shall be separately classified as 6504, <i>Food Products Mfg. or Processing – N.O.C.</i>	
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)
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 of water mains and lateral lines, the treatment of water, the operation and maintenance of pumping stations and the installation and repair of water meters.	
Meter readers shall be separately classified as 8742(1), <i>Salespersons – Outside</i> .	

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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 and 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 Light or Power Companies*.

WATER MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$30.00 per hour	6315(1)
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This classification does not apply to the construction of aqueducts, cross-country pipelines or hydroelectric projects.

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 \$30.00 per hour	6316(1)
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Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6315(1), *Water Mains or Connections Construction*.

This classification does not apply to the construction of aqueducts, cross-country pipelines or hydroelectric projects.

All tunneling other than at street crossings shall be separately classified.

WATER SOFTENING OR CONDITIONING SYSTEMS – household – installation, service or repair – shop and outside	9519(4)
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WATER TRUCK SERVICE COMPANIES – all operations	7272
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WATERPROOFING – other than roofing or subaqueous work when performed as a separate operation not a part of or incidental to any other operation – including shop operations – employees whose regular hourly wage does not equal or exceed \$24.00 per hour	5474(2)
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WATERPROOFING – other than roofing or subaqueous work when performed as a separate operation not a part of or incidental to any other operation – including shop operations – employees whose regular hourly wage equals or exceeds \$24.00 per hour	5482(2)
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Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(2), *Waterproofing*.

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)
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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.

Part 3 – Standard Classification System**Section VII – Standard Classifications**

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, <i>Marine Appraisers or Surveyors</i> .	
WELDING OR CUTTING – N.O.C. – shop or outside – including incidental machining operations connected therewith	3365
At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).	
Welding or cutting in connection with manufacturing, demolition, wrecking, salvaging or construction operations shall be assigned to the classification describing the operations with which such welding or cutting is connected.	
WHARF BUILDING – timber – including pile driving	6003(2)
Concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.	
WHEELCHAIR MFG. – metal	3076(6)
Upholstery operations shall be separately classified as 9522(5), <i>Wheelchair Upholstering</i> .	
WHEELCHAIR UPHOLSTERING	9522(5)
This classification does not include wheelchair manufacturing or assembly. Such operations shall be classified as 3076(6), <i>Wheelchair Mfg.</i>	
WINDOW BLIND MFG. OR ASSEMBLY – all types	2852
This classification shall apply to those firms engaged in the manufacture or assembly of window coverings, such as mini blinds, vertical blinds, louvered blinds or window shades. Such products may be fabricated from metal, wood, plastic or fabric.	
This classification does not apply to the manufacture or assembly of draperies, curtains, wooden shutters or similar products.	
WINDOW COVERING – installation – within buildings	9521(3)
WINERIES – all operations	
See Food Packaging and Processing.	
WIPING CLOTH OR RAG DEALERS	
See Salvage Material Dealers.	
WIRE DRAWING	3241(2)
WIRE GOODS MFG. – N.O.C.	
See Metal Working Classifications.	
WIRE ROPE OR CABLE MFG. – including wire drawing	3241(1)
WIRE ROPE OR CABLE MFG. – no wire drawing	4470
WOOD CHOPPING OR TIE MAKING – including lumbering, timber cutting and incidental sawing in connection therewith	2702(3)
An independent contractor engaged in hauling split wood products shall be separately classified as 7219(1), <i>Trucking Firms</i> .	

Part 3 – Standard Classification System**Section VII – Standard Classifications**

WOOD PRODUCTS MFG. – N.O.C.	2842
Commercial lumberyards, building material dealers, or fuel and material dealers shall be separately classified.	
When an employer deals in any lumber or building materials or in any fuel and materials in addition to performing wood products manufacturing operations, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.	
WOOD TREATING OR PRESERVING – including yard or incidental woodworking operations	2710(3)
WOOL COMBING OR SCOURING	2211(4)
Y	
YMCA OR YWCA INSTITUTIONS – all employees – including front desk employees, teachers and instructors	9067(1)
Camp operation shall be separately classified as 9048(1), <i>Camps</i> .	