

Workers' Compensation Insurance Rating Bureau of California

c a l i f o r n i a

**California Workers' Compensation
Uniform Statistical Reporting Plan — 1995**

Effective January 1, 2006

Memorandum

Regarding the January 1, 2006 Revision to the California Workers' Compensation Uniform Statistical Reporting Plan — 1995

Revisions Approved Effective January 1, 2006

Amendments for 2006

Part 1, General Provisions

1. Part 1, *General Provisions*, Section I, *Introduction*, Rule 3, *Effective Date*, is amended to clarify current publication protocols and for consistency with proposed amendments to the *California Workers' Compensation Experience Rating Plan — 1995* and the *Miscellaneous Regulations for the Recording and Reporting of Data*.

Part 3, Standard Classification System

1. Part 3, Section II, *Classification Terminology*, is amended to clarify the definition of governing classification.
2. Part 3, Section III, *General Classification Procedures*, Rule 4, *Standard Exceptions*, Subrule a, *Clerical Office Employees*, is amended to clarify how clerical office employees are classified.
3. Part 3, Section IV, *Special Industry Classification Procedures*, Rule 2, *Construction or Erection Work*, is amended to clarify the treatment of executive level supervisors.
4. Part 3, Section IV, *Special Industry Classification Procedures*, Rule 7, *Temporary Labor Service Contractors, Labor Leasing Arrangements and Professional Employer Organizations*, is amended to conform to recently adopted changes in the *California Workers' Compensation Experience Rating Plan — 1995* and for editorial purposes.
5. Part 3, Section V, *Payroll — Remuneration*, Rule 1, *Payroll — Remuneration*, Subrule j, *Executive Officers*, Subrule k, *Partners*, Subrule l, *Individual Employers*, and Subrule m, *Members of a Limited Liability Company*, are amended to adjust the minimum and maximum payroll limitations for executive officers, partners, individual employers, and members of a limited liability company to reflect the increase in wage levels that has occurred since the minimum and maximum payroll limitations previously were amended effective January 1, 2005 and for clarity.
6. Part 3, Section VI, *Administration of Classification System*, Rule 2, *Notification of Standard Classification Assignment*, is amended to clarify that the WCIRB will furnish the employer with a hard copy of the inspection report when it is published.
7. Part 3, Section VII, *Standard Classifications*, Rule 1, *Classification Section*, Subrule b, *Classification Phraseology/Classification Wording*, is amended for clarity.
8. Classification 9181, *Athletic Teams or Parks — all players on salary list of employer, whether regularly played or not*, is amended to increase the annual payroll limitation for players from \$84,500 to \$87,100 per person to reflect wage inflation and for clarity.
9. Classification 8820, *Attorneys — all employees*, is amended to clarify that Classification 8820 is not applicable to firms that provide attorney support services.
10. Classification 8821, *Attorney Support Services — including Clerical Office Employees and Outside Salespersons*, is established.

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11. Classification 8387, *Automobile or Automobile Truck Service Stations — all employees*, is amended for editorial purposes.
12. Classification 8392, *Automobile or Automobile Truck Storage Garages or Parking Stations or Lots — no repair*, is amended for editorial purposes.
13. Classification 4283, *Building or Roofing Paper or Felt Preparation*, is amended for editorial purposes.
14. Classification 5606, *Contractors — construction or erection*, is amended for clarity and to specify that a single employee's payroll may not be divided between Classification 5606 and any other classification.
15. Classification 3724(2), *Electrical Machinery or Auxiliary Apparatus — installation or repair*, is amended to include division of payroll language in the classification phraseology.
16. Classification 3566, *Audio/Visual Electronic Products Mfg.*, is eliminated as a unique classification and Classification 3681(4), *Audio/Visual Electronic Products Mfg.*, is established as a cross-reference to Classification 3681(1), *Instrument Mfg. — electronic*, and the phraseology is amended to eliminate the reference to stereo speakers.
17. Classification 3567, *Computer or Computer Peripheral Equipment Mfg.*, is eliminated as a unique classification and Classification 3681(2), *Computer or Computer Peripheral Equipment Mfg.*, is established as a cross-reference to Classification 3681(1), *Instrument Mfg. — electronic*.
18. Classification 3681, *Instrument Mfg. — professional or scientific*, is amended to limit the application of this classification to manufacturers of electronic instruments and is established as a cross-reference classification.
19. Classification 3578, *Telecommunications Equipment Mfg.*, is eliminated as a unique classification and Classification 3681(3), *Telecommunications Equipment Mfg.*, is established as a cross-reference to Classification 3681(1) *Instrument Mfg. — electronic*.
20. Classification 3682, *Instrument Mfg. — non-electronic — scientific or medical — N.O.C.*, is established. These operations were previously assigned to Classification 3681, *Instrument Mfg. — professional or scientific — N.O.C.*
21. Classification 8286(2), *Livestock Auctioneers — including inside salespersons or Outside Salespersons, solicitors or appraisers*, is amended for editorial purposes.
22. Classification 7232, *Mail Delivery Service Companies — firms operating under contract to the United States Postal Service*, is amended for editorial purposes.
23. Classification 3724(1), *Millwright Work — N.O.C.*, is amended to include division of payroll language in the classification phraseology.
24. Classification 9610, *Motion Pictures — production*, is amended to increase the annual payroll limitation for production directors, players, entertainers and musicians from \$84,500 to \$87,100 per person to reflect wage inflation.
25. Classification 8810(1), *Clerical Office Employees*, is removed from the *Municipal, State or Other Public Agencies* industry group for clarity and consistency with other industry groups.
26. Classification 9033, *Housing Authorities — all employees*, is amended for editorial purposes.

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27. Classification 9410, *Municipal, State or Other Public Agency Employees — not engaged in manual labor, clerical office duties, or immediate charge of construction or erection work*, is amended for clarity.
28. Classification 9420, *All Other Municipal, State or Public Agency Employees — N.O.C.*, is amended for clarity and consistency.
29. Classification 8875(1), *Public Colleges or Schools — all employees*, is amended for clarity.
30. Classification 8875(2), *Superintendent of Public Schools Office — all employees*, is amended to specify that this classification includes outside salespersons.
31. Classification 3719, *Oil or Gas Refining, Distilling or Compressing Units — erection or repair*, is amended for editorial purposes.
32. Classification 2571, *Pillow, Quilt, Comforter or Cushion Mfg. — no mattress or box spring manufacturing*, is amended for clarity.
33. Classification 4478, *Plastic Goods Mfg. — N.O.C.*, is amended to clarify that the original manufacture of molds or dies contemplated in the footnote may also include the modification of existing molds or dies.
34. Classification 4297(2), *Graphic Design — all operations — including Clerical Office Employees*, is established within the Printing, Publishing and Duplicating industry group as a cross-reference to Classification 4297(1), *Electronic Prepress — all operations*.
35. Classification 4297, *Phototypesetting — all operations — including Clerical Office Employees*, is renamed as *Electronic Prepress — all operations — including Clerical Office Employees*, established as a cross-reference to Classification 4297(2), *Graphic Design — all operations*, and for clarity.
36. Classification 7610, *Radio, Television or Commercial Broadcasting Stations — all employees*, is amended to increase the annual payroll limitation for players, entertainers and musicians from \$84,500 to \$87,100 per person to reflect wage inflation.
37. Classification 8742(1), *Salespersons — Outside*, is amended for editorial purposes.
38. Classification 4720, *Soap or Synthetic Detergent Mfg.*, is amended for editorial purposes.
39. Classification 3683, *Speaker Mfg.*, is established. These operations were previously assigned to Classification 3566, *Audio/Visual Electronic Products Mfg.*
40. Classification 8046, *Stores — automobile accessories*, is amended for editorial purposes.
41. Classification 8062, *Stores — computer*, is amended to reflect changes proposed elsewhere in this Plan.
42. Classification 7365, *Taxicab Operations — all employees*, is amended to increase the minimum annual payroll per taxicab from \$24,100 to \$24,700 to reflect wage inflation.
43. Classification 9156, *Theaters — dance, opera and theater companies*, is amended to increase the annual payroll limitation for performers and directors of performers from \$84,500 to \$87,100 per person to reflect wage inflation.
44. Classification 9151, *Theaters — music ensembles*, is amended to increase the annual payroll limitation for performers and directors of performers from \$84,500 to \$87,100 per person to reflect wage inflation.
45. Classification 2501(3), *Umbrella Mfg.*, is eliminated.

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46. Classification 8215(2), *Warehouses — grain or bean*, is amended for editorial purposes.
47. Classification 5482(2), *Waterproofing — other than roofing or subaqueous work when performed as a separate operation not a part of or incidental to any other operation*, is amended for editorial purposes.
48. Section VIII, *Abbreviated Classifications — Numeric Listing*, is amended to conform to proposed changes to the Standard Classification System.

Appendix II, *Construction and Erection Classifications*

49. Appendix II, *Construction and Erection Classifications*, is amended to conform to proposed changes to the Standard Classification System.

California Workers' Compensation Uniform Statistical Reporting Plan — 1995

Effective January 1, 2006

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Part 1 — General Provisions

Section I — Introduction

Part 1 — General Provisions

Section I — Introduction

1. Purpose

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

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

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

2. Authority

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

3. Effective Date

The provisions of this Plan are effective at 12:01 A.M., January 1, 2006. When a change in this Plan is approved, a notice summarizing the change and its effective date, as specified by the insurance commissioner, will be published by the WCIRB.

This Plan and all amendments thereto, unless otherwise specifically provided, shall be applied as of the first anniversary rating date of the risk, as established by the WCIRB, which is on or after the effective date of the change but shall not otherwise be available to outstanding ratings.

Section II — General Definitions

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

1. Classification(s) or Standard Classification(s)

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

2. Employee(s)

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

3. Employer

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

Part 1 – General Provisions

Section II – General Definitions

4. Employers' Liability

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

5. Employers' Liability Insurance

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

6. Experience

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

7. Experience Modification

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

8. Experience Rating

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

9. Experience Rating Plan

The *California Workers' Compensation Experience Rating Plan — 1995*, approved by the insurance commissioner of the State of California, Title 10, California Code of Regulations, Section 2353.1.

10. Exposure(s)

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

11. Final Premium(s)

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

12. Insurer Classification(s)

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

13. Payroll(s)

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

14. Pure Premium Rate(s)

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

15. WCIRB

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

Part 1 – General Provisions
Section III – Submission of Information

16. Workers' Compensation

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

17. Workers' Compensation Insurance

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

Section III – Submission of Information**1. Reporting Information**

Information or documents required to be submitted pursuant to the provisions of this Plan shall be filed either electronically or on hard copy with the WCIRB, as designated statistical agent for the insurance commissioner of the State of California. The address of the WCIRB is:

Workers' Compensation Insurance Rating Bureau of California
525 Market Street, Suite 800
San Francisco, California 94105-2767

2. Reporting Procedures

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

Section IV – Corrections or Amendments**1. Notification of Non-Compliance and Evidence of Correction**

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

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

2. Investigation

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

Part 1 – General Provisions**Section V – Inquiries, Complaints and Requests for Action, Reconsideration and Appeals**

Section V – Inquiries, Complaints and Requests for Action, Reconsideration and Appeals**1. Purpose and Time Limitation**

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

An insured employer's initial request for review must be received by the WCIRB within twelve (12) months after the expiration date of the policy to which the request for review pertains, except if the request for review involves the application of the Revision of Losses rule found at Section VI, Rule 14, of the Experience Rating Plan.

2. Inquiries

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

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

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

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

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

3. Complaints and Requests for Action

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

Part 1 – General Provisions**Section V – Inquiries, Complaints and Requests for Action, Reconsideration and Appeals**

WCIRB
525 Market Street, Suite 800
San Francisco, California 94105-2767
Attention: Complaints and Reconsideration

or at the following fax number:
415-371-5204.

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

4. Reconsideration and Appeals to the Insurance Commissioner

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

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

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

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

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Part 2 – Policy Document Filing Requirements

Section I – General Instructions

Part 2 – Policy Document Filing Requirements

Section I – General Instructions

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

Insurers shall provide the WCIRB with all Policy Documents (i.e., policies, endorsements, cancellations and reinstatements) written to provide California workers' compensation insurance coverage. Policy Documents shall be filed with the WCIRB via either: (1) hard copy; or, (2) electronic submission. Insurers must receive WCIRB approval prior to submitting data electronically. Separate approval is required for electronic submission of each type of Policy Document.

1. Policies

a. New and Renewal Policies

- (1) The hard copy information page (and any extensions thereto) of every workers' compensation insurance policy or electronic records of the data included therein shall be submitted to the WCIRB no later than sixty (60) days subsequent to the inception date of the policy represented.
- (2) The policy information submitted to the WCIRB shall include:
 - (a) Name of the insurer providing coverage (not insurer group name).
 - (b) Policy number.
 - (i) The policy number, including prefixes and suffixes, shall be a unique number applying to the one policy and shall not be used on any other policy with an identical inception date.
 - (ii) The policy number shall be reported in a format that is approved by the WCIRB.
 - (c) Complete legal name of all policyholders. Insuring two or more legal entities on a single policy is subject to the provisions and limitations set forth in Part 2, Section III, *Additional Interests*, of the Miscellaneous Regulations for the Recording and Reporting of Data provided, however, if a policy providing coverage for the workers leased by a labor contractor to a client is in the name of the labor contractor, the phrase "Leased Coverage For" or the acronym "LCF" followed by the client's name may appear in Item 1 of the policy.
 - (d) Federal Employer Identification Number (FEIN). Report the policyholder's nine (9) digit FEIN. If the policyholder does not have a FEIN, report the policyholder's Social Security Number. If the policyholder does not have a FEIN and does not wish to provide a Social Security Number, report "000000000."
 - (e) Type of entity insured. Indicate the legal nature of the insured entity, e.g., individual, partnership, corporation, association, LLC, LLP, joint venture, etc.
 - (f) Complete address of the insured. The address should include the postal zip code for the named insured's mailing address.
 - (g) Dates of coverage.
 - (h) Applicable insurer classification code number(s).
 - (i) Applicable experience modification(s). If the WCIRB has not published an experience modification, no modification should be reported. (Note: Tentative experience modifications may be used; however, they must be clearly identified as such.)

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- (j) Office from which the policy emanated.
 - (k) Previous policy number. This information should be provided if the same company or affiliated company of an insurer group renews the business. For hard copy information pages, if there is no previous policy number, report the word “new” in the space provided for the previous policy number.
 - (l) Form number for every endorsement attached to the policy.
- (3) The policy must be clearly identified as a continuing form policy if underwritten as such.

b. Annual Rating Endorsements

Annual rating endorsements represent a one-year extension of any original policy written as a continuing form policy or fixed-term policy written in excess of one year and sixteen (16) days.

- (1) Annual rating endorsements shall be submitted annually for each continuing form policy or fixed-term policy written in excess of one year and sixteen (16) days.
- (2) Annual rating endorsements shall be submitted to the WCIRB no later than sixty (60) days after inception.
- (3) Annual rating endorsements shall be used only for the purpose of extending the policy and showing the proper experience modification for the one-year extension period. Annual rating endorsements cannot be used to make any other changes to the policy, such as, but not limited to, modifying the name of the policyholder or adding or eliminating locations or classifications.
- (4) Each annual rating endorsement submitted to the WCIRB in hard copy shall be clearly identified as an annual rating endorsement.
- (5) Annual rating endorsements shall also indicate:
 - (a) Name of the insurer providing coverage (not insurer group name).
 - (b) Policy number. The policy number should include:
 - (i) All prefixes and suffixes of the policy that the annual rating endorsement is extending.
 - (ii) A clearly identified suffix, not to exceed four characters, that is unique for each annual rating endorsement period.
 - (c) Dates of coverage.
 - (d) Applicable insurer classification code number(s).
 - (e) Applicable experience modification(s). Report the effective date of the experience modification only if it is not effective as of the inception date of the annual rating endorsement. (Note: Tentative experience modifications may be used; however, they must be clearly identified as such.)

c. Renewal Certificates/Renewal Agreements

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

- (1) Each renewal certificate or renewal agreement shall be submitted to the WCIRB no later than sixty (60) days after its inception.

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- (2) Renewal certificates and renewal agreements shall be used only for the purpose of renewing the policy and showing the proper experience modification for the renewal period. Renewal certificates and renewal agreements cannot be used to make any other changes to the policy, such as, but not limited to, modifying the name of the policyholder, or adding or eliminating locations or classifications.
- (3) Each renewal certificate and renewal agreement submitted to the WCIRB in hard copy shall be clearly identified as a renewal certificate or renewal agreement.
- (4) Renewal certificates and renewal agreements shall also indicate:
 - (a) Name of the insurer providing coverage (not insurer group name).
 - (b) Policy number. The policy number should include:
 - (i) All prefixes and suffixes of the policy that the renewal certificate or renewal agreement is renewing.
 - (ii) A clearly identified suffix, not to exceed four characters, that is unique for each renewal agreement or renewal certificate period.
 - (c) Dates of coverage.
 - (d) Applicable insurer classification code number(s).
 - (e) Applicable experience modification(s). Report the effective date of the experience modification only if it is not effective as of the inception date of the renewal certificate or renewal agreement. (Note: Tentative experience modifications may be used; however, they must be clearly identified as such.)

d. Rewrites

Rewrites may be issued to replace previously issued new and renewal policies, annual rating endorsements and renewal certificates/renewal agreements.

- (1) Each rewrite shall be submitted to the WCIRB no later than sixty (60) days after issuance.
- (2) Each rewrite submitted to the WCIRB in hard copy shall be clearly identified as a rewrite.
- (3) Each rewrite submitted to the WCIRB shall contain:
 - (a) All of the information required for the Policy Document that it is replacing (see above); and
 - (b) The policy number of the original policy, annual rating endorsement, or renewal certificate/renewal agreement, if different from the rewrite policy number.

e. Binders

Binders shall be subject to the filing requirements applicable to new and renewal policies, except that a binder superseded by a policy effective as of the inception date of the bound period and issued within sixty (60) days of such inception date need not be submitted to the WCIRB.

2. Endorsements

- a. Except as otherwise provided, a copy of every endorsement affecting California coverage or amending the policy information referenced in Rule 1 above shall be filed with the WCIRB no later than sixty (60) days after issuance. In no event shall endorsements be submitted prior to submitting the electronic or hard copy information page of the policy to which the endorsement is attached.
- b. When submitting policy information, it is not necessary to submit a copy of each endorsement attached to a policy, provided:

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- (1) The body of the endorsement does not require the insertion of any variable text;
- (2) The exact endorsement form was previously filed with the WCIRB and approved by the insurance commissioner; and
- (3) The form number of the endorsement is:
 - (a) clearly listed in item 3.D. of the hard copy policy information page filed with the WCIRB; or
 - (b) reported in the “endorsement identification record” submitted electronically to the WCIRB.
- c. Each endorsement attached to a policy subsequent to policy issuance shall:
 - (1) Be submitted to the WCIRB in accordance with Rule 2a, above;
 - (2) Identify the name of the insurer (not insurer group) that issued the endorsement;
 - (3) Identify the policy number of the policy to which the endorsement is attached; and
 - (4) Identify the effective date of the endorsement.

3. Cancellations or Reinstatements

- a. In all instances where a policy is cancelled or reinstated, the cancellation or reinstatement notice shall be filed with the WCIRB no later than sixty (60) days after issuance.
- b. The following information must be provided on all cancellation or reinstatement notices submitted to the WCIRB:
 - (1) Name of the insurer providing coverage (not insurer group name).
 - (2) Policy number. The policy number should include all prefixes and suffixes of the policy that is being cancelled or reinstated.
 - (3) The cancelled or reinstated policy’s original inception and expiration dates. For continuing form policies or fixed-term policies written in excess of one year and sixteen (16) days, if the policy is cancelled or reinstated during the period that an annual rating endorsement is in effect, the inception date of such annual rating endorsement shall be substituted for the inception date of the policy.
 - (4) The date of cancellation or reinstatement.

Section II – Policy Period

1. Policy Period

- a. The rules of this Plan are based on a policy period of one year.
- b. Policies may be written and issued for periods of less than one year.
- c. Policies may be written and issued for periods in excess of one year.
 - (1) A policy written for a period of not longer than one year and sixteen (16) days shall be treated as if the policy were written for a period of one year.
 - (2) Any policy that is written for a period in excess of one year and sixteen (16) days must be written as a continuing form or fixed-term policy, as indicated in Rule 2, below.

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Section II — Policy Period

2. Continuing Form Policy or Fixed-Term Policy Written in Excess of One Year and Sixteen Days

- a. A policy that contains an agreement that the insurer will issue, and the policyholder will accept, such endorsements changing the terms of the policy as may be required to achieve conformity with subsequent legislation or with subsequent rules and regulations that may be approved by the insurance commissioner may be written on a continuing form or fixed-term basis for a period in excess of one year and sixteen (16) days.
- b. Such continuing form or fixed-term policy written in excess of one year and sixteen (16) days must conform to all rules and regulations applying to policies written for one year or less.
- c. All rules and regulations approved by the insurance commissioner subsequent to the inception date of a continuing form or fixed-term policy written in excess of one year and sixteen (16) days shall apply to the policy as though it consisted of consecutive policies, each for one full year, except in those instances when the insurer or the policyholder wants to establish a different experience rating anniversary date. In such cases, the first period of coverage shall be treated as a short-term policy, and the effective dates of the short-term period must be endorsed on the policy at its inception.
- d. The extension of a continuing form policy beyond one year and sixteen (16) days requires the submittal of an annual rating endorsement. Pursuant to Section I, Rule 1b, *Annual Rating Endorsements*, an annual rating endorsement shall be effective for one year and shall be submitted annually for each continuing form policy or policy written for a period in excess of one year and sixteen (16) days.

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Part 3 — Standard Classification System

Section I — Introduction

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Section I — Introduction

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

Section II — Classification Terminology

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

1. All

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

2. Assembly or Assembling

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

3. Clerical Office Employee(s)

See Section III, *General Classification Procedures*, Rule 4a, *Clerical Office Employees*.

4. Companion Classification

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

5. Division of Payroll

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

6. General Exclusions

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

7. General Inclusions

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

8. Governing Classification

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

Part 3 – Standard Classification System

Section II – Classification Terminology

9. Highest Rated Classification

The classification that carries the highest pure premium rate.

10. Including

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

11. Interchange of Labor

Exists when employees, other than miscellaneous employees or employees engaged in operations described by a General Inclusion, alternate between two or more separately classifiable activities, or engage in operations that are in support of two or more separately classifiable activities. The payroll for such employees represents a blend of separately classifiable operations. In such cases, the operations are assigned to the highest rated classification. However, if the payroll earned in the various activities is segregated in accordance with Section V, Rule 3, *Division of Single Employee's Payroll*, the payrolls may be divided among each classification, provided such division is not prohibited by the classification(s) or rules contained in this Plan.

12. Location

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

- a. in the same building;
- b. on a single uninterrupted property, such as adjacent buildings separated only by open space;
- c. in the same block;
- d. in adjoining city blocks or separated only by a single street or right-of-way of a railroad; or
- e. on opposite sides of a stream or canal that are connected by a bridge, highway or other structure affording passage (other than by boat) across the stream.

13. Manufacturing or Mfg.

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

14. Miscellaneous Employee(s)

See Section III, *General Classification Procedures*, Rule 3c, *Miscellaneous Employees*. (See also Section IV, Rule 2c, *Miscellaneous Employees (Construction or Erection)*, and Section IV, Rule 3c(5), *Miscellaneous Employees (Farms)*.)

15. Multiple Enterprises

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

16. No or Not

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

Part 3 – Standard Classification System

Section II – Classification Terminology

17. N.O.C.

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

18. Or

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

19. Outside Salespersons

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

20. Payroll(s)

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

21. Physical Separation or Physically Separated

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

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

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

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

22. Remuneration

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

23. Salespersons – Outside

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

24. Shall Be Separately Classified

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

25. Single Enterprise

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

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Section III – General Classification Procedures

26. Standard Exception(s)

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

27. Standard Exception Employees

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

Section III – General Classification Procedures

1. Classification Description

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

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

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

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

- (2) When classifying the operations of a store, consideration should be given to the types of products sold, who purchases the products, how the products are sold, and any other relevant factors.
- (3) When classifying an employer that provides service(s), consideration should be given to the type(s) of service(s) provided, who contracts for the service(s), where the service(s) are provided, how employees perform the service(s), the raw materials or instrumentalities used to perform the service(s), and any other relevant factors.
- (4) When classifying an employer that performs construction or erection operations, consideration should be given to the types of structures constructed or erected, the raw materials and types of tools and equipment used, how employees use the materials, tools and equipment, the type of contractor's license required to perform such tasks, and any other relevant factors.
- (5) When classifying an employer that performs agricultural operations, consideration should be given to the types of crops cultivated and animals raised, the method of cultivating and harvesting crops, the method of caring for animals, the types of machinery, tools and equipment used, how employees use the machinery, tools and equipment, and any other relevant factors.

- c. Any business or operation described by a classification defined as a Standard Exception shall be classified in the Standard Exception classification. However, when a Standard Exception is assigned to the basic business or operation, all employees not specifically in-

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Section III – General Classification Procedures

cluded in the definitions for such Standard Exceptions shall be separately classified, all other conditions contained herein notwithstanding.

Example

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

2. Single Enterprise

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

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

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

Example

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

3. Multiple Enterprises

If the employer's business includes a separate operation that does not normally prevail in the business described by the governing classification, such operation shall be separately classified in accordance with the following rules:

- a. If such separate operation is described by a classification that carries a pure premium rate either equal to or higher than the pure premium rate for the governing classification, division of payroll shall be required, provided that:
 - (1) the operation is not described by any of the General Inclusions;
 - (2) the division is not contrary to classification phraseology; and
 - (3) the division is not contrary to any other provisions contained herein.

Part 3 – Standard Classification System

Section III – General Classification Procedures

Example

The employer operates a factory that manufactures uniforms, assigned to Classification 2501(1), *Clothing Mfg.*, with a hypothetical pure premium rate of \$5.00. Payroll for the uniform department is \$100,000. The employer adds a smaller department to manufacture pillows, assigned to Classification 2571, *Pillow, Quilt, Comforter or Cushion Mfg.*, with a hypothetical pure premium rate of \$7.00. Payroll for the pillow department is \$25,000. As the larger payroll is developed in the lower pure premium rated classification, both classifications may be assigned, with no need for physical separation. This example is illustrated in the table below.

Operation	Payroll	Interchange of Labor	Physical Separation	Assigned Classification	Hypothetical Pure Premium Rate
Uniform Manufacturing	\$100,000	No	Not Applicable	2501(1), <i>Clothing Mfg.</i>	\$5.00
Pillow Manufacturing	\$25,000	No	Not Applicable	2571, <i>Pillow, Quilt, Comforter or Cushion Mfg.</i>	\$7.00

b. If such separate operation is described by a classification that carries a pure premium rate lower than the pure premium rate for the governing classification, division of payroll shall be permitted only when the following conditions are met:

- (1) The operation is not described by any of the General Inclusions;
- (2) The division is not contrary to classification phraseology;
- (3) The division is not contrary to any other provisions contained herein; and
- (4) Except for miscellaneous employees and Standard Exceptions, the entire operation is conducted without interchange of labor, either in a separate building or on a separate floor of a building or on the same floor with other operations, but separated by such structural partitions as effectively segregate the separate operations.

Examples

The employer operates a shop that manufactures a variety of fiber reinforced plastic products to customers' specifications. The shop payroll is \$200,000, assigned to Classification 4497, *Plastics – fiber reinforced plastic products mfg. – N.O.C.*, with a hypothetical pure premium rate of \$8.00. The employer decides to add a smaller operation, assembling fishing poles from a variety of purchased components. The fishing pole department has \$50,000 in payroll, and the potential classification is 3574(2), *Golf Club or Fishing Rod Mfg. or Assembly*, with a hypothetical pure premium rate of \$6.00. As the larger payroll is developed in the higher pure premium rated classification, the lower pure premium rated classification may be used for the smaller operation only if it is physically separated from the governing classification and conducted with no interchange of labor with the governing classification. This example is illustrated in Table 1, below. Table 2 depicts the classification assignments where physical separation does not exist. Table 3 depicts the classification assignments where there is interchange of labor.

Part 3 – Standard Classification System

Section III – General Classification Procedures

Table 1

Operation	Payroll	Interchange of Labor	Physical Separation	Assigned Classification	Hypothetical Pure Premium Rate
Fiber reinforced plastic products manufacturing	\$200,000	No	Yes	4497, <i>Plastics – fiber reinforced plastic products mfg. – N.O.C.</i>	\$8.00
Fishing pole assembly	\$50,000	No	Yes	3574(2), <i>Golf Club or Fishing Rod Mfg. or Assembly</i>	\$6.00

Table 2

Operation	Payroll	Interchange of Labor	Physical Separation	Assigned Classification	Hypothetical Pure Premium Rate
Fiber reinforced plastic products manufacturing	\$200,000	No	No	4497, <i>Plastics – fiber reinforced plastic products mfg. – N.O.C.</i>	\$8.00
Fishing pole assembly	\$50,000	No	No	4497, <i>Plastics – fiber reinforced plastic products mfg. – N.O.C.</i>	\$8.00

Table 3

Operation	Payroll	Interchange of Labor	Physical Separation	Assigned Classification	Hypothetical Pure Premium Rate
Fiber reinforced plastic products manufacturing	\$250,000	Yes	Yes	4497, <i>Plastics – fiber reinforced plastic products mfg. – N.O.C.</i>	\$8.00
Fishing pole assembly	Included in above as employees interchange between activities	Yes	Yes	4497, <i>Plastics – fiber reinforced plastic products mfg. – N.O.C.</i>	\$8.00

c. Miscellaneous Employees

If the operations at any location are classified on a divided payroll basis, the payroll of all miscellaneous employees who cannot properly be classified in accordance with a specific classification shall be assigned to the governing classification of the group of classifications to which their work pertains.

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This rule applies, but is not limited, to such employees as superintendents, maintenance or power plant employees, watchpersons, shipping and receiving clerks or yard employees.

4. Standard Exceptions

Employees engaged in the clerical office or outside sales functions described below are referred to as Standard Exception Employees. If a standard classification specifically includes Clerical Office Employees or Outside Salespersons, such employees shall be assigned to the standard classification, regardless of whether the work is conducted at the same or at a separate location. Otherwise, the remuneration of Standard Exception Employees is subject to division of payroll in connection with all other classifications in accordance with the following:

- a. **Clerical Office Employees** are defined as those employees whose duties are confined to keeping the books, records, or cash of the employer; conducting correspondence; or who are engaged wholly in general office work or office drafting, having no regular duty of any other nature in the service of the employer. The entire payroll of any employee who is engaged in operations performed by clerical office employees and also is exposed (1) to any operative hazard of the business or (2) to any outside selling or collecting work, shall be assigned to the highest rated classification of work to which the employee is so exposed. Supervisors and clerks, such as time, stock, or tally clerks, whose work is necessary, incidental, or appurtenant to any operations of the business other than clerical office, shall not be considered clerical office employees. The clerical office employee classification shall be applied only to the payroll of persons herein described who work exclusively in areas that are separated from all other work places of the employer by buildings, floors, partitions, railings, or counters and within which no work is performed other than clerical office or drafting duties as defined in this section.

- (1) Where a classification phraseology specifically includes clerical office employees, such employees shall be assigned to that classification regardless of whether their work is conducted at the same or at a separate location.

Example

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

- (2) When an employer's clerical office employees are engaged in operations incidental to other operations performed by the employer and such other operations are assigned to two or more classifications, one or more of which includes clerical office employees and one or more of which does not include clerical office employees, the payroll of the clerical office employees shall be assigned in accordance with the following:
 - (a) Compare the sum of the payroll (other than the payroll of miscellaneous employees) generated by the operations assigned to classifications that do not include clerical office employees to the sum of the payroll (other than the payroll of miscellaneous employees) generated by the operations assigned to classifications that include clerical office employees.
 - (b) If the sum of the payroll generated by the classifications that do not include clerical office employees exceeds the sum of the payroll generated by the classifications that include clerical office employees, then the payroll of the clerical office employees shall be assigned to Classification 8810.

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

Example

At location 1, an employer operates a pediatric medical office — assigned to Classification 8834, *Physicians — all employees — including Clerical Office Employees*. At location 2, the same employer operates a convalescent home — assigned to Classification 8829(2), *Convalescent Homes or Convalescent Hospitals — all employees*. At a third location, the employer maintains a clerical and administrative office to conduct payroll and billing activities in support of the pediatric medical office and the convalescent home. Under scenario A (below), the convalescent home (which does not contemplate the inclusion of clerical employees) generates more payroll than the medical office and, therefore, the clerical employees working in support of both operations are assignable to Classification 8810(1), *Clerical Office Employees*. Under scenario B, since the medical office generates more payroll than the convalescent home, the clerical employees working in support of both operations are assignable to Classification 8834.

Scenario	Location 1: Pediatric Medical Office Payroll	Location 2: Convalescent Home Payroll	Assigned Classification for Clerical Employees Working in Support of Both the Medical Office and the Convalescent Home
A	\$200,000	\$655,000	8810(1), <i>Clerical Office Employees</i>
B	\$750,000	\$655,000	8834, <i>Physicians — all employees — including Clerical Office Employees</i>

b. Salespersons — Outside (Outside Salespersons)

Salespersons — Outside (Outside Salespersons) are defined as those employees who are engaged exclusively in sales, collection or public relations work away from the premises of the employer or who are engaged in such work for any portion of their time and devote the balance of their time to clerical office duties.

The statement of payroll shall include the entire remuneration of all outside salespersons, including those whose duties take them outside the State of California.

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

5. General Inclusions

The operations listed below are included in all classifications other than Standard Exception classifications. Except as provided in Section VII, *Standard Classifications*, general inclusions shall not be separately classified, all other provisions contained herein notwithstanding. Any operation described by a general inclusion shall nevertheless be subject to division of payroll if conducted as a separate and distinct enterprise and having no relation to the operations described by any other classification.

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

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- b. Commissaries.
- c. Manufacturing of containers, such as bags, barrels, bottles, boxes, cans, cartons or packing cases.
- d. Plant dispensaries.
- e. Maintenance or ordinary repair of the employer's buildings or equipment when performed by employees of the employer.
- f. Printing and lithography.
- g. Stamping, welding, drilling and blasting.
- h. Research laboratories.
- i. Drivers and their helpers.
- j. Supervisors whose work is necessary, incidental or appurtenant to any operations of the business.

6. General Exclusions

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

- a. Aircraft operation — all members of the flying crew.
- b. Maintenance or repair work if performed by contractors, and all new construction or alteration work whether done by the employer's employees or by contractors.
- c. Foundry operations.
- d. Asbestos abatement.
- e. Day care services if provided by the employer primarily for the use of its employees' dependents.

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1. Aircraft Operations

a. Members of the Flying Crew

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

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

b. Members of the Flying Crew – Assignment of Payroll

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

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

- (1) If the records of the employer clearly indicate the weeks in which employees have engaged in flying operations, the remuneration of such employees for each week during any part of which the employees have engaged in flying operations shall be assigned to Classification 7421, *Aircraft Operation*, unless the classification applicable to the employees' non-flying operations carries a pure premium rate higher than Classification 7421, *Aircraft Operation*, in which case the appropriate non-flying classification shall be assigned.
- (2) If the records of the employer do not clearly indicate the weeks in which flying operations are performed, the entire remuneration shall be assigned to the highest rated classification applicable to any portion of the employees' duties.

2. Construction or Erection Work

This rule applies to the construction and erection classifications listed in Appendix II, *Construction and Erection Classifications*. Division of payroll shall be made for each separate and distinct type of construction or erection operation that is specifically described by a classification, provided separate records of payroll are maintained and provided the use of any such classification in connection with a separate job or location is not restricted by classification phraseology or footnotes. Operations for which separate records of payroll are not maintained shall be assigned to the highest rated classification applicable to the job or location. Operations that normally prevail in connection with a classification shall not be subject to division of payroll, but shall be assigned to such classification, whether or not separate records of payroll are kept.

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

a. Determination of Dual Wage Construction or Erection Classification

A classification that requires the regular hourly wage to equal or exceed a specified amount may be used only in connection with payroll developed by employees engaged in the activity described by the classification and who are paid an hourly wage which equals or exceeds the specified amount, provided separate records of payroll are maintained. Complete and accurate records supported by original time cards or time book entries that show by individual employee the operations performed, the hours worked, and remuneration earned by such employees are required.

- (1) If an employee is paid on a piecework or commission basis, the regular hourly wage for such employee shall be determined by dividing the total remuneration of such employee by the number of hours worked. The total remuneration used to calculate an hourly wage is determined as follows:

Commissions and incentive payments that are calculated and paid each pay period shall be included with salary, piecework or hourly pay compensation to determine the employee's regular hourly wage. Fringe benefit payments, when excludable from payroll, shall be excluded from the hourly wage calculation. (See Section V, *Payroll—Remuneration*.)

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

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- (a) Allowances.
 - (b) Reimbursed business expenses.
 - (c) Premium portion of overtime pay.
 - (d) Compensation, such as quarterly or annual bonuses, that is not calculated and paid each pay period.
- (2) If an employee is paid a salary for a weekly, monthly or other fixed period, the regular hourly wage shall be determined by dividing the employee's total remuneration by the number of hours in the salary period. If the number of hours worked is not documented, the number of hours worked shall be determined by multiplying the number of days during which the employee worked by eight (8). If the number of days worked is not documented, the number of hours shall be calculated using the number of workdays (not necessarily days worked) in the pay period multiplied by eight (8).

b. Governing Classification (Construction or Erection)

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

c. Miscellaneous Employees (Construction or Erection)

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

d. Executive Level Supervisors

Executive level supervisors oversee the insured's construction operations through second level (or higher) supervisors. In addition, on job sites where the insured subcontracts all operations to licensed subcontractors, executive level supervisors may oversee operations through subcontractors. Notwithstanding any other provisions contained herein, it is not permissible to divide a single employee's payroll, within a single policy period, between Classification 5606, *Contractors – executive level supervisors*, and any other classification.

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

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

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ity to direct and discipline crewmembers, or are not accountable for the work performed by the crew, are not considered first level supervisors.

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

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

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

Example

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

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

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

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

3. Farms

a. Definition

A farm, for classification purposes, shall be defined as any parcel or parcels of land used for the purpose of agriculture, horticulture, viticulture, dairying, stock or poultry raising as a business or commercial venture. This definition does not include the operation or maintenance of properties that feature growing and/or raising of crops or farm animals for non-commercial purposes.

b. Payroll Division

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

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

c. Payroll Inclusions

- (1) In addition to the inclusions specified in the language of the classification, each classification also shall include all normal repair and maintenance of buildings or equipment performed by employees of the farm.
- (2) Notwithstanding any other provisions contained herein, when lodging is provided by the employer, the market value of such lodging to the employee shall be included as payroll.
- (3) Payroll for all employees performing any type of farm work for a price per unit, contract or measure shall be based upon the total remuneration earned by such persons, and in the absence of adequate payroll records substantiating such earnings, the total contract price shall be deemed to be the total earnings; however, if the entire contract involves the use of motor vehicles or farm machinery with drivers and their helpers, not less than one fourth (1/4) of the total amount paid for the hire of such equipment and their operating crews shall be deemed to be the total earnings of such drivers and their helpers.

(4) Incidental Crops

Such activities as the maintenance of a cow, hogs or chickens for family use, a family orchard or truck garden, a hay or grain crop raised for the purpose of maintaining work animals on the farm, shall be considered usual and incidental to the operation of any type of farm.

(5) Miscellaneous Employees (Farms)

The payroll for fence repair, road building, general supervision, chore workers or drivers not connected with any particular crops is incidental to any type of farm. Where adequate records showing labor cost distributed by crops are maintained, the payroll of such miscellaneous employees shall be assigned to the various crop classifications in the same proportion as the allocated crop payroll bears to the total allocated payroll.

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d. Payroll Exclusions (Farms)

The payroll of employees engaged in the following operations shall be segregated and separately assigned:

- (1) Maintenance or repair work by contractors.
- (2) New construction or alterations, whether done by the employer's employees or by contractors.
- (3) The operation of farm machinery away from the farm premises by the farmer for others.
- (4) The grading, sorting, packing, pre-cooling or otherwise preparing of vegetables or fruit for shipment when conducted in buildings or sheds located on or away from farm premises, whether conducted for others or in connection with the employer's farming activities.

4. Mining

a. Payroll Basis

No reduction in payroll shall be made on account of powder, explosives, detonator, blacksmithing tools, care of lamps or other materials or services furnished by the operators. Where employees work on the basis of a share in the future profits, their earnings must be included upon a definite agreed wage basis, which wage basis in no event shall be less than \$12.00 per shift of eight (8) hours per employee. Where the actual remuneration is less than \$12.00 per shift of eight (8) hours per employee, a wage of not less than \$12.00 per shift of eight (8) hours per employee must be used.

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

b. Supervision Employees

Mining engineers, general superintendents and forepersons should be assigned to Classification 1122, *Mining – surface*, or Classification 1123, *Mining – underground*, depending upon the type of mine.

c. Standard Exceptions

Draftspersons engaged exclusively within the office of such work and Clerical Office Employees engaged exclusively in keeping the books and records shall be treated as Standard Exceptions, and their payroll shall be assigned to Classification 8810(2), *Draftspersons*, or Classification 8810(1), *Clerical Office Employees*.

d. Definition of "Surface Employees" as used in Classification 1124, Mining – Surface Employees of underground mining

Only those employees of underground mines whose work is exclusively on the surface shall be assigned to Classification 1124. These employees include, but are not limited to, hoist engineers, top persons, blacksmiths, compressor persons, and employees engaged in land clearing and the construction and maintenance of all buildings, roads, ditches and flumes.

e. Shops

Machine shop, blacksmith shop, sawmill or mine car repair shop shall be assigned to Classification 1122, *Mining – surface*, or Classification 1124, *Mining – Surface Employees of underground mining*, depending upon the type of mine.

5. Stores

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

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

(1) Type of Merchandise Sold

If a store sells more than one type of merchandise, each of which may be subject to a different classification, the store classification shall be determined based on the highest rated category of merchandise sold, provided that category exceeds twenty-five percent (25%) of gross receipts.

Examples

Assumptions:

Classification 8008, *Stores – clothing, wearing apparel or dry goods – retail*, carries a hypothetical pure premium rate of \$6.00.

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

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

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

(2) Wholesale vs. Retail

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

- (a) Retailers;
- (b) Manufacturers, builders, or contractors;
- (c) Industrial, agricultural, commercial, governmental, institutional, or professional users;
- (d) Other wholesalers; or
- (e) Firms acting as agents in buying merchandise for or selling merchandise to such persons or companies as those previously listed.

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

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

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- c. The payroll of store employees engaged in the preparation and sale of hot foods shall be assigned to Classification 9079(1), *Restaurants or Taverns*.
- d. If a store maintains a department for the service or repair of automobiles or automobile trucks on a fee basis, the payroll of employees engaged in such service and repair operations shall be assigned to the applicable automobile or automobile truck service or repair classification.
- e. If a store engages in the sale of gasoline or automobile services, the appropriate store classification shall apply at each location wherein the sale of merchandise in the store, other than gasoline or automobile services, exceeds twenty-five percent (25%) of the total annual receipts for the location. Employees engaged in the fueling, service or repair of automobiles or automobile trucks shall be assigned to the applicable gasoline station classification. Cashiers that work within the store and accept payments for store merchandise and automobile services shall be assigned to the applicable store classification.

Examples

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

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

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

6. Wrecking or Demolition and Building Raising or Moving

- a. In classifying wrecking or demolition work where a building or structure is razed or where a floor or exterior wall is removed, the entire operations performed at the wrecking or demolition site, including the removal and loading of debris, concrete foundations, sidewalks, or floor slabs, and the welding and cutting operations conducted in connection with the wrecking or demolition work shall be assigned to one of the classifications listed in (1) through (5), below.
 - (1) Classifications 5403/5432, *Carpentry – N.O.C.* These classifications shall be assigned to wrecking or demolition and raising or moving of wooden buildings or structures.
 - (2) Classification 5213, *Concrete Construction – N.O.C.* This classification shall be assigned to wrecking or demolition and raising or moving of buildings or structures that are constructed of concrete or concrete encased steel.
 - (3) Classification 5057, *Iron or Steel Erection – N.O.C.* This classification shall be assigned to wrecking or demolition and raising or moving of steel buildings (not concrete encased steel), structures, tanks, towers or ships (of any size).
 - (4) Classifications 5027/5028, *Masonry – N.O.C.* These classifications shall be assigned to wrecking or demolition and raising or moving of masonry buildings or structures.
 - (5) Classification 6003(1), *Pile Driving*. This classification shall be assigned to wrecking or demolition and raising or moving of all piers and wharves.

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

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

d. Exceptions

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

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

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

7. Labor Contractors

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

Clerical office staff retained by the labor contractor to conduct its internal office functions shall be assigned to Classification 8810(1), *Clerical Office Employees*, notwithstanding that temporary or leased workers are assigned to classifications that specifically include Clerical Office Employees.

Examples

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

A labor contractor staffs an administrative office for a client operating a hospital. The hospital operations are assigned to Classification 9043, *Hospitals – all employees – including Clerical Office Employees and Outside Salespersons*. Normally, an administrative office would be assigned to Classification 8810(1), *Clerical Office Employees*; however, the phraseology of Classification 9043 includes Clerical Office Employees. Therefore, the administrative office staff provided to the hospital is assigned to Classification 9043.

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Section V – Payroll – Remuneration

Section V – Payroll – Remuneration

1. Payroll – Remuneration¹

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

a. Excluded Employees and Officers

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

b. Meals and Lodging

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

- (1) the special industry classification procedures or the classification phraseology specifically prescribe otherwise,
- (2) the employee's wages are reduced by an amount equal to the value of such meals or lodging, or
- (3) the meals or lodging are provided expressly in lieu of wages.

c. Overtime Remuneration

Overtime Remuneration is that portion of the total remuneration which is derived from the application of an increase above and in addition to the regular rate of pay or regular piecework rate (or additional pay for hours not worked but allowed in lieu of such an increased rate), because of time worked on holidays, Saturdays or Sundays or because of the number of hours worked in any one week or day beyond the standard for the industry, or because of participation by athletic teams in play-off, championship, or similar games which are in excess of their regularly scheduled league games. Overtime remuneration does not include: extra pay for swing shifts or graveyard shifts, for working certain hours on the clock or incentive or bonus pay figured on volume without regard to hours worked.

The regular rate of remuneration per game for an athletic team is the remuneration earned by such team for the regular season, divided by the number of regularly scheduled league games in which the team engaged during the season. Remuneration received for each play-off, championship or similar game, which is in excess of the regular rate of remuneration per game, is overtime remuneration.

In accordance with Section IV, *Special Industry Classification Procedures*, Rule 3c, *Payroll Inclusions*, Subrule (3), all payments to workers performing farming operations shall be included as remuneration when paid on a price per unit (piecework), contract or measure basis.

Overtime remuneration shall be included in the payroll except as follows:

- (1) If the employer's books and records are maintained so as to show separately by employee and in summary by type of operation performed:

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

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- (a) remuneration earned at regular or straight time rates or regular piecework rates of pay for total hours worked, and
 - (b) overtime remuneration,
overtime remuneration shall be excluded from premium computation.
- (2) If the employer's books and records are maintained so as to show separately by employee and in summary by type of operation performed:
- (a) remuneration earned at regular or straight time rates or regular piecework rates of pay for hours worked when there is no overtime remuneration, and
 - (b) total remuneration earned for those hours worked when there is overtime remuneration,
one third (1/3), or such other portion of the total remuneration earned for those hours worked when there is overtime remuneration, shall be excluded from the payroll.
- (3) If the employer is the operator of an athletic team and the employer's books and records are maintained so as to show:
- (a) the number of play-off, championship, or similar games in which the team engaged during the season, and
 - (b) the regular rate of remuneration per game, or the total remuneration earned by such athletic team during the regular season and the number of regularly scheduled league games in which the team participated during said season,
overtime remuneration shall be excluded from the payroll.

Example 1 – Premium Overtime Pay Shown Separately

The employer records the total hours worked at the regular rate of pay and the overtime hours worked at the overtime rate. The employer compensates its workers on an hourly basis. An employee is paid a regular hourly rate of \$10.00 per hour. The worker works 9 hours per day, or 45 hours in a 5-day week. The worker was paid ½ times the regular rate as overtime remuneration for five overtime hours.

Regular Pay — 45 total hours x \$10.00 per hour = \$450.00
 Excess or Premium Overtime Rate — \$10.00 x ½ = \$5.00 per hour
 Excess or Premium Overtime — \$5.00 x 5 hours overtime = \$25.00
 Total Payroll (\$450 + 25) = \$475.00

In Example 1, the \$25.00 paid to the employee as excess or premium overtime is eligible for exclusion as overtime remuneration.

Example 2 – Premium Overtime Pay Not Shown Separately

The employer records the total hours worked at the regular rate of pay and the total overtime hours worked at the regular rate plus the overtime rate. The employer compensates its workers on an hourly basis. An employee is paid a regular hourly rate of \$10.00 per hour. The worker works 9 hours per day, or 45 hours in a 5-day week. The worker was paid 1 ½ times the regular rate as overtime remuneration for five overtime hours.

Regular Pay — 40 regular hours x \$10.00 per hour = \$400.00
 Overtime Rate — \$10.00 x 1.5 = \$15.00 per hour
 Total Overtime — \$15.00 x 5 hours overtime = \$75.00
 Excess or Premium Overtime — \$75.00 x 1/3 = \$25.00
 Total Payroll (\$400 + 75) = \$475.00

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In Example 2, 1/3 of the \$75.00 (or \$25.00) paid to the employee as overtime is eligible for exclusion as excess or premium overtime remuneration.

Example 3 – Piecework

(a) Overtime Paid at 1 ½ Times the Piece Rate

The employer compensates its workers on a piece rate basis. Records show the pieces completed by the hour and an overtime factor is applied to the piece rate for work completed during the overtime hour(s).

An employee earns a regular piece rate of \$1.00 per piece. The worker makes 90 pieces in a 9-hour day. The worker made 10 pieces between the eighth and ninth hours and was paid 1 ½ times the regular piece rate for the pieces completed during the overtime period.

Straight Pay by Piece — 80 pieces x \$1.00 per piece = \$80.00
 Total Overtime Pay — 10 pieces x \$1.50 per piece = \$15.00
 Excess or Premium Overtime — \$15.00 x 1/3 = \$5.00
 Total Payroll (\$80 + 15) = \$95.00

In Example 3(a), 1/3 of the \$15.00 combination straight time and overtime pay, or \$5.00, is eligible for exclusion as overtime remuneration.

(b) Piece Rate – Overtime Computed Based on Regular Hourly Rate

The employer compensates its workers on a piece rate basis. The employer's records do not reflect the pieces completed by the hour. A regular rate of pay is computed with an overtime factor applied to the regular rate of pay for work completed during the overtime hour(s).

An employee earns a regular piece rate of \$1.00 per piece. The worker makes 90 pieces in a 9-hour day. The worker was paid ½ times the regular rate as overtime remuneration.

Straight Pay by Piece — 90 pieces x \$1.00 per piece = \$90.00
 Regular Rate of Pay — \$90.00 divided by 9 hours = \$10.00 per hour
 Excess or Premium Overtime Rate — \$10.00 x ½ = \$5.00
 Excess or Premium Overtime — \$5.00 x 1 hour overtime = \$5.00
 Total Payroll (\$90 + 5) = \$95.00

In Example 3(b), the \$5.00 paid to the employee as overtime is eligible for exclusion as overtime remuneration.

Example 4 – Commission - Overtime Computed Based On Regular Hourly Rate

The employer compensates employees on a commission basis. A regular rate of pay is computed with an overtime factor applied to the regular rate of pay for work completed during the overtime hour(s).

An automobile mechanic earns 40% of the book rate (hourly rate charged the customer) for each repair completed. The employer's labor rate billed to customers is \$80 per hour. During the period, the mechanic worked 44 hours and completed jobs with 55 billable hours. To determine the regular rate of pay, the daily or weekly remuneration must be divided by the daily or weekly hours.

Total Repair Revenue — 55 billable hours x \$80 per hour = \$4,400.00
 Employee's Remuneration — \$4,400.00 x 40% = \$1,760.00
 Regular Rate of Pay — \$1,760.00 divided by 44 hours = \$40.00 per hour
 Premium Overtime Rate — \$40.00 x ½ = \$20.00

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Premium or Excess Overtime — \$20.00 x 4 overtime hours = \$80.00
Total Payroll (\$1,760 + 80) = \$1,840.00

In Example 4, the \$80.00 paid to the employee as overtime remuneration is eligible for exclusion as overtime remuneration.

d. Tips

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

e. Severance Pay

Except as noted herein, payments to which an employee is entitled only upon the termination of the employment relationship are not to be included in the payroll. Sums, such as accrued vacation and sick pay, commissions and bonuses, paid to an employee at the time the employment relationship is terminated are to be included in the payroll, provided such sums would have been payable to the employee at some future date if the employment relationship had not been terminated. Such sums accrued during periods for which the employer was legally self-insured shall not be included in the payroll.

f. Employer Contributory Payments

Contributory payments made by the employer in connection with group insurance, stock purchase plans or qualified retirement plans, the exercise of stock options and deferred compensation plans are not to be included in the payroll.

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

g. Salary Reduction and Cafeteria Benefit Plans

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

h. Automobiles

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

i. Risk of Loss Under Both California Laws and the U.S. Longshore and Harbor Workers' Act

When an employer conducts operations that expose the employer to liability under both the California workers' compensation laws and the United States Longshore and Harbor Work-

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

j. Executive Officers

The entire remuneration earned by each executive officer during the policy period shall be used as the payroll, subject to a minimum remuneration of \$32,500 per annum and a maximum remuneration of \$87,100 per annum for each executive officer covered under the policy. This provision also applies to executive officers of a corporation while the corporation is covered as a member of a partnership or joint venture operation and to executive officers of a limited liability company.

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

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

k. Partners

If the policy covers one or more partners as employee(s) during the policy period, the entire remuneration earned by such partner(s) during such coverage (including the annual amount of wages, salary, emoluments or profits of each such partner) shall be included in the payroll, subject to a minimum remuneration of \$32,500 per annum and a maximum remuneration of \$87,100 per annum for each partner so included. This provision also applies to partners of a partnership while such partnership is covered as a member of another partnership or joint venture.

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

l. Individual Employers

If an individual employer is covered under the policy, the entire remuneration earned by such person during the policy period (including the annual amount of wages, salary, emoluments or profits of such person) shall be included in payroll, subject to a minimum remuneration of \$32,500 per annum and a maximum remuneration of \$87,100 per annum for such person.

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

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

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- (1) A classification that describes any duty undertaken by the individual for any part of the time;
- (2) The governing classification; and
- (3) Provided further that in connection with general contracting, such pure premium rate shall in no event be less than that for Classification 5606, *Contractors – executive level supervisors*.

m. Members of a Limited Liability Company

If the policy covers one or more members as employee(s) during the policy period, the entire remuneration earned by such member(s) during such coverage (including the annual amount of wages, salary, emoluments or profits of each such member) shall be included in the payroll, subject to a minimum remuneration of \$32,500 per annum and a maximum remuneration of \$87,100 per annum for each member so included. This provision also applies to managers of a limited liability company when the limited liability company is manager-managed.

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

Examples – for Subrules j, k, l and m

A person joined a partnership as a partner effective week 27 of a 52-week policy period. The person did not work as an employee prior to becoming partner. The partner drew only \$400 per week as partner, and no other earnings were distributed to the partner. (\$400 x 26, or \$10,400, was drawn during the policy period.) The prorated weekly minimum payroll for partners based upon Subrule k, above, is more than \$10,400 ($\$32,500 \div 52 \times 26 = \$16,250$). The reportable payroll for this partner must therefore be increased by \$5,850 to equal the prorated minimum remuneration for this person's 26 weeks as partner ($\$10,400 + \$5,850 = \$16,250$).

An employee is promoted to an executive officer position effective week 40 during a 52-week policy period. The individual was paid an annual salary of \$100,000 for the policy period. Payroll for weeks 1 through 39 is \$75,000. The earnings for the 13-week period as executive officer are reduced to the prorated executive officer maximum remuneration based upon Subrule j, above ($\$87,100 \div 52 \times 13 = \$21,775$). The total reportable payroll for this individual is $\$75,000 + \$21,775 = \$96,775$.

n. Volunteers

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

o. Welfare Funds

The Federal Davis-Bacon Act and other state and local government prevailing wage laws stipulate that contractors pay specified minimum wage rates and specified fringe benefit rates (for health and welfare, vacation/holiday pay, etc.). The amount designated for fringe benefits may be paid into an approved fund or to a third-party administrator to purchase fringe benefits, or paid directly to the employee as taxable wages in lieu of benefits. All amounts paid to employees as taxable wages in lieu of benefits are considered reportable remuneration. When fringe benefits are paid into an approved fund or to a third-party

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administrator to purchase fringe benefits, such amounts are not considered reportable remuneration.

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

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

2. Payroll Records

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

3. Division of Single Employee's Payroll

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

- a. In connection with the Standard Exception classifications, which must be assigned in accordance with the specific rules under this Plan.
- b. If the division is contrary to classification phraseology.

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

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

Example

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

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(\$264.00/\$824.00 = 32%). Therefore \$48.00 of vacation pay (\$150.00 vacation pay x 32% = \$48.00) and \$160 of bonus pay (\$500.00 bonus pay x 32% = \$160.00) are apportioned to Classification 9522.

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

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

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

4. Drivers' and their Helpers' Payroll

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

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

The term "gross vehicle weight rating" means the weight in pounds specified by the manufacturer as the loaded weight of a single motor vehicle. Typically, passenger vehicles, such as cars, light-duty trucks, vans, and sport utility vehicles, have a gross vehicle weight rating less

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than 10,000 pounds. In cases where the vehicle is not equipped with a plate or marker showing the manufacturer's gross vehicle weight rating, a vehicle having less than six wheels shall be deemed the equivalent of a vehicle having a gross vehicle weight rating of less than 10,000 pounds, and a vehicle having six wheels or more shall be deemed the equivalent of a vehicle having a gross vehicle weight rating of 10,000 pounds or more.

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

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1. Inspection of Employer's Premises

- a. The WCIRB has authority to inspect the premises of any employer for classification assignment purposes.
- b. The WCIRB shall be responsible for conducting a comprehensive inspection program to ensure that insurers use the proper classifications in reporting payroll and losses.
- c. WCIRB field representatives shall not be permitted to give information to, or to discuss their observations with, the employer or its employees. Questions concerning the WCIRB's inspection program may be directed to:

WCIRB Customer Service
525 Market Street, Suite 800
San Francisco, CA 94105-2767
(888) 229-2472 (CAWCIRB)
Fax (415) 778-7272
customerservice@wcirbonline.org

2. Notification of Standard Classification Assignment

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

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

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

3. Effective Date of Standard Classification Assignments

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

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- (1) If the classification carries a pure premium rate that is higher than that of the erroneous classification, it shall be effective as of the effective date of the erroneous classification assignment provided:
- (a) the classification assignment is published within three (3) months of the effective date of the erroneous assignment;
 - (b) the WCIRB was notified, in writing, within three (3) months of the effective date of the erroneous assignment of a possible error; or
 - (c) the WCIRB notified the insurer of record, in writing, within three (3) months of the effective date of the erroneous assignment that the erroneous assignment was under review.

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

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

4. Audit of Payroll

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

- a. The insurer shall make an actual audit of the employer's records for the purpose of determining the payroll in accordance with the following:
 - (1) Each policy producing a final premium of \$16,000 or more shall be audited at least once a year. (See Part 4, Section II, *Definitions*, for the definition of "Final Premium.")
 - (2) Each policy producing a final premium of less than \$16,000 shall be audited at sufficient intervals to ensure determination of proper payrolls. (See Part 4, Section II, *Definitions*, for the definition of "Final Premium.") In each year when such a policy is not audited, a signed payroll statement shall be obtained from the employer. In the event that neither an audit nor a signed statement of payroll is obtained, the insurer shall comply with the rules for reporting unaudited exposure on unit statistical reports found in Part 4, Section III, Rule 22d, *Estimated Exposure Indicator*, and Section IV, Rule 4, *Exposure Amount*, of this Plan.
- b. The payroll auditor shall make up the reports directly from the books of accounts and original payroll records of the employer. Signed payroll statements from the employer may be accepted in lieu of all audits, except the last, on policies subject to monthly, quarterly, or semiannual audit and as provided in Rule 4a, above, but not otherwise. The last audit on interim audit policies shall include an actual audit for all periods for which payroll statements

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have been accepted. In every instance, the audit report shall show the source or sources from which the payrolls were obtained.

5. Test Audits

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

a. WCIRB test audits may include:

- (1) An examination of an insurer's entire records relating to the audits of payroll and the classification of claims.
- (2) An examination of an employer's entire record of payroll and all other records relating thereto in order to determine the proper amounts and allocation of such payroll in accordance with the provisions of this Plan.
- (3) An examination of an employer's records in order to determine the proper allocation of losses to their respective classifications in accordance with the provisions of this Plan.

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

Section VII – Standard Classifications

1. Classification Section

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

a. Industry Groups

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

- (1) Electronics Industry**
- (2) Farms**
- (3) Health and Human Services**
- (4) Municipal, State or Other Public Agencies**
- (5) Petroleum Industry**
- (6) Printing, Publishing and Duplicating**
- (7) Property Management/Operation**
- (8) Salvage Material Dealers**
- (9) Sign Industry**

b. Classification Phraseology/Classification Code Number

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

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c. Footnotes

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

d. Classification Code Number and Suffix

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

2. Standard Classifications

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A

ADVERTISING COMPANIES – outdoor – selling space for advertising purposes – including shop operations, and the erection, painting, repair and maintenance, or removal of signs; bill posting; sign painting or lettering in or upon buildings or structures	9549
AIR-CONDITIONING AND REFRIGERATION EQUIPMENT MFG.	3165(1)
AIRCRAFT ENGINE MFG. OR REBUILDING	3805(1)
AIRCRAFT OPERATION	
Refer to Section IV, <i>Special Industry Classification Procedures</i> , Rule 1, pertaining to the following Aircraft Operation Classifications.	
AIRCRAFT OPERATION – agricultural – all members of flying crew – including dusting, spraying, seeding, bird herding or hunting	7409
Also refer to companion Classification 7410, <i>Aircraft Operation – agricultural – all employees other than members of the flying crew</i> , and Part 3, Section IV, <i>Special Industry Classification Procedures</i> , Rule 1, <i>Aircraft Operations</i> .	
AIRCRAFT OPERATION – agricultural – all employees other than members of the flying crew – including field or hangar employees, loaders and flagpersons	7410
Also refer to companion Classification 7409, <i>Aircraft Operation – agricultural – all members of flying crew</i> .	
AIRCRAFT OPERATION – scheduled, commuter and supplemental air carriers – all members of flying crew	7405
This classification shall apply to scheduled or commercial air carriers, including commuter air carriers and cargo carriers.	
Also refer to companion Classification 7403, <i>Aircraft Operation – scheduled, commuter and supplemental air carriers – all employees other than members of the flying crew</i> , and Part 3, Section IV, <i>Special Industry Classification Procedures</i> , Rule 1, <i>Aircraft Operations</i> .	
AIRCRAFT OPERATION – scheduled, commuter and supplemental air carriers – all employees other than members of the flying crew	7403
Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i> .	
Also refer to companion Classification 7405, <i>Aircraft Operation – scheduled, commuter and supplemental air carriers – all members of flying crew</i> .	
AIRCRAFT OPERATION – ground schools – all employees other than members of the flying crew	7428(2)
Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i> , and ground photographic laboratory employees shall be separately classified as 4361, <i>Photographers – all employees</i> . Classroom instructors with no flying operations shall be separately classified as 8868, <i>Colleges or Schools</i> .	
Also refer to companion Classification 7424(3), <i>Aircraft Operation – student instruction – members of flying crew</i> .	

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<p>AIRCRAFT OPERATION – other than agricultural, scheduled or supplemental air carriers – all employees – other than members of the flying crew – including field or hangar instructors</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</i>, ground photographic laboratory employees shall be separately classified as 4361, <i>Photographers – all employees</i>.</p> <p>Also refer to companion Classifications 7424(1), <i>Aircraft Operation – members of flying crew – N.O.C.</i>, and 7424(2), <i>Aircraft Operation – patrol; photography; mapping; skywriting; advertising or survey work – all members of flying crew</i>.</p>	7428(1)
<p>AIRCRAFT OPERATION – members of flying crew – N.O.C.</p> <p>Also refer to companion Classifications 7428(1), <i>Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – all employees – other than members of the flying crew</i>, and 7428(3), <i>Aircraft Remanufacture, Conversion, Modification and Repair Companies</i>, and Part 3, Section IV, <i>Special Industry Classification Procedures, Rule 1, Aircraft Operations</i>.</p>	7424(1)
<p>AIRCRAFT OPERATION – patrol; photography; mapping; skywriting; advertising or survey work – all members of flying crew</p> <p>Also refer to companion Classification 7428(1), <i>Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – all employees – other than members of the flying crew</i>, and Part 3, Section IV, <i>Special Industry Classification Procedures, Rule 1, Aircraft Operations</i>.</p>	7424(2)
<p>AIRCRAFT OPERATION – student instruction – members of flying crew</p> <p>Also refer to companion Classification 7428(2), <i>Aircraft Operation – ground schools – all employees</i>, and Part 3, Section IV, <i>Special Industry Classification Procedures, Rule 1, Aircraft Operations</i>.</p>	7424(3)
<p>AIRCRAFT OPERATION – transportation of personnel in the business of an employer not otherwise engaged in aircraft operation – members of flying crew</p>	7421
<p>AIRCRAFT REMANUFACTURE, CONVERSION, MODIFICATION AND REPAIR COMPANIES – not engaged in the original manufacturing of aircraft</p> <p>Also refer to companion Classification 7424(1), <i>Aircraft Operation – members of flying crew – N.O.C.</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>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</i>, ground photographic laboratory employees shall be separately classified as 4361, <i>Photographers – all employees</i>; payroll for members of flying crews shall be separately classified.</p>	7429
<p>ALCOHOLIC AND DRUG RECOVERY HOMES</p> <p>See Health and Human Services.</p>	
<p>ALUMINUM WARE MFG. – from sheet aluminum</p> <p>Rolling mill or smelting shall be separately classified.</p>	3066(3)
<p>AMBULANCE SERVICES – all operations</p>	7332

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AMUSEMENT PARKS OR EXHIBITIONS — 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)**

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*.

Also refer to companion Classification 9180(1), *Amusement Parks or Exhibitions — 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 PARKS OR EXHIBITIONS — operation and maintenance of merry-go-rounds, swings, roller coasters or other amusement devices not specifically classified — including ticket collectors connected therewith **9180(1)**

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

Also refer to companion Classification 9016(1), *Amusement Parks or Exhibitions — 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 — N.O.C. **4511**
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 4511 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

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.

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<p>ASBESTOS ABATEMENT — all operations — including shop</p> <p>Roof removal operations shall be separately classified as 5552, <i>Roofing</i>, or 5553, <i>Roofing</i>. New construction shall be separately classified.</p>	5473
<p>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</p> <p>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.</p>	4740(2)
<p>ASPHALT WORKS — grinding, pulverizing or mixing asphalt</p> <p>Digging, mining or quarrying shall be separately classified.</p>	1463(1)
<p>ATHLETIC TEAMS OR PARKS — all players on salary list of employer, whether regularly played or not — including umpires</p> <p>The entire remuneration of each player shall be included, subject to a maximum of \$87,100 per season. When a player works for two or more teams in the same sport during the season, the maximum of \$87,100 per person shall be prorated. Season shall include preseason and postseason exposure.</p> <p>Also refer to companion Classification 9182, <i>Athletic Teams or Parks — all employees other than players or umpires</i>.</p> <p>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.</p>	9181
<p>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</p> <p>Also refer to companion Classification 9181 <i>Athletic Teams or Parks — all players on salary list of employer, whether regularly played or not — including umpires</i>.</p> <p>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.</p> <p>Restaurants, retail stores, and vendors shall be separately classified.</p>	9182
<p>ATTORNEYS — all employees — including Outside Salespersons and Clerical Office Employees</p> <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>	8820

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ATTORNEY SUPPORT SERVICES – including Clerical Office Employees and Outside Salespersons 8821

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.

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.

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

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 7607(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

This classification applies to those firms 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.

This classification does not apply to firms engaged in motion picture or television production; audio or music recording or mixing; scoring of motion pictures, television or advertising commercials; or contract audio duplication.

AUDIO/VISUAL ELECTRONIC PRODUCTS MFG.

See Electronics Industry.

AUDITORS, ACCOUNTANTS, FACTORY COST OR OFFICE SYSTEMATIZERS – all employees – including Clerical Office Employees 8803

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exception Classification 8742(1), Salespersons – Outside, 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.

AUTOMATIC SPRINKLER INSTALLATION – within buildings – including storage and yard employees – employees whose regular hourly wage does not equal or exceed \$24.00 per hour 5185

AUTOMATIC SPRINKLER INSTALLATION – within buildings – including storage and yard employees – employees whose regular hourly wage equals or exceeds \$24.00 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 \$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 5185, Automatic Sprinkler Installation.

AUTOMOBILE ACCESSORY STORES

See Stores.

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AUTOMOBILE, AUTOMOBILE TRUCK OR MOTORCYCLE PARTS MFG. — N.O.C.	3840
<p>This classification applies to the manufacture of new automobile, automobile truck or motorcycle parts such as wheels, mufflers, brakes, pistons, gears, bearings, push rods, manifolds, clutches and axles.</p> <p>The machining or rebuilding of used automobile or automobile truck parts shall be classified as 3828, <i>Automobile or Automobile Truck Parts Rebuilding</i>.</p>	
AUTOMOBILE BODY MFG. — pleasure car or taxicab bodies	2797(2)
<p>Classification 2797(2) shall not be used for division of payroll in connection with Classification 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i>, unless the operation described by Classification 2797(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.</p>	
AUTOMOBILE BODY MFG. — truck, trailer or bus bodies	3815(2)
AUTOMOBILE BODY UPHOLSTERING	9522(3)
<p>Classification 9522(3) shall not be used for division of payroll in connection with Classifications 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i>, 3815(1), <i>Automobile Truck or Automobile Truck Trailer Mfg. or Assembling</i>, 3815(2), <i>Automobile Body Mfg.</i>, or 8390, <i>Automobile Van Conversion or Customizing</i>, unless the operation described by Classification 9522(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 3808, 3815(1), 3815(2) or 8390.</p>	
AUTOMOBILE GASOLINE STATIONS — retail — all employees — including cashiers	8324
<p>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 8324 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 those concerns engaged exclusively in the sale of gasoline or oil or replacement of accessories, such as wiper blades, radiator caps, fuses, dash lamps or similar accessories not requiring the use of any tools.</p> <p>This classification does not apply to any concern that engages in or maintains facilities for automobile repair, lubrication, tire repair or tire sales at the same location.</p> <p>Refer to the Standard Industry Classification Procedure for stores to classify the operations of combination gasoline stations and stores.</p>	
AUTOMOBILE OR AUTOMOBILE TRUCK BODY AND FENDER REPAIRING AND PAINTING — all employees including estimators, service writers and customer service representatives	8393
AUTOMOBILE OR AUTOMOBILE TRUCK DEALERS — all employees other than automobile or automobile truck salespersons — including estimators, service writers and accessory or spare parts sales	8391
<p>This classification shall apply only to those concerns having in addition to proprietors a full-time clerical office force and a regular sales force engaged exclusively in the demonstration and sale of automobiles and/or automobile trucks.</p> <p>Also refer to companion Classification 8748, <i>Automobile or Automobile Truck Salespersons</i>.</p>	
AUTOMOBILE OR AUTOMOBILE TRUCK DISMANTLING — including the salvaging or junking of parts and store operations	3821

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AUTOMOBILE OR AUTOMOBILE TRUCK ENGINE MFG.	3805(2)
AUTOMOBILE OR AUTOMOBILE TRUCK PARTS REBUILDING — including incidental machining	3828
<p>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 3828 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification is intended to apply to operations such as automobile or automobile truck engine rebuilding, cylinder reboring, valve grinding, turning down brake drums, rebabbiting, carburetor and generator rebuilding, and fuel and water pump rebuilding. It does not apply to any employer who removes parts from automobiles or automobile trucks for the purpose of machining or rebuilding, installs parts in automobiles or automobile trucks or otherwise works directly upon automobiles or automobile trucks.</p> <p>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, <i>Stores — automobile accessories</i>.</p> <p>The manufacture of automobile parts shall be classified as 3840, <i>Automobile, Automobile Truck or Motorcycle Parts Mfg.</i></p>	
AUTOMOBILE OR AUTOMOBILE TRUCK RADIATOR MFG.	3807
AUTOMOBILE OR AUTOMOBILE TRUCK REPAIR SHOPS OR GARAGES — no retail gasoline sales — all employees — including estimators, service writers and customer service representatives — N.O.C.	8389
<p>Classification 8389 shall not be used for division of payroll in connection with Classification 8388, <i>Rubber Tire Dealers</i>, unless the operation described by Classification 8389 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8388.</p> <p>This classification does not apply to those automobile repair shop or garage locations at which the sale of rubber tires exceeds 10% of the total gross receipts. Such locations shall be classified as 8388, <i>Rubber Tire Dealers</i>.</p>	
AUTOMOBILE OR AUTOMOBILE TRUCK SALESPERSONS	8748
<p>Also refer to companion Classification 8391, <i>Automobile or Automobile Truck Dealers — all employees other than automobile or automobile truck salespersons</i>.</p>	
AUTOMOBILE OR AUTOMOBILE TRUCK SERVICE STATIONS — all employees — including accessories and spare parts departments and estimators, service writers, customer service representatives and cashiers — N.O.C.	8387
<p>Classification 8387 shall not be used for division of payroll in connection with Classifications 8392, <i>Automobile or Automobile Truck Storage Garages or Parking Stations or Lots</i>, or 8388, <i>Rubber Tire Dealers</i>, unless the operation described by Classification 8387 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8392 or 8388.</p> <p>This classification does not apply to those service station locations at which the sale of rubber tires exceeds 10% of the total gross receipts. Such locations shall be classified as 8388, <i>Rubber Tire Dealers</i>.</p> <p>Refer to the Standard Industry Classification Procedure for stores to classify the operations of combination gasoline stations and stores.</p>	

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AUTOMOBILE OR AUTOMOBILE TRUCK STORAGE GARAGES OR PARKING STATIONS OR LOTS – no repair – including cashiers	8392
<p>Classification 8392 shall not be used for division of payroll in connection with Classifications 8387, <i>Automobile or Automobile Truck Service Stations</i>, or 8389, <i>Automobile or Automobile Truck Repair Shops or Garages</i>, unless the operation described by Classification 8392 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8387 or 8389.</p> <p>This classification is intended to cover automobile or automobile truck storage garages or parking stations where the operations are restricted to the storing or parking of automobiles or automobile trucks with incidental sale of gasoline or oil or servicing, such as washing, polishing or greasing, but does not apply to an employer engaged in repairing automobiles or automobile trucks. Such employers shall be assigned to the appropriate automobile repairing or servicing classification.</p> <p>Parking attendants on the payroll of enterprises such as, 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.</p>	
AUTOMOBILE OR AUTOMOBILE TRUCK TRANSMISSION REPAIRING AND REBUILDING – including removal and installation operations – all employees – including estimators, service writers and customer service representatives	8397
<p>Classification 8397 shall not be used for division of payroll in connection with Classifications 8389, <i>Automobile or Automobile Truck Repair Shops or Garages</i>, 8387, <i>Automobile or Automobile Truck Service Stations</i>, or 3828, <i>Automobile or Automobile Truck Parts Machining and Rebuilding</i>, unless the operation described by Classification 8397 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8389, 8387 or 3828.</p>	
AUTOMOBILE OR MOTORCYCLE MFG. OR ASSEMBLING	3808
AUTOMOBILE RADIO AND TELEPHONE INSTALLATION, SERVICE OR REPAIR – shop and outside	9516(2)
Store operations shall be separately classified.	
AUTOMOBILE TRUCK OR AUTOMOBILE TRUCK TRAILER MFG. OR ASSEMBLING	3815(1)
AUTOMOBILE VAN CONVERSION OR CUSTOMIZING – all operations	8390
AWNING, TARP OR CANVAS GOODS MFG. – N.O.C. – shop only	2576
<p>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.</p> <p>The manufacture of framework for products such as tents, canopies, or awnings shall be separately classified.</p> <p>The erection, removal, or repair of canvas goods away from shop shall be separately classified.</p>	

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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.	2003
Store operations shall be separately classified.	
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 OR BEAUTY PARLORS – all employees – including receptionists	9586
BATHS – N.O.C. – all employees – including restaurant employees and receptionists	9053(1)
BATTERY MFG. – storage – including foundry operations	3647(1)
BED SPRING OR WIRE MATTRESSES MFG.	3300
BEER OR ALE DEALERS – wholesale or combined wholesale and retail – all operations	7392
Classification 7392 shall not be used for division of payroll in connection with Classification 2121, <i>Breweries or Malt Houses</i>, unless the operation described by Classification 7392 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 2121.	
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; 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, <i>Restaurants or Taverns</i> .	
The bottling or canning of beverages or the manufacture of concentrates shall be separately rated.	

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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 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 4512 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
BLACKSMITHING	3110(3)
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
BOAT BUILDING OR REPAIRING – boats not exceeding 150 feet in length overall – including shop and yard work	6834
BOAT DEALERS – all operations	8057
Display and parts departments that are physically separated from the repair shop shall be separately classified as 8017(7), <i>Stores – hardware</i> .	
BOILER INSTALLATION, REPAIR OR SETTING – STEAM	3726
All masonry, brick work or concrete work in connection with this classification shall be separately classified as 5027, <i>Masonry</i> , 5028, <i>Masonry</i> , or 5213, <i>Concrete Construction</i> , respectively.	
BOILERMAKING – plate steel – N.O.C.	3620(1)
This classification shall apply to boilermaking if more than 50% of the metal used is #9 gauge or heavier. Employers fabricating boilers or water heaters when 50% or more of the metal used is lighter than #9 gauge shall be classified as 3169, <i>Stove Mfg.</i>	
Payroll of a tool and die department, 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, shall be classified as 3099, <i>Tool Mfg.</i>	
BOOKBINDING OPERATION – editing, designing, proofreading and photographic composing	
See Printing, Publishing and Duplicating.	
BOOKBINDING OPERATION – Salespersons – Outside	
See Printing, Publishing and Duplicating.	
BOOKBINDING OPERATION – all other employees	
See Printing, Publishing and Duplicating.	
BOOT OR SHOE MFG. OR REPAIRING	2660

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BOTTLE DEALERS – secondhand	
See Salvage Material Dealers.	
BOTTLING – beverages – no spirituous liquors	2163
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 paper board manufacturing shall be separately classified.	
BOX MFG. – rigid paper boxes	4240
Paper or paper board 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 OR MALT HOUSES – including bottling or canning	2121
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.	
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 – no secondhand materials – including counterpersons	8232(2)
This classification contemplates the sale of sand, gravel, cement, brick, fencing wire, wall-board, doors, roofing paper, paneling, decorative stone, foundation piers, pipe, button board, and similar building material items.	
BUILDING MATERIAL DEALERS – dealers in secondhand materials	8204(1)
Wrecking or salvaging operations shall be separately classified.	

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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

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)

Employees responding to alarms shall be separately classified as 7721(1), *Detective or Patrol Agencies*.

BUS OR LIMOUSINE OPERATIONS – all employees

7382

BUTCHERING – including the handling of livestock

2081(1)

BUTTER SUBSTITUTES MFG.

4717

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C

CABINET MFG. – wood – including the manufacture of commercial or industrial fixtures	2812
<p>This classification contemplates the manufacture of cabinets and fixtures that are designed to be affixed to building walls or floors.</p> <p>Upholstery operations shall be separately classified as 9522(1), <i>Upholstering</i>.</p> <p>Commercial lumberyards, building material dealers, or fuel and material dealers shall be separately classified.</p> <p>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.</p>	
CABINET OR ENCLOSURE MFG. – metal	3076(5)
CABINET OR FIXTURES – portable; interior trim – installation – N.O.C.	5146(1)
<p>At a particular job or location, Classification 5146(1) shall not be used for division of payroll in connection with Classifications 5645, <i>Carpentry</i>, 5697, <i>Carpentry</i>, 5403, <i>Carpentry</i>, or 5432, <i>Carpentry</i>.</p>	
CABLE MFG.	
<p>See Wire Rope.</p>	
CABLE TELEVISION COMPANIES – all employees – including operation, maintenance, extension of lines and making service connections – including shop	7606
<p>The operation of television studios shall be separately classified as 7610, <i>Radio, Television or Commercial Broadcasting Stations</i>.</p>	
CAMPS – recreational or educational – all operations – including Clerical Office Employees at camp locations	9048(1)
<p>This classification applies to camps that provide supervised recreational or educational activities with guidance or counseling services, and with overnight facilities for camp participants.</p> <p>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>.</p>	
CAN MFG.	3220
CANAL CONSTRUCTION – all operations	6361(1)
<p>Pile driving, tunneling, dam or sewer construction shall be separately classified.</p>	
CANNERIES – fish	2113
<p>Can manufacturing and the rendering of fish oil shall be separately classified.</p>	
CANNERIES – N.O.C. – including fruit preserving	2111
<p>Frozen vegetable or fruit processors, fresh or frozen potato processors, fruit juice or concentrate manufacturing, and can manufacturing shall be separately classified.</p>	
CANVAS GOODS MFG. – N.O.C. – shop only	
<p>See Awning, Tarp or Canvas Goods Mfg.</p>	
CARNIVALS OR CIRCUSES – all employees – including Clerical Office Employees and Outside Salespersons	9185

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CARPENTRY – construction or remodeling of detached private residences for occupancy by one or two families – including the construction of private garages and the installation of interior trim, builders finish, doors and cabinet work in connection with such structures – employees whose regular hourly wage does not equal or exceed \$23.00 per hour **5645(1)**

This classification shall apply 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 or remodeling private residences 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.

CARPENTRY – construction or remodeling of detached private residences for occupancy by one or two families – including the construction of private garages and the installation of interior trim, builders finish, doors and cabinet work in connection with such structures – employees whose regular hourly wage equals or exceeds \$23.00 per hour **5697(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 \$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 5645(1), *Carpentry*.

This classification shall apply 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 or remodeling private residences 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.

CARPENTRY – construction or remodeling of dwellings not exceeding three stories in height – including the construction of private garages and the installation of interior trim, builders finish, doors and cabinet work in connection with such structures – employees whose regular hourly wage does not equal or exceed \$23.00 per hour **5645(2)**

This classification shall apply only to structures designed primarily as family dwellings. It also shall apply 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 dwellings not exceeding three stories in height at the same job or location. All other roofing shall be separately classified.

Carpentry in connection with the construction or remodeling of detached private residences for occupancy by one or two families shall be separately classified as 5645(1), *Carpentry*, or 5697(1), *Carpentry*.

The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.

CARPENTRY – construction or remodeling of dwellings not exceeding three stories in height – including the construction of private garages and the installation of interior trim, builders finish, doors and cabinet work in connection with such structures – employees whose regular hourly wage equals or exceeds \$23.00 per hour **5697(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 \$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 5645(2), *Carpentry*.

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This classification shall apply only to structures designed primarily as family dwellings. It also 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 dwellings not exceeding three stories in height at the same job or location. All other roofing shall be separately classified.

Carpentry in connection with the construction or remodeling of detached private residences for occupancy by one or two families shall be separately classified as 5645(1), *Carpentry*, or 5697(1), *Carpentry*.

The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.

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 \$23.00 per hour – N.O.C. 5403

This classification shall apply 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.

CARPENTRY – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage equals or exceeds \$23.00 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 \$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 5403, *Carpentry*.

This classification shall apply 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.

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)

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CEILING INSTALLATION – suspended acoustical grid type	5020
Insulation work shall be separately classified.	
CEMENT MFG.	1701
Excavation or digging, dredging, mining or quarrying shall be separately classified.	
Hauling of finished product shall be separately classified as 8232(2), <i>Building Material Dealers</i> .	
CEMETERY OPERATION – all employees	9220(1)
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, 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 – 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, church maintenance employees, janitors, custodians, gardeners, security personnel, drivers, and parking lot attendants.	
Also refer to companion Classification 8840, <i>Churches – clergy, professional assistants, organists, or members of choir</i> .	
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 – clergy, professional assistants, organists, or members of choir – including Clerical Office Employees	8840
When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.	
Employees assigned to this classification provide spiritual leadership, teaching, counseling, guidance, and support for their congregations. Employees include, but are not limited to, clergy, organists, choir directors and members, youth directors, Sunday school teachers, pastoral counselors, and clerical office employees.	
This classification also applies to church nursery attendants, childcare employees, and baby-sitters, provided their duties are restricted to providing care for children or infants during religious services.	
Also refer to companion Classification 9015(4), <i>Churches – all employees other than clergy, professional assistants, organists, members of choir or Clerical Office Employees</i> .	

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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)
Canal, sewer or cellar excavation or underground mining shall be separately classified.	
CLEARING LAND — all operations	2702(2)
CLERICAL OFFICE EMPLOYEES — N.O.C.	8810(1)
Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.	
CLOCK MFG. — including foundry operations	3383(2)
CLOTHING MFG. — including embroidery manufacturing	2501(1)
CLUBS — boys and girls — all employees — including 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 restaurant or tavern employees	9060
CLUBS — gaming — all employees — including 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 restaurant or tavern employees	9061
CLUBS — riding — all employees	7207(2)
CLUBS — shooting	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 restaurant or tavern employees and receptionists	9053(4)
CLUBS — tennis or racquetball — all employees — including restaurant or tavern employees and receptionists	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)
COKE MFG. — by-product ovens	1463(3)
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.	

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Automobile driving schools shall be classified as follows:

- Instructors — 8748, *Automobile or Automobile Truck Salespersons*
- Vehicle maintenance and repair — 8391, *Automobile or Automobile Truck Dealers*

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 — 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.

Also refer to companion Classification 8868, *Colleges or Schools — private — not automobile schools — professors, teachers, or academic professional employees*.

If an employee who performs duties described by Classification 9101 also performs duties described by Classification 8868, the payroll of that employee may be divided between Classifications 9101 and 8868, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.

COMMUNICATIONS CABLING — within buildings — shop and outside 5195

This classification shall apply to those concerns engaged in the installation of low-voltage cable for voice or data transmission.

COMPOSITION GOODS

See Plastics.

COMPUTER MEMORY DISK MFG. — rigid

See Electronics Industry.

COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG.

See Electronics Industry.

COMPUTER OR COMPUTER SYSTEM INSTALLATION, INSPECTION, ADJUSTMENT OR REPAIR — shop and outside 5191(2)

The manufacture of computers shall be separately classified.

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 shall not be used for division of payroll in connection with any other classification (other than the General Exclusions) unless the operations described by Classification 8859(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

This classification shall apply to those firms engaged 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.

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 \$21.00 per hour 5201(1)

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<p>CONCRETE OR CEMENT WORK – pouring or finishing of concrete sidewalks, drive-ways, patios, curbs or gutters – including the making or stripping of forms – employees whose regular hourly wage equals or exceeds \$21.00 per hour</p> <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 \$21.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$21.00 per hour shall be classified as 5201(1), <i>Concrete or Cement Work</i>.</p>	5205(1)
<p>CONCRETE OR CEMENT WORK – pouring or finishing of concrete floor slabs, poured in place and on the ground 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 \$21.00 per hour</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.</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>	5201(2)
<p>CONCRETE OR CEMENT WORK – pouring or finishing of concrete floor slabs, poured in place and on the ground 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 \$21.00 per hour</p> <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 \$21.00 per hour. The payroll of an employee whose hourly wage is not shown to equal or exceed \$21.00 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.</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>	5205(2)
<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> <p>This classification also applies to the pouring or finishing of ground floors of buildings for which precast concrete wall panels, floor slabs or roof slabs become an integral part. 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> <p>Reinforcing steel installation shall be separately classified.</p>	5214
<p>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</p> <p>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.</p>	5222(1)

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<p>CONCRETE CONSTRUCTION – N.O.C. – including foundations, or the making, setting up or taking down of forms, scaffolds, falsework or concrete distributing apparatus</p> <p>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), ridge or Trestle Construction – wood, or 5506 or 5507, Street or Road Construction.</p> <p>Excavation, reinforcing steel installation, pile driving and all work in connection with sewers, tunnels, subways, caissons or cofferdams shall be separately classified.</p>	5213
<p>CONCRETE PRODUCTS MFG. – shop or yard work only</p> <p>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.</p> <p>Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	4034
<p>CONCRETE PUMPING – all operations</p> <p>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).</p>	5212
<p>CONDUIT CONSTRUCTION – for cables or wires – including tunneling at street crossings</p> <p>All tunneling other than at street crossings shall be separately classified.</p>	6325
<p>CONFECTIONS AND FOOD SUNDRIES MFG. OR PROCESSING – N.O.C.</p>	6504
<p>CONGREGATE LIVING FACILITIES FOR THE ELDERLY</p> <p>See Health and Human Services.</p>	
<p>CONSTRUCTION OR ERECTION PERMANENT YARDS – for maintenance of equipment or storage of material</p> <p>This classification shall apply only to a permanent yard maintained by a construction or erection contractor (see Appendix II, <i>Construction and Erection Classifications</i>) 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.</p> <p>Mill operations or fabrication shall be separately classified.</p>	8227
<p>CONTRACTORS – construction or erection – executive level supervisors – no direct supervision – division of a single employee's payroll with any other classification is not permitted</p> <p>This classification may be assigned only in connection with the construction or erection classifications listed in Appendix II, <i>Construction and Erection Classifications</i>, and must be confirmed by specific written approval from the WCIRB.</p> <p>This classification applies to executive level supervisors that exercise control through second level (or higher) supervisors. First level supervisors have authority and accountability over a crew of workers and report to second level supervisors. Second level supervisors have authority and accountability over one or more first level supervisors and report to executive level supervisors.</p> <p>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.</p>	5606

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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.

Also refer to Part 3, *Standard Classification System*, Section IV, *Special Industry Classification Procedures*, Rule 2, *Construction or Erection Work*.

CONVALESCENT HOMES OR CONVALESCENT HOSPITALS

See Health and Human Services.

COPPERSMITHING — shop 3066(4)

CORRUGATED OR FIBRE BOARD CONTAINER MFG. — including corrugating or laminating of paper 4244

Paper or paper board manufacturing shall be separately classified.

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 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 4683(2)

CREAMERIES AND DAIRY PRODUCTS MFG. 2063

Can manufacturing shall be separately classified.

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 OPERATORS — all employees 9220(2)

CROSS-COUNTRY WATER PIPELINE CONSTRUCTION — all operations 6361(2)

Pile driving, tunneling, and dam or sewer construction shall be separately classified.

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DAM CONSTRUCTION – concrete – all operations; including the making, setting up and taking down forms, scaffolds, falsework and concrete distributing apparatus and reinforcing steel installation	5207
Tunneling shall be separately classified.	
DAM CONSTRUCTION – N.O.C. – all operations	6011
Tunneling shall be separately classified.	
DAY CARE CENTERS – child – not residential care facilities – all employees – including receptionists	9059
Classification 9059 shall not be used for division of payroll in connection with Classifications 8868, Colleges or Schools – private – academic professionals, or 9101, Colleges or Schools – private, unless the operation described by Classification 9059 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8868 or 9101.	
This classification shall also apply to day care services provided by employers primarily for the use of their employees' dependents.	
DECORATING – interior or exterior – hanging flags or bunting for conventions or celebrations	9529(2)
DENTAL LABORATORIES – including foundry or casting operations	4692
DENTISTS AND DENTAL SURGEONS	
See Health and Human Services.	
DETECTIVE OR PATROL AGENCIES	7721(1)
DETINNING	3372(2)
DIE CASTING MFG.	1925
DISTILLING – N.O.C.	2142(2)
Bottle manufacturing shall be separately classified.	
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
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, General Exclusions or in connection with Classification 5146, Cabinet or Fixtures).	
The installation, service or repair of automatic door openers shall be separately classified.	
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.	

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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>	
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)
Yard and delivery operations pertaining to the sale 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.	
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>	
The manufacture of vitamins and food supplements shall be separately classified as 4831, <i>Vitamin or Food Supplement Mfg.</i>	
The manufacture of test kits utilized for the diagnosis of medical conditions shall be classified as 5951, <i>Serum, Anti-Toxin or Virus Mfg.</i>	
DRY CLEANING OR DYEING – N.O.C. – including repairing or pressing, and cash and carry departments on plant premises	2586(1)
Retail dry cleaning and laundering establishments engaged primarily (in excess of 50% of gross receipts) in the cleaning of garments, linens and other household items for the general walk-in public shall be classified as 2589, <i>Dry Cleaning or Laundry – retail.</i>	

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DRY CLEANING OR LAUNDRY – retail – including repairing or pressing, and cash and carry departments on premises 2589

This classification applies to those retail establishments engaged primarily (in excess of 50% of gross receipts) in the dry cleaning or laundering of garments, linens and other household items for the general walk-in 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*, or 2586(1), *Dry Cleaning or Dyeing*.

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ELECTRIC APPLIANCE MFG. – N.O.C.	3570
<p>This classification contemplates, but is not limited to, the manufacture or repair of lighting apparatus, flashlights, heating elements and domestic appliances such as vacuum cleaners, food processors and hair dryers.</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>	
ELECTRIC CONTROL PANEL OR SWITCHGEAR MFG.	
<p>See Electronics Industry.</p>	
ELECTRIC LIGHT OR POWER COMPANIES – all operations – including construction or extension of lines	7539
<p>The construction of buildings, dams or reservoirs shall be separately classified.</p> <p>Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside</i>.</p>	
ELECTRIC LIGHT OR POWER LINE CONSTRUCTION	7538
ELECTRIC MOTOR MFG. OR REPAIR	3569
<p>This classification applies to firms that specialize in the manufacture or repair of electric motors including the cleaning and rewinding of armatures, field coils, rotors and similar parts.</p>	
ELECTRIC POWER OR TRANSMISSION EQUIPMENT MFG.	
<p>See Electronics Industry.</p>	
ELECTRICAL APPARATUS MFG.	
<p>See Electronics Industry.</p>	
ELECTRICAL CONNECTOR MFG.	
<p>See Electronics Industry.</p>	
ELECTRICAL MACHINERY OR AUXILIARY APPARATUS – installation or repair – including incidental wiring	3724(2)
<p>This classification is not available for division of payroll of employees of employers engaged in the installation or repair of electrical apparatus on the premises both occupied and operated by the employer. Such payroll shall be included in the governing classification.</p> <p>The 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 separately classified.</p>	
ELECTRICAL WIRE HARNESS MFG.	
<p>See Electronics Industry.</p>	
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 \$25.00 per hour	5190
<p>The installation of electrical machinery or auxiliary apparatus shall be separately classified.</p>	

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ELECTRICAL WIRING – within buildings – including installation or repair of fixtures or appliances – shop and outside – employees whose regular hourly wage equals or exceeds \$25.00 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 \$25.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$25.00 per hour shall be classified as 5190, *Electrical Wiring*.

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

ELECTRONIC ELEMENT MFG.

See Electronics Industry.

ELECTRONIC PREPRESS – all operations

See Printing, Publishing and Duplicating.

ELECTRONICS INDUSTRY

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

This classification applies to the manufacture of consumer and professional audio and video equipment including, but not limited to, audio and video recording, playback and editing equipment, sound amplifiers, closed circuit television equipment, and coin operated video games.

The repair of audio/visual equipment away from the shop shall be separately classified.

COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG. **3681(2)**

This classification applies to the manufacture of personal, desktop, laptop, mini, micro, mainframe and super computers. It also applies to the manufacture of electronic computer peripheral equipment including, but not limited to, monitors, terminals, printers, computer mouse devices, keyboards, disc drives, logic boards, motherboards, computer modems, and similar products.

The repair of computer or computer peripheral equipment away from the shop shall be separately classified.

COMPUTER MEMORY DISK MFG. – rigid **3070**

ELECTRIC CONTROL PANEL OR SWITCHGEAR MFG. **3643(2)**

This classification contemplates the manufacture or repair of control panels, switchboards, circuit breakers, switches and switchgear apparatus with a power rating of one horsepower or more.

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 POWER OR TRANSMISSION EQUIPMENT MFG. – N.O.C. **3643(1)**

This classification contemplates the manufacture or repair of generators, converters, transformers, power supplies or similar equipment with a power rating of one horsepower or more.

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*.

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ELECTRICAL APPARATUS MFG. – N.O.C.	3179
<p>Classification 3179 shall not be used for division of payroll in connection with Classifications 3643(1), <i>Electric Power or Transmission Equipment Mfg. – N.O.C.</i>, or 3643(2), <i>Electric Control Panel or Switchgear Mfg.</i>, unless the operation described by Classification 3179 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 3643(1) or 3643(2).</p> <p>This classification contemplates the manufacture or repair of electrical apparatus, including, but not limited to, electrical control and switchboard assemblies with a power rating of less than 746 watts (one horsepower). This classification also includes, but is not limited to, the manufacture of electrical-mechanical components such as solenoids, push button switches and relays.</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>	
ELECTRICAL CONNECTOR MFG.	3568
<p>Classification 3568 shall not be used for division of payroll in connection with Classification 3651, <i>Electrical Wire Harness Mfg.</i>, unless the operation described by Classification 3568 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3651.</p> <p>This classification contemplates the manufacture or assembly of electrical connectors, connector assemblies and contacts used to connect wire or wire harnesses to electrical components.</p>	
ELECTRICAL WIRE HARNESS MFG.	3651
<p>This classification contemplates the manufacture or assembly of electrical wire harnesses, connector cable assemblies and electrical cords.</p> <p>The manufacture of electrical wire or cable shall be separately classified.</p>	
ELECTRONIC ELEMENT MFG. – N.O.C.	3178
<p>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 3178 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification contemplates, but is not limited to, the manufacture of electronic component parts used to receive, store, govern or direct the flow of current within an electrical circuit. Electronic components assigned to this classification include, but are not limited to, resistors, capacitors, coils, transformers, filters, magnetic recording heads, potentiometers and transducers. This classification does not apply to the fabrication of components with a power rating in excess of 746 watts (one horsepower).</p>	
INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG.	4112
<p>This classification contemplates the manufacture of integrated circuits and similar electronic components using semiconductor processing methods such as thin film deposition, high temperature oxidation and diffusion, micron-range photo-lithography, and wet and dry etching. This classification also applies to the fabrication of semiconductor wafers.</p>	
INSTRUMENT MFG. – electronic – professional or scientific – N.O.C.	3681(1)
<p>The repair of instruments away from shop shall be separately classified.</p>	
MEDICAL INSTRUMENT MFG. – electronic – diagnostic or treatment	3572
<p>This classification contemplates the manufacture of electronic medical equipment used for diagnostic or treatment purposes. The repair of instruments away from the shop shall be separately classified.</p>	

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POWER SUPPLY MFG.	3573
<p>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 3573 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification applies to the manufacture of power supply units with a power rating of less than one horsepower.</p> <p>The repair of power supplies away from the shop shall be separately classified.</p>	
PRINTED CIRCUIT BOARD ASSEMBLING – by contractor	3577
<p>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 3577 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification applies to firms engaged in the assembling of components onto printed circuit boards for other concerns on a contract basis. Printed circuit board assembling when performed by the original equipment manufacturer shall be assigned to the product specific classification.</p> <p>The manufacture (etching and plating) of printed circuit boards on a contract basis shall be classified as 4354, <i>Printed Circuit Board Mfg.</i></p>	
PRINTED CIRCUIT BOARD MFG.	4354
<p>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 4354 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
TELECOMMUNICATIONS EQUIPMENT MFG.	3681(3)
<p>This classification applies to the manufacture of electronic telecommunications equipment, including radio, television and telephone equipment, military communication equipment, professional broadcasting/receiving equipment, wireless communication equipment, and related equipment used to transmit, receive, route or amplify data.</p> <p>The repair of telecommunications equipment away from the shop shall be separately classified.</p>	
ELECTROPLATING	3372(1)
<p>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.</p>	
ELEVATOR ERECTION OR REPAIR	5160
ELEVATOR INSPECTING – including Outside Salespersons – no service inspections, oiling, adjusting or repairing	8720(2)
ELEVATOR SERVICE INSPECTIONS, OILING AND ADJUSTING – no repair	8729
ENAMELED IRONWARE MFG.	3081(2)

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ENGINEERS – consulting— mechanical, civil, electrical and mining engineers and architects – not engaged in actual construction or operation	8601(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 8601(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
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.	
EQUIPMENT OR MACHINERY RENTAL YARDS – not dealers in new or used equipment – all employees – including counterpersons	8028(1)
EXCAVATION – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage does not equal or exceed \$25.00 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.	
EXCAVATION – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds \$25.00 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 \$25.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$25.00 per hour shall be classified as 6218(1), <i>Excavation – N.O.C.</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.	
EXCAVATION – rock – no tunneling	1624(2)
EXERCISE OR HEALTH INSTITUTES – all employees – including restaurant employees and receptionists	9053(2)
EXHIBITIONS	
See Amusement Parks.	
EXPLOSIVE MFG.	4771(1)
This classification includes the manufacture of explosives such as, but not limited to, fuses, flares and detonators.	
EXPRESS COMPANIES – including employees engaged in railroad transportation	7219(2)

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FARMS	
Refer to Section IV, <i>Special Industry Classification Procedures</i> , Rule 3, pertaining to the following Farm Classifications.	
BUSH BERRY CROPS	0079(2)
This classification applies to all acreage devoted to the raising of raspberries, olallieberries (blackberries) and boysenberries.	
COTTON FARMS	0044
This classification applies to all acreage devoted to the raising of cotton.	
DAIRY FARMS	0036
This classification applies to all acreage devoted to the production of milk or cream. The payroll of route drivers delivering bottled milk to retail customers and performing no other duties on the farm premises may be segregated and classified as 2063, <i>Creameries and Dairy Products Mfg.</i> The Dairy Farms classification shall also include acreage devoted to the raising of goats.	
FEED YARDS	0038(2)
This classification applies to all operations of feeding cattle, sheep and hogs. This classification includes growing incidental feed, hay or grain crops for the purpose of maintaining the subject animals, unless the majority of feed, hay or grain crops are sold commercially and not used by the employer.	
FIELD CROPS	0171
This classification applies to all acreage devoted to the raising of hay, alfalfa, all the cereal grains — wheat, barley, rice, corn and oats — all sorghums, flax and maize.	
ORCHARDS — citrus and deciduous fruits	0016
This classification applies to all acreage devoted to citrus and deciduous tree crops, as well as avocados.	
ORCHARDS — nut crops	0045
This classification applies to all acreage devoted to nut tree crops, including almonds, walnuts and pistachios.	
POTATO CROPS	0041
This classification applies to all acreage devoted to the raising of all types of potatoes and shall also include sweet potatoes, peanuts and sugar beets.	
POULTRY RAISING, EGG PRODUCTION AND HATCHERIES	0034(1)
This classification applies to all acreage devoted to the raising of poultry, turkeys, rabbits and squabs.	
SHEEP RAISING AND HOG FARMS	0034(2)
This classification applies to all acreage devoted to the raising of sheep and hogs, but not at Feed Yards.	
STOCK FARMS	0038(1)
This classification applies to all acreage devoted to the raising of beef cattle and horses. This classification includes growing incidental feed, hay or grain crops for the purpose of maintaining the subject animals, unless the majority of feed, hay or grain crops are sold commercially and not used by the employer.	

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STRAWBERRY CROPS	0079(1)
This classification applies to all acreage devoted to the raising of strawberries.	
TRUCK FARMS	0172
This classification applies to all acreage devoted to the raising of garden vegetables, and shall also include dry peas, dry beans, soy beans, melons, sweet corn, mushrooms, bean sprouts, and flower and vegetable seeds.	
VINEYARDS	0040
This classification applies to all acreage devoted to the raising of all grapes — table, wine or raisin — and shall also include hops and Kadota figs.	
FARM MACHINERY DEALERS — shop and outside — including demonstration and repair	8116
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> . Secondhand farm machinery dealers shall be classified as 8267, <i>Machinery and Equipment Dealers — secondhand</i> .	
FARM MACHINERY OPERATION — by contractors — including yard employees	0050
FEED MFG. — preparing or compounding feeds for livestock and poultry	2014(2)
FELTING MFG.	2211(3)
FENCE CONSTRUCTION — metal or wood	6400
FIBRE PREPARATION — wood	4239(2)
FIRE ALARM SYSTEMS INSTALLATION, SERVICE OR REPAIR — within buildings — including storage and yard employees	7605(2)
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
FLOWER OR FLOWER ARRANGEMENT MFG. — artificial	2501(6)
FORGING WORKS — drop or machine — including trimming or grinding, heat treating and die making operations	3110(1)
FOUNDATION PREPARATION WORK — including foundation drilling — all operations to completion of substructure	6258
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. Building site excavation shall be separately classified.	

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FOUNDRIES – investment casting – all operations – including pattern and mould manufacturing	3339
This classification applies to the manufacture of metal castings, either ferrous or non-ferrous, by the lost wax or investment process.	
FOUNDRIES – non-ferrous – N.O.C.	3085
FOUNDRIES – iron – N.O.C.	3081(1)
FOUNDRIES – steel castings	3082
FREIGHT FORWARDERS OR CONSOLIDATORS – N.O.C.	7360(2)
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.	
Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i> .	
The storage of freight on a fee basis shall be separately classified.	
FREIGHT HANDLERS – packing or handling merchandise at shipping or receiving terminals – N.O.C.	7360(1)
Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i> .	
The storage of freight on a fee basis shall be separately classified.	
FRUIT – citrus fruit packing and handling – including storage	2108
The growing or harvesting of crops shall be separately classified.	
FRUIT – dried fruit packing and handling	2109
FRUIT – fresh fruit packing and handling – including storage	2107
This classification shall apply to the packing and handling of deciduous fruit, such as peaches, plums, pears, nectarines, apricots and apples, as well as the packing of melons, grapes, avocados, strawberries, figs and kiwi fruit.	
Growing or harvesting of crops shall be separately classified.	
FRUIT JUICE OR CONCENTRATE MFG.	2116
Can manufacturing shall be separately classified.	
FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING	2102
Growing or harvesting of crops shall be separately classified.	
FUEL AND MATERIAL DEALERS – N.O.C. – no secondhand building materials or lumber – including counterpersons	8232(3)
FUNERAL DIRECTORS – all employees – including receptionists	9620
FUR MFG. – preparing skins	2623(2)
FURNACE, HEATER OR RADIATOR MFG.	3175
Foundry operations shall be separately classified.	

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<p>FURNITURE ASSEMBLING – other than metal – including finishing</p> <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 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).</p> <p>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.</p> <p>Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstery</i>.</p>	2881(1)
<p>FURNITURE MFG. – metal</p> <p>Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstery</i>.</p>	3076(1)
<p>FURNITURE MFG. – wood – including assembling or finishing</p> <p>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.</p> <p>This classification shall include the fabrication of metal hardware parts, if such operations account for less than 50% of the total payroll.</p> <p>Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstery</i>.</p>	2883
<p>FURNITURE MOVING – including packing or handling household goods</p> <p>The transporting of furniture under contract for a manufacturer or store shall be separately classified as 7219(1), <i>Trucking Firms</i>.</p>	8293(2)
<p>FURNITURE – upholstery</p>	9522(2)

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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, ASHES OR REFUSE COLLECTING	9403(1)
Dump operations shall be separately classified as 9424, <i>Garbage, Ashes or Refuse Dump Operations</i> .	
GARBAGE, ASHES OR REFUSE DUMP OPERATIONS – all employees	9424
This classification shall include gate attendants and cashiers who receive payments from customers.	
Collection of garbage, ashes or refuse shall be separately classified as 9403(1), <i>Garbage, Ashes or Refuse Collecting</i> .	
GAS MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$23.00 per 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 \$23.00 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 \$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 6315(2), <i>Gas Mains or Connections Construction</i>.	
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 WORKS – all operations – including construction or extension of lines	7500
Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside</i> .	
GASKET MFG.	4983
GASOLINE OR OIL DEALERS – wholesale – including mixing or blending	8350
GASOLINE RECOVERY	
See Petroleum Industry.	

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GATE OR CORRAL MFG. – tube or pipe stock	3401(2)
This classification applies to the manufacture of gates, corrals, stanchions, and guard rails primarily (greater than 50%) from tubular steel.	
GEOPHYSICAL EXPLORATION – including mapping of subsurface areas	8601(3)
Classification 8601(3) shall not be used for division of payroll in connection with Classifications 6235(1), Oil or Gas Wells – Drilling, 1320, Oil or Gas Lease Operators, or 7515, Oil or Gas Pipeline Operation, unless the operation described by Classification 8601(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 6235(1), 1320 or 7515.	
GLASS MERCHANTS – including bending, grinding, beveling or silvering plate glass	4130
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 \$23.00 per hour	5467
GLAZIERS – away from shop – employees whose regular hourly wage equals or exceeds \$23.00 per hour	5470
Assignment of this classification is subject to verification at 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 5467, Glaziers.	
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 \$25.00 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.	
GRADING LAND – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds \$25.00 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 \$25.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$25.00 per hour shall be classified as 6218(2), Grading Land.	
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.	
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	2014(1)
GRAPHIC DESIGN – all operations	
See Printing, Publishing and Duplicating.	

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HARDWARE MFG. – N.O.C.	3146(1)
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)
<p>Classification 8215(1) 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(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8232(3).</p>	
HEALTH AND HUMAN SERVICES	
ALCOHOLIC AND DRUG RECOVERY HOMES – all employees	8804(1)
<p>Classification 8804(1) 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 Facilities for the Elderly</i>, 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.</p> <p>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.</p>	
CONGREGATE LIVING FACILITIES FOR THE ELDERLY – no care or supervision	8851
<p>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.</p> <p>Age restricted apartment or condominium complexes that do not provide the above services shall be classified as 9007, <i>Apartment or Condominium Complex Operation for Seniors</i>. Operations licensed by the Department of Social Services to provide assisted care services shall be classified as 9070(1), <i>Residential Care Facilities for the Elderly</i>.</p> <p>When skilled nursing care is provided as an identifiable unit, such nursing care shall be classified as 8829(1), <i>Nursing Homes</i>.</p>	
CONVALESCENT HOMES OR CONVALESCENT HOSPITALS – all employees	8829(2)
DENTISTS AND DENTAL SURGEONS – all employees – including Clerical Office Employees	8839
<p>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 8839 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	

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<p>HOME INFUSION THERAPISTS – all employees</p> <p>Classification 8852 shall not be used for division of payroll in connection with Classifications 8827(1), Homemaker Services, or 8827(2), Public Health Nursing Associations, 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).</p> <p>This classification shall apply to home health agencies whose outside operations are confined to the provision of infusion therapy. Outside operations may be performed at 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.</p>	8852
<p>HOMEMAKER SERVICES – all employees</p>	8827(1)
<p>HOSPITALS – all employees – including Clerical Office Employees and Outside Salespersons</p> <p>The payroll for student nurses and interns shall be included at an average wage of at least \$100 per week.</p>	9043
<p>NURSING HOMES – all employees</p>	8829(1)
<p>PHYSICIANS – all employees – including Clerical Office Employees</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1) or General Exclusions) unless the operations described by Classification 8834 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	8834
<p>PUBLIC HEALTH NURSING ASSOCIATIONS – all employees</p>	8827(2)
<p>RESIDENTIAL CARE FACILITIES FOR ADULTS – N.O.C. – all employees</p> <p>Classification 9070(3) shall not be used for division of payroll in connection with Classifications 8804(1), Alcoholic and Drug Recovery Homes, or 8804(2), Social Rehabilitation Facilities for Adults, unless the operation described by Classification 9070(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).</p> <p>This classification shall apply to those firms providing community care facilities for residents who are ambulatory and where the facilities are nonmedically oriented.</p> <p>When skilled nursing care is provided as an identifiable unit, such nursing care unit shall be separately classified as 8829(1), <i>Nursing Homes</i>.</p>	9070(3)
<p>RESIDENTIAL CARE FACILITIES FOR CHILDREN – N.O.C. – all employees</p> <p>This classification shall apply to nonmedical residential care facilities for children who are neglected, delinquent, or emotionally disturbed.</p>	8823
<p>RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED – all employees</p> <p>This classification shall apply to nonmedical residential care facilities for children or adults who are developmentally disabled.</p>	9085
<p>RESIDENTIAL CARE FACILITIES FOR THE ELDERLY – N.O.C. – all employees</p> <p>Classification 9070(1) shall not be used for division of payroll in connection with Classifications 8804(1), Alcoholic and Drug Recovery Homes, or 8804(2), Social Rehabilitation Facilities for Adults, unless the operation described by Classification 9070(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).</p> <p>This classification shall apply to those firms that provide nonmedical care and supervision to their residents.</p>	9070(1)

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<p>When a separate unit is operated for the provision of congregate living services only (no care and supervision), such unit shall be separately classified as 8851, <i>Congregate Living Facilities</i>.</p> <p>When skilled nursing care is provided as an identifiable unit, such nursing care shall be separately classified as 8829(1), <i>Nursing Homes</i>.</p>	
REST HOMES – all employees	8829(4)
SANITARIUMS – all employees	8829(5)
<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. Retail store operations shall be separately classified.</p>	8806
<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), Residential Care Facilities for the Elderly, 9070(3), Residential Care Facilities for Adults, 8823, Residential Care Facilities for Children, or 8851, Congregate Living Facilities for the Elderly, unless the operation described by Classification 8804(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 9070(1), 9070(3), 8823 or 8851.</p> <p>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 and counseling.</p>	8804(2)
<p>HEAT TREATING – metal</p> <p>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 3146(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	3146(2)
HIDE PROCESSING OR PRESERVING	2623(3)
<p>HOME INFUSION THERAPISTS</p> <p>See Health and Human Services.</p>	
<p>HOMEMAKER SERVICES</p> <p>See Health and Human Services.</p>	
<p>HOMEOWNERS ASSOCIATIONS</p> <p>See Property Management/Operation.</p>	
<p>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</p> <p>The operation or maintenance of amusement devices, restaurants and retail stores shall be separately classified.</p>	9016(3)
HORSE SHOWS – stable employees	7207(3)

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HOSPITALS

See Health and Human Services.

HOSPITALS – veterinary – all employees – including receptionists **8831(1)**

This classification applies to employees who handle animals, dispense prescriptions or are otherwise exposed to any of the operative hazards of the business.

HOTELS – all employees **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, such as, but not limited to, cashiers or information and reservation clerks.

The payroll of employees engaged exclusively in connection with restaurant or tavern operations shall be separately classified as 9079(1), *Restaurants or Taverns*.

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.

Electrical wiring shall be separately classified.

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ICE CREAM OR FROZEN YOGURT SHOPS	8078(3)
<p>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.</p> <p>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.</p> <p>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, <i>Restaurants or Taverns</i>.</p>	
ICE MFG. OR ICE DEALERS	2150
<p>Icing or re-icing of railroad cars shall be separately classified.</p>	
INCANDESCENT LAMP AND FLUORESCENT TUBE MFG.	4111(2)
<p>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.</p>	
INK, MUCILAGE OR POLISH MFG.	4557
INSPECTION FOR INSURANCE OR VALUATION PURPOSES – N.O.C. – including Outside Salespersons	8720(1)
INSTRUMENT – professional or scientific – installation, service or repair – away from shop – not office machines	5128
INSTRUMENT MFG. – professional or scientific	
<p>See Electronics Industry.</p>	
INSTRUMENT MFG. – non-electronic – scientific or medical – N.O.C.	3682
<p>The repair of instruments away from shop shall be separately classified.</p>	
INSURANCE COMPANIES – all employees – including Clerical Office Employees and Outside Salespersons	8822
INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG.	
<p>See Electronics Industry.</p>	
INTERNET OR WEB-BASED APPLICATION DEVELOPMENT OR OPERATION – includ- ing Clerical Office Employees and Outside Salespersons	8859(2)
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the General Exclusions) unless the operations described by Classification 8859(2) 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 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 to sell merchandise and also handle or ship same.</p>	

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IRON OR STEEL ERECTION – light gauge steel framing	
See Steel Framing.	
IRON OR STEEL ERECTION – N.O.C.	5057
This classification includes, but is not limited to, the erection of metal burners, staircases, handrails, monorails and exterior tanks, but not elevated tanks.	
IRON OR STEEL ERECTION – structural – in the construction of buildings not over two stories in height	5059
At a particular job or location, Classification 5059 shall not be used for division of payroll in connection with Classification 5040(1), Iron or Steel Erection – structural and exterior installation.	
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> .	
IRON OR STEEL ERECTION – structural and exterior installation	5040(1)
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.	
Excavation and concrete work shall be separately classified.	
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 – structural – shop – fabricating or assembling girders, beams, columns, trusses, stringers or other structural iron or steel	3030
Classification 3030 shall not be used for division of payroll in connection with Classification 3040, Iron Works, unless the operation described by Classification 3030 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3040.	
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.	
IRON 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
Classification 3040 shall not be used for division of payroll in connection with Classification 3030, Iron or Steel Works, unless the operation described by Classification 3040 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3030.	
Casting of steel or rolling mills shall be separately classified.	

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IRRIGATION, DRAINAGE OR RECLAMATION WORKS OPERATION – all work incidental to maintenance and operation of irrigation, drainage or reclamation districts **0251**

Classification 0251 shall not be used for division of payroll in connection with any of the "Farm Classifications," unless the operation described by Classification 0251 constitutes a separate and distinct enterprise having no connection with the operations covered by any of the "Farm Classifications."

Additions to, alterations or construction of, irrigation or drainage systems, pile driving, dredging, tunneling and dam or sewer construction shall be separately classified.

IRRIGATION PIPE INSTALLATION – agricultural – all operations **6364**

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JANITORIAL SERVICES – by contractors	9008
<p>This classification includes incidental maintenance operations performed in connection with the janitorial services.</p> <p>This classification does not apply at a location where the employer provides property management services.</p> <p>The interior general cleaning of occupied or vacant residential dwellings shall be separately classified as 9096, <i>Residential Cleaning Services</i>.</p>	
JETTY OR BREAKWATER CONSTRUCTION – all operations to completion	6361(3)
<p>Caisson, cofferdam work, pile driving, and quarries shall be separately classified.</p>	
JEWELRY MFG. – including foundry operations	3383(1)
JOCKEYS	
<p>See Racing Stables.</p>	
JUNK DEALERS	
<p>See Salvage Material Dealers.</p>	

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KENNELS – all employees – including receptionists	8831(3)
This classification shall apply to employees who handle animals, dispense prescriptions or are otherwise exposed to any of the operative hazards of the business.	
KNITTING – N.O.C.	2362

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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 \$25.00 per hour	6218(3)
LAND LEVELING – grading farm lands – employees whose regular hourly wage equals or exceeds \$25.00 per hour Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$25.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$25.00 per hour shall be classified as 6218(3), Land Leveling.	6220(3)
LANDSCAPE GARDENING – all operations – including maintenance of gardens The excavating, transporting and transplanting of mature trees shall be separately classified as 7219(1), <i>Trucking Firms</i> .	0042
LATHING	5443
LAUNDRIES – N.O.C. – all employees – including cash and carry departments on plant premises Retail dry cleaning and laundering establishments engaged primarily (in excess of 50% of gross receipts) in the cleaning of garments, linens and other household items for the general walk-in public shall be classified as 2589, <i>Dry Cleaning or Laundry – retail</i> .	2585
LEAD MFG., RECLAIMING OR ALLOYING – including litharge and lead oxide manufacturing	3647(2)
LEATHER GOODS MFG. – N.O.C.	2688
LENS MFG. – ground and polished lenses	4150(2)
LIBRARIES – librarians or professional assistants – including Clerical Office Employees	8810(3)
LIBRARIES – all employees other than librarians, professional assistants or Clerical Office Employees	9015(5)
LIVESTOCK AUCTIONEERS – including Inside Salespersons or Outside Salespersons, solicitors or appraisers	8286(2)
LIVESTOCK DEALERS OR COMMISSION MERCHANTS – N.O.C. – not operating stockyards, farms, ranches or sales stables – including Outside Salespersons	8286(1)
LOG CHIPPING 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), <i>Logging or Lumbering</i>,) 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).	2710(2)

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LOGGING OR LUMBERING – 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.

Mill operations shall be separately classified.

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*.

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

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MACARONI MFG.	2002
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.	
MACHINE SHOPS – aircraft components	3831
This classification applies to firms approved by the Federal Aviation Administration that engage in the manufacture or repair of machined aircraft components and accessories. Firms that remove or install parts or otherwise work directly on aircraft shall be classified as 7428(3), <i>Aircraft Remanufacture, Conversion, Modification and Repair Companies</i> .	
MACHINE SHOPS – N.O.C.	3632
MACHINERY AND EQUIPMENT DEALERS – secondhand – including incidental re-conditioning or repairing	8267
Wrecking or salvaging shall be separately classified.	
MACHINERY DEALERS – N.O.C. – including demonstration and repair	8107
Installation and repair operations away from premises of the employer shall be separately classified. 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> . Secondhand machinery dealers shall be classified as 8267, <i>Machinery and Equipment Dealers – secondhand</i> .	
MACHINERY MFG. – commercial food processing equipment	3560(1)
This classification applies to the manufacture of commercial food processing equipment or machinery such as bakery machinery, food choppers, mixers, grinders, slicing machines, meat and poultry processing machinery, and juice extractors.	
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.	
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. The manufacture of forklift trucks shall be classified as 3815(1), <i>Automobile or Automobile Truck Trailer Mfg. or Assembling</i> .	
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 (nonriding), edgers, hedgers and seeders.	
MACHINERY MFG. – swimming pool and spa	3501(2)
This classification applies to the manufacture or repair of swimming pool and spa equipment such as pumps, filters, heaters, sweeps and air blowers. The fabrication or construction of swimming pools or spas shall be separately classified.	

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MACHINERY OR EQUIPMENT MFG. – agricultural, construction, mining or ore milling	3507
MACHINERY OR EQUIPMENT RENTAL YARDS – not dealers in new or used machinery – all employees – including counterpersons	8028(2)
MAGNETIC TAPE MFG.	4922
MAIL DELIVERY SERVICE COMPANIES – firms operating under contract to the United States Postal Service – all employees	7232
Mail delivery operations that are not performed under contract to the United States Postal Service shall be separately classified.	
MAILING OR ADDRESSING COMPANIES – including Clerical Office Employees	8800
This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1), Salespersons – Outside, or General Exclusions) unless the operations described by Classification 8800 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
MARBLE CUTTING OR POLISHING	1803(2)
Quarrying shall be separately classified.	
Marble cutting in quarries shall be separately classified as 1624(1), <i>Quarries</i> .	
MARINE APPRAISERS OR SURVEYORS	7248
MASONRY – employees whose regular hourly wage does not equal or exceed \$21.00 per hour – N.O.C.	5027
This classification does not apply to masonry work in connection with 6307, <i>Sewer Construction</i> , or 6308, <i>Sewer Construction</i> .	
MASONRY – employees whose regular hourly wage equals or exceeds \$21.00 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 \$21.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$21.00 per hour shall be classified as 5027, <i>Masonry</i>.	
This classification does not apply to masonry work in connection with 6307, <i>Sewer Construction</i> , or 6308, <i>Sewer Construction</i> .	
MATTRESS OR BOX SPRINGS MFG. – including pillow, quilt or cushion manufacturing	2570
The manufacturing of wire springs shall be separately classified.	
MEAT PRODUCTS MFG. – N.O.C. – including canning	2095
Can manufacturing shall be separately classified.	
MEDICAL INSTRUMENT MFG.	
See Electronics Industry.	
METAL GOODS MFG. – N.O.C.	3400
This classification is applicable to employers engaged in the fabrication of miscellaneous products 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.	
Payroll of a tool and die department shall be assigned to 3099, <i>Tool Mfg.</i>, 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.	

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Employers rolling metal shall be classified in accordance with the following guides:

1. Those concerns engaged in the processing by re-rolling of metal stock shall be classified as 3400, *Metal Goods Mfg.*, if more than 50% of the metal used is lighter than #9 gauge.
2. Those concerns engaged in the processing by re-rolling of strip metal stock shall be classified as 3018, *Steel Making*, if more than 50% of the metal used is #9 gauge or heavier.
3. Those concerns engaged in the drawing of metal rod stock 1/2" in diameter and heavier shall be classified as 3018, *Steel Making*.
4. Those concerns engaged in heating metal stock and processing by rolling shall be classified as 3018, *Steel Making*.

Also refer to Classifications 3066(1), *Sheet Metal Products Mfg. — N.O.C.*, and 3620(2), *Plate Steel Products Fabrication*.

METAL SCRAP DEALERS

See Salvage Material Dealers.

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

This classification is not available for division of payroll of employees of an employer engaged in millwright work on the premises both occupied and operated by the employer. Such payroll shall be included in the governing classification.

MINING

Refer to Section IV, *Special Industry Classification Procedures*, Rule 4, pertaining to the following Mining Classifications.

MINING — ore milling — including concentration and amalgamation 1452

MINING — surface — no shafts, tunnels, or drifts — all employees 1122

This classification includes commissary department employees, watchpersons and all employees engaged in any work incidental to or in connection with the construction of buildings, the reconditioning, preparation, development, operation and/or maintenance of the project, including the operation of tramways not connected with underground haulage, the installation of surface equipment and surface machinery, construction of roads, the clearing of ground, construction, repair and maintenance of flumes, ditches, sluice boxes, water systems, power lines, buildings, structures or equipment, and the operation of blacksmith shops, sawmills, machine shops, car repair shops, mechanical gold separators, and drivers and their helpers.

MINING — Surface Employees of underground mining 1124

Classification 1124 shall not be used for division of payroll in connection with Classification 1122, *Mining*, unless the operation described by Classification 1124 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 1122.

This classification includes commissary department employees, watchpersons and all employees engaged in any work incidental to or in connection with the construction of buildings, the reconditioning, preparation, development, operation and/or maintenance of the project, including the operation of tramways not connected with underground haulage, the installation of surface equipment and surface machinery, construction of roads, the clearing of ground, construction, repair and maintenance of flumes, ditches, sluice boxes, water systems, power lines, buildings, structures or equipment, and the operation of blacksmith shops, sawmills, machine shops, car repair shops, mechanical gold separators, and drivers and their helpers.

This classification shall not include superintendents, mine forepersons, mining engineers, shift bosses, fire bosses, specimen bosses, shaft employees, timber employees, skip tenders, pump employees, highgraders or any other employee required to go underground. Ore milling shall be separately classified.

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MINING — underground — with shafts, tunnels, or drifts: underground employees	1123
This classification shall include superintendents, mine forepersons, mining engineers, shift bosses, fire bosses, specimen bosses, shaft employees, timber employees, skip tenders, pump employees, highgraders or any other employee required to go underground.	
MOBILE CRANE AND HOISTING SERVICE CONTRACTORS — N.O.C. — all operations — including yard employees	7219(3)
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.	
MOBILE HOME MFG.	2797(1)
Classification 2797(1) shall not be used for division of payroll in connection with Classification 3808, Automobile or Motorcycle Mfg. or Assembling, unless the operation described by Classification 2797(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.	
MOBILE HOME PARK OPERATION — all other employees	
See Property Management/Operation.	
MOBILE HOME PARK OPERATION — property management supervisors	
See Property Management/Operation.	
MORTGAGE BROKERS — all employees — including Clerical Office Employees and Outside Salespersons	8743
This classification does not apply to firms engaged in the direct lending of funds.	
MOTELS — all employees	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, such as, but not limited to, cashiers or information and reservation clerks.	
The payroll of employees engaged exclusively in connection with restaurant or tavern operations shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
MOTION PICTURES — development of negatives, printing and all subsequent operation except the marketing of the product through film exchanges at locations other than the studio	4360
Also refer to companion Classification 9610, <i>Motion Pictures — production — in studios and outside — all operations up to the development of negatives</i> .	
If an employee who performs duties described by Classification 4360 also performs duties described by Classification 9610, the payroll of that employee may be divided between Classifications 4360 and 9610, 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.	
MOTION PICTURES — film exchanges — not located at motion picture studio — including projection rooms; Clerical Office Employees	4362
MOTION PICTURES — production — in studios and outside — all operations up to the development of negatives	9610
The actual remuneration of production directors, players, entertainers or musicians must be included, subject, however, to a maximum of \$87,100 per year per person.	

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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.

Also refer to companion Classification 4360, *Motion Pictures — development of negatives, printing and all subsequent operation except the marketing of the product through film exchanges at locations other than the studio.*

If an employee who performs duties described by Classification 9610 also performs duties described by Classification 4360, the payroll of that employee may be divided between Classifications 9610 and 4360, 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.

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	7429
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</i> , ground photographic laboratory employees shall be separately classified as 4361, <i>Photographers — all employees</i> ; payroll for members of flying crews shall be separately classified.	
BUS OR LIMOUSINE OPERATIONS — all employees	7382
CEMETERY OPERATION — all employees	9220(1)
FIRE FIGHTERS — not volunteers — including all employees of Fire Department	7706
FIRE FIGHTERS — volunteers, serving with or without remuneration	7707
The exposure for this classification shall be on a per capita basis.	
HOUSING AUTHORITIES — all employees — including resident or on-site managers	9033
When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.	
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.	
New construction, alteration or demolition work shall be separately classified.	
INSTITUTIONAL EMPLOYEES — hospitals, sanitariums, rest homes or homes for the aged — all employees — including Clerical Office Employees and Outside Salespersons — not jail or prison employees	8830
The payroll for student nurses or interns shall be included at an average wage of at least \$100 per week.	
IRRIGATION, DRAINAGE OR RECLAMATION WORKS OPERATION — all work incidental to maintenance and operation of irrigation, drainage or reclamation districts	0251
Classification 0251 shall not be used for division of payroll in connection with any of the "Farm Classifications" unless the operation described by Classification 0251 constitutes a separate and distinct enterprise having no connection with the operations covered by any of the "Farm Classifications."	
LIBRARIES — public — librarians or professional assistants — including Clerical Office Employees	8810(4)

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MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – not engaged in manual labor, or direct supervision of construction or erection work – N.O.C.	9410
This classification includes mayors, city council members, elected officials, judges, hearing officers, district attorneys, courthouse clerks and public records clerks, employees engaged in laboratory work, health inspectors, building inspectors, engineers not engaged in actual construction or operation, and similar occupations.	
MUNICIPAL, STATE OR PUBLIC AGENCY EMPLOYEES – all other employees – including laborers, mechanics, and storekeepers – N.O.C.	9420
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, <i>Amusement Parks or Exhibitions</i> .	
POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS – including deputies – not volunteers	7720
POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS – including deputies – volunteers, serving with or without remuneration	7722
The exposure for this classification shall be on a per capita basis.	
PUBLIC COLLEGES OR SCHOOLS – all employees – including cafeteria, Clerical Office Employees and Outside Salespersons	8875(1)
RAILROADS – N.O.C. – operation and maintenance – all employees	7133
All employees connected with the operation or maintenance of bus lines shall be separately classified as 7382, <i>Bus or Limousine Operations</i> . Truck delivery of freight shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
ROAD DISTRICTS OR DEPARTMENTS – all operations – including shop, yard and store employees engaged in the maintenance, repair and storage of equipment and supplies	9422
Tunneling, subway construction, grade separation work, bridge construction, or pile driving shall be separately classified.	
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.	
SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE – all employees – including Clerical Office Employees and Outside Salespersons	8875(2)
WATERWORKS – operation – all employees – including construction or extension of lines	7520
The construction of aqueducts, buildings, dams or reservoirs shall be separately classified.	
The payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside</i> .	
MUSEUMS – all employees – including Clerical Office Employees	8838
Retail store operations shall be separately classified.	
MUSICAL INSTRUMENT MFG. – other than metal – N.O.C.	2923

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NAIL, TACK OR RIVET MFG. – cold or hot work	3152(1)
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	
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, proof-reading, 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
NURSING HOMES	
See Health and Human Services.	
NUT, BOLT OR SCREW MFG. – cold or hot work	3152(2)
Steel making or rolling mills shall be separately classified.	

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

The manufacture of office machines shall be separately classified.

OIL MFG. OR REFINING – vegetable – N.O.C. 4683(1)

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 REFINING, DISTILLING OR COMPRESSING UNITS

See Petroleum Industry.

OIL OR GAS WELL SERVICING

See Petroleum Industry.

OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – secondhand

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

See Petroleum Industry.

OIL OR GAS WELLS – cementing

See Petroleum Industry.

OIL OR GAS WELLS – drilling or re-drilling

See Petroleum Industry.

OIL OR GAS WELLS – gravel packing

See Petroleum Industry.

OIL OR GAS WELLS – installation or recovery of casing

See Petroleum Industry.

OIL OR GAS WELLS – perforating of casing

See Petroleum Industry.

OIL OR GAS WELLS – specialty tool companies

See Petroleum Industry.

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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, packing and canning – including olive oil manufacturing **2106(1)**

Can manufacturing shall be separately classified.

OPTICAL GOODS MFG. – N.O.C. **4150(1)**

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), *Clothing Mfg.*

Orthotic shoe manufacturing shall be classified as 2660, *Boot or Shoe Mfg. or Repairing.*

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.	
PAINTING – automobile or automobile truck bodies – including incidental sanding – no body or fender repairing	9501(3)
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 9501(3) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
PAINTING, DECORATING OR PAPER HANGING – including shop operations – employees whose regular hourly wage does not equal or exceed \$21.00 per hour – N.O.C.	5474(1)
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 \$21.00 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 \$21.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$21.00 per hour shall be classified as 5474(1), <i>Painting, Decorating or Paper Hanging</i>.	
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 \$21.00 per hour	5474(3)
PAINTING – oil or gasoline storage tanks – including shop operations – employees whose regular hourly wage equals or exceeds \$21.00 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 \$21.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$21.00 per hour shall be classified as 5474(3), <i>Painting</i>.	
PAINTING – shop only	9501(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 9501(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
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)

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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 COMPANIES – no handling of bulk merchandise or freight	7198
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> .	
PATROL OR GUARD SERVICES – in connection with industrial plants or waterworks	7721(2)
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 and fumigants.	
Termite control and the spraying of orchards and farm crops shall be separately classified.	
PETROLEUM INDUSTRY	
GASOLINE OR OIL DEALERS – wholesale – including mixing or blending	8350
GASOLINE RECOVERY – from casing head or natural gas	4740(3)
GEOPHYSICAL EXPLORATION – including mapping of sub-surface areas	8601(3)
Classification 8601(3) shall not be used for division of payroll in connection with Classifications 6235(1), <i>Oil or Gas Wells – drilling</i>, 1320, <i>Oil or Gas Lease Operators</i>, or 7515, <i>Oil or Gas Pipeline Operation</i>, unless the operation described by Classification 8601(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 6235(1), 1320 or 7515.	
OIL FIELD EQUIPMENT TRUCKING	
See Trucking Firms.	
OIL OR GAS GEOLOGISTS OR SCOUTS	8601(2)
Classification 8601(2) shall not be used for division of payroll in connection with Classifications 6235(1), <i>Oil or Gas Wells – drilling</i>, 1320, <i>Oil or Gas Lease Operators</i>, or 7515, <i>Oil or Gas Pipeline Operation</i>, unless the operation described by Classification 8601(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 6235(1), 1320, or 7515.	

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OIL OR GAS LEASE OPERATORS – all operations	1320
Drilling or re-drilling, installation or recovery of casing, cementing, tank building, topping operations or gasoline recovery shall be separately classified.	
OIL OR GAS LEASE WORK – N.O.C. – not lease operators	6216
This classification includes the clearing of land, building of lease roads, slush pits, levees or fire walls; the laying or taking up of flow lines and water lines; installation and repair of oil field equipment, such as central pumping units, compressors, engines, oil and water separation units and steam generators; and lease beautification work. However, this classification shall not be assigned to a specialty contractor who performs a single construction activity on an oil or gas lease site; such activity shall be assigned to the appropriate construction classification.	
Pipeline construction, tank building, oil or gas storage tank painting, installation or recovery of casing, drilling or re-drilling, cementing, gravel packing, acidizing and all downhole well servicing, such as pulling and replacing rods, tubing and pumps, well cleaning and swabbing, shall be separately classified.	
OIL OR GAS PIPELINE CONSTRUCTION	6233
Pile driving, dredging or tunneling shall be separately classified.	
OIL OR GAS PIPELINE OPERATION	7515
The operation of wells or oil refining shall be separately classified.	
OIL OR GAS REFINING, DISTILLING OR COMPRESSING UNITS – erection or repair – all operations	3719
This classification shall apply to the erection and repair of oil or gas refineries, casing head plants, cracking plants, polymerizing units, compressor units, and similar installations, including power plants, pumping units, piping and incidental equipment that is an integral part of these installations. However, this classification shall not be assigned to a specialty contractor who performs a single construction or erection activity at an oil or gas refining, distilling or compressing unit site; such activity shall be assigned to the appropriate construction or erection classification.	
This classification shall not apply to storage tanks or pumping equipment that are not an integral part of these installations.	
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
This classification shall apply to oil or gas well servicing contractors who perform downhole services, such as pulling and replacing rods, tubing and pumps, well cleaning or swabbing.	
OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – secondhand – including incidental reconditioning or repairing	8113
Installation, erection, dismantling or salvage operations shall be separately classified.	
OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – store or yard only – not secondhand	8111(2)
OIL OR GAS WELLS – acidizing – all operations	6206(2)
OIL OR GAS WELLS – cementing	6206(1)
Classification 6206(1) shall not be used for division of payroll in connection with Classification 6235(1), <i>Oil or Gas Wells – drilling</i>, unless the operation described by Classification 6206(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 6235(1).	
OIL OR GAS WELLS – drilling or re-drilling – including installation of casing	6235(1)

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OIL OR GAS WELLS – gravel packing	6206(4)
At a particular job or location, Classification 6206(4) shall not be used for division of payroll in connection with Classification 6235(1), Oil or Gas Wells – drilling.	
OIL OR GAS WELLS – installation or recovery of casing	6235(2)
OIL OR GAS WELLS – perforating of casing – all operations	6237(2)
OIL OR GAS WELLS – specialty tool companies – N.O.C. – all employees – including outside supervisors and shop or yard employees	6213
This classification shall apply to the outside supervisory personnel of specialty tool companies who lease, without operating crews, special equipment, such as drilling, fishing or casing-cutting tools.	
Specialty well tool companies that furnish operating crews with such equipment shall be separately classified.	
OIL OR GAS WELLS – vacuum truck service companies – all operations	6206(3)
OIL OR GAS WELLS – wireline service companies – including instrument logging or survey work in wells	6237(1)
At a particular job or location, Classification 6237(1) shall not be used for division of payroll in connection with Classification 6235(1), Oil or Gas Wells – drilling.	
OIL REFINING – petroleum	4740(1)
Oil producing shall be separately classified.	

PHOTO ENGRAVING

See Printing, Publishing and Duplicating.

PHOTOFINISHING

See Printing, Publishing and Duplicating.

PHOTOGRAPHERS

See Printing, Publishing and Duplicating.

PHYSICIANS

See Health and Human Services.

PICKLE MFG.**2106(2)****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 OR TUBE MFG. – other than iron or steel**3022**

This classification also shall apply to concerns engaged in producing extruded metal forms – other than iron or steel.

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PIPE RECLAIMING	8204(2)
Classification 8204(2) shall not be used for division of payroll in connection with Classifications 8267, Machinery and Equipment Dealers – secondhand, or 8113, Oil or Gas Well Supplies or Equipment Dealers – secondhand, unless the operation described by Classification 8204(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8267 or 8113.	
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.	
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(3)
Sand, gravel, or clay digging, 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 \$22.00 per hour	5484
PLASTERING OR STUCCO WORK – employees whose regular hourly wage equals or exceeds \$22.00 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 \$22.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$22.00 per hour shall be classified as 5484, <i>Plastering or Stucco Work</i>.	
PLASTIC GOODS MFG. – N.O.C.	4478
The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i> , if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.	
Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4478, <i>Plastic Goods Mfg. – N.O.C.</i>	
PLASTICS – blow molded products mfg. – N.O.C.	4494
The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i> , if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.	
Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4494, <i>Plastics – blow molded products mfg.</i>	

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<p>PLASTICS — extrusion molded products mfg. — N.O.C.</p> <p>The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i>, if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.</p> <p>Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4495, <i>Plastics — extrusion molded products mfg.</i></p>	4495
<p>PLASTICS — fabricated products mfg. — no molding — N.O.C.</p> <p>This classification shall apply to those firms engaged in the fabrication of plastic products typically by machining, bending, grinding, polishing or assembling. This classification also applies to firms engaged in the cutting, shaping and assembly of molded foam. This classification does not apply to any firm that engages in the molding of plastics or plastic foams that are subsequently used in the firm's fabrication operations.</p>	4496
<p>PLASTICS — fiber reinforced plastic products mfg. — N.O.C.</p>	4497
<p>PLASTICS — injection molded products mfg. — N.O.C.</p> <p>The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i>, if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.</p> <p>Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4498, <i>Plastics — injection molded products mfg.</i></p>	4498
<p>PLASTICS — thermoformed products mfg. — N.O.C.</p> <p>This classification contemplates secondary machining operations, such as routing, drilling, grinding and assembly.</p> <p>The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i>, if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.</p> <p>Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4499, <i>Plastics — thermoformed products mfg.</i></p>	4499
<p>PLATE STEEL PRODUCTS FABRICATION — N.O.C.</p> <p>This classification shall apply to employers engaged in the fabrication of miscellaneous plate steel products and metal tanks when more than 50% of the metal used is #9 gauge and heavier.</p> <p>Payroll of a tool and die department, 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, shall be classified as 3099, <i>Tool Mfg.</i></p> <p>Also refer to Classification 3400, <i>Metal Goods Mfg. — N.O.C.</i></p>	3620(2)
<p>PLUMBERS' SUPPLIES DEALERS — wholesale or retail — gas, steam or hot water equipment — no manufacturing</p> <p>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 8111(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	8111(1)
<p>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 \$23.00 per hour — N.O.C.</p> <p>Automatic sprinkler installation, within buildings, shall be separately classified.</p>	5183(1)

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Section VII – Standard Classifications

<p>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 \$23.00 per hour – N.O.C.</p> <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 \$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 5183(1), <i>Plumbing</i>.</p> <p>Automatic sprinkler installation, within buildings, shall be separately classified.</p>	5187(1)
<p>POTTERIES – glazed or porcelain, earthenware</p> <p>This classification includes the manufacture of china or tableware, electrical porcelain, decorative floor, wall, or fireplace tile and similar products.</p> <p>Mining or clay digging shall be separately classified.</p>	4049(1)
<p>POWER SUPPLY MFG.</p> <p>See Electronics Industry.</p>	
<p>PRINTED CIRCUIT BOARD ASSEMBLING</p> <p>See Electronics Industry.</p>	
<p>PRINTED CIRCUIT BOARD MANUFACTURING</p> <p>See Electronics Industry.</p>	
PRINTING, PUBLISHING AND DUPLICATING	
<p>BOOKBINDING OPERATION – all other employees – including counterpersons and drivers and their helpers</p> <p>Also refer to companion Classification 8813(2), <i>Bookbinding Operation – editing, designing, proofreading, and photographic composing</i>.</p>	4299(2)
<p>BOOKBINDING OPERATION – editing, designing, proofreading and photographic composing – including Clerical Office Employees</p> <p>Also refer to companion Classification 4299(2), <i>Bookbinding Operation – all other employees</i>.</p>	8813(2)
<p>BOOKBINDING OPERATION – Salespersons – Outside</p>	8742(2)
<p>ELECTRONIC PREPRESS – all operations – including Clerical Office Employees</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1) or General Exclusions) unless the operations described by Classification 4297(1) 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 specialty firms that produce computer generated typeset materials or color separations, including all incidental camera work.</p>	4297(1)
<p>GRAPHIC DESIGN – all operations – including Clerical Office Employees</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1) or General Exclusions) unless the operations described by Classification 4297(2) 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 specialty firms that compose camera-ready layouts such as brochures, posters, signs and other printed materials by combining text, photographs and graphics. This classification also contemplates the creation or modification of artwork that is used in such materials.</p>	4297(2)

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NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS – not retail dealers – including Outside Salespersons	8745
Selling or delivering of newspapers to customers for their personal use and not for resale shall be separately classified.	
NEWSPAPER DELIVERY	4312
This classification applies to persons selling or delivering newspapers to customers for their personal use and not for resale. Such persons shall be included at their actual remuneration but in no event for a sum less than \$2.00 per person per day newspapers are sold or delivered.	
NEWSPAPER, MAGAZINE OR BOOK PUBLISHING – no printing – editing, designing, proofreading, and photographic composing – including Clerical Office Employees	8807
NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – all other employees – including drivers and their helpers	4304
Selling or delivering of newspapers to customers for their personal use and not for resale shall be separately classified.	
Also refer to companion Classification 8818, <i>Newspaper Publishing or Newspaper Printing – editing, designing, proofreading, and photographic composing.</i>	
NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – editing, designing, proofreading, and photographic composing – including Clerical Office Employees	8818
Also refer to companion Classification 4304, <i>Newspaper Publishing or Newspaper Printing – all other employees.</i>	
NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – reporters, advertising or circulation solicitors	8742(4)
PHOTO ENGRAVING	4351
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 4351 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
PHOTOFINISHING – all employees – including receptionists	4361(2)
Classification 4361(2) shall not be used for division of payroll in connection with Classification 4360, <i>Motion Pictures – development of negatives</i>, unless the operation described by Classification 4361(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 4360.	
PHOTOGRAPHERS – all employees – including receptionists	4361(1)
PRINTING – quick printing or photocopying – all employees – including Clerical Office Employees and Outside Salespersons	8019
This classification applies to those locations at which reproductions are produced exclusively by means of (1) offset-type duplicators on paper not exceeding 18" x 24" in size; or (2) electrostatic type copiers on paper of any size.	
PRINTING OPERATION – all other employees – including counterpersons and drivers and their helpers – N.O.C.	4299(1)
Also refer to companion Classification 8813(1), <i>Printing Operation – editing, designing, proofreading, and photographic composing.</i>	

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PRINTING OPERATION – editing, designing, proofreading, and photographic composing – including Clerical Office Employees	8813(1)
Also refer to companion Classification 4299(1), <i>Printing Operation – all other employees – N.O.C.</i>	
PRINTING OPERATION – Salespersons – Outside	8742(5)
PRINTING OPERATION – screen printing – all other employees	4295(1)
Also refer to companion Classification 8846(1), <i>Printing Operation – screen printing – editing, designing, proofreading, and photographic composing – including Clerical Office Employees.</i>	
PRINTING OPERATION – screen printing – editing, designing, proofreading, and photographic composing – including Clerical Office Employees	8846(1)
Also refer to companion Classification 4295(1), <i>Printing Operation – screen printing – all other employees.</i>	
SCREEN PRINTED MERCHANDISE DEALERS – all other employees	4295(2)
This classification applies to those firms engaged in the screen printing of merchandise where not less than 75% of gross receipts are developed through the sale of items printed by the employer. Such firms typically print and distribute items such as clothing, advertising novelties, balloons, souvenirs, etc.	
Retail store operations shall be separately classified.	
Also refer to companion Classification 8846(2), <i>Screen Printed Merchandise Dealers – editing, designing, proofreading, and photographic composing.</i>	
SCREEN PRINTED MERCHANDISE DEALERS – editing, designing, proofreading and photographic composing – including Clerical Office Employees	8846(2)
Also refer to companion Classification 4295(2), <i>Screen Printed Merchandise Dealers – all other employees.</i>	

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.

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PRODUCT DEMONSTRATORS AND SAMPLE DISTRIBUTORS — by contractors — in stores	8017(9)
<p>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.</p> <p>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.</p>	
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.	
New construction, alteration or demolition work shall be separately classified.	
The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
Also refer to companion Classification 8740(1), <i>Apartment or Condominium Complex Operation — N.O.C. — property management supervisors — not resident or on-site managers or supervisors</i> .	
APARTMENT OR CONDOMINIUM COMPLEX OPERATION — N.O.C. — property management supervisors — not resident or on-site managers or supervisors	8740(1)
<p>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, <i>Apartment or Condominium Complex Operation</i>.</p> <p>Also refer to companion Classification 9011, <i>Apartment or Condominium Complex Operation — N.O.C. — not Homeowners Associations — all other employees</i>.</p>	
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
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.	
<p>This classification applies to 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).</p>	

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<p>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, <i>Congregate Living Facilities for the Elderly</i>.</p> <p>New construction, alteration or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(6), <i>Apartment or Condominium Complex Operation for Seniors — age-restricted — property management supervisors — not resident or on-site managers or supervisors</i>.</p>	
<p>APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS — age restricted — 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 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, <i>Apartment or Condominium Complex Operation for Seniors</i>.</p> <p>Also refer to companion Classification 9007, <i>Apartment or Condominium Complex Operation for Seniors — age restricted — not Congregate Living Facilities or Homeowners Associations — all other employees</i>.</p>	<p>8740(6)</p>
<p>BUILDING OPERATION — N.O.C. — all other 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 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.</p> <p>New construction, alteration or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(3), <i>Building Operation — N.O.C. — property management supervisors — not resident or on-site managers or supervisors</i>.</p>	<p>9015(1)</p>
<p>BUILDING OPERATION — N.O.C. — 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 property managers. This classification also applies to off-site 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 9015(1), <i>Building Operation — N.O.C.</i></p> <p>Also refer to companion Classification 9015(1), <i>Building Operation — N.O.C. — all other employees</i>.</p>	<p>8740(3)</p>
<p>BUILDING OPERATION — commercial properties — all other employees</p> <p>New construction, alteration or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(2), <i>Building Operation — commercial properties — property management supervisors</i>.</p>	<p>9009</p>

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BUILDING OPERATION – commercial properties – property management supervisors	8740(2)
<p>This classification applies to property management supervisors who exercise direction through managers who directly supervise employees engaged in the operation, maintenance and care of properties. 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, <i>Building Operation – commercial properties</i>.</p> <p>Also refer to companion Classification 9009, <i>Building Operation – commercial properties – all other employees</i>.</p>	
HOMEOWNERS ASSOCIATIONS – not Building Operation	9066
<p>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.</p> <p>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.</p>	
HOUSING AUTHORITIES	
<p>See Municipal, State or Other Public Agencies.</p>	
MOBILE HOME PARK OPERATION – all other employees – including on-site managers, resident employees and resident Clerical Office Employees	9010
<p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p> <p>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.</p> <p>New construction, alteration, or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(4), <i>Mobile Home Park Operation – property management supervisors – not resident or on-site managers or supervisors</i>.</p>	
MOBILE HOME PARK OPERATION – property management supervisors – not resident or on-site managers or supervisors	8740(4)
<p>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, <i>Mobile Home Park Operation</i>.</p> <p>Also refer to companion Classification 9010, <i>Mobile Home Park Operation – all other employees</i>.</p>	
REAL ESTATE AGENCIES – all employees – including Clerical Office Employees and Outside Salespersons	8741
<p>Care, custody and maintenance or construction work shall be separately classified.</p>	
WAREHOUSES – self-storage – all other employees – including on-site managers, resident employees and resident Clerical Office Employees	8290
<p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</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>	

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WAREHOUSES – self-storage – property management supervisors – not resident or on-site managers or supervisors 8740(5)

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, *Warehouses – self-storage*.

Also refer to companion Classification 8290, *Warehouses – self-storage – all other employees*.

PUBLIC HEALTH NURSING ASSOCIATIONS

See Health and Human Services.

PUMP OR HYDRAULIC APPARATUS MFG. OR REPAIR – N.O.C. 3612

The manufacture or repair of pumps or hydraulic apparatus for aircraft, automobiles or automobile trucks, or swimming pools or spas shall be separately classified.

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QUARRIES – including all employees engaged in the construction, repair and maintenance of all buildings, structures or equipment and installation of machinery **1624(1)**

Crushing operations shall be separately classified.

This classification includes the hauling of material from the quarry to a stone crusher operated by the quarry.

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RACING STABLES – operation – including trainers and jockeys	8631
<p>The payroll of all employees must be included at their actual remuneration excluding shares of winning purses, but in no event shall the payroll of jockeys and trainers be included for a sum less than \$3,000 per annum per jockey or trainer. This classification does not apply to jockeys employed on a per race basis, such jockeys shall be assigned to 8278, <i>Racing Stables</i>.</p>	
RACING STABLES – jockeys employed on a per race basis	8278
<p>The exposure for jockeys employed on a per race basis shall be the number of races.</p>	
RADIO, TELEVISION OR COMMERCIAL BROADCASTING STATIONS – all employees – including Clerical Office Employees and Outside Salespersons	7610
<p>The actual remuneration of players, entertainers or musicians shall be subject to a maximum of \$87,100 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>Motion picture production shall be separately classified.</p>	
RADIO OR TELEVISION BROADCASTING/RECEIVING EQUIPMENT MFG.	
<p>See Electronics Industry.</p>	
RAILROAD CONSTRUCTION – all operations – including the laying or relaying of track and the maintenance of the right-of-way	7855
<p>Rock excavation, bridge building and tunneling shall be separately classified.</p>	
RAILROADS – N.O.C. – operation and maintenance – all employees	7133
<p>All employees connected with the operation or maintenance of bus lines shall be separately classified as 7382, <i>Bus or Limousine Operations</i>.</p> <p>Truck delivery of freight shall be separately classified as 7219(1), <i>Trucking Firms</i>.</p>	
REAL ESTATE AGENCIES – all employees – including Clerical Office Employees and Outside Salespersons	8741
<p>Care, custody and maintenance or construction work shall be separately classified.</p>	
RECREATIONAL VEHICLE MFG.	2797(3)
<p>Classification 2797(3) shall not be used for division of payroll in connection with Classification 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i>, unless the operation described by Classification 2797(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.</p> <p>This classification also shall apply to the manufacturing of campers, travel trailers and motor homes.</p>	
REFRIGERATION EQUIPMENT – not household units – installation, service and repair – shop and outside – employees whose regular hourly wage does not equal or exceed \$23.00 per hour – N.O.C.	5183(2)
<p>Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), <i>Household Appliances</i>.</p>	

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REFRIGERATION EQUIPMENT – not household units – installation, service and repair – shop and outside – employees whose regular hourly wage equals or exceeds \$23.00 per hour – N.O.C.	5187(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 \$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 5183(2), <i>Refrigeration Equipment</i>.</p> <p>Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), <i>Household Appliances</i>.</p>	
REFRIGERATOR MFG. – metal	3165(2)
REINFORCING STEEL FABRICATION – shearing and bending – at permanent shop or yard location	3039
<p>The fabrication of reinforcing steel at job sites shall be assigned to the appropriate construction classification.</p>	
REINFORCING STEEL INSTALLATION – placing for concrete construction	5225
<p>Reinforcing steel installation in connection with the construction of canal, irrigation or drainage systems, cross-country water pipelines, sewers, tunnels, caissons and dams shall be assigned to the classification describing the construction with which such reinforcing steel installation is connected.</p>	
RENDERING OR FERTILIZER WORKS	4665(1)
RESIDENTIAL CARE FACILITIES FOR ADULTS	
<p>See Health and Human Services.</p>	
RESIDENTIAL CARE FACILITIES FOR CHILDREN	
<p>See Health and Human Services.</p>	
RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED	
<p>See Health and Human Services.</p>	
RESIDENTIAL CARE FACILITIES FOR THE ELDERLY	
<p>See Health and Human Services.</p>	
RESIDENTIAL CLEANING SERVICES – by contractors	9096
<p>This classification shall apply to the interior general cleaning of occupied or vacant residences. Painting, remodeling, or repair operations shall be separately classified.</p> <p>Exterior post-construction cleanup; fire, smoke, and water damage cleanup; or window cleaning as a specialty operation shall be assigned to 9008, <i>Janitorial Services – by contractors</i>.</p>	
RESIN MFG. – synthetic	4558(2)
<p>This classification does not apply to the manufacturing of polyethylene, polypropylene or polystyrene.</p>	
REST HOMES	
<p>See Health and Human Services.</p>	
RESTAURANTS OR TAVERNS – all employees – including musicians and entertainers	9079(1)
<p>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 9079(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	

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This classification contemplates 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.

Hot foods items are foods that are cooked to order for customers and served hot. Foods that are prepared continuously throughout the day and served from a warming tray or similar device are also considered hot foods.

ROCK WOOL MFG.	1699
Sand, gravel, or clay digging or quarrying shall be separately classified.	
ROCKET PROPELLANT MFG. – solid propellant	4771(2)
This classification applies to the compounding of ingredients and the loading of same into containers. This classification also includes rocket fueling at launch sites.	
ROOFING – all kinds – including yard employees – employees whose regular hourly wage does not equal or exceed \$20.00 per hour	5552
ROOFING – all kinds – including yard employees – employees whose regular hourly wage equals or exceeds \$20.00 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 \$20.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$20.00 per hour shall be classified as 5552, Roofing.	
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	8388
This classification shall also apply to those automobile service or repair locations at which the sale of rubber tires exceeds 10% of the total gross receipts.	
Recapping or retreading of tires shall be separately classified.	
RUBBER TIRE MFG.	4414
RUBBER TIRE RECAPPING OR RETREADING	4420
Sales or service operations shall be separately classified.	

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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)
Mining of salt, borax or potash shall be separately classified.	
SALVAGE MATERIAL DEALERS	
BEVERAGE CONTAINER COLLECTION OR REDEMPTION	8847
Classification 8847 shall not be used for division of payroll in connection with processing facilities.	
This classification shall apply to the operation of certified recycling centers, mobile recycling centers, collection programs or curbside collection programs for the collection and redemption of California Refund Value beverage containers. This classification does not apply to collection or redemption operations conducted at processing facilities.	
BOTTLE DEALERS – secondhand	8264(2)
The handling of metal shall be separately classified. The collection and redemption of California Refund Value beverage containers at sites other than processing facilities shall be classified as 8847, <i>Beverage Container Collection or Redemption</i> .	
IRON OR STEEL SCRAP DEALERS	8265(1)
Wrecking or salvaging shall be separately classified.	
JUNK DEALERS – N.O.C.	8265(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 8265(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
This classification shall apply to those employers engaged in collecting and handling a miscellaneous line of secondhand materials such as bottles, rags, paper, rubber and, in addition, ferrous or non-ferrous scrap metals.	
Wrecking or salvaging shall be separately classified.	
METAL SCRAP DEALERS – collection, sorting, and reduction of non-ferrous scrap metal	8500
The handling of iron or steel scrap shall be separately classified.	
The collection and redemption of California Refund Value beverage containers at sites other than processing facilities shall be classified as 8847, <i>Beverage Container Collection or Redemption</i> .	
PAPER STOCK DEALERS – secondhand	8264(1)
The handling of metal shall be separately classified.	
The collection and redemption of California Refund Value beverage containers at sites other than processing facilities shall be classified as 8847, <i>Beverage Container Collection or Redemption</i> .	
RUBBER STOCK DEALERS – secondhand	8264(3)
The handling of metal shall be separately classified.	
WIPING CLOTH OR RAG DEALERS – including all laundry operations	8103

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<p>SAND OR GRAVEL DIGGING — including construction, repair or maintenance of all buildings, structures or equipment and installation of machinery</p> <p>If 25% or less of the excavated material is crushed or ground, all sand or gravel processing, such as crushing, grinding, washing, screening and bagging, shall be assigned to Classification 4000(1).</p> <p>If more than 25% of the excavated material is crushed or ground, all sand or gravel processing, such as crushing, grinding, washing, screening and bagging, shall be assigned to Classification 1710, <i>Stone Crushing</i>, unless the crushed product will pass through an 8-mesh or finer screen, in which case such payroll shall be assigned to Classification 1741(1), <i>Silica Grinding</i>.</p> <p>Canal, sewer or cellar excavation or mining shall be separately classified.</p> <p>Drivers and their helpers engaged exclusively in delivery of the finished product from storage bunkers shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	4000(1)
<p>SANDWICH SHOPS — not restaurants — N.O.C.</p> <p>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.</p> <p>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.</p> <p>Sandwich shops that pour and serve alcoholic beverages for consumption on the premises shall be assigned to Classification 9079, <i>Restaurants or Taverns</i>.</p>	8078(1)
<p>SANITARIUMS</p> <p>See Health and Human Services.</p>	
<p>SANITARY COMPANIES — firms engaged in the cleaning of septic tanks, cesspools and chemical portable toilets — all employees</p>	9426
<p>SANITARY OR SANITATION DISTRICTS OPERATION — all employees</p> <p>This classification shall apply to all work incidental to the maintenance and operation of sewer systems or sewage disposal plants.</p> <p>Additions to, alterations or construction of sewer lines or sewage disposal plants shall be separately classified.</p>	7580
<p>SAWMILLS OR SHINGLE MILLS — all employees — including grading, sorting, piling, drying, loading, storage and shipping of sawmill products</p> <p>Subsequent manufacturing operations shall be separately classified.</p>	2710(1)
<p>SCAFFOLDS, SHORING, CONCRETE OR CEMENT DISTRIBUTING TOWERS, HOD HOISTS OR CONSTRUCTION ELEVATORS — installation or removal</p> <p>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.</p>	9529(1)
<p>SCHOOLS</p> <p>See Colleges or Schools.</p>	
<p>SCREEN PRINTED MERCHANDISE DEALERS — all other employees</p> <p>See Printing, Publishing and Duplicating.</p>	

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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.	
SEED MERCHANTS – including operation of seed sorting machinery	8102
SERUM, ANTI-TOXIN OR VIRUS MFG.	5951
SEWER CONSTRUCTION – all operations – including construction of laterals and tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$23.00 per hour	6307
SEWER CONSTRUCTION – all operations – including construction of laterals and tunneling at street crossings – employees whose regular hourly wage equals or exceeds \$23.00 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 \$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 6307, Sewer Construction.	
SEWER OR TANK CLEANING – N.O.C.	9402
SHEET METAL PRODUCTS MFG. – N.O.C.	3066(1)
This classification is applicable if more than 50% of the metal used is #15 gauge and lighter and metal stamping payroll, if any, does not exceed 10% of the total manufacturing payroll. Also refer to Classification 3400, <i>Metal Goods Mfg. – N.O.C.</i>	
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 \$22.00 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 \$22.00 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 \$22.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$22.00 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.	
SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS	
See Health and Human Services.	

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SHOOTING GALLERIES	9180(3)
The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
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 contemplates the installation of pole signs, tower signs, monument signs, street signs, and signs not affixed directly to building surfaces. It also contemplates electrical wiring activities within 6 feet of the sign in connection with sign installation.	
The installation of street signs, when conducted by firms contracted to construct the road or street, shall be classified as 5506, <i>Street or Road Construction</i> , or 5507, <i>Street or Road Construction</i> .	
SIGN INSTALLATION OR REPAIR – interior or affixed to building surfaces	5146(2)
This classification contemplates the installation of cabinet signs, channel letters, three dimensional letters, directional signs, neon signs, and other signs affixed directly to building surfaces. It also contemplates electrical wiring activities within 6 feet of the sign in connection with sign installation.	
The installation of awnings shall be classified as 5102(1), <i>Iron, Steel, Brass, Bronze or Aluminum Erection</i> .	
SIGN MFG. – metal, plastic or wood – N.O.C.	4492
Neon tube sign manufacturing or neon tube bending shall be classified as 4111(2), <i>Incandescent Lamp and Fluorescent Tube Mfg.</i>	
SIGN MFG. – quick sign shops – including outside operations – including counterpersons	9507(2)
Classification 9507(2) shall not be used for division of payroll in connection with Classification 9549, Advertising Companies, unless the operation described by Classification 9507(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 9549.	
This classification applies to firms engaged exclusively in the production of signs and related products using pressure sensitive vinyl letters and graphics.	
Employees engaged exclusively in sign design activities using computer aided design (C.A.D.) equipment shall be classified as 8810(1), <i>Clerical Office Employees</i> , provided such operations are separated from sign painting and lettering activities. C.A.D. equipment includes office type computers and plotters/printers. The application of vinyl lettering to a sign or banner surface shall be classified as 9507(2).	
SIGN MFG. AND INSTALLATION BY ADVERTISING COMPANIES	
See Advertising Companies.	
SIGN PAINTING OR LETTERING – shop and outside – including counterpersons	9507(1)
Classification 9507(1) shall not be used for division of payroll in connection with Classification 9549, Advertising Companies, unless the operation described by Classification 9507(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 9549.	

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Employees engaged exclusively in sign design activities using computer aided design (C.A.D.) equipment shall be classified as 8810(1), *Clerical Office Employees*, provided such operations are separated from sign painting and lettering activities. C.A.D. equipment includes office type computers and plotters/printers. The application of vinyl lettering to a sign or banner surface shall be classified as 9507(1).

SILICA GRINDING

1741(1)

This classification contemplates 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 assigned to Classification 1710, *Stone Crushing*.

Sand or gravel, or clay digging, mining or quarrying shall be separately classified.

SKATING CENTERS – ice or roller – all employees – including restaurant or tavern employees and counterpersons **9092(3)**

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.

SKI RESORTS – Alpine – all operations – including the operation of Nordic ski trails at Alpine ski resort locations **9184**

Restaurants, stores and hotels shall be separately classified.

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), *Stores – retail – N.O.C.*

SMELTING, SINTERING, REFINING OR ALLOYING – metals – not lead – N.O.C. **1438**

SOAP OR SYNTHETIC DETERGENT MFG. **4720**

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.

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)**

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT METRO RAIL REDLINE PROJECT

SUBWAY CONSTRUCTION – all operations – including shop and yard operations and supervisory employees **6254**

This classification includes underpinning, tunneling, backfill, restoration of pipes and utility lines, sidewalk or street restoration work, track laying, and paving.

The construction of parking lots or structures and other mass transit surface transfer centers shall be separately classified.

The operation and maintenance of mass transit systems shall be separately classified as 7133, *Railroads – N.O.C. – operation and maintenance – all employees*.

SPEAKER MFG. **3683**

The manufacture of wooden cabinetry shall be separately classified as 2883, *Furniture Mfg. – wood – including assembling or finishing*.

SPINNING OR WEAVING – natural and synthetic fibres – N.O.C. **2222**

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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 – residential – construction of dwellings not exceeding three stories in height – including the installation of wood floor and roof sheathing, the construction of private garages and the installation of interior trim, builders finish, doors and cabinet work in connection with such structures – employees whose regular hourly wage does not equal or exceed \$23.00 per hour	5630
<p>This classification shall apply to the structural framing of dwellings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (15 gauge or lighter).</p> <p>This classification shall apply 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 or remodeling private residences at the same job or location. All other roofing shall be separately classified.</p> <p>The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.</p> <p>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. – N.O.C.</i></p>	
STEEL FRAMING – light gauge – residential – construction of dwellings not exceeding three stories in height – including the installation of wood floor and roof sheathing, the construction of private garages and the installation of interior trim, builders finish, doors and cabinet work in connection with such structures – employees whose regular hourly wage equals or exceeds \$23.00 per hour	5631
<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 \$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 5630, <i>Steel Framing – light gauge – residential.</i></p> <p>This classification shall apply to the structural framing of dwellings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (15 gauge or lighter).</p> <p>This classification shall apply 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 or remodeling private residences at the same job or location. All other roofing shall be separately classified.</p> <p>The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.</p> <p>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. – N.O.C.</i></p>	
STEEL FRAMING – light gauge – commercial or industrial – 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 \$23.00 per hour – N.O.C.	5632
<p>This classification shall apply 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).</p>	

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This classification shall apply 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), *Sheet Metal Products Mfg.* — N.O.C.

STEEL FRAMING — light gauge — commercial or industrial — including the installation of interior trim, builders finish, doors and cabinet work in connection therewith — employees whose regular hourly wage equals or exceeds \$23.00 per hour — N.O.C. 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 \$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 5632, *Steel Framing —light gauge — commercial or industrial.*

This classification shall apply 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 shall apply 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), *Sheet Metal Products Mfg.* — N.O.C.

STEEL MAKING 3018

This classification contemplates the reduction and casting of metal prior to the processing of same through rolling mills.

Employers exclusively engaged in rolling metal shall be classified in accordance with the following guides:

1. Those concerns engaged in the processing by rerolling of metal stock lighter than #9 gauge shall be classified as 3400, *Metal Goods Mfg.*
2. Those concerns engaged in the processing by rerolling of strip metal stock #9 gauge or heavier shall be classified as 3018, *Steel Making.*
3. Those concerns engaged in the drawing of metal rod stock 1/2" in diameter and heavier shall be classified as 3018, *Steel Making.*
4. Those concerns engaged in heating metal stock and processing by rolling shall be classified as 3018, *Steel Making.*

Wire drawing or coke manufacturing shall be separately classified.

STOCKYARDS — with or without butchering 2081(2)

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<p>STONE CRUSHING – including construction, repair or maintenance of all buildings, structures or equipment and installation of machinery</p> <p>This classification contemplates 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, <i>Silica Grinding</i>.</p> <p>Sand or gravel, or clay digging, mining or quarrying shall be separately classified.</p> <p>Drivers and their helpers engaged exclusively in delivery of the finished product shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	1710
<p>STONE CUTTING OR POLISHING</p> <p>Quarrying shall be separately classified.</p> <p>Stone cutting in quarries shall be separately classified as 1624(1), <i>Quarries</i>.</p>	1803(1)
<p>STORES</p> <p>Refer to Section IV, <i>Special Industry Classification Procedures</i>, Rule 5, pertaining to Stores.</p>	
<p>STORES – automobile accessories – wholesale or retail – including Inside Salespersons or Outside Salespersons</p> <p>At a particular location, Classification 8046 shall not be used for division of payroll in connection with Classification 3821, <i>Automobile or Automobile Truck Dismantling</i>, unless the operation described by Classification 8046 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3821.</p> <p>Recapping or retreading of tires shall be separately classified.</p>	8046
<p>STORES – bicycles and bicycle accessories – wholesale or retail – including repairs or rental operations</p>	8066
<p>STORES – books – retail</p> <p>This classification shall apply 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 – ceramic tile – wholesale or retail</p>	8059
<p>STORES – clothing, wearing apparel or dry goods – retail – including alteration department</p> <p>Manufacturing operations shall be separately classified.</p>	8008
<p>STORES – clothing, wearing apparel or dry goods – wholesale</p>	8032
<p>STORES – computer – wholesale or retail – including Outside Salespersons</p> <p>This classification shall apply 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 no less than 10% of gross receipts is derived from the sale of computers.</p> <p>The manufacture of computers shall be classified as 3681(2), <i>Computer or Computer Peripheral Equipment Mfg.</i></p> <p>The installation, service or repair of computers or computer systems shall be classified as 5191(2), <i>Computer or Computer System Installation, Inspection, Adjustment or Repair.</i></p>	8062

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<p>STORES – department stores – retail – including Clerical Office Employees and Outside Salespersons</p> <p>This classification includes installation of house furnishings and household appliances and shall apply to each location of an employer at which all the following conditions exist:</p> <ol style="list-style-type: none"> 1. The payroll subject to this classification is at least \$700,000 per annum. 2. The merchandise handled must include: <ol style="list-style-type: none"> (a) Wearing Apparel (b) Linens (c) House Furnishings (other than furniture) (d) One or more of the following: <ul style="list-style-type: none"> • 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. <p>This classification also applies to satellite warehouse or clerical office locations that primarily support the department store location(s).</p>	8039
<p>STORES – eyewear – wholesale or retail</p> <p>This classification applies to stores engaged in the sale of eyeglasses, contact lenses and sunglasses, including fitting operations. This classification also applies to dispensing opticians.</p> <p>Optometrists shall be separately classified as 8834, <i>Physicians</i>.</p> <p>Lens grinding and manufacturing shall be separately classified as 4150(2), <i>Lens Mfg.</i></p>	8013(2)
<p>STORES – feed, tack and farm supplies – retail</p> <p>This classification shall apply to stores engaged in the sale of feed, tack, and farm supplies, such as, but not limited to, barbed wire, chicken wire, sacked animal feed, saddles, bridles, reins, clothing, hats, and boots.</p>	8117
<p>STORES – floor covering – wholesale or retail – carpet, rugs, vinyl or linoleum – including showroom sales</p> <p>The application or laying of linoleum, vinyl, carpet, rugs or asphalt or rubber tile performed within buildings shall be separately classified as 9521(2), <i>Floor Covering – installation</i>.</p>	8042
<p>STORES – florists – including service away from premises</p> <p>Cultivating or gardening shall be separately classified.</p>	8001
<p>STORES – fruit or vegetables – retail</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) 	8006(2)

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<p>STORES — furniture — wholesale or retail</p> <p>The installation, service and repair of electrical household appliances shall be separately classified as 9519(1), <i>Household Appliances</i>.</p> <p>The application, laying or installation of linoleum, vinyl, carpet, rugs or asphalt or rubber tile performed within buildings shall be separately classified as 9521(2), <i>Floor Covering — installation</i>.</p> <p>The installation of window coverings and associated hardware within buildings shall be separately classified as 9521(3), <i>Window Covering — installation</i>.</p>	8015
<p>STORES — garden supplies — N.O.C.</p> <p>This classification shall apply to firms that maintain a display area for the sale of purchased nursery stock, such as bedding plants, sod, ornamental trees and ground cover. In addition, garden supply stores typically engage in the sale of items such as fertilizers, insecticides, lawn mowers and garden tools, barbecue supplies, cut or arranged flowers, statuary, fountains or patio furniture.</p>	8004
<p>STORES — groceries and provisions — convenience — retail</p> <p>This classification shall apply to each separate store location open after 11:00 P.M. 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 such as, but not limited to, bread, breakfast cereal, 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.</p> <p>Stores meeting the qualifications contained in the footnote under 8060, <i>Stores — wine, beer or spirits — retail</i>, shall be assigned to 8060.</p>	8061
<p>STORES — groceries and provisions — retail</p> <p>This classification shall apply to stores principally (over 50% of gross receipts) engaged in the sale of grocery items such as, but not limited to, fresh and frozen produce, dairy products, cereals, canned goods, frozen foods, bread, condiments, 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>Stores having less than 5,000 square feet devoted to the display and sale of merchandise and open past 11:00 P.M. any night of the week shall be separately classified.</p>	8006(1)
<p>STORES — hardware — retail</p>	8017(7)
<p>STORES — jewelry — wholesale or retail</p> <p>This classification applies to stores predominantly (over 50% of gross receipts) engaged in the sale of jewelry items such as rings, earrings, bracelets, necklaces, watches, and similar items intended for personal adornment.</p> <p>This classification includes repairing, polishing, or engraving jewelry when performed by a retail jewelry store for individual customers.</p>	8013(1)
<p>STORES — lighting fixtures — wholesale or retail</p>	8063
<p>STORES — meat, fish or poultry — retail</p>	8031
<p>STORES — meat, fish or poultry — wholesale</p> <p>Classification 8021 shall not be used for division of payroll in connection with Classification 2081(1), <i>Butchering</i>, unless the operation described by Classification 8021 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 2081(1).</p>	8021

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Wholesale stores that confine the operations to the receiving, shipping or repackaging of prepackaged meat, fish or poultry shall qualify for the assignment of Classification 8018, <i>Stores — wholesale</i> . When a wholesale meat, fish or poultry store cuts, trims, debones or otherwise processes any meat, fish or poultry, all operations shall be classified as 8021, <i>Stores — meat, fish or poultry — wholesale</i> .	
STORES — office supplies and stationery — including incidental sale of office machines or office furniture — wholesale or retail	8064
STORES — paint or paint supplies — wholesale or retail	8065
STORES — retail — N.O.C. The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	8017(1)
STORES — video media — rental — retail This classification shall apply to each separate store location at which the rental or sale of video media, such as video discs, videotape, console video games or similar media, equals or exceeds 75% of gross receipts and receipts from video media rental equals or exceeds 25% of the gross receipts.	8070
STORES — welding supplies — wholesale or retail — including the charging of welding cylinders	8110
STORES — wholesale — N.O.C.	8018
STORES — wine, beer or spirits — retail This classification shall apply to those firms operating under "off-sale" licenses issued by the California State Alcohol Board of Control and predominately (in excess of 50% of gross sales) engaged in the sale of alcoholic beverages to walk-in trade for consumption away from the store premises.	8060
STORES — wine or spirits — wholesale — including blending, rectifying, distilling or bottling	8041
STOVE MFG.	3169
STREET OR ROAD CONSTRUCTION — grading — all operations of bringing roadbed to grade, including clearing and grubbing right-of-way and temporary surfacing 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.	5507
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 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.	5506
STREET SWEEPING SERVICE COMPANIES	9403(2)
SUGAR MFG. OR REFINING — beet or cane — including beet dumps	2030
SWIMMING POOL CLEANING AND SERVICING — by specialty contractors	9097
SWIMMING POOLS — commercial — all employees — including restaurant employees and receptionists	9053(3)

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TAG, BUTTON OR FASTENER MFG.	3131(1)
TALC MILLS	1741(2)
Sand or gravel, or clay digging, mining or quarrying shall be separately classified.	
TANNING	2623(1)
TAXICAB OPERATIONS – all employees	7365
Payroll shall include the entire remuneration earned by all taxicab drivers during the policy period. In the event an employer does not keep verifiable payroll records for all taxicab drivers, the minimum remuneration for taxicab drivers shall not be less than \$24,700 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.	
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
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.	
Contractors performing services for telecommunications companies shall be separately classified.	
TELECOMMUNICATIONS EQUIPMENT MFG.	
See Electronics Industry.	
TELEPHONE OR TELEPHONE SYSTEM INSTALLATION, SERVICE OR REPAIR – shop and outside	5191(3)
TELEPHONE, TELEGRAPH OR FIRE ALARM LINE CONSTRUCTION	7601
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, <i>Iron, Steel, Brass, Bronze or Aluminum Erection.</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.	

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TERRA COTTA MFG. — for decorative or architectural purposes — not fireproofing tile	4049(2)
Mining or clay digging shall be separately classified.	
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 \$87,100 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 shall apply 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 \$87,100 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 shall apply 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>	

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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> <p>Mining or clay digging shall be separately classified.</p> <p>Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	
TILE, STONE, MOSAIC OR TERRAZZO WORK – interior construction only – not fire-proof tile construction	5348
TOOL MFG. – hot formed tools – including trimming or grinding, heat treating and die making operations	3110(2)
TOOL MFG. – N.O.C.	3099
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
<p>This classification includes spraying or fumigating in connection with tree pruning, repairing or trimming.</p>	
TROPHY MFG. – including foundry operations	3383(4)
TRUCKING FIRMS – N.O.C. – including terminal employees and mechanics	7219(1)
<p>Trucking firms engaged in hauling under contract, whether for one or more individuals or concerns, shall be classified in accordance with this classification; however, the hauling of logs under contract shall be classified as 2727, <i>Log Hauling</i>.</p>	
TRUSS OR BUILDING COMPONENTS MFG. – wood – shop	2819
<p>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.</p> <p>Commercial lumberyards, building material dealers or fuel and material dealers shall be separately classified.</p>	
TUBE OR PIPE PRODUCTS MFG. – N.O.C.	3401(1)
<p>This classification applies to the manufacture of products fabricated primarily (greater than 50%) from tube or pipe stock. It also applies to firms engaged in bending, cutting or perforating tube or pipe for separate concerns on a fee basis.</p>	
TUNNELING – all work to completion – including lining	6251
TYPEWRITER RIBBON MFG. OR REFURBISHING	4250(3)

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U

UNDERTAKERS

See Funeral Directors.

UPHOLSTERING

9522(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 2812, *Cabinet Mfg. – wood*) 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.

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V

VALVE MFG. – N.O.C.	3634
The manufacture of valves for aircraft, automobiles or automobile trucks, or swimming pools or spas shall be separately classified.	
VEGETABLE OR FRUIT PROCESSORS – frozen	2117
Can manufacturing shall be separately classified.	
VEGETABLES – fresh vegetable and tomato packing and handling – including storage	8209
This classification shall apply to the packing of fresh vegetables, such as broccoli, asparagus, carrots, lettuce, potatoes, onions, garlic, celery, artichokes, cauliflower and peppers. Growing or harvesting of crops shall be separately classified.	
VENDING CONCESSIONAIRES – dispensing food, drinks, candy, etc., at ball parks, race tracks, theaters and exhibitions	9079(2)
This classification does not apply to street vendors. Such work shall be separately classified as 8017(1), <i>Stores – retail – N.O.C.</i>	
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)
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 7607(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
This classification applies to those firms engaged exclusively in computerized or electronic video post-production activities for other concerns in connection with motion pictures, television features, commercials or similar productions, on a contract basis. This classification does not apply to firms engaged in television production, motion picture production, or post-production operations such as the developing of film, production of prints by exposing raw film stock, editing of film prints by cutting or splicing, or contract video duplication.	
VINEGAR MFG.	2142(3)
Bottle manufacturing shall be separately classified.	
VITAMIN OR FOOD SUPPLEMENT MFG. – compounding, blending or packaging only – not manufacturing ingredients	4831

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W

WALLBOARD APPLICATION – within buildings – installation or application of gypsum wallboard – including finishing and preparation prior to painting – employees whose regular hourly wage does not equal or exceed \$23.00 per hour – N.O.C.	5446
This classification shall apply to 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.	
WALLBOARD APPLICATION – within buildings – installation or application of gypsum wallboard – including finishing and preparation prior to painting – employees whose regular hourly wage equals or exceeds \$23.00 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 \$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 5446, Wallboard Application.	
This classification shall apply to 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.	
WAREHOUSES – cold storage	8291
WAREHOUSES – cotton – including cotton compressing	0400(2)
Classification 0400(2) shall not be used for division of payroll in connection with Classification 0401, Cotton Gin Operation, 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
Drivers and their helpers shall be separately classified as 7219(1), <i>Trucking Firms</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), Fuel and Material Dealers, 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>Confections and Food Sundries 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.	

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WATCH MFG. – including foundry operations	3383(3)
WATCHPERSONS OR GUARDS – block or special police	7721(3)
WATER MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$23.00 per hour	6315(1)
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 \$23.00 per hour	6316(1)
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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 6315(1), <i>Water Mains or Connections Construction</i>.	
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)
WATER TRUCK SERVICE COMPANIES – all operations	7272
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 \$21.00 per hour	5474(2)
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 \$21.00 per hour	5482(2)
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$21.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$21.00 per hour shall be classified as 5474(2), <i>Waterproofing</i>.	
WATERWORKS – operation – all employees – including construction or extension of lines	7520
The construction of aqueducts, buildings, dams or reservoirs shall be separately classified.	
Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside</i> .	
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)
The operation of warehouses shall be separately classified.	
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 Exclusions or General Exclusions).	

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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)
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	2142(1)
Bottle manufacturing shall be separately classified.	
WIPING CLOTH OR RAG DEALERS	
See Salvage Material Dealers.	
WIRE DRAWING	3241(2)
WIRE GOODS MFG. – N.O.C.	3257
Wire drawing shall be separately classified.	
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> .	
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)

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Section VII – Standard Classifications

Y

YARN OR THREAD DYEING OR FINISHING – no yarn or thread manufacturing **2586(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 2586(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

Y.M.C.A. OR Y.W.C.A. INSTITUTIONS – all employees – including teachers and instructors **9067(1)**

Camp operation shall be separately classified as 9048(1), *Camps*.

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Section VIII – Abbreviated Classifications – Numeric Listing

0005	Nurseries — propagation and cultivation of nursery stock
0016	Orchards — citrus and deciduous fruits
0034(1)	Poultry Raising
0034(2)	Sheep Raising and Hog Farms
0035	Florists — cultivating or gardening
0036	Dairy Farms
0038(1)	Stock Farms
0038(2)	Feed Yards
0040	Vineyards
0041	Potato Crops
0042	Landscape Gardening
0044	Cotton Farms
0045	Orchards — nut crops
0050	Farm Machinery Operation
0079(1)	Strawberry Crops
0079(2)	Bush Berry Crops
0106	Tree Pruning, Repairing or Trimming
0171	Field Crops
0172	Truck Farms
0251	Irrigation, Drainage or Reclamation Works
0400(1)	Cotton Merchants
0400(2)	Warehouses — cotton
0401	Cotton Gin Operation
1122	Mining — surface
1123	Mining — underground
1124	Mining — Surface Employees of underground mining
1320	Oil or Gas Lease Operators
1322	Oil or Gas Well Servicing
1330	Blasting
1438	Smelting, Sintering, Refining, or Alloying
1452	Mining — ore milling
1463(1)	Asphalt Works
1463(2)	Briquette Mfg.
1463(3)	Coke Mfg.
1624(1)	Quarries
1624(2)	Excavation — rock
1699	Rock Wool Mfg.
1701	Cement Mfg.
1710	Stone Crushing
1741(1)	Silica Grinding
1741(2)	Talc Mills
1741(3)	Plaster Mills
1803(1)	Stone Cutting or Polishing
1803(2)	Marble Cutting or Polishing
1925	Die Casting Mfg.
2002	Macaroni Mfg.
2003	Bakeries and Cracker Mfg.
2014(1)	Grain or Rice Milling
2014(2)	Feed Mfg.
2030	Sugar Mfg. or Refining

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2063	Creameries and Dairy Products Mfg.
2081(1)	Butchering
2081(2)	Stockyards
2095	Meat Products Mfg.
2102	Fruit or Vegetable Dehydrating
2106(1)	Olive Handling
2106(2)	Pickle Mfg.
2107	Fruit — fresh fruit packing and handling
2108	Fruit — citrus fruit packing and handling
2109	Fruit — dried fruit packing and handling
2111	Canneries
2113	Canneries — fish
2116	Fruit Juice or Concentrate Mfg.
2117	Vegetable or Fruit Processing — frozen
2121	Breweries or Malt Houses
2142(1)	Wineries
2142(2)	Distilling
2142(3)	Vinegar Mfg.
2150	Ice Mfg. or Ice Dealers
2163	Bottling
2211(1)	Cotton Batting, Wadding or Waste Mfg.
2211(3)	Felting Mfg.
2211(4)	Wool Combing or Scouring
2222	Spinning or Weaving
2362	Knitting
2402	Carpet or Rug Mfg.
2413	Textiles
2501(1)	Clothing Mfg.
2501(2)	Hat Mfg.
2501(4)	Dressmaking or Tailoring
2501(5)	Lampshade Mfg.
2501(6)	Flower or Flower Arrangement Mfg.
2570	Mattress or Box Springs Mfg.
2571	Pillow, Quilt, Comforter or Cushion Mfg.
2576	Awning, Tarp or Canvas Goods Mfg.
2584	Carpet, Rug or Upholstery Cleaning
2585	Laundries
2586(1)	Dry Cleaning or Dyeing
2586(2)	Yarn or Thread Dyeing or Finishing
2589	Dry Cleaning or Laundry — retail
2623(1)	Tanning
2623(2)	Fur Mfg.
2623(3)	Hide Processing or Preserving
2660	Boot or Shoe Mfg. or Repairing
2683	Bag Mfg. — traveling bags or hand luggage
2688	Leather Goods Mfg.
2702(1)	Logging or Lumbering
2702(2)	Clearing Land
2702(3)	Wood Chopping or Tie Making
2710(1)	Sawmills or Shingle Mills
2710(2)	Log Chipping
2710(3)	Wood Treating or Preserving

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Section VIII — Abbreviated Classifications — Numeric Listing

2727	Log Hauling
2731	Planing or Moulding Mills
2757(1)	Pallet Mfg., Repair or Reconditioning
2757(2)	Pallet Dealers
2759	Box, Box Shook or Container Mfg.
2790	Pattern or Model Mfg.
2797(1)	Mobile Home Mfg.
2797(2)	Automobile Body Mfg. — pleasure car or taxicab
2797(3)	Recreational Vehicle Mfg.
2806(1)	Door, Sash or Window Mfg. — wood
2806(2)	Shutter Mfg.
2812	Cabinet Mfg. — wood
2819	Truss or Building Components Mfg.
2840(1)	Picture Frame Assembly
2840(2)	Picture or Artwork Framing
2842	Wood Products Mfg.
2852	Window Blind Mfg. or Assembly
2881(1)	Furniture Assembling
2881(2)	Coffin or Casket Mfg. or Assembling
2883	Furniture Mfg. — wood
2915	Veneer or Veneer Products Mfg.
2923	Musical Instrument Mfg. — other than metal
3018	Steel Making
3022	Pipe or Tube Mfg.
3030	Iron or Steel Works — structural
3039	Reinforcing Steel Fabrication
3040	Iron Works — non-structural
3060(1)	Door or Window Mfg. — metal or plastic — including glass
3060(2)	Door or Window Frame Mfg. — metal or plastic
3060(3)	Door or Window Mfg. — screen
3066(1)	Sheet Metal Products Mfg.
3066(3)	Aluminum Ware Mfg.
3066(4)	Coppersmithing
3070	Computer Memory Disk Mfg.
3076(1)	Furniture Mfg. — metal
3076(5)	Cabinet or Enclosure Mfg. — metal
3076(6)	Wheelchair Mfg.
3081(1)	Foundries — iron
3081(2)	Enameled Ironware Mfg.
3082	Foundries — steel castings
3085	Foundries — non-ferrous
3099	Tool Mfg.
3110(1)	Forging Works
3110(2)	Tool Mfg. — hot formed tools
3110(3)	Blacksmithing
3131(1)	Tag, Button or Fastener Mfg.
3131(2)	Engraving
3146(1)	Hardware Mfg.
3146(2)	Heat Treating
3152(1)	Nail, Tack or Rivet Mfg.
3152(2)	Nut, Bolt or Screw Mfg.
3152(3)	Screw Machine Products Mfg.

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3165(1)	Air-Conditioning and Refrigeration Equipment Mfg.
3165(2)	Refrigerator Mfg.
3165(3)	Solar Panel Mfg.
3169	Stove Mfg.
3175	Furnace, Heater or Radiator Mfg.
3178	Electronic Element Mfg.
3179	Electrical Apparatus Mfg.
3180	Fixtures or Lamp Mfg. or Assembly
3220	Can Mfg.
3241(1)	Wire Rope or Cable Mfg. — including wire drawing
3241(2)	Wire Drawing
3257	Wire Goods Mfg.
3300	Bed Spring or Wire Mattresses Mfg.
3339	Foundries — investment casting
3365	Welding or Cutting
3372(1)	Electroplating
3372(2)	Detinning
3372(3)	Buffing or Polishing of Metal
3372(4)	Galvanizing or Tinning
3383(1)	Jewelry Mfg.
3383(2)	Clock Mfg.
3383(3)	Watch Mfg.
3383(4)	Trophy Mfg.
3400	Metal Goods Mfg.
3401(1)	Tube or Pipe Products Mfg.
3401(2)	Gate or Corral Mfg.
3501(1)	Machinery Mfg. — portable tools and lawn care
3501(2)	Machinery Mfg. — swimming pool and spa
3507	Machinery or Equipment Mfg. — agricultural, construction, mining or ore milling
3560(1)	Machinery Mfg. — commercial food processing equipment
3560(2)	Machinery Mfg. — industrial
3560(3)	Machinery Mfg. — material handling equipment
3568	Electrical Connector Mfg.
3569	Electric Motor Mfg. or Repair
3570	Electric Appliance Mfg.
3572	Medical Instrument Mfg.
3573	Power Supply Mfg.
3574(1)	Machine Mfg.
3574(2)	Golf Club or Fishing Rod Mfg. or Assembly
3577	Printed Circuit Board Assembling
3612	Pump or Hydraulic Apparatus Mfg. or Repair
3620(1)	Boilermaking
3620(2)	Plate Steel Products Fabrication
3632	Machine Shops
3634	Valve Mfg.
3643(1)	Electric Power or Transmission Equipment Mfg.
3643(2)	Electric Control Panel or Switchgear Mfg.
3647(1)	Battery Mfg.
3647(2)	Lead Mfg., Reclaiming or Alloying
3651	Electrical Wire Harness Mfg.
3681(1)	Instrument Mfg. — electronic
3681(2))	Computer or Computer Peripheral Equipment Mfg.

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3681(3)	Telecommunications Equipment Mfg.
3681(4)	Audio/Visual Electronic Products Mfg.
3682	Instrument Mfg. — non-electronic
3683	Speaker Mfg.
3719	Oil or Gas Refining Units
3724(1)	Millwright Work
3724(2)	Electrical Machinery or Auxillary Apparatus
3726	Boiler Installation, Repair or Setting — steam
3805(1)	Aircraft Engine Mfg. or Rebuilding
3805(2)	Automobile or Automobile Truck Engine Mfg.
3807	Automobile or Automobile Truck Radiator Mfg.
3808	Automobile or Motorcycle Mfg. or Assembling
3815(1)	Automobile Truck or Automobile Truck Trailer Mfg. or Assembling
3815(2)	Automobile Body Mfg. — truck, trailer or bus
3821	Automobile or Automobile Truck Dismantling
3828	Automobile or Automobile Truck Parts Rebuilding
3830	Airplane Mfg.
3831	Machine Shops — aircraft components
3840	Automobile, Automobile Truck or Motorcycle Parts Mfg.
4000(1)	Sand or Gravel Digging
4000(2)	Clay Digging
4000(3)	Salt Production
4000(4)	Dredging
4034	Concrete Products Mfg.
4036	Plaster Board or Plaster Block Mfg.
4038(1)	Plaster Statuary or Ornament Mfg.
4038(2)	Taxidermist
4041(1)	Brick or Clay Products Mfg.
4041(2)	Tile or Earthenware Mfg.
4049(1)	Potteries
4049(2)	Terra Cotta Mfg.
4111(1)	Glassware Mfg. — no automatic machines
4111(2)	Incandescent Lamp and Fluorescent Tube Mfg.
4111(3)	Cathedral or Art Glass Window Mfg.
4112	Integrated Circuit and Semiconductor Wafer Mfg.
4114	Glassware Mfg.
4130	Glass Merchants
4150(1)	Optical Goods Mfg.
4150(2)	Lens Mfg.
4239(1)	Paper or Pulp Mfg.
4239(2)	Fibre Preparation
4240	Box Mfg. — rigid paper boxes
4243	Box Mfg. — folding paper boxes
4244	Corrugated or Fibre Board Container Mfg.
4250(1)	Paper Coating or Laminating
4250(2)	Computer Printing Ribbon Mfg. or Refurbishing
4250(3)	Typewriter Ribbon Mfg. or Refurbishing
4251	Envelope Mfg.
4279(1)	Paper Goods Mfg.
4279(2)	Bag Mfg. — paper
4283	Building or Roofing Paper or Felt Preparation
4286	Bag Mfg. — plastic

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4295(1)	Printing — screen printing — all other employees
4295(2)	Screen Printed Merchandise Dealers — all other employees
4297(1)	Electronic Prepress — all operations
4297(2)	Graphic Design — all operations
4299(1)	Printing — all other employees
4299(2)	Bookbinding — all other employees
4304	Newspaper Publishing or Printing — all other employees
4312	Newspaper Delivery
4351	Photo Engraving
4354	Printed Circuit Board Mfg.
4360	Motion Pictures — development of negatives
4361(1)	Photographers
4361(2)	Photofinishing
4362	Motion Pictures — film exchanges
4410	Rubber Goods Mfg.
4414	Rubber Tire Mfg.
4420	Rubber Tire Recapping or Retreading
4432	Pen or Mechanical Pencil Mfg.
4470	Wire Rope or Cable Mfg. — no wire drawing
4478	Plastic Goods Mfg.
4492	Sign Mfg. — metal, plastic or wood
4494	Plastics — blow molded products mfg.
4495	Plastics — extrusion molded products mfg.
4496	Plastics — fabricated products mfg. — no molding
4497	Plastics — fiber reinforced plastic products mfg.
4498	Plastics — injection molded products mfg.
4499	Plastics — thermoformed products mfg.
4511	Analytical or Testing Laboratories
4512	Biomedical Research Laboratories
4557	Ink, Mucilage or Polish Mfg.
4558(1)	Paint, Varnish or Lacquer Mfg.
4558(2)	Resin Mfg.
4611	Drug, Medicine or Pharmaceutical Preparations Mfg.
4623	Cosmetic, Personal Care or Perfumery Products Mfg.
4635	Oxygen or Hydrogen Mfg.
4665(1)	Rendering or Fertilizer Works
4665(2)	Glue Mfg.
4683(1)	Oil Mfg. or Refining — vegetable
4683(2)	Cottonseed Oil Mfg. or Refining
4691	Orthotic or Prosthetic Device Mfg.
4692	Dental Laboratories
4717	Butter Substitutes Mfg.
4720	Soap or Synthetic Detergent Mfg.
4740(1)	Oil Refining — petroleum
4740(2)	Asphalt or Tar Distilling or Refining
4740(3)	Gasoline Recovery
4771(1)	Explosive Mfg.
4771(2)	Rocket Propellant Mfg.
4828	Chemical Mixing, Blending and Repackaging
4829	Chemical Mfg.
4831	Vitamin or Food Supplement Mfg.
4922	Magnetic Tape Mfg.

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4983	Gasket Mfg.
5020	Ceiling Installation
5027	Masonry — less than \$21.00
5028	Masonry — equals or exceeds \$21.00
5040(1)	Iron or Steel Erection — structural
5040(2)	Bridge Building — metal
5040(3)	Painting — steel structures or bridges
5057	Iron or Steel Erection
5059	Iron or Steel Erection — structural — buildings not over 2 stories
5102(1)	Iron, Steel, Brass, Bronze or Aluminum Erection — non-structural
5102(3)	Floor Installation
5107	Door, Door Frame or Pre-Glazed Window Installation
5108	Door Installation — overhead doors
5128	Instrument — professional or scientific — installation or repair
5140	Electrical Wiring — equals or exceeds \$25.00
5146(1)	Cabinet or Fixtures
5146(2)	Sign Installation or Repair
5160	Elevator Erection or Repair
5183(1)	Plumbing — less than \$23.00
5183(2)	Refrigeration Equipment — less than \$23.00
5184	Steam Pipe or Boiler Insulation
5185	Automatic Sprinkler Installation — less than \$24.00
5186	Automatic Sprinkler Installation — within buildings — equals or exceeds \$24.00
5187(1)	Plumbing — equals or exceeds \$23.00
5187(2)	Refrigeration Equipment — equals or exceeds \$23.00
5190	Electrical Wiring — less than \$25.00
5191(1)	Office Machine Installation or Repair
5191(2)	Computer or Computer System Installation, Inspection, Adjustment or Repair
5191(3)	Telephone or Telephone System Installation, Service or Repair
5192	Vending or Coin-Operated Machines
5195	Communications Cabling
5201(1)	Concrete or Cement Work — sidewalks — less than \$21.00
5201(2)	Concrete or Cement Work — less than \$21.00
5205(1)	Concrete or Cement Work — sidewalks — equals or exceeds \$21.00
5205(2)	Concrete or Cement Work — equals or exceeds \$21.00
5207	Dam Construction — concrete
5212	Concrete Pumping
5213	Concrete Construction — foundations
5214	Concrete or Cement Work — precast
5222(1)	Concrete Construction — bridges
5222(2)	Chimney Construction
5225	Reinforcing Steel Installation
5348	Tile, Stone, Mosaic or Terrazzo Work
5403	Carpentry — less than \$23.00
5432	Carpentry — equals or exceeds \$23.00
5436	Hardwood Floor Laying
5443	Lathing
5446	Wallboard Application — less than \$23.00
5447	Wallboard Application — equals or exceeds \$23.00
5467	Glaziers — less than \$23.00
5470	Glaziers — equals or exceeds \$23.00
5473	Asbestos Abatement

Part 3 — Standard Classification System
Section VIII — Abbreviated Classifications — Numeric Listing

5474(1)	Painting, Decorating or Paper Hanging — less than \$21.00
5474(2)	Waterproofing — less than \$21.00
5474(3)	Painting — oil or gasoline storage tanks — less than \$21.00
5479	Insulation Work
5482(1)	Painting, Decorating or Paper Hanging — equals or exceeds \$21.00
5482(2)	Waterproofing — equals or exceeds \$21.00
5482(3)	Painting—oil or gasoline storage tanks — equals or exceeds \$21.00
5484	Plastering or Stucco Work — less than \$22.00
5485	Plastering or Stucco Work — equals or exceeds \$22.00
5506	Street or Road Construction — paving
5507	Street or Road Construction — grading
5538	Sheet Metal Work — less than \$22.00
5542	Sheet Metal Work — equals or exceeds \$22.00
5552	Roofing — less than \$20.00
5553	Roofing — equals or exceeds \$20.00
5606	Contractors — executive level supervisors
5630	Steel Framing — light gauge — residential — less than \$23.00
5631	Steel Framing — light gauge — residential — equals or exceeds \$23.00
5632	Steel Framing — light gauge — commercial — less than \$23.00
5633	Steel Framing — light gauge — commercial — equals or exceeds \$23.00
5645(1)	Carpentry — detached private residences for 1 or 2 families — less than \$23.00
5645(2)	Carpentry — dwellings not exceeding 3 stories — less than \$23.00
5650	Termite Control Work
5697(1)	Carpentry — detached private residences for 1 or 2 families — equals or exceeds \$23.00
5697(2)	Carpentry — dwellings not exceeding 3 stories — equals or exceeds \$23.00
5951	Serum, Anti-Toxin or Virus Mfg.
6003(1)	Pile Driving
6003(2)	Wharf Building
6003(3)	Bridge or Trestle Construction — wood
6011	Dam Construction
6204	Drilling
6206(1)	Oil or Gas Wells — cementing
6206(2)	Oil or Gas Wells — acidizing
6206(3)	Oil or Gas Wells — vacuum truck service companies
6206(4)	Oil or Gas Wells — gravel packing
6213	Oil or Gas Wells — specialty tool companies
6216	Oil or Gas Lease Work
6218(1)	Excavation — less than \$25.00
6218(2)	Grading Land — less than \$25.00
6218(3)	Land Leveling — farm lands — less than \$25.00
6220(1)	Excavation — equals or exceeds \$25.00
6220(2)	Grading Land — equals or exceeds \$25.00
6220(3)	Land Leveling — farm lands — equals or exceeds \$25.00
6233	Oil or Gas Pipeline Construction
6235(1)	Oil or Gas Wells — drilling or re-drilling
6235(2)	Oil or Gas Wells — installation or recovery of casing
6235(3)	Drilling — geothermal wells
6237(1)	Oil or Gas Wells — wireline service companies
6237(2)	Oil or Gas Wells — perforating of casing
6251	Tunneling
6254	Subway Construction — S.C.R.T.D.
6258	Foundation Preparation Work

Part 3 — Standard Classification System
Section VIII — Abbreviated Classifications — Numeric Listing

6307	Sewer Construction — less than \$23.00
6308	Sewer Construction — equals or exceeds \$23.00
6315(1)	Water Mains or Connections Construction — less than \$23.00
6315(2)	Gas Mains or Connections Construction — less than \$23.00
6316(1)	Water Mains or Connections Construction — equals or exceeds \$23.00
6316(2)	Gas Mains or Connections Construction — equals or exceeds \$23.00
6325	Conduit Construction
6361(1)	Canal Construction
6361(2)	Cross-Country Water Pipeline Construction
6361(3)	Jetty or Breakwater Construction
6364	Irrigation Pipe Installation — agricultural
6400	Fence Construction
6504	Confections and Food Sundries Mfg. or Processing
6834	Boat Building or Repairing
7133	Railroads
7198	Parcel Delivery Companies
7207(1)	Stables
7207(2)	Clubs — riding
7207(3)	Horse Shows — stable employees
7207(4)	Pack Trains
7219(1)	Trucking Firms
7219(2)	Express Companies
7219(3)	Mobile Crane & Hoisting Service Contractors
7232	Mail Delivery Service Companies
7248	Marine Appraisers or Surveyors
7272	Water Truck Service Companies
7332	Ambulance Services
7360(1)	Freight Handlers
7360(2)	Freight Forwarders
7365	Taxicab Operations
7382	Bus or Limousine Operations
7392	Beer or Ale Dealers
7403	Aircraft Operation — scheduled, commuter and supplemental — all others
7405	Aircraft Operation — scheduled, commuter and supplemental — flying crew
7409	Aircraft Operation — agricultural — flying crew
7410	Aircraft Operation — agricultural — all others
7421	Aircraft Operation — personnel transport
7424(1)	Aircraft Operation — flying crew
7424(2)	Aircraft Operation — patrol; photography
7424(3)	Aircraft Operation — student instruction—flying crew
7428(1)	Aircraft Operation — not agricultural, scheduled, or supplemental
7428(2)	Aircraft Operation — ground schools
7428(3)	Aircraft Remanufacture, Conversion, Modification and Repair
7429	Airport Operators
7500	Gas Works
7515	Oil or Gas Pipeline Operation
7520	Waterworks
7538	Electric Light or Power Line Construction
7539	Electric Light or Power Companies
7580	Sanitary or Sanitation Districts Operation
7600	Telecommunications Companies
7601	Telephone, Telegraph or Fire Alarm Line Construction

Part 3 – Standard Classification System

Section VIII – Abbreviated Classifications – Numeric Listing

7605(1)	Burglar Alarm Installation, Service or Repair
7605(2)	Fire Alarm Installation, Service or Repair
7605(3)	Sound System Installation, Service or Repair
7606	Cable Television Companies
7607(1)	Video Post Production
7607(2)	Audio Post Production
7610	Radio, Television or Commercial Broadcasting Stations
7706	Fire Fighters — not volunteers
7707	Fire Fighters — volunteers
7720	Police, Sheriffs, Constables, etc. — not volunteers
7721(1)	Detective or Patrol Agencies
7721(2)	Patrol or Guard Services
7721(3)	Watchpersons or Guards
7722	Police, Sheriffs, Constables, etc. — volunteers
7855	Railroad Construction
8001	Stores — florists
8004	Stores — garden supplies
8006(1)	Stores — groceries and provisions — retail
8006(2)	Stores — fruit or vegetables — retail
8008	Stores — clothing, wearing apparel or dry goods — retail
8013(1)	Stores — jewelry
8013(2)	Stores — eye wear
8015	Stores — furniture
8017(1)	Stores — retail
8017(7)	Stores — hardware — retail
8017(8)	Towel or Toilet Supply Companies
8017(9)	Product Demonstrators and Sample Distributors — by contractors — in stores
8018	Stores — wholesale
8019	Printing — quick printing or photocopying
8021	Stores — meat, fish or poultry — wholesale
8028(1)	Equipment or Machinery Rental Yards
8028(2)	Machinery or Equipment Rental Yards
8031	Stores — meat, fish or poultry — retail
8032	Stores — clothing, dry goods — wholesale
8039	Stores — department stores
8041	Stores — wine or spirits — wholesale
8042	Stores — floor covering
8046	Stores — automobile accessories
8057	Boat Dealers
8059	Stores — ceramic tile
8060	Stores — wine, beer or spirits — retail
8061	Stores — groceries and provisions — convenience — retail
8062	Stores — computer
8063	Stores — lighting fixtures
8064	Stores — office supplies and stationery
8065	Stores — paint or paint supplies
8066	Stores — bicycles and bicycle accessories
8070	Stores — video media — rental — retail
8071	Stores — books — retail
8078(1)	Sandwich Shops — not restaurants
8078(2)	Beverage Preparation Shops — not bars or taverns
8078(3)	Ice Cream or Frozen Yogurt Shops

Part 3 — Standard Classification System
Section VIII — Abbreviated Classifications — Numeric Listing

8102	Seed Merchants
8103	Wiping Cloth or Rag Dealers
8106	Iron or Steel Merchants
8107	Machinery Dealers
8110	Stores — welding supplies
8111(1)	Plumbers' Supplies Dealers
8111(2)	Oil or Gas Well Supplies or Equipment Dealers — not secondhand
8113	Oil or Gas Well Supplies or Equipment Dealers — secondhand
8116	Farm Machinery Dealers
8117	Stores — feed, tack and farm supplies
8204(1)	Building Material Dealers — secondhand
8204(2)	Pipe Reclaiming
8209	Vegetables — fresh vegetable and tomato packing and handling
8215(1)	Hay, Grain or Feed Dealers
8215(2)	Warehouses — grain or bean
8227	Construction or Erection Permanent Yards
8232(1)	Lumberyards
8232(2)	Building Material Dealers
8232(3)	Fuel and Material Dealers
8264(1)	Paper Stock Dealers
8264(2)	Bottle Dealers
8264(3)	Rubber Stock Dealers
8265(1)	Iron or Steel Scrap Dealers
8265(2)	Junk Dealers
8267	Machinery and Equipment Dealers — secondhand
8278	Racing Stables — jockeys on per race basis
8286(1)	Livestock Dealers or Commission Merchants
8286(2)	Livestock Auctioneers
8290	Warehouses — self-storage — all other employees
8291	Warehouses — cold storage
8292	Warehouses — general merchandise
8293(1)	Warehouses — furniture
8293(2)	Furniture Moving
8304	Grain Elevators or Grain Storage Warehouses
8324	Automobile Gasoline Stations
8350	Gasoline or Oil Dealers
8387	Automobile or Automobile Truck Service Stations
8388	Rubber Tire Dealers
8389	Automobile or Automobile Truck Repair Shops or Garages
8390	Automobile Van Conversion or Customizing
8391	Automobile or Automobile Truck Dealers
8392	Automobile or Automobile Truck Storage Garages or Parking Stations or Lots
8393	Automobile or Automobile Truck Body and Fender Repairing and Painting
8397	Automobile or Automobile Truck Transmission Repairing and Rebuilding
8400	Motorcycle Dealers
8500	Metal Scrap Dealers
8601(1)	Engineers — consulting
8601(2)	Oil or Gas Geologists or Scouts
8601(3)	Geophysical Exploration
8631	Racing Stables — operation — including trainers and jockeys — payroll basis
8720(1)	Inspection for Insurance or Valuation
8720(2)	Elevator Inspecting

Part 3 — Standard Classification System
Section VIII — Abbreviated Classifications — Numeric Listing

8720(3)	Weighers, Samplers or Inspectors of Merchandise on Docks, Railway Stations or Warehouses
8729	Elevator Service Inspections, Oiling and Adjusting
8740(1)	Apartment or Condominium Complex Operation — property management supervisors
8740(2)	Building Operation — commercial properties — property management supervisors
8740(3)	Building Operation — property management supervisors
8740(4)	Mobile Home Park Operation — property management supervisors
8740(5)	Warehouses — self-storage — property management supervisors
8740(6)	Apartment or Condominium Complex Operation for Seniors — property management supervisors
8741	Real Estate Agencies
8742(1)	Salespersons — outside
8742(2)	Bookbinding — salespersons — outside
8742(3)	Boy and Girl Scout Councils — executive secretaries
8742(4)	Newspaper Publishing or Newspaper Printing — reporters, advertising
8742(5)	Printing — salespersons — outside
8743	Mortgage Brokers
8745	News Agents or Distributors of Magazines — not retail
8748	Automobile or Automobile Truck Salespersons
8755	Labor Unions
8800	Mailing or Addressing Companies
8801	Credit Unions
8803	Auditors or Accountants
8804(1)	Alcoholic and Drug Recovery Homes
8804(2)	Social Rehabilitation Facilities for Adults
8806	Sheltered Workshops or Work Activity Centers
8807	Newspaper, Magazine or Book Publishing — no printing
8808	Banks
8810(1)	Clerical Office Employees
8810(2)	Draftspersons
8810(3)	Libraries — librarians or professional assistants
8810(4)	Libraries — public
8813(1)	Printing — editing
8813(2)	Bookbinding — editing
8818	Newspaper Publishing or Newspaper Printing — editing
8820	Attorneys
8821	Attorney Support Services
8822	Insurance Companies
8823	Residential Care Facilities for Children
8827(1)	Homemaker Services
8827(2)	Public Health Nursing Associations
8829(1)	Nursing Homes
8829(2)	Convalescent Homes or Convalescent Hospitals
8829(4)	Rest Homes
8829(5)	Sanitariums
8830	Institutional Employees
8831(1)	Hospitals — veterinary
8831(3)	Kennels
8834	Physicians
8838	Museums
8839	Dentists and Dental Surgeons
8840	Churches — clergy
8846(1)	Printing — screen printing — editing
8846(2)	Screen Printed Merchandise Dealers — editing

Part 3 — Standard Classification System
Section VIII — Abbreviated Classifications — Numeric Listing

8847	Beverage Container Collection or Redemption
8850	Check Cashers
8851	Congregate Living Facilities for the Elderly
8852	Home Infusion Therapists
8859(1)	Computer Programming or Software Development
8859(2)	Internet or Web-Based Application Development or Operation
8868	Colleges or Schools — private — academic professionals
8875(1)	Public Colleges or Schools
8875(2)	Superintendent of Public Schools Office
9007	Apartment or Condominium Complex Operation for Seniors
9008	Janitorial Services
9009	Building Operation — commercial properties — all other employees
9010	Mobile Home Park Operation — all other employees
9011	Apartment or Condominium Complex Operation — all other employees
9015(1)	Building Operation — all other employees
9015(4)	Churches
9015(5)	Libraries
9016(1)	Amusement Parks or Exhibitions — maintenance of premises
9016(2)	Dog Shows
9016(3)	Horse Shows — maintenance
9031	Pest Control
9033	Housing Authorities
9043	Hospitals
9048(1)	Camps
9048(2)	Boy and Girl Scout Councils — camp operations
9050(1)	Hotels
9050(2)	Motels
9053(1)	Baths
9053(2)	Exercise or Health Institutes
9053(3)	Swimming Pools
9053(4)	Clubs — swimming
9053(5)	Clubs — tennis or racquetball
9059	Day Care Centers
9060	Clubs — country or golf
9061	Clubs
9066	Homeowners Associations
9067(1)	Y.M.C.A. or Y.W.C.A. Institutions
9067(2)	Clubs — boys and girls
9069	Clubs — gaming
9070(1)	Residential Care Facilities for the Elderly
9070(3)	Residential Care Facilities for Adults
9079(1)	Restaurants or Taverns
9079(2)	Vending Concessionaires
9085	Residential Care Facilities for the Developmentally Disabled
9092(1)	Bowling Centers
9092(2)	Billiard Halls
9092(3)	Skating Centers
9096	Residential Cleaning Services
9097	Swimming Pool Cleaning and Servicing
9101	Colleges or Schools — private
9151	Theaters — music ensembles
9154	Theaters — not motion picture

Part 3 — Standard Classification System
Section VIII — Abbreviated Classifications — Numeric Listing

9155	Theaters — motion picture
9156	Theaters — dance, opera and theater companies
9180(1)	Amusement Parks or Exhibitions — operation and maintenance of amusement devices
9180(2)	Clubs — shooting
9180(3)	Shooting Galleries
9181	Athletic Teams or Parks — players, umpires
9182	Athletic Teams or Parks — maintenance
9184	Ski Resorts
9185	Carnivals or Circuses
9220(1)	Cemetery Operation
9220(2)	Crematory Operators
9402	Sewer or Tank Cleaning
9403(1)	Garbage, Ashes or Refuse Collecting
9403(2)	Street Sweeping Service Companies
9410	Municipal, State or Public Agency Employees
9420	Municipal, State or Public Agency Employees — all other employees
9422	Road Districts or Departments
9424	Garbage, Ashes or Refuse Dump Operations
9426	Sanitary Companies
9501(1)	Painting — shop only
9501(3)	Painting — automobile or automobile truck bodies
9507(1)	Sign Painting or Lettering
9507(2)	Sign Mfg. — quick sign shops
9516(1)	Television, Video, Audio and Radio Equipment Installation, Service or Repair
9516(2)	Automobile Radio and Telephone Installation, Service or Repair
9519(1)	Household Appliances
9519(4)	Water Softening or Conditioning Systems
9521(1)	House Furnishings
9521(2)	Floor Covering
9521(3)	Window Covering
9522(1)	Upholstering
9522(2)	Furniture — upholstering
9522(3)	Automobile Body Upholstering
9522(4)	Coffin or Casket Upholstery Work
9522(5)	Wheelchair Upholstering
9529(1)	Scaffolds, Shoring, Distributing Towers, Hod Hoists or Construction Elevators
9529(2)	Decorating
9529(3)	Tent — erection, removal or repair
9549	Advertising Companies
9552	Sign Erection or Repair
9586	Barber Shops or Beauty Parlors
9610	Motion Pictures — production
9620	Funeral Directors

Part 4 — Unit Statistical Report Filing Requirements

Section I — General Instructions

Part 4 — Unit Statistical Report Filing Requirements

Section I — General Instructions

1. Scope

Unit statistical report data for every workers' compensation insurance policy extending coverage under the workers' compensation laws of California, including California coverage by endorsement on a policy primarily covering another state, must be reported and filed with the WCIRB in accordance with the provisions of this Plan. On multi-state policies, data pertaining only to California coverage shall be submitted. Data must be filed either electronically or on hard copy in accordance with the instructions contained in this Plan.

2. Effective Date

Insurers must submit unit statistical report data in accordance with the provisions of Part 4 of this Plan, regardless of the policy inception date, for all unit statistical report data with a required date of valuation, and for all correction reports filed, on or after July 1, 2003.

3. Letter of Transmittal

A letter of transmittal shall be included with all unit statistical report submissions. The transmittal letter shall be in a form and submitted in a manner that is approved by the WCIRB.

4. Electronic Reporting

Unit statistical report data filed electronically with the WCIRB shall be filed on magnetic tape, cartridge, diskette, or by any other medium or means approved in advance by the WCIRB. In addition, electronic transmissions of unit statistical report data shall be in a reporting format that has been approved in advance by the WCIRB.

5. Hard Copy Reporting

The hard copy unit statistical report and supplemental loss report forms, as found in Appendices IV-A and IV-B, respectively, shall be used for all hard copy reporting unless otherwise authorized by the WCIRB.

6. Date of Valuation

The date of valuation for losses shall be determined as follows:

a. First Reports

Losses included in the first reporting of a given policy shall be valued as of eighteen (18) months after the month of the inception date of the policy.

b. Second Reports

Losses included in the second reporting of a given policy shall be valued as of thirty (30) months after the month of the inception date of the policy.

c. Third Reports

Losses included in the third reporting of a given policy shall be valued as of forty-two (42) months after the month of the inception date of the policy.

d. Fourth Reports

Losses included in the fourth reporting of a given policy shall be valued as of fifty-four (54) months after the month of the inception date of the policy.

e. Fifth Reports

Losses included in the fifth reporting of a given policy shall be valued as of sixty-six (66) months after the month of the inception date of the policy.

Part 4 – Unit Statistical Report Filing Requirements

Section I – General Instructions

7. Date of Filing

Unit statistical report data shall be filed as follows:

a. First Reports

The first reporting of exposure, premium and loss information is due in the WCIRB no later than twenty (20) months after the month of the inception date of the policy.

b. Second Reports

The second reporting of losses is due in the WCIRB no later than thirty-two (32) months after the month of the inception date of the policy.

c. Third Reports

The third reporting of losses is due in the WCIRB no later than forty-four (44) months after the month of the inception date of the policy.

d. Fourth Reports

The fourth reporting of losses is due in the WCIRB no later than fifty-six (56) months after the month of the inception date of the policy.

e. Fifth Reports

The fifth reporting of losses is due in the WCIRB no later than sixty-eight (68) months after the month of the inception date of the policy.

Example

For a policy that incepts on January 15, the first level unit statistical report is valued 18 months later (during July of the following year) and is due in the WCIRB no later than 20 months later (by the end of September of the following year).

Report Number	Report Level	Date of Valuation (number of months after the month in which policy incepted)	Date of Filing (number of months after the month in which policy incepted)
1	First Level	18	20
2	Second Level	30	32
3	Third Level	42	44
4	Fourth Level	54	56
5	Fifth Level	66	68

8. Excess Policies

The experience incurred by those policies that provide for specific excess (straight excess) insurance shall not be included with the regular submission of unit statistical report data, but shall be filed as a separate submission on hard copy unit statistical reports only. A notation "Excess" shall be stated on the letter of transmittal accompanying the submission and on the unit statistical report form under "Policy Conditions."

9. Foreign Construction or Erection Projects

Experience developed under construction or erection projects lasting more than 180 calendar days outside the United States, its Territories, or the Dominion of Canada, shall not be included with the regular submission of unit statistical report data, but shall be filed as a separate submission on hard copy unit statistical reports only. A notation "Foreign" shall be stated

Part 4 – Unit Statistical Report Filing Requirements

Section II – Definitions

on the letter of transmittal accompanying the submission and on the unit statistical report form under "Policy Conditions."

10. Reinsurance

No deduction shall be made from final premiums and losses for, or on account of, reinsurance ceded. Final premiums and losses arising from reinsurance assumed shall be excluded.

11. Insolvent Insurers

Unit statistical report data for a policy written by an insolvent insurer with a required month of valuation on or after the date of liquidation of the insolvent insurer shall not be filed with the WCIRB.

Section II – Definitions

The definitions set forth in this Section shall govern the construction and meaning of the terms and phrases used for the reporting of data under Part 4 of this Plan.

1. Accident Date

- a. For specific injuries, it is the date on which the accident or injury occurred.
- b. For cumulative injury or occupational disease cases, it is the date during the policy period to which the claim is assigned.

2. Allocated Loss Adjustment Expense(s)

See Loss Adjustment Expense(s).

3. Audited Exposure

Payroll or other basis of exposure reported either from an actual/physical audit or by a statement of payroll or other basis of exposure signed by the policyholder if permitted by Part 3, Section VI, Rule 4, *Audit of Payroll*. See Part 3, Section VI, Rule 4, *Audit of Payroll*, regarding insurer audits of employers' payroll. See also Part 1, Section II, *General Definitions*, for the definition of "Exposure."

4. Catastrophe

Any single accident resulting in a compensable injury to two or more persons. Accident includes incidents where multiple claims have been consolidated for hearing by the Workers' Compensation Appeals Board.

5. Closed or Closed Claim

Any claim for which final payment has been made.

6. Compromise and Release

A settlement over the issues of compensability, extent of injury, and/or past, present and/or future benefits.

7. Contract Medical

The actual costs incurred by the insurer under medical contracts with physicians, hospitals, and others that cannot be allocated to a particular claim, e.g., a contract for medical services provided on a per-head or "capitated" basis.

8. Cumulative Injury or Cumulative Injury Claim(s)

See Section V, Subsection C, *Special Loss Reporting Instructions*, Rule 5, *Cumulative Injury Claims*.

Part 4 – Unit Statistical Report Filing Requirements

Section II – Definitions

9. Death or Death Claim

Any industrial death claim, unless it has been established that the insurer incurred no liability for the death, the injured worker died from natural causes, or the claim was compromised over the sole issue of the applicability of the workers' compensation laws of California. (See the definition of "'S' Claim.")

10. Employers' Liability Claim(s)

See Section V, Subsection C, *Special Loss Reporting Instructions*, Rule 6, *Employers' Liability Claims*.

11. Final Premium(s)

Reported in the "Total Standard Premium" field on the unit statistical report, this is the total premium charged to the policyholder, EXCEPT that it does not include the following:

- a. Reinsurance assumed,
- b. Adjustment for reinsurance ceded,
- c. Retrospective rating adjustments,
- d. Policyholder dividends,
- e. Application of deductible credits,
- f. Premium charges arising from the Terrorism Risk Insurance Act of 2002, and
- g. Policy assessments, including California Insurance Guarantee Association (CIGA) assessments, California Workers' Compensation Revolving Fund assessments, and California workers' compensation fraud surcharges.

The following hypothetical examples illustrate how final premiums on two large policies are to be determined (assuming, for simplicity, that retrospective rating adjustments and policyholder dividends do not apply to these two policies, but a charge arising from the Terrorism Risk Insurance Act of 2002 does apply):

		Example One	Example Two
(1)	Subject Premium (Based on exposure and insurer's rates)	\$ 100,000	\$ 200,000
(2)	Experience Rating Credit	20,000	—
(3)	Experience Rating Debit	—	10,000
(4)	Deductible Credit	—	50,000
(5)	Other Credit Adjustments*	30,000	2,000
(6)	Other Debit Adjustments**	5,000	3,000
(7)	Charge for Terrorism Risk Insurance Act of 2002	500	1,500
(8)	Actual Premium Charged [(1) + (3) + (6) + (7)] - [(2) + (4) + (5)]	55,500	162,500
(9)	Final Premium to be Reported [(1) + (3) + (6)] - [(2) + (5)], or simply (8) + (4) - (7)	\$ 55,000	\$ 211,000

* schedule rating credits, merit rating credits, premium discounts, Insolvent Insurer Rating Adjustment Factor credits, etc., if applicable.

** schedule rating debits, surcharge for waiver of subrogation, surcharge for Coverage B increased limits, Insolvent Insurer Rating Adjustment Factor debits, etc., if applicable.

Part 4 – Unit Statistical Report Filing Requirements

Section II – Definitions

12. Findings and Award

An award that has been issued by a workers' compensation judge based on evidence presented in the process of litigation.

13. Incurred Indemnity

The sum of all paid indemnity losses and the outstanding indemnity losses on a claim. (See the definitions for "Indemnity Loss(es)" and "Outstanding Indemnity.")

14. Incurred Loss(es)

The sum of incurred indemnity and incurred medical losses. (See the definitions for "Incurred Indemnity" and "Incurred Medical.")

15. Incurred Medical

The sum of all paid medical losses and the outstanding medical on a claim. (See the definitions for "Medical Loss(es)" and "Outstanding Medical.")

16. Indemnity Loss(es)

All indemnity costs including, but not limited to:

- a. On a claim closed by a single sum settlement, that portion assignable to indemnity. (See definition of "Single Sum Settlement" as applicable to this Plan.)
- b. The following legal expenses for the claimant if they are included in the award to, or incurred on behalf of, a claimant:
 - (1) Witness fees.
Exception: Expert medical witness fees shall be included in incurred medical.
 - (2) Attorney fees.
 - (3) Other court costs.
 - (4) Reimbursement for expenses incurred in attending a hearing or deposition, including interpreter fees.
 - (5) Cost of copies of documents such as birth and death certificates.
- c. The cost of all nontransferable education-related vouchers as well as any additional vocational rehabilitation-type benefits (including those provided on a voluntary basis).
- d. Allocated loss adjustment expenses incurred for employers' liability claims.

Note

Indemnity losses do not include automatic increases to late indemnity payments made pursuant to California Labor Code Section 4650 or penalties for unreasonable delay determined by the Workers' Compensation Appeals Board pursuant to California Labor Code Section 5814.

17. Insolvent Insurer Rating Adjustment Factors

See definition of "Insolvent Insurer Rating Adjustment Factors" located in Part 1 — *General Provisions*, Section II, *General Definitions*, of the Miscellaneous Regulations for the Recording and Reporting of Data, approved by the insurance commissioner of the State of California, Title 10, California Code of Regulations, Section 2354.

18. Joint Coverage or Joint Coverage Claim(s)

See Section V, Subsection C, *Special Loss Reporting Instructions*, Rule 3, *Joint Coverage Claims*.

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19. Loss Adjustment Expense(s)

Loss adjustment expense(s) are comprised of two components, **Allocated Loss Adjustment Expense(s)** and **Unallocated Loss Adjustment Expense(s)**, each of which is defined below:

a. Allocated Loss Adjustment Expense(s)

Allocated loss adjustment expenses shall be comprised of the following costs:

- (1) Fees, salary and overhead (including support staff) of individuals whose primary or predominant job function is to perform representation before the Workers' Compensation Appeals Board or other legal services. This shall include costs incurred by outside or in-house counsel, non-attorney hearing representatives and their related support personnel.

EXCEPTION: Costs associated with occasional or incidental legal work performed by individuals hired primarily or predominantly to perform the function of claim operations shall be considered as Unallocated Loss Adjustment Expenses (see Subrule 19b, below).

- (2) The cost of legal services incurred in pursuing subrogation recoveries.

EXCEPTION: If a subrogation reimbursement is obtained, the reported cost of legal services incurred in pursuing the recovery shall be reduced by the amount reimbursed. If the reimbursement exceeds the cost of such legal services, the excess shall be applied to reduce the reported incurred losses.

- (3) Court, alternate dispute resolution and other specific costs listed below that are not included in the award to or incurred on behalf of the claimant:

(If any costs listed below are included in the award to or incurred on behalf of the claimant, they shall be reported as incurred indemnity.)

- (a) Expert testimony.

EXCEPTION: The cost of all expert testimony related to medical-legal shall be reported as incurred medical.

- (b) Witnesses and summonses.

- (c) Copies of documents such as birth and death certificates.

EXCEPTION: The cost of procuring copies of medical treatment records shall be reported as incurred medical.

- (d) Alternate dispute resolution fees, such as arbitration fees.

- (e) Surveillance, including activity checks, performed by either in-house personnel or outside services.

EXCEPTION: The cost of incidental surveillance or activity checks performed by individuals hired primarily or predominantly to perform the function of claim operations shall be considered as unallocated loss adjustment expenses (see Subrule 19b, below).

- (f) The cost of field investigations related to the compensability of claims, potential fraud or the potential for future subrogation, performed by either dedicated in-house personnel or outside services.

EXCEPTION: The cost of incidental field investigations performed by individuals hired primarily or predominantly to perform the function of claim operations shall be considered as unallocated loss adjustment expenses (see Subrule 19b, below).

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Section II – Definitions

- (g) Court costs, such as appeal bond costs and appeal filing fees.
- (h) Interpreter fees.

EXCEPTION: Interpreter fees related to medical-legal or medical treatment shall be reported as incurred medical. Interpreter fees related to vocational rehabilitation or included in the award to, or incurred on behalf of, the claimant, other than those related to medical-legal or medical treatment, shall be reported as incurred indemnity.

b. Unallocated Loss Adjustment Expense(s)

The costs of an insurer, in connection with the handling of claims, which are not defined as allocated loss adjustment expenses, incurred indemnity or incurred medical. These include, but are not limited to:

- (1) Fees, salary and overhead (including support staff) of individuals hired primarily or predominantly to perform the function of claim operations. This includes costs incurred by in-house personnel or outside services.

EXCEPTION: Costs related to individuals whose primary or predominant function is to perform legal services or field investigations related to the compensability of claims, potential fraud or the potential for future subrogation shall be considered as allocated loss adjustment expenses (see Subrule 19a, above).

- (2) The costs of medical cost containment programs that cannot be allocated to a particular claim. (The costs of medical cost containment programs that can be allocated to a particular claim shall be reported as incurred medical.)
- (3) The cost of benefit increases or penalty awards made pursuant to California Labor Code Sections 4650, 5814, 4603.2 and 4622.

20. Major

An injury resulting in a permanent partial disability, not constituting permanent total disability, which has been adjudicated to constitute a permanent disability rating of 25% or more (but less than 100%) or which, in the opinion of the insurer, will result in a permanent disability rating of 25% or more (but less than 100%).

21. Medical Evaluation

An examination of a worker's injury, performed by an independent medical examiner, agreed medical evaluator, treating physician, consulting physician or qualified medical evaluator, for purposes of assessing the worker's eligibility for benefits, ability to return to work, extent of permanent disability and/or need for new and further medical treatment.

22. Medical Loss(es)

All medical costs including, but not limited to:

- a. On a claim closed by a single sum settlement, that portion assignable to medical. (See Section II, *Definitions*, for the definition of "Single Sum Settlement" as applicable to this Plan.)
- b. The cost of all medical evaluations and medical-legal evaluations shall be included in the medical amount. This includes all evaluations to determine eligibility for benefits, such as ability to return to work, extent of permanent disability, and/or the need for new and further medical treatment. This also shall include the cost of procuring copies of medical records and interpreter fees related to medical evaluations and medical-legal evaluations.
- c. Contract medical. (See Section II, *Definitions*, for the definition of "Contract Medical" as applicable to this Plan.)

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- d. The cost of medical cost containment programs incurred with respect to a particular claim or which can be allocated to a particular claim, whether by an outside vendor or done internally by an employee, to ensure that only reasonable and necessary costs of services are paid, shall be included in the medical amount. (The cost of medical cost containment programs that cannot be allocated to a particular claim shall be considered unallocated loss adjustment expenses.)

These costs include, but are not limited to:

- (1) Bill auditing expenses for any medical services rendered, such as hospital bills, nursing home bills, physician bills, chiropractic bills, medical equipment charges, pharmacy charges, physical therapy bills and medical vendor bills.
 - (2) Medical and utilization management, including hospital pre-certification or pre-admission and concurrent or retrospective reviews.
 - (3) Expenses incurred with respect to the utilization of managed care organizations, including preferred provider networks/organizations (PPOs) and Health Care Organizations (HCOs).
 - (4) Medical fee review panel expenses.
 - (5) Payment of capitation and enrollment fees or other similar costs associated with medical management programs.
- e. Interpreter fees related to medical treatment.

Note

Medical losses shall not include increases due to late payments for medical and medical-legal services made pursuant to California Labor Code Sections 4603.2 or 4622.

23. Medical Only

A claim or injury for which no indemnity is incurred. In general, such claims include all compensable injuries in which the disability does not extend beyond the waiting period specified in the workers' compensation laws of California.

24. Minor

An injury resulting in a permanent partial disability, not constituting permanent total disability, which has been adjudicated to constitute a permanent disability rating of less than 25% (but greater than 0%) or which, in the opinion of the insurer, will result in a permanent disability rating of less than 25% (but greater than 0%).

25. Non-Compensable Claim(s)

See Section V, Subsection C, *Special Loss Reporting Instructions*, Rule 4, *Non-Compensable Claims*.

26. Nontransferable Education-Related Voucher(s)

Supplemental job displacement benefits in the form of nontransferable vouchers for education-related retraining and/or skill enhancement, pursuant to Labor Code Section 4658.5.

27. Not Applicable

Policy-, exposure-, premium- and loss-related fields that are not required to be reported to the WCIRB. If reported, the WCIRB will not capture or edit these fields.

28. Occupational Disease

Any abnormal condition or disorder, other than one resulting from an occupational injury, caused by exposure to environmental factors associated with employment. It includes acute

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and chronic illnesses or disease that may be caused by inhalation, absorption, ingestion, or direct contact.

29. Open or Open Claim(s)

Any claim that is not closed or resolved.

30. Optional

Policy- and loss-related fields that are not required to be reported to the WCIRB. If reported, the data will be captured to identify incoming unit statistical data or verify reported data.

31. Outstanding Indemnity

The insurer's individual case estimate of all future indemnity payments on the claim.

32. Outstanding Medical

The insurer's individual case estimate of all future medical payments on the claim.

33. Partially Fraudulent Claim(s)

See Section V, Subsection C, *Special Loss Reporting Instructions*, Rule 2, *Partially Fraudulent Claims*.

34. Permanent Total

An injury that has been adjudicated to constitute a permanent disability rating of 100% or which, in the judgment of the insurer, will result in a 100% permanent disability rating.

35. Resolved or Resolved Claim

Any claim where an agreement between the parties has been reached, or where an award or judgment has been entered, reciting the specific terms of future indemnity and/or medical payments, but for which the final payment has not been made.

36. "S" Claim(s)

See Section V, Subsection C, *Special Loss Reporting Instructions*, Rule 7, *'S' Claims*.

37. Single Sum Settlement

The closing amount of a claim representing the discounted or commuted value of a specific award or benefit. These could include compromise and release settlements, stipulated awards, findings and awards or summary ratings.

38. Statistical Code

A code, not a standard classification code, normally used by insurers to track premium credits and debits resulting from rating plans, discounts, surcharges, etc., and to report such data on unit statistical reports submitted to other jurisdictions.

39. Stipulated Award

An award that has been drawn up between the insurer and claimant and submitted to the Workers' Compensation Appeals Board for review.

40. Subrogated, Subrogation or Subrogation Claim(s)

See Section V, Subsection C, *Special Loss Reporting Instructions*, Rule 1, *Subrogation Claims*.

41. Temporary

A claim or compensable injury that is not classified as permanent and that extends beyond the waiting period specified in the workers' compensation laws of California.

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Section III – Policy Information (Header)

42. Trauma

An injury resulting in disability or death that is traceable to a definite accident occurring during the worker's present or past employment and cannot be classified as either a cumulative injury or an occupational disease claim.

43. Unallocated Loss Adjustment Expense(s)

See Loss Adjustment Expense(s).

44. Weekly Wage

Actual weekly wages at date of injury upon which the indemnity benefits are based (not the maximum or minimum weekly earnings specified in the California Labor Code).

Section III – Policy Information (Header)

The following policy-related fields are to be reported unless identified as "optional" or "not applicable." (See Section II, *Definitions*, for the definitions of Optional and Not Applicable.) The fields listed below include, in parentheses, the field designations found on the hard copy reports included as Appendices IV-A and IV-B.

1. Report Number (Report No.)

Report the unit statistical report number that corresponds to the policy valuation date. (See Section I, *General Instructions*, Rules 6, *Date of Valuation*, and 7, *Date of Filing*, to determine the policy valuation dates and required filing dates.)

Report Number	Level
1	First Report
2	Second Report
3	Third Report
4	Fourth Report
5	Fifth Report

2. Correction Sequence Number (Corr. No.)

Report the sequential number that corresponds to the number of correction reports submitted within a particular report level. Report blanks for original report level submissions. Example: Third correction to a first report = Report Number "1," Correction Sequence Number "3."

3. Correction Type (Corr. Type)

Report the alphabetic code that indicates the type of correction report being submitted. This field must be left blank for original report level submissions.

Code	Description
H	Header Record Correction
E	Exposure Record Correction (First Reports Only)
L	Loss Record Correction (includes associated Total corrections)
T	Total Record Correction Only
M	Corrections to Multiple Record Types

4. Replacement Report Indicator (Replace Rpt. Ind.) – not applicable in California

5. Insurer Code (Carrier Code)

Report the 5-digit insurer code number.

6. Policy Number (Policy Number)

Report the 18-position alphanumeric code that uniquely identifies the policy under which the experience occurred. This number must be reported in the form that agrees exactly with the

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Section III – Policy Information (Header)

policy number originally shown on the information page of the policy (including all prefixes and suffixes).

7. Policy Effective Date (Policy Effective Date)

Report the inception date that corresponds exactly to that shown on the policy information page or the inception date changed by endorsement.

a. Interstate Policies

For interstate policies that are endorsed after the inception date to provide coverage for California, the effective date shall be the inception date of the interstate policy.

b. Continuing Form Policies

For each successive annual period, treat the policy in the same manner as though it were an annual policy effective in the same month and on the same day of the month as the inception date of the annual period. If there has been a first period of coverage, which has been treated as a short-term policy in accordance with Part 2, Section II, Rule 2, *Continuing Form Policy or Fixed-Term Policy Written in Excess of One Year and Sixteen Days*, of this Plan, such first period shall also be treated as a separate short-term policy for reporting purposes under this Plan.

8. Policy Expiration Date or Cancellation Date (Policy Expiration Date)

Report the expiration date as the expiration date shown on the policy information page unless the policy is cancelled. In that event, the cancellation date shall be reported as the expiration date.

a. Interstate Policies

For interstate policies, report the expiration or cancellation date of the interstate policy.

b. Continuing Form Policies

For each successive annual period, treat the policy in the same manner as though it were an annual policy expiring twelve (12) months after the inception date shown, unless the policy is cancelled. In that event, the cancellation date shall be reported as the expiration date.

9. Exposure State Code (Expos. State)

Report the numeric code "04" for California.

10. State Effective Date (State Effective Date) – not applicable in California**11. Certificate Number (Certificate No.)**

Report the 6-digit number used in identifying a risk covered under group insurance.

12. Card Serial Number (Card Serial No.)

Report the card serial number assigned to the hard copy unit statistical report.

13. Risk ID Number (Risk ID Number) – optional

Report the 7-digit (maximum) WCIRB file number used by the WCIRB to identify a risk.

14. Page Number (Page No.)

Report the page number on each page of a multi-page hard copy report.

15. Last Page Number (Last Page No.)

Report the total number of pages of a multi-page hard copy report.

Part 4 – Unit Statistical Report Filing Requirements

Section III – Policy Information (Header)

16. Insured's Name (Insured's Name)

Report the name of the person or business with whom an insurance contract is made and who is specifically designated by name in Item One of the policy information page or as endorsed. Use of the "dba" (doing business as) is permissible. Reporting all names in a copartnership is not required.

17. Insured's Address (Insured's Address) – optional

Report the complete address of the insured as shown in Item One of the policy information page or as endorsed.

18. Federal Employer Identification Number (F.E.I.N.) – optional

Report the 9-digit FEIN as originally shown on the information page of the policy. The primary FEIN should be reported when multiple FEINs are shown on the policy information page.

19. Pending File Number (Pending File No.) – not applicable in California

20. Modification Effective Date (Mod Effective Date)

Report the California experience modification effective date, if any, when different from the policy effective date. When more than one modification applies to a single policy, report the corresponding standard classification codes and exposures for each experience modification period separately, with the appropriate effective date of each modification.

21. Rate Effective Date (Rate Effective Date) – not applicable in California

22. Policy Condition Indicators (Policy Conditions)

a. Three-Year Fixed Rate Policy (3-Yr F/R Policy) – not applicable in California

b. Multistate Policy (MultiState Policy) – not applicable in California

c. Interstate Rated Policy (InterState Rating) – not applicable in California

d. Estimated Exposure Indicator (Estimated Exposure)

Report whether or not the reported exposure is estimated.

Code	Description
Y*	Exposure is estimated
N	Exposure is audited

* Where it is not possible to obtain audited exposure figures, the insurer shall submit a signed statement indicating the reasons why audited exposure figures cannot be obtained. (See Section II, *Definitions*, for the definition of Audited Exposure as applicable to this Plan.)

e. Retrospective Rated Policy (Retro Policy) – not applicable in California

f. Canceled Mid-Term Policy (Canceled Mid-Term) – not applicable in California

g. Managed Care Organization Policy (MCO Indicator) – not applicable in California

23. Policy Type ID Codes (Policy Type ID)

Report the three 2-digit codes that correspond to the type of coverage, plan indicator and non-standard provisions of the policy. Report standard policy as 010101 and excess policy as 010105. No other entries are valid in California.

a. Type of Coverage (Type Cov.)

First set of 2-digit codes.

Code	Description
01	Standard Workers' Compensation Policy

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Section IV – Exposure and Premium Information

b. Plan Indicator (Plan Ind.)

Second set of 2-digit codes.

Code	Description
01	Voluntary (policy was written voluntarily by insurer)

c. Non-Standard Indicator (Non-Std.)

Third set of 2-digit codes.

Code	Description
01	Non-Standard does not apply
05	Excess (coverage that provides for specific excess insurance)

24. Deductible Type Code (Deduct Type) – not applicable in California

25. Deductible Percent Factor (Deduct Percent) – not applicable in California

26. Deductible Amount Per Claim/Accident (Deductible Amount Per Claim/Accident) – not applicable in California

27. Deductible Amount Aggregate (Deductible Amount Aggregate) – not applicable in California

28. ASWG Unit Submission Code (Reserved)

Report an "E" for the Expanded ASWG reporting format.

Section IV – Exposure and Premium Information

The following exposure- and premium-related fields are to be reported unless identified as "optional" or "not applicable." (See Section II, *Definitions*, for the definitions of Optional and Not Applicable.) The fields listed below include, in parentheses, the field designations found on the hard copy report forms included as Appendices IV-A and IV-B.

1. Update Type Code (Upd. Type)

Report the alphabetic code that identifies the activity of an exposure record. Subsequent reports and correction reports can be submitted using either the "Previous/Revised" method or the "Add/Change/Delete" method. Refer to Section VI, *Subsequent Reports, Correction Reports, and Reporting Methods*, Rule 3, *Reporting Methods*, for instructions on using either the "Previous/Revised" or "Add/Change/Delete" method for reporting corrections to previously submitted reports. This field must be left blank on original first report submissions.

2. Exposure Coverage Code (Exp. Cov.)

Report the code that identifies the type of exposure coverage.

Code	Description
01	State Act
02	USL&H Coverage

3. Classification Code (Class Code)

Report the appropriate 4-digit California standard classification code. All exposure entries must be assigned to a standard classification code developed in accordance with the provisions of this Plan. Statistical codes need not be reported. (See Section II, *Definitions*, for the definition of Statistical Code as applicable to this Plan.)

4. Exposure Amount (Exposure Amount)

Report the total audited exposure for each standard classification code. (See Section II, *Definitions*, for the definition of Audited Exposure as applicable to this Plan.) Report payroll dollars

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Section IV – Exposure and Premium Information

rounded to the nearest whole dollar amount. Report non-payroll exposures to the nearest tenth of a unit. Payrolls or other applicable exposure amounts reported shall be obtained in accordance with the provisions of this Plan.

In those cases where it is not possible to obtain audited exposure figures, the insurer shall submit a signed statement indicating the reasons why audited exposure figures cannot be obtained. (See Section III, *Policy Information (Header)*, Rule 22, for reporting the “Estimated Exposure Indicator.”)

For a number of standard classifications, this Plan provides for a basis of exposure other than payroll. A list of these standard classifications and the applicable unit of exposure is given in the table below.

Code No.	Standard Classification	Unit of Exposure
8278	Jockeys	Per Race
7707	Fire Fighters, Volunteers	Per Capita, Per Year
7722	Police, etc., Volunteers	Per Capita, Per Year

For each such standard classification that applies, report the total number of exposure units.

Example

Where coverage for volunteer police or fire fighters has been extended for less than the full unit indicated, count such fractional exposures to the nearest tenth of a unit. Thus, a volunteer fire fighter covered for four (4) months should be included in the total exposure for Classification Code 7707 at 0.3.

Example

For jockeys in Classification 8278, report the total number of races in whole units. Thus, a total of 23 jockey races should be included in the total exposure for Classification 8278 as 23.0.

For electronic submissions, there is an assumed decimal point between the last 2 digits of this 10-digit field. In the above examples, 0000000003 and 0000000230 shall be reported for Classifications 7707 and 8278, respectively.

5. Manual Rate (Manual Rate) – not applicable in California

6. Premium Amount (Premium Amount) – not applicable in California

7. Total Subject Premium (Total Subject Premium) – not applicable in California

8. Experience Modification Factor (Experience Mod)

Report the California experience modification, if any, applicable to the policy. When more than one experience modification applies to a single policy, report the corresponding standard classification codes and exposures for each experience modification period separately, with the appropriate effective date of each modification.

Note

Items 9 through 13 are unit total exposure data elements.

9. Total Modified Premium (Total Modified Premium) – not applicable in California

10. Total Standard Exposure (Total Standard Exposure)

Report in whole dollars the sum of all payroll exposures. Do not include per capita or per race exposure units in this total. For multi-page hard copy unit statistical reports, report this total on the last page only.

11. Total Final Premium (Total Standard Premium)

Report the whole dollar amount of the final premium for the policy. (See Section II, *Definitions*, for the definition of, and assistance in determining, Final Premium.)

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12. Premium Discount Amount (Premium Discount Amt.) – not applicable in California

13. Expense Constant Amount (Expense Constant Amt.) – not applicable in California

Section V – Loss Information

A. General Loss Reporting Instructions

1. Reporting Losses

All loss amounts are on a direct basis (excluding reinsurance assumed and adjustment for reinsurance ceded) and must be reported on a gross basis prior to the application of any deductibles.

2. Date of Valuation

See Section I, *General Instructions*, Rule 6, *Date of Valuation*, to determine the valuation dates for losses.

3. Grouped vs. Individual Claim Reporting²

At the option of the insurer, claims meeting the criteria listed in Subrule 3a(1), below, may be reported individually or grouped by standard classification, claim status, type of injury and loss conditions. All other claims must be reported individually, as indicated in Subrule 3b, below.

a. Grouped Claim Reporting

(1) Only claims meeting all of the following conditions may be grouped:

- (a) Type of Injury = "5" (Temporary) or "6" (Medical Only)
- (b) Claim Status Code = "1" (Closed)
- (c) Total incurred losses (sum of Incurred Indemnity and Incurred Medical) are less than or equal to \$2,000
- (d) Claim is not part of a catastrophe, does not involve joint coverage, and is not partially fraudulent or subrogated

(2) The following information must be reported for the group of claims:

- (a) "Number of Claims (Acc. Date/No. Claims)"
- (b) "Incurred Indemnity (Incurred Indemnity)"
- (c) "Incurred Medical (Incurred Medical)"
- (d) "Classification Code (Class Code)"
- (e) "Type of Injury (Injury)"
- (f) "Claim Status Code (Status)"
- (g) "Loss Conditions Codes (Loss Conditions)"
- (h) "Allocated Loss Adjustment Expense Paid (ALAE Paid)"

(3) When reporting grouped claims in second through fifth reports, refer to Section VI, *Subsequent Reports, Correction Reports, and Reporting Methods*, Rule 1, *Subsequent Reports*, for further instructions.

² See Appendix V for a table outlining the loss fields that must be reported for particular injury types and types of claims.

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b. Individual Claim Reporting

- (1) Any claim that is not grouped with other claims in accordance with Subrule 3a, above, must be reported individually. **All claims that are part of a catastrophe, involve joint coverage or are partially fraudulent or subrogated must be reported individually.** (See Section II, *Definitions*, for the definition of Catastrophe, Joint Coverage Claims, Partially Fraudulent Claims and Subrogation Claims as applicable to this Plan.)
- (2) Unless otherwise specified, all loss data elements listed in Subsection B, *Loss Data Elements*, below, must be reported for all individually-reported claims.
- (3) If a claim has been previously reported on an individual claim basis, subsequent reportings of that claim must also be submitted on an individual claim basis.

4. Supplemental Claim Information³

- a. Except for "Gross Incurred," which is to be reported only for joint coverage, partially fraudulent, subrogated, or Injury Type "8" claims ("S" Claims), the loss data elements specified in Subrule 4b, below, shall be reported only on claims that meet one or more of the following criteria:
 - (1) Type of Injury = "1," "2," "3," "4" or "8" ("S" Claim); or
 - (2) Type of Injury = "5" (Temporary) and incurred losses are more than \$5,000; or
 - (3) Claim is a joint coverage, partially fraudulent, or subrogated claim.
 (See Section II, *Definitions*, for the definitions of Joint Coverage Claims, Partially Fraudulent Claims, Subrogated Claims and "S" Claims as applicable to this Plan.)
- b. The following loss data elements shall be reported only on claims meeting the criteria specified in Subrule 4a, above:
 - (1) "Weekly Wage (Avg Weekly Wage)"
 - (2) "Scheduled Indemnity — Percentage of Disability (PD%)"
 - (3) "Vocational Rehabilitation Incurred (Voc. Incurred)"
 - (4) "Total Gross Incurred (Gross Incurred)"

B. Loss Data Elements

Unless identified as "optional" or "not applicable," the following loss-related fields are to be reported on all claims. (See Section II, *Definitions*, for the definitions of Optional and Not Applicable.) The fields listed below include, in parentheses, the field designations found on the hard copy report forms included as Appendices IV-A and IV-B.

1. Update Type Code (Upd. Type)

Report the alphabetic code that identifies the activity of the loss record. Subsequent reports and correction reports can be submitted using either the "Previous/Revised" method or the "Add/Change/Delete" method. Refer to Section VI, *Subsequent Reports, Correction Reports, and Reporting Methods*, Rule 3, *Reporting Methods*, for instructions on using either the "Previous/Revised" or "Add/Change/Delete" method for reporting corrections to previously submitted reports. This field must be left blank on original first report submissions.

³ See Appendix V for a table outlining the loss fields that must be reported for particular injury types and types of claims.

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Section V – Loss Information

2. Claim Number (Claim Number)

For individually-reported claims, report the alphanumeric code that uniquely identifies the specific claim — excluding blanks, punctuation marks and special characters.

For claims reported on a grouped basis, this field should be left blank.

For information on whether to report claims individually or on a grouped basis, see Subsection A, *General Loss Reporting Instructions, Rule 3, Grouped vs. Individual Claim Reporting*, above.

3. Accident Date/Number of Claims (Acc. Date/No. Claims)

For individually-reported claims, report the accident date on which the injury occurred. (See Section II, *Definitions*, for the definition of Accident Date as applicable to this Plan.)

For claims reported on a grouped basis, report the number of claims contained in the group.

For information on whether to report claims individually or on a grouped basis, see Subsection A, *General Loss Reporting Instructions, Rule 3, Grouped vs. Individual Claim Reporting*, above.

4. Incurred Indemnity (Incurred Indemnity)

Report the incurred indemnity amount in whole dollars. (See Section II, *Definitions*, for the definition of Incurred Indemnity as applicable to this Plan.)

For grouped claims, report the sum of all incurred indemnity for the group of claims.

For subrogation, partially fraudulent, joint coverage, and "S" claims, report the net incurred indemnity amount. Refer to Subsection C, *Special Loss Reporting Instructions*, below, to determine the net incurred indemnity amount.

5. Incurred Medical (Incurred Medical)

Report the incurred medical amount in whole dollars. (See Section II, *Definitions*, for the definition of Incurred Medical as applicable to this Plan.)

For grouped claims, report the sum of all incurred medical for the group of claims.

For subrogation, partially fraudulent, joint coverage, and "S" claims, report the net incurred medical amount. Refer to Subsection C, *Special Loss Reporting Instructions*, below, to determine the net incurred medical amount.

6. Classification Code (Class Code)

Report the 4-digit California standard classification code number to which the claim or group of claims has been assigned. With respect to contract medical, costs shall be apportioned by standard classification. (See Section II, *Definitions*, for the definition of Contract Medical as applicable to this Plan.) No claims may be assigned to any standard classification unless payroll or other appropriate exposure also has been reported for that standard classification. In cases where losses have been incurred under the benefits of a state other than where the payroll is assigned, report the claim in the state where the payroll is assigned.

7. Type of Injury (Injury)

Report the 2-digit numeric code that identifies the type of injury giving rise to the claim or group of claims. All claims shall be assigned to a type of injury even if the data in the file on the date of valuation is not sufficient to form a conclusive determination of the duration or extent of disability.

Code	Type of Injury
01	Death
02	Permanent Total

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03	Major
04	Minor
05	Temporary
06	Medical Only
07	Contract Medical
08	"S" Claim

(See Section II, *Definitions*, for assistance in determining the "Type of Injury.")

8. Claim Status Code (Status)

Report the 1-digit numeric code that indicates the status of the claim.

Code	Status
0	Open
1	Closed
3	Resolved

(See Section II, *Definitions*, for assistance in determining the "Claim Status Code.")

9. Loss Conditions Codes (Loss Conditions)

Report the 2-digit code for each loss condition element described below.

a.	Act (Act)	Description
	01	State Act
	02	Federal (USL&H) Act
b.	Type of Loss (Type)	Description
	01	Trauma*
	02	Occupational Disease*
	03	Cumulative Injury**
c.	Type of Recovery (Recov)	Description
	01	No Recovery
	03	Subrogation Only (Third Party)**
	05	Joint Coverage – Without Subrogation**
	06	Joint Coverage – With Subrogation**
d.	Type of Coverage (Cov)	Description
	01	Workers' Compensation Only
	02	Employers' Liability Only**
	03	Workers' Compensation and Employers' Liability**
e.	Type of Settlement (Settl)	Description
	00	Claim not subject to settlement
	01	Non-Compensable – Pursuant to California Labor Code Section 3761
	03	Stipulated Award*
	04	Findings and Award*
	05	Non-Compensable**
	06	Compromise and Release*
	09	All Other Settlements

* See Section II, *Definitions*, for definitions as applicable to this Plan.

** See Subsection C, *Special Loss Reporting Instructions*, for definitions as applicable to this Plan.

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10. Jurisdiction State Code (Jurisdic State)

Report the 2-digit state code of the governing jurisdiction that will administer the claim and whose statutes will apply to the claim adjustment process, when that state is not California. This field is not required for grouped claims.

11. Catastrophe Number (Cat. No.)

Report the 2-digit sequential number for two or more claims resulting from the same occurrence. For each policy, all claims resulting from the first such occurrence shall be assigned a "Catastrophe Number" of 01, all claims resulting from the second occurrence shall be 02, etc. When an occurrence results in only one claim being reported, leave this field blank.

Example

Claim No.	Policy No.	Date of Injury	Cat. No.
123	WC-1	2/15/yy	01
456	WC-1	2/15/yy	01
321	WC-1	4/23/yy	
789	WC-1	6/14/yy	02
987	WC-1	6/14/yy	02

With respect to unit statistical report data with a required date of valuation on or after March 1, 2002, report "Catastrophe Number" 48 for all claims directly arising from the commercial airline hijackings of September 11, 2001 and the resulting subsequent events with accident dates of September 11, 2001 through September 14, 2001. (This applies to both single and multiple claims.)

This field is not required for grouped claims. (See Section II, *Definitions*, for the definition of Catastrophe as applicable to this Plan.)

12. Managed Care Organization Type Code (MCO Type) – not applicable in California

13. Social Security Number (Social Security Number)

Report the 9-digit number assigned by the Social Security Administration to the injured worker. If the individual's social security number is not available, enter the number 00000000. This field is not required for grouped claims.

14. Injury and Accident Description Codes (Part; Nature; Cause)

Report the three 2-digit codes that represent the part of body injured, nature of injury and cause of accident for each claim. (See Appendix VI of this Plan for the applicable codes.) This field is not required for grouped claims.

15. Occupation Description (Occupation Description) – optional

Report a narrative description of the occupation of the claimant.

16. Vocational Rehabilitation Indicator (Voc.)

Report whether or not costs for nontransferable education-related vouchers or any additional vocational rehabilitation-type benefits (including those provided on a voluntary basis) have been or, in the judgment of the insurer, will be paid on the claim. This field is not required for grouped claims.

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Code	Description
Y *	Claim includes incurred costs for nontransferable education-related vouchers or vocational rehabilitation-type benefits
N	Claim does not include incurred costs for nontransferable education-related vouchers or vocational rehabilitation-type benefits

* If you report a "Vocational Rehabilitation Incurred" amount, a "Y" must be reported in this field. (See Rule 27, *Vocational Rehabilitation Incurred*, below.)

17. Lump Sum Indicator (Lump) – not applicable in California

18. Fraudulent Claim Code (Fraud)

Report the appropriate 2-digit code from the list below to indicate whether a claim is partially fraudulent or not. (See Subsection C, *Special Loss Reporting Instructions*, Rule 2, *Partially Fraudulent Claims*, for the definition of Partially Fraudulent as applicable to this Plan.) This field is not required for grouped claims.

Code	Description
00	Not Partially Fraudulent
01	Partially Fraudulent

19. Deductible Indicator (Deduct) – not applicable in California

20. Paid Indemnity (Paid Indemnity)

Report the whole dollar amount of paid indemnity losses for the claim as of the loss valuation date. (See Section II, *Definitions*, for the definition of Indemnity Losses as applicable to this Plan.) This field is not required for grouped claims.

21. Paid Medical (Paid Medical)

Report the whole dollar amount of paid medical losses for the claim as of the loss valuation date. (See Section II, *Definitions*, for the definition of Medical Losses as applicable to this Plan.) This field is not required for grouped claims.

22. Claimant's Attorney Fees Incurred (Claimant's Attorney Fees) – not applicable in California

23. Employer's Attorney Fees Incurred (Employer's Attorney Fees) – not applicable in California

24. Deductible Reimbursement (Deductible Reimbursement) – not applicable in California

25. Weekly Wage (Avg Weekly Wage)

Report the whole dollar amount of the injured worker's average weekly wage. (See Section II, *Definitions*, for the definition of Weekly Wage as applicable to this Plan.)

This field is required ONLY on claims that meet one or more of the criteria set forth in Subsection A, *General Loss Reporting Instructions*, Rule 4, *Supplemental Claim Information*, above.

26. Scheduled Indemnity – Percentage of Disability (PD%)

Report the permanent disability rating upon which the claim has been adjudicated, expressed as a percent to the nearest whole percent. If the claim has not been adjudicated, the insurer's best estimate of the permanent disability rating shall be reported.

This field is required ONLY on claims that meet one or more of the criteria set forth in Subsection A, *General Loss Reporting Instructions*, Rule 4, *Supplemental Claim Information*, above.

27. Vocational Rehabilitation Incurred (Voc. Incurred)

Report the whole dollar amount for the incurred amount of nontransferable education-related vouchers as well as any additional vocational rehabilitation-type benefits (including those

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provided on a voluntary basis). (See Section II, *Definitions*, for the definition of Nontransferable Education-Related Voucher(s) as applicable to this Plan.)

See Subsection B, *Loss Data Elements*, Rule 16, above, for reporting the “Vocational Rehabilitation Indicator.”

This field is required ONLY on claims that meet one or more of the criteria set forth in Subsection A, *General Loss Reporting Instructions*, Rule 4, *Supplemental Claim Information*, above.

28. Total Gross Incurred (Gross Incurred)

Report the total gross incurred amount in whole dollars.

This field is required ONLY on claims that are either subrogated, partially fraudulent, joint coverage, or “S” claims (Injury Type “8”). For these four special types of claims, the gross incurred amounts shall be reported as follows:

- a. Subrogation Claims — See Subsection C, *Special Loss Reporting Instructions*, Rule 1, *Subrogation Claims*, below.
- b. Partially Fraudulent Claims — See Subsection C, *Special Loss Reporting Instructions*, Rule 2, *Partially Fraudulent Claims*, below.
- c. Joint Coverage Claims — See Subsection C, *Special Loss Reporting Instructions*, Rule 3, *Joint Coverage Claims*, below.
- d. “S” Claims — See Subsection C, *Special Loss Reporting Instructions*, Rule 7, *‘S’ Claims*, below.

29. Allocated Loss Adjustment Expense Paid (ALAE Paid)

Report the whole dollar amount of paid allocated loss adjustment expenses for the claim as of the valuation date. (See Section II, *Definitions*, for the definition of Allocated Loss Adjustment Expenses as applicable to this Plan.)

For grouped claims, report the whole dollar amount of the sum of paid allocated loss adjustment expenses for the group of claims as of the valuation date.

30. Allocated Loss Adjustment Expense Incurred (ALAE Incurred) — not applicable in California

Note

Items 31 through 39, below, are unit total loss data elements.

31. Total Number of Claims (Total No. Claims)

Not applicable in California.

32. Total Incurred Indemnity (Total Incurred Indemnity)

Report the sum of the amounts reported for “Incurred Indemnity” as of the valuation date. In the case of subsequent reports and correction reports, the totals shown must be the revised totals. For multi-page hard copy reports, report the totals on the last page only.

33. Total Incurred Medical (Total Incurred Medical)

Report the sum of the amounts reported for “Incurred Medical” as of the valuation date. In the case of subsequent reports and correction reports, the totals shown must be the revised totals. For multi-page hard copy reports, report the totals on the last page only.

34. Total Paid Indemnity (Total Paid Indemnity) — not applicable in California

35. Total Paid Medical (Total Paid Medical) — not applicable in California

36. Total Claimant’s Attorney Fees (Total Claimant’s Atty Fees) — not applicable in California

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37. Total Employer's Attorney Fees (Total Employer's Atty Fees) – not applicable in California

38. Total Allocated Loss Adjustment Expenses Paid (Total ALAE Paid) – not applicable in California

39. Total Allocated Loss Adjustment Expenses Incurred (Total ALAE Incurred) – not applicable in California

C. Special Loss Reporting Instructions

1. Subrogation Claims

A subrogation claim is a claim where an insurer has received monetary reimbursement either in part or in whole under subrogation rights.

For a subrogation claim reported on a normal valuation of losses, the gross incurred shall be the estimated liability for the claim as of the normal valuation as if there had been no subrogation. For a subrogation claim reported on a correction filed between valuation dates, the gross incurred shall be the estimated liability for the claim at the time of subrogation reimbursement as if there had been no subrogation.

In reporting subrogation claims, the net incurred amount is the sum of the net paid and net outstanding amounts. The net paid is equal to the gross paid less the amount of the subrogation reimbursement that exceeds the expense incurred in obtaining the subrogation. The net outstanding is equal to the gross outstanding less the subrogation credit allowed, and is subject to a minimum of zero. (In other words, Net Incurred = [Gross Paid - (Reimbursement - Expense Incurred in Obtaining Subrogation)*] + [Gross Outstanding - Subrogation Credit Allowed]*).

*Amount is limited to be no less than zero.

The following hypothetical examples illustrate how net and gross incurred on subrogation claims are to be determined:

		Example One	Example Two	Example Three	Example Four
(1)	Total Paid (Gross)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000
(2)	Amount Reimbursed	12,000	15,000	6,000	30,000
(3)	Expense Incurred in Subrogation	2,000	4,000	7,000	0
(4)	Total Net Paid [(1) - ((2) - (3))*]	\$ 5,000	\$ 4,000	\$ 15,000	\$ 0
(5)	Total Outstanding (Gross)	\$ 0	\$ 20,000	\$ 15,000	\$ 20,000
(6)	Credit Allowed	\$ 0	\$ 10,000	\$ 0	\$ 20,000
(7)	Total Net Outstanding [(5) - (6)]*	\$ 0	\$ 10,000	\$ 15,000	\$ 0
(8)	Total Gross Incurred [(1) + (5)]	\$ 15,000	\$ 35,000	\$ 30,000	\$ 50,000
(9)	Total Net Incurred [(4) + (7)]	\$ 5,000	\$ 14,000	\$ 30,000	\$ 0

*Amount is limited to be no less than zero.

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Section V – Loss Information

When the allocation of the subrogation to indemnity and medical is not known, the subrogation shall be allocated as indicated below for purposes of reporting the net incurred. The amount by which the monetary reimbursement exceeds the expense incurred in obtaining the subrogation recovery, if any, shall be apportioned to the indemnity paid and medical paid based on the ratios of gross indemnity paid and gross medical paid to the total gross paid, respectively. The credit allowed, if any, shall be apportioned to the outstanding indemnity and outstanding medical based on the ratios of the gross indemnity outstanding and the gross medical outstanding to total gross outstanding, respectively. The following hypothetical examples illustrate how recoveries are to be reflected in the net incurred indemnity and net incurred medical amounts.

(1)	Indemnity Paid (Gross)	\$ 15,000
(2)	Medical Paid (Gross)	25,000
(3)	Total Gross Paid [(1) + (2)]	\$ 40,000
(4)	Indemnity Outstanding (Gross)	\$ 15,000
(5)	Medical Outstanding (Gross)	15,000
(6)	Total Gross Outstanding [(4) + (5)]	\$ 30,000

Example A – Subrogation Reimbursement and Credits – Medical Losses Only

(7A)	Amount Reimbursed Indemnity	\$ 0
(8A)	Amount Reimbursed Medical	15,000
(9A)	Expense Incurred in Subrogation	5,000
(10A)	Net Paid Indemnity [(1) - (7A)]	\$ 15,000
(11A)	Net Paid Medical [(2) - ((8A) - (9A))]*	\$ 15,000
(12A)	Credit Allowed Indemnity	\$ 0
(13A)	Credit Allowed Medical	\$ 10,000
(14A)	Net Indemnity Outstanding [(4) - (12A)]*	\$ 15,000
(15A)	Net Medical Outstanding [(5) - (13A)]*	\$ 5,000
(16A)	Net Incurred Indemnity (10A) + (14A)]	\$ 30,000
(17A)	Net Incurred Medical [(11A) + (15A)]	\$ 20,000

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Example B – Subrogation Reimbursement and Credits Apportionment to Medical and Indemnity Not Known

(7B)	Amount Reimbursed (Unapportioned)	\$ 15,000
(8B)	Expense Incurred in Subrogation	5,000
(9B)	Total Net Reimbursement [(7B) - (8B)]*	\$ 10,000
(10B)	Net Paid Indemnity [(1) - ((9B) x (1)/(3))]	\$ 11,250
(11B)	Net Paid Medical [(2) - ((9B) x (2)/(3))]	\$ 18,750
(12B)	Credit Allowed (Unapportioned)	\$ 10,000
(13B)	Net Indemnity Outstanding [(4) - ((12B) x (4)/(6))]*	\$ 10,000
(14B)	Net Medical Outstanding [(5) - ((12B) x (5)/(6))]*	\$ 10,000
(15B)	Net Incurred Indemnity [(10B) + (13B)]	\$ 21,250
(16B)	Net Incurred Medical [(11B) + (14B)]	\$ 28,750

* Amount is limited to no less than zero.

2. Partially Fraudulent Claims

A claim may be declared partially fraudulent by the Workers' Compensation Appeals Board when a portion of the claim cost is deemed invalid, unnecessary or excessive, such as, but not limited to, cases where medical liens are deemed excessive.

In reporting partially fraudulent claims, report all loss details (i.e., medical costs, etc.) apportioned as existed in the gross loss. The gross incurred shall be the estimated cost of the claim if it had not been found to be partially fraudulent. The net incurred is the estimated cost of the claim after it is found to be partially fraudulent.

3. Joint Coverage Claims

A joint coverage claim is one for which it has been determined by adjudication that the coverage furnished by other than the one policy for which experience is being reported is pertinent to a division of the total incurred loss. Such claims usually result from one of the following causes:

- a. The injured party has co-employers.
- b. There is overlapping coverage on the same employer.
- c. Injury developed over an extended period.

When an insurer has determined that the loss is chargeable to two or more employers insured by such insurer, or when a written agreement has been executed between two or more insurers which specifies a sum specific or percentage of contribution as to each insurer's liability for the claim, it shall be considered the equivalent of a determination by adjudication that the coverage furnished by other than the one policy for which experience is being reported is pertinent to the division of the total incurred loss.

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Section V – Loss Information

In reporting joint coverage claims, report as the net incurred only that amount which has been apportioned to the claim of the policyholder. The amount apportioned to the claim of the particular policyholder shall be that proportion of the total incurred loss (gross incurred) assignable by adjudication to the policy for which the experience is being reported.

All loss details shall be apportioned as existed in the gross incurred loss. The gross incurred shall be that amount for which the insurer would have been liable had the insurer incurred the entire loss. In reference to the example below, if it is determined through adjudication or an executed written agreement that Insurer A is responsible for 40% of the claim and Insurer B is responsible for 60% of the claim, and each insurer's estimate of the total cost of the claim is as shown below, the gross and net incurred amounts are to be reported as follows:

		Insurer A	Insurer B
(1)	Estimated Total Incurred Indemnity	\$ 50,000	\$ 50,000
(2)	Estimated Total Incurred Medical	50,000	70,000
(3)	Gross Incurred to be Reported [(1) + (2)]	\$ 100,000	\$ 120,000
(4)	Share of Liability for Claim	40%	60%
(5)	Net Incurred Indemnity to be Reported [(1) x (4)]	\$ 20,000	\$ 30,000
(6)	Net Incurred Medical to be Reported [(2) x (4)]	\$ 20,000	\$ 42,000

4. Non-Compensable Claims

Loss amounts incurred on non-compensable claims are to be reported. (These loss amounts are not used in experience rating.) A claim is non-compensable if:

- a. There is a ruling by the Workers' Compensation Appeals Board (WCAB), or other court of competent jurisdiction, specifically holding that a claimant is not entitled to benefits under the workers' compensation laws of California, even though the claimant may have been awarded reimbursement for expenses incurred by the claimant in presenting his/her case; or
- b. The insurer rejects a claim for benefits under the workers' compensation laws of California and the claim is dismissed by ruling by the Workers' Compensation Appeals Board (WCAB), or other court of competent jurisdiction, because of the claimant's failure to prosecute his/her claim; or
- c. The insurer rejects a claim for benefits and no application for adjudication of claim was filed during the period of limitation provided by the workers' compensation laws of California.

5. Cumulative Injury Claims

A cumulative injury is an injury having occurred from repetitive mentally or physically traumatic activities extending over a period of time, the combined effect of which caused any disability or need for medical treatment.

The incurred loss amounts reported for a cumulative injury claim shall not reflect the incurred loss amounts, if any, for benefits due to a specific injury. (Claims for benefits due to a specific injury shall be reported separately.) A cumulative injury claim with liability limited to a single employer covered by a single insurer during the period of liability shall be reported on the most current policy providing coverage during that period.

Part 4 – Unit Statistical Report Filing Requirements**Section VI – Subsequent Reports, Correction Reports, and Reporting Methods**

6. Employers' Liability Claims

An employer's liability claim is a claim with an allocated loss adjustment expense or an incurred loss amount under the employers' liability provision of the workers' compensation insurance policy. A claim involving both employers' liability and workers' compensation insurance coverage can be reported as a single claim or as two separate claims. If reported as separate claims, the claim values will be combined in experience rating.

If reported as a single claim, an "03" shall be reported for "Type of Coverage" in the "Loss Conditions" field. If reported as separate claims, an "02" shall be reported for "Type of Coverage" in the "Loss Conditions" field.

7. "S" Claims

An "S" claim is a closed death claim that has been compromised over the sole issue of the applicability of the workers' compensation laws of California. To report "S" claims, the gross incurred shall be the amount for which the insurer would have been liable had there been no compromise over the applicability of the claim to the workers' compensation laws of California. The net incurred indemnity and medical amounts shall be reported as the incurred indemnity and incurred medical amounts for which the insurer is liable.

Section VI – Subsequent Reports, Correction Reports, and Reporting Methods**1. Subsequent Reports**

In order to reflect changes in loss records subsequent to the valuation date of the first report because of developments in the nature of the claims and departmental or judicial decisions, losses must be revalued, and subsequent reports filed, in accordance with Section I, *General Instructions*, Rule 6, *Date of Valuation*, and Rule 7, *Date of Filing*. A revaluation must be filed when the first, second, third or fourth report had one or more claims that have been:

- a. previously reported as open or resolved,
- b. incurred but not reported,
- c. previously reported as closed but are now open or resolved, or
- d. previously reported as closed but have been reopened and reclosed with the incurred indemnity and/or incurred medical amounts different from the last reported amounts.

The revaluation shall include a reporting of every claim described in a through d, above, in the same detail as set forth in Section V, *Loss Information*. Claims reported as closed on the earlier report level may be reported again on the revaluation. Second through fifth reports shall be identified by the appropriate code in the "Report Number" field (see Section III, *Policy Information (Header)*, Rule 1, *Report Number*).

When a claim was previously individually reported and identified with a claim number, it is necessary to continue to report subsequent developments on an individual claim basis, notwithstanding the fact that the claim may have been closed as a medical only or temporary claim for less than \$2,000 incurred and could otherwise be reported as a grouped claim. Under no circumstances shall a claim, once individually identified, be included in subsequent reports with grouped medical only or grouped temporary claims.

2. Correction Reports**a. Policy Information (Header) Corrections**

- (1) Corrections or changes involving key data elements ("Report Number," "Correction Sequence Number," "Insurer Code," "Policy Number," "Policy Effective Date," "Exposure

Part 4 – Unit Statistical Report Filing Requirements

Section VI – Subsequent Reports, Correction Reports, and Reporting Methods

State Code”) are to be made through a Header (Correction Type “H”) correction by indicating all previous key data above.

- (2) Corrections or changes involving non-key data elements, such as “Policy Expiration Date” or “Cancellation Date,” “Policy Condition Indicators,” etc., are also to be made using Header (Correction Type “H”) corrections; however, only the changed non-key data elements along with all key data elements shall be reported.

b. Exposure, Standard Classification, Experience Modification and Final Premium Corrections

- (1) Whenever exposure amounts, standard classification(s), experience modification(s), or the final premium previously reported is changed, a correction report must be submitted as soon as the revised figures are available.
- (2) A correction report must be filed if:
 - (a) a final audit has been made of estimated figures previously submitted to the WCIRB;
 - (b) a clerical error in the exposure or final premium has been discovered, either by the insurer or by the WCIRB;
 - (c) a change in the experience modification has been made;
 - (d) a revision in exposure has been made as a result of a test audit of a policyholder for which experience has been submitted; or
 - (e) any other adjustment affecting previously reported exposure, final premium or standard classification.
- (3) Corrections to exposure amounts, standard classifications, experience modifications, and final premium are to be made through an exposure (Correction Type “E”) correction. Corrections only to the “Final Premium” field are to be made through a Total (Correction Type “T”) correction.

c. Loss Corrections

- (1) Subsequent to the first reporting, a loss correction, when required, must be filed between two valuation dates or within thirty (30) months after the final valuation of losses. Except for loss corrections due to mistake other than error of judgment, should a loss correction coincide with a normal valuation of losses, only the normal valuation of losses should be filed. If a loss correction is not required, losses shall be revalued, and subsequent reports filed, in accordance with Section I, *General Instructions*, Rule 6, *Date of Valuation*,” and Rule 7, *Date of Filing*.

Notwithstanding the foregoing, if an employer notified its insurer that a claim is non-compensable pursuant to California Labor Code Section 3761 and such claim is determined to be non-compensable by the Workers' Compensation Appeals Board, a loss correction shall be filed within ninety (90) days after final adjudication of the determination of non-compensability.

- (2) A loss correction must be filed under the following circumstances:
 - (a) A loss record detail was incorrectly reported through mistake other than error of judgment.
 - (b) One or more claims are non-compensable.
 - (c) The insurer has recovered in an action against a third party through subrogation or where a claim is determined to be partially fraudulent.

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- (d) A death claim has been compromised over the sole issue of the applicability of the workers' compensation laws of California, i.e., "S" Claim.
 - (e) A claim is determined to be a joint coverage claim.
 - (f) Exposure has been reassigned to another standard classification through the revision of an audit. A loss correction should be filed with the exposure correction, reassigning all claims to the appropriate standard classification.
 - (g) A clerical error in either the standard classification assignment or the type of injury assignment of a given claim, or a group of claims, has been discovered by the insurer.
 - (h) A clerical error in either the standard classification assignment or the type of injury assignment of a given claim has been discovered by the WCIRB.
Under these circumstances, the insurer shall, when notified by the WCIRB, file a loss correction or make satisfactory explanation.
 - (i) A correction is made in a standard classification assignment of a given claim, or a group of claims, as a result of a WCIRB test audit of a policyholder for which experience has been submitted.
- (3) Corrections to losses are to be made through a Loss (Correction Type "L") correction. Corrections only to loss totals are to be made through a Total (Correction Type "T") correction.

3. Reporting Methods

Subsequent reports and correction reports can be submitted using either the "Previous/ Revised" method or the "Add/Change/Delete" method.

a. Previous/Revised Method

Revised reports shall show the items that were previously reported and the corresponding revised items.

(1) Exposures and Losses

When there is a change in any of the data previously reported for a particular exposure, individual claim or grouped medical only or temporary losses, the revised report shall indicate both changed and unchanged elements for the associated exposure or loss.

(a) Additions

To add a new exposure, individual claim or grouped medical only or temporary losses, all applicable data elements are to be reported with update type "R."

(b) Deletions

To eliminate exposure and loss information, the following key data elements must be reported with update type "P":

- (i) Existing exposure — "Classification Code," "Exposure Coverage Code," and "Exposure Amount."
- (ii) Individual claim — "Claim Number," "Accident Date," "Incurred Indemnity" and "Incurred Medical."
- (iii) Grouped medical only and temporary losses — "Classification Code," "Type of Injury," and "Loss Conditions (Act)."

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Section VI – Subsequent Reports, Correction Reports, and Reporting Methods

(c) Changes

To change an existing exposure, individual claim or grouped medical only or temporary losses, both "P" and "R" update type elements, along with their appropriate data elements, are to be reported.

(2) Experience Modification

If the revision involves a change in the experience modification, it shall be necessary to report the modification effective date if different from the policy effective date.

(3) Totals

The revised risk totals are required to be reported.

b. Add/Change/Delete Method

Revised reports shall indicate only the revised data. The data previously reported is not required for this method, and shall not be reported.

(1) Exposure and Losses

When there is a change in any of the data previously reported for a particular exposure, individual claim or grouped medical only or temporary losses, the corrected report shall include both changed and unchanged elements for the associated exposure or loss.

When split exposure periods are involved and exposure for a classification code in one of the periods is changing, the unchanged exposure in the other period for that particular standard classification code must also be reported.

(a) Additions

To add a new exposure, individual claim or grouped medical only or temporary losses, all applicable data elements are to be reported along with update type "A."

(b) Deletions

To eliminate existing exposure and loss information, the following key data elements must be reported along with update type "D":

- (i) Existing exposure — "Classification Code," "Exposure Coverage Code," and "Exposure Amount."
- (ii) Individual claim — "Claim Number," "Accident Date," "Incurred Indemnity," and "Incurred Medical."
- (iii) Grouped medical only or temporary losses — "Classification Code," "Type of Injury," and "Loss Conditions (Act)."

(c) Changes

To change an existing exposure, individual claim or grouped medical only or temporary losses, all applicable data elements are to be reported with update type "C."

In order to accommodate key data element changes under this method, both "A" and "D" update type elements along with their associated data elements are to be reported as indicated above for additions and deletions.

Note:

If more than one occurrence of the same standard classification code (exposure record) or same number of grouped claims with the same classification code and "Type of Injury" (loss record) exists, "D" (delete) and "A" (add) update types, rather than a "C" (change) update type, must be used for reporting changes.

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(2) Experience Modification

If the revision involves a change in the experience modification, it shall be necessary to report the modification effective date if different from the policy effective date.

(3) Totals

The revised risk totals are required to be reported.

Appendix I Pure Premium Rate Section

Appendix I Pure Premium Rate Section

Effective January 1, 2006 on new and renewal policies with anniversary rating dates on or after January 1, 2006

Code No.	P.P. Rate												
0005	4.44	2108	10.99	3018	4.54	3632	4.77	4351	2.61	5107	6.21	5630	15.78
0016	7.35	2109	9.06	3022	6.20	3634	5.39	4354	2.54	5108	8.74	5631	5.51
0034	7.48	2111	8.41	3030	9.89	3643	4.19	4360	2.55	5128	1.91	5632	15.78
0035	5.84	2113	11.84	3039	11.66	3647	5.89	4361	3.88	5140	3.26	5633	5.51
0036	8.16	2116	9.05	3040	10.44	3651	4.05	4362	1.99	5146	6.04	5645	15.78
0038	11.48	2117	12.17	3060	8.94	3681	1.75	4410	8.92	5160	2.37	5650	9.29
0040	4.14	2121	5.87	3066	5.77	3682	2.40	4414	8.81	5183	6.27	5697	5.51
0041	5.62	2142	5.13	3070	1.30	3683	2.72	4420	16.07	5184	3.43	5951	1.24
0042	6.74	2150	7.55	3076	9.48	3719	3.14	4432	3.64	5185	7.75	6003	7.71
0044	5.21	2163	7.25	3081	9.28	3724	5.39	4470	5.41	5186	2.21	6011	6.04
0045	4.74	2211	12.89	3082	8.62	3726	5.19	4478	6.28	5187	3.55	6204	11.45
0050	10.04	2222	6.98	3085	9.50	3805	2.35	4492	7.41	5190	4.49	6206	4.31
0079	3.56	2362	9.03	3099	4.55	3807	6.08	4494	7.06	5191	2.94	6213	4.11
0106	20.43	2402	7.11	3110	9.59	3808	4.15	4495	6.49	5192	6.97	6216	5.86
0171	10.04	2413	9.67	3131	4.88	3815	8.30	4496	5.87	5195	4.99	6218	7.10
0172	5.12	2501	4.79	3146	6.77	3821	10.22	4497	5.21	5201	7.17	6220	2.79
0251	4.55	2570	9.25	3152	4.03	3828	5.34	4498	6.64	5205	4.39	6233	3.94
0400	6.78	2571	9.05	3165	5.78	3830	4.34	4499	5.89	5207	3.64	6235	10.55
0401	7.37	2576	7.03	3169	7.92	3831	3.07	4511	2.04	5212	5.48	6237	5.87
1122	7.37	2584	7.32	3175	8.14	3840	5.46	4512	0.68	5213	6.20	6251	6.97
1123	15.70	2585	7.68	3178	4.02	4000	6.44	4557	3.69	5214	6.24	6254	6.12
1124	11.10	2586	5.62	3179	5.43	4034	9.83	4558	5.14	5222	8.70	6258	5.18
1320	2.90	2589	5.62	3180	6.70	4036	3.22	4611	3.30	5225	9.25	6307	13.34
1322	10.60	2623	6.78	3220	5.90	4038	8.64	4623	7.13	5348	5.71	6308	5.15
1330	10.47	2660	4.97	3241	7.24	4041	6.89	4635	3.66	5403	15.78	6315	7.08
1438	8.99	2683	6.61	3257	5.66	4049	6.64	4665	9.03	5432	5.51	6316	4.41
1452	4.22	2688	6.85	3300	12.67	4111	3.31	4683	5.84	5436	4.65	6325	5.14
1463	16.08	2702	15.20	3339	8.14	4112	1.15	4691	3.77	5443	5.42	6361	6.03
1624	7.37	2710	10.17	3365	10.91	4114	9.16	4692	2.08	5446	8.25	6364	7.38
1699	6.21	2727	14.73	3372	7.97	4130	8.75	4717	8.24	5447	4.23	6400	9.70
1701	9.23	2731	11.60	3383	3.10	4150	4.46	4720	4.77	5467	10.46	6504	7.36
1710	5.70	2757	11.24	3400	6.36	4239	6.63	4740	2.46	5470	5.88	6834	6.09
1741	6.88	2759	8.74	3401	8.17	4240	6.75	4771	2.77	5473	11.22	7133	4.20
1803	8.38	2790	4.28	3501	5.76	4243	6.04	4828	3.86	5474	7.83	7198	10.35
1925	9.90	2797	10.72	3507	9.47	4244	6.49	4829	3.15	5479	6.66	7207	11.48
2002	9.29	2806	7.95	3560	4.68	4250	5.61	4831	6.27	5482	4.15	7219	10.35
2003	7.56	2812	7.50	3568	3.41	4251	4.63	4922	3.45	5484	13.03	7232	7.33
2014	6.15	2819	12.10	3569	4.05	4279	6.45	4983	9.05	5485	8.14	7248	3.59
2030	8.87	2840	9.38	3570	5.43	4283	5.09	5020	4.82	5506	6.62	7272	12.25
2063	6.00	2842	8.86	3572	1.53	4286	6.49	5027	9.69	5507	3.77	7332	5.33
2081	15.43	2852	10.05	3573	2.51	4295	5.89	5028	6.68	5538	9.36	7360	9.27
2095	9.23	2881	9.52	3574	5.83	4297	0.70	5040	10.78	5542	3.98	7365	10.49
2102	6.54	2883	11.04	3577	1.75	4299	4.69	5057	12.30	5552	27.19	7382	11.18
2106	6.77	2915	6.66	3612	5.46	4304	6.69	5059	20.47	5553	10.36	7392	8.02
2107	6.65	2923	6.66	3620	8.69	4312	8.64	5102	7.37	5606	1.60	7403	6.45

Pure Premium Rate Section**Appendix I****Pure Premium Rate Section**

Effective January 1, 2006 on new and renewal policies with anniversary rating dates on or after January 1, 2006

(Continued)

Code No.	P.P. Rate												
7405	2.12	8015	5.69	8113	10.68	8601	0.85	8838	1.89	9070	8.67	9529	6.83
7409	8.15	8017	3.70	8116	5.39	8631	18.65	8839	1.58	9079	4.12	9549	9.68
7410	5.01	8018	6.45	8117	7.41	8720	3.59	8840	0.87	9085	5.94	9552	12.05
7421	3.93	8019	2.18	8204	10.68	8729	2.00	8846	1.47	9092	3.47	9586	3.99
7424	2.55	8021	10.68	8209	9.42	8740	1.28	8847	9.90	9096	15.67	9610	2.07
7428	4.91	8028	6.84	8215	11.23	8741	0.21	8850	3.04	9097	5.19	9620	4.63
7429	6.46	8031	8.00	8227	7.51	8742	0.77	8851	6.62	9101	4.85		
7500	5.31	8032	5.72	8232	8.62	8743	0.30	8852	4.01	9151	1.21		
7515	1.83	8039	6.70	8264	10.44	8745	8.83	8859	0.26	9154	3.99		
7520	5.31	8041	7.20	8265	11.32	8748	1.16	8868	1.77	9155	2.30		
7538	12.00	8042	4.15	8267	7.08	8755	1.32	8875	1.95	9156	6.38		
7539	1.93	8046	5.70	8278	(B)	8800	4.39	9007	5.55	9180	4.92		
7580	4.25	8057	5.98	8286	9.99	8801	1.65	9008	10.31	9181	16.22		
7600	3.89	8059	5.64	8290	5.48	8803	0.32	9009	5.45	9182	2.84		
7601	10.94	8060	3.56	8291	6.28	8804	3.16	9010	7.31	9184	11.65		
7605	3.50	8061	4.18	8292	10.17	8806	6.52	9011	6.09	9185	24.76		
7606	5.01	8062	1.69	8293	20.20	8807	1.82	9015	6.51	9220	8.06		
7607	0.54	8063	4.71	8304	10.72	8808	1.37	9016	5.43	9402	4.59		
7610	1.30	8064	4.42	8324	4.47	8810	0.72	9031	6.67	9403	10.85		
7706	6.11	8065	2.97	8350	5.98	8813	1.04	9033	8.14	9410	3.24		
7707	(A)	8066	1.78	8387	5.64	8818	1.82	9043	2.77	9420	5.80		
7720	7.12	8070	2.84	8388	6.67	8820	0.79	9048	7.06	9422	6.00		
7721	5.20	8071	1.82	8389	6.36	8821	1.55	9050	8.03	9424	9.91		
7722	(A)	8078	3.94	8390	7.45	8822	1.35	9053	2.97	9426	8.98		
7855	3.51	8102	3.00	8391	3.81	8823	4.62	9059	4.46	9501	5.24		
8001	5.23	8103	10.03	8392	8.47	8827	6.26	9060	5.01	9507	4.89		
8004	4.15	8106	7.22	8393	4.98	8829	5.88	9061	4.47	9516	4.13		
8006	4.95	8107	4.64	8397	5.77	8830	2.77	9066	4.49	9519	6.02		
8008	3.63	8110	2.48	8400	3.06	8831	3.40	9067	3.98	9521	5.80		
8013	1.79	8111	7.60	8500	12.00	8834	1.71	9069	4.90	9522	5.80		

	Code No.	Per Capita P.P. Rate
(A) Firefighters, Police, Police Deputies, Etc.		
Firefighters — volunteers	7707	353.79
Police, Sheriffs — volunteers	7722	272.49
(B) Horse Racing		
Jockeys employed at a rate per race (See Classification 8631, <i>Racing Stables</i> , for instructions)	8278	74.65

Appendix II

Construction and Erection Classifications

Appendix II

Construction and Erection Classifications

1322	Oil or Gas Well Servicing
1330	Blasting
3365	Welding or Cutting
3719	Oil or Gas Refining Units
3724(1)	Millwright Work
3724(2)	Electrical Machinery or Auxillary Apparatus
3726	Boiler Installation, Repair or Setting — steam
5020	Ceiling Installation
5027	Masonry — less than \$21.00
5028	Masonry — equals or exceeds \$21.00
5040(1)	Iron or Steel Erection — structural
5040(2)	Bridge Building — metal
5040(3)	Painting — steel structures or bridges
5057	Iron or Steel Erection
5059	Iron or Steel Erection — structural — buildings under 3 stories
5102(1)	Iron, Steel, Brass, Bronze or Aluminum Erection — non-structural
5102(3)	Floor Installation
5107	Door, Door Frame or Pre-Glazed Window Installation
5108	Door Installation — overhead doors
5140	Electrical Wiring — equals or exceeds \$25.00
5146(1)	Cabinet or Fixtures
5146(2)	Sign Installation or Repair
5160	Elevator Erection or Repair
5183(1)	Plumbing — less than \$23.00
5183(2)	Refrigeration Equipment — less than \$23.00
5184	Steam Pipe or Boiler Insulation
5185	Automatic Sprinkler Installation — within buildings — less than \$24.00
5186	Automatic Sprinkler Installation — within buildings — equals or exceeds \$24.00
5187(1)	Plumbing — equals or exceeds \$23.00
5187(2)	Refrigeration Equipment — equals or exceeds \$23.00
5190	Electrical Wiring — less than \$25.00
5195	Communications Cabling
5201(1)	Concrete or Cement Work — sidewalks — less than \$21.00
5201(2)	Concrete or Cement Work — less than \$21.00
5205(1)	Concrete or Cement Work — sidewalks — equals or exceeds \$21.00
5205(2)	Concrete or Cement Work — equals or exceeds \$21.00
5207	Dam Construction — concrete
5212	Concrete Pumping
5213	Concrete Construction — foundations
5214	Concrete or Cement Work — precast
5222(1)	Concrete Construction — bridges
5222(2)	Chimney Construction
5225	Reinforcing Steel Installation
5348	Tile, Stone, Mosaic or Terrazzo Work
5403	Carpentry — less than \$23.00
5432	Carpentry — equals or exceeds \$23.00
5436	Hardwood Floor Laying
5443	Lathing

Appendix II

Construction and Erection Classifications

5446	Wallboard Application — less than \$23.00
5447	Wallboard Application — equals or exceeds \$23.00
5467	Glaziers — less than \$23.00
5470	Glaziers — equals or exceeds \$23.00
5473	Asbestos Abatement
5474(1)	Painting, Decorating or Paper Hanging — less than \$21.00
5474(2)	Waterproofing — less than \$21.00
5474(3)	Painting — oil or gasoline storage tanks— — less than \$21.00
5479	Insulation Work
5482(1)	Painting, Decorating or Paper Hanging-equals or exceeds \$21.00
5482(2)	Waterproofing — equals or exceeds \$21.00
5482(3)	Painting — oil or gasoline storage tanks — equals or exceeds \$21.00
5484	Plastering or Stucco Work — less than \$22.00
5485	Plastering or Stucco Work — equals or exceeds \$22.00
5506	Street or Road Construction — paving
5507	Street or Road Construction — grading
5538	Sheet Metal Work — less than \$22.00
5542	Sheet Metal Work — equals or exceeds \$22.00
5552	Roofing — less than \$20.00
5553	Roofing — equals or exceeds \$20.00
5606	Contractors — executive level supervisors
5630	Steel Framing — light gauge — residential — less than \$23.00
5631	Steel Framing — light gauge — residential — equals or exceeds \$23.00
5632	Steel Framing — light gauge — commercial — less than \$23.00
5633	Steel Framing — light gauge — commercial — equals or exceeds \$23.00
5645(1)	Carpentry — detached private residences for 1 or 2 families — less than \$23.00
5645(2)	Carpentry — dwellings not exceeding 3 stories — less than \$23.00
5650	Termite Control Work
5697(1)	Carpentry — detached private residences for 1 or 2 families — equals or exceeds \$23.00
5697(2)	Carpentry — dwellings not exceeding 3 stories — equals or exceeds \$23.00
6003(1)	Pile Driving
6003(2)	Wharf Building
6003(3)	Bridge or Trestle Construction — wood
6011	Dam Construction
6204	Drilling
6206(1)	Oil or Gas Wells — cementing
6206(2)	Oil or Gas Wells — acidizing
6206(3)	Oil or Gas Wells — vacuum truck service companies
6206(4)	Oil or Gas Wells — gravel packing
6213	Oil or Gas Wells — specialty tool companies
6216	Oil or Gas Lease Work
6218(1)	Excavation — less than \$25.00
6218(2)	Grading Land — less than \$25.00
6218(3)	Land Leveling — farm lands — less than \$25.00
6220(1)	Excavation — equals or exceeds \$25.00
6220(2)	Grading Land — equals or exceeds \$25.00
6220(3)	Land Leveling — farm lands — equals or exceeds \$25.00
6233	Oil or Gas Pipeline Construction
6235(1)	Oil or Gas Wells — drilling or re-drilling
6235(2)	Oil or Gas Wells — installation or recovery of casing
6235(3)	Drilling — geothermal wells
6237(1)	Oil or Gas Wells — wireline service companies

Appendix II
Construction and Erection Classifications

6237(2)	Oil or Gas Wells — perforating of casing
6251	Tunneling
6254	Subway Construction — S.C.R.T.D.
6258	Foundation Preparation Work
6307	Sewer Construction — less than \$23.00
6308	Sewer Construction — equals or exceeds \$23.00
6315(1)	Water Mains or Connections Construction — less than \$23.00
6315(2)	Gas Mains or Connections Construction — less than \$23.00
6316(1)	Water Mains or Connections Construction — equals or exceeds \$23.00
6316(2)	Gas Mains or Connections Construction — equals or exceeds \$23.00
6325	Conduit Construction
6361(1)	Canal Construction
6361(2)	Cross-Country Water Pipeline Construction
6361(3)	Jetty or Breakwater Construction
6364	Irrigation Pipe Installation — agricultural
6400	Fence Construction
7538	Electric Light or Power Line Construction
7601	Telephone, Telegraph or Fire Alarm Line Construction
7605(1)	Burglar Alarm Installation, Service or Repair
7605(2)	Fire Alarm Installation, Service or Repair
7605(3)	Sound System Installation, Service or Repair
7855	Railroad Construction
8227	Construction or Erection Permanent Yards
9529(1)	Scaffolds, Shoring, Distributing Towers, Hod Hoists or Construction Elevators
9529(2)	Decorating
9529(3)	Tent — erection, removal or repair
9549	Advertising Companies

Appendix II
Construction and Erection Classifications

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Appendix III Payroll/Remuneration Table

Appendix III

Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Accumulated Sick Pay	Yes	Payment of accumulated or accrued sick leave usually is made upon the employee's termination and is considered to be pay to which the employee would have been entitled had s/he remained employed. Include as payroll unless sick pay was accrued during periods that the employer was legally self-insured
Accumulated Vacation Pay	Yes	Payment of accumulated or accrued vacation usually is made upon the employee's termination and is considered to be pay to which the employee would have been entitled had s/he remained employed. Include as payroll unless vacation pay was accrued during periods that the employer was legally self-insured
Attendance at Conferences Not Directly Related to the Employer's Business		
Employee's salary	Yes	
Tuition or other conference related fees paid by the employer	No	
Attendance at Trade Schools or Special Business Schools		
Employee's salary	Yes	
Tuition or fees paid by the employer	No	
Automobile		
Allowance	Yes (but see comment)	See USRP, Part 3, Section V, Rule 1h Exclude that portion of the allowance that is reimbursement for actual expenses incurred by the employee in the conduct of the employer's business
Reimbursement for documented, actual expenses incurred by the employee in the conduct of the employer's business or when paid at a stipulated amount less than or equal to the IRS business rate	No	
Automobile — Furnished by the Employer		
Value to employee added to wages for tax purposes	No	See USRP, Part 3, Section V, Rule 1h

Appendix III Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Back Wages/Back Pay		"Back Wages" or "Back Pay" refer to payments made to employees as part of a remedy for wage violations where the employer is ordered to make up the difference between what the employee was paid and the amount s/he should have been paid
Awarded for time worked during the current policy period	Yes	
Awarded for time worked during a prior policy period	No	Exclude when reporting payrolls for the current policy
Board of Directors' Fees		
Stipend for attending board meetings	No (but see comment)	Exclude unless the Director is also an employee and active in the company
Bonuses	Yes	
"Cafeteria" Plans		See USRP, Part 3, Section V, Rule 1g
"Commuter Checks"		
Pre-tax contributions by the employee to purchase scrip redeemable for transportation tickets or passes	Yes	
Commissions or Draws	Yes	
"Davis-Bacon," Davis Bacon Act		See "Prevailing Wage Laws," "Davis Bacon Act"
Deferred Compensation — 401K		See USRP, Part 3, Section V, Rule 1g
Employee's contribution	Yes	Employee's voluntary contributions made through regular payroll deductions are included even when the contribution is part of a "Cafeteria" plan qualified under Section 125 of the IRS Code
Employer's contribution	No	Exclude if contribution to a "qualified" plan
Dental Insurance		See USRP, Part 3, Section V, Rule 1g
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the IRS Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Directors' Fees		See "Board of Directors' Fees"
Domestics (Remuneration paid to)		See "Private Residence Employees"
Employee Discounts	No	Prevalent in store operations

Appendix III Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Family Leave		
Employee's salary	Yes	The continuation of the employee's salary while on leave
FICA:		
Employee's obligation paid by the employer	Yes	See USRP, Part 3, Section V, Rule 1f. Some employers pay the employee's obligation to FICA
Gifts		
	Yes	Substitute for money
Group Insurance		
Employee's contribution through regular payroll deduction	Yes (but see comment)	See USRP, Part 3, Section V, Rule 1g Exclude if part of a "Cafeteria" plan qualified under Section 125 of the IRS Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Guaranteed Wage		
	Yes	
Hazard Pay		
	Yes	Additional pay for performing hazardous duty or work
Housing/Lodging		
Value of the lodging — when the classification phraseology or other rules of the Standard Classification System include lodging	Yes	See USRP, Part 3, Section V, Rule 1b Include the value as specified by Standard Classification System rules or classification phraseology or footnotes
Value of the lodging — when the classification phraseology or other rules of the Standard Classification System are silent regarding lodging	No (but see comment)	When housing/lodging is provided expressly in lieu of wages, or the employee's wages are reduced by an amount equal to the value of the lodging, include the value of the lodging
Idle Time Pay		
	Yes	Payments for time not worked due to circumstances such as, but not limited to, weather conditions, equipment breakdown and other delays
Jury Duty		
Employee's salary	Yes	Continuation of the employee's salary while serving on a jury or grand jury
Laundry Allowance		
	No	
Lodging/Housing		
		See Housing/Lodging
Meals		
Meals provided free to the employee	No	See USRP, Part 3, Section V, Rule 1b. Exclude the value of meals even though it may be added to the employee's wages for tax purposes

Appendix III Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Meals purchased by the employee	Yes	Include if the employee purchases meals from the employer and the cost of the meals is shown as a payroll deduction or the meals are provided in lieu of wages
Medical Insurance		
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the IRS Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Military Leave Pay		
Employee's salary	Yes	Continuation of the employee's salary while serving in the military or reserves
Moving Expenses		
Employer's reimbursement of additional expenses incurred by employee due to a change in job location	No	
On Call/Stand-by Pay	Yes	Such pay is considered compensation for services rendered by the employee
Overtime Payments		
		See USRP, Part 3, Section V, Rule 1c
Pension/Retirement Plan		
Employee's contribution	Yes	Employee's voluntary contributions made through regular payroll deductions are included even when the contribution is part of a "Cafeteria" plan qualified under Section 125 of the IRS Code
Employer's contribution	No	Exclude if contribution to a "qualified" plan
Piece Work Pay	Yes	
Post Season Game Pay (Athletic Teams)	Yes	Include post-season pay subject to the provisions of USRP, Part 3, Section V, Rule 1c
Prevailing Wage Laws, "Davis Bacon Act"		
		See USRP, Part 3, Section V, Rule 1o
Salary and fringe benefits paid directly to the employee	Yes	All salary or remuneration components paid to employee are included
Fringe benefits paid to a fund or third-party administrator	No	

Appendix III Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
<p>Private Residence Employees (Remuneration paid to) Private Residence Employees as defined by Labor Code Section 3351(d). Pursuant to Section 3351(d), a private residence employee includes any person employed by the owner or occupant of a residential dwelling whose duties are incidental to the ownership, maintenance, or use of the dwelling, including the care and supervision of children, or whose duties are personal and not in the course of the trade, business, profession, or occupation of the owner or occupant.</p>	No	Pursuant to California Insurance Code Sections 11592 and 11758.1, the rates, classifications and rating systems for workers' compensation do not apply to the workers' compensation insurance covering those persons defined as employees by Labor Code Section 3351(d). Accordingly, payroll or losses developed by private residence employees shall not be reported on unit statistical reports.
Profit Sharing		
Annual distribution	Yes	Similar to a bonus
Employer contribution to a stock purchase plan or fund that is held by the employer until the employee's termination, and distribution is not made through the regular payroll	No	
Quota Prizes	Yes	Similar to a bonus
Residual Payments — Commercials	No	Persons employed for the purpose of making radio or television commercials may receive periodic payments when the commercial is broadcast. Such payments are known as residual payments and are in addition to the fee received for making the commercial. Exclude if residual payments are clearly identified and segregated in the employer's records.
Retirement Plan		See Pension/Retirement Plan
Salary Reduction Plans		
Employee's contribution, through regular payroll deduction, to welfare or fringe benefit portion of a "Cafeteria plan" qualified under Section 125 of the IRS Code	No	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the IRS Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employee's contribution to pension, 401(k) or deferred compensation plan through regular payroll deduction	Yes	Include even when contributions are part of a "Cafeteria" plan

Appendix III Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Employer's contribution	No	
Savings Plans		
Employee's contribution made through regular payroll deduction.	Yes	
Employer's contribution	No	
School Tuition Reimbursement		
	No	
Severance or Dismissal Pay	No	See USRP, Part 3, Section V, Rule 1e
Shift Differential Pay	Yes	See USRP, Part 3, Section V, Rule 1c
Sick Pay		
Payments by the employer	Yes	
Payments to employee by a third party	No	
Signing-On Bonus:		
Athletic teams	No	A signing-on bonus is a payment made for agreeing to sign a contract to play for an athletic team or to work for an employer The bonus is often paid before the player becomes an employee and in some cases the player may never actually play for the team
Other types of employers	Yes (but see comment)	Include bonus payments to individuals that become employees
Special Reward – Discovery or Invention		
	No	
Stand-By Pay		
		See "On Call/Stand-by Pay"
Stock Option Plans		
	No	Employees may be granted an option to purchase stock in the company at a specified price. Typically when the option is exercised, the employee purchases stock at a price that is lower than the market value. The difference between the market value and the lower option price is not included as payroll.
Stock Purchase Plans		
Employee's contribution	Yes	
Employer's contribution	No	
Store Certificates		
	Yes	Substitute for money
Subsistence Payments		
		Subsistence Payments are considered to be reimbursement for additional living expense by virtue of job location
Documented, actual additional expense	No	

Appendix III Payroll/Remuneration Table

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Stipulated amount (per-diem)	No	Exclude provided amount is reasonable and the employer's records show that the employee worked at a job location that would have required the employee to incur additional expenses not normally assumed by the employee
Tips		See USRP, Part 3, Section V, Rule 1d
Pre-paid tips	No	
Voluntary tips	No	
Tool or Equipment Expense Reimbursement		
Stipulated amount	Yes	
Payment by/to third-party administrator	Yes	
Actual or documented expense for tools or equipment not normally provided by the employee	No	
Travel Allowances		Also see "Automobile Allowance" and "Subsistence Payments"
Reimbursement of documented, actual additional expenses	No	
Stipulated amount	No (but see comment)	Exclude provided reimbursement is for additional expenses due to travel, other than commuting or expenses normally assumed by the employee, and the reimbursement is reasonable
Travel Time Payments		
Wages while employee travels	Yes	
Uniform Allowance		Considered a reimbursement of expenses
Union Dues		
Paid by the employee	Yes	
Paid by the employer	Yes	Payment is normally assumed by the employee
Vacation Pay		If part of the fringe benefit component of a "Davis-Bacon" or prevailing wage job, refer to USRP, Part 3, Section V, Rule 1o

**Appendix IV
A. Unit Statistical Report**

Appendix IV

A. Unit Statistical Report

UNIT STATISTICAL REPORT

Report No. _____ Date of Report _____ Date of Issue _____ Date of Filing _____ Date of Payment _____ Date of Termination _____ Date of Death _____ Date of Retirement _____ Date of Disability _____ Date of Resignation _____ Date of Separation _____ Date of Death _____ Date of Retirement _____ Date of Disability _____ Date of Resignation _____ Date of Separation _____		Employer Name _____ Employer Address _____ Employer City _____ Employer State _____ Employer Zip _____ Employer Phone _____ Employer Fax _____ Employer Email _____ Employer Website _____ Employer SIC Code _____ Employer NAICS Code _____ Employer Industry _____ Employer Description _____ Employer NAICS Code _____ Employer Industry _____ Employer Description _____		Policy Description _____ Policy Number _____ Policy Type _____ Policy Form _____ Policy Class _____ Policy Rate _____ Policy Term _____ Policy Renewal _____ Policy Cancellation _____ Policy Assignment _____ Policy Subrogation _____ Policy Waiver _____ Policy Exclusion _____ Policy Termination _____ Policy Renewal _____ Policy Cancellation _____ Policy Assignment _____ Policy Subrogation _____ Policy Waiver _____ Policy Exclusion _____ Policy Termination _____		Insured Name _____ Insured Address _____ Insured City _____ Insured State _____ Insured Zip _____ Insured Phone _____ Insured Fax _____ Insured Email _____ Insured Website _____ Insured SIC Code _____ Insured NAICS Code _____ Insured Industry _____ Insured Description _____ Insured NAICS Code _____ Insured Industry _____ Insured Description _____		Date of Injury _____ Date of Onset _____ Date of Maximum Medical Improvement _____ Date of Permanent and Stable Condition _____ Date of Death _____ Date of Retirement _____ Date of Disability _____ Date of Resignation _____ Date of Separation _____		Description of Injury _____ Description of Onset _____ Description of Maximum Medical Improvement _____ Description of Permanent and Stable Condition _____ Description of Death _____ Description of Retirement _____ Description of Disability _____ Description of Resignation _____ Description of Separation _____		Date of Report _____ Date of Issue _____ Date of Filing _____ Date of Payment _____ Date of Termination _____ Date of Disability _____ Date of Resignation _____ Date of Separation _____		Date of Report _____ Date of Issue _____ Date of Filing _____ Date of Payment _____ Date of Termination _____ Date of Disability _____ Date of Resignation _____ Date of Separation _____																																											
A. Total Subject Premium _____ B. Experience Mod _____ C. Total Modified Premium _____ D. _____ E. _____ F. _____		G. _____ H. _____ I. _____ J. _____ K. _____ L. _____		M. _____ N. _____ O. _____ P. _____ Q. _____ R. _____ S. _____ T. _____ U. _____ V. _____ W. _____ X. _____ Y. _____ Z. _____		AA. _____ AB. _____ AC. _____ AD. _____ AE. _____ AF. _____ AG. _____ AH. _____ AI. _____ AJ. _____ AK. _____ AL. _____ AM. _____ AN. _____ AO. _____ AP. _____ AQ. _____ AR. _____ AS. _____ AT. _____ AU. _____ AV. _____ AW. _____ AX. _____ AY. _____ AZ. _____		BA. _____ BB. _____ BC. _____ BD. _____ BE. _____ BF. _____ BG. _____ BH. _____ BI. _____ BJ. _____ BK. _____ BL. _____ BM. _____ BN. _____ BO. _____ BP. _____ BQ. _____ BR. _____ BS. _____ BT. _____ BU. _____ BV. _____ BV. _____ BW. _____ BX. _____ BY. _____ BZ. _____		CA. _____ CB. _____ CC. _____ CD. _____ CE. _____ CF. _____ CG. _____ CH. _____ CI. _____ CJ. _____ CK. _____ CL. _____ CM. _____ CN. _____ CO. _____ CP. _____ CQ. _____ CR. _____ CS. _____ CT. _____ CU. _____ CV. _____ CV. _____ CW. _____ CX. _____ CY. _____ CZ. _____		DA. _____ DB. _____ DC. _____ DD. _____ DE. _____ DF. _____ DG. _____ DH. _____ DI. _____ DJ. _____ DK. _____ DL. _____ DM. _____ DN. _____ DO. _____ DP. _____ DQ. _____ DR. _____ DS. _____ DT. _____ DU. _____ DV. _____ DV. _____ DW. _____ DX. _____ DY. _____ DZ. _____		EA. _____ EB. _____ EC. _____ ED. _____ EE. _____ EF. _____ EG. _____ EH. _____ EI. _____ EJ. _____ EK. _____ EL. _____ EM. _____ EN. _____ EO. _____ EP. _____ EQ. _____ ER. _____ ES. _____ ET. _____ EU. _____ EV. _____ EV. _____ EW. _____ EX. _____ EY. _____ EZ. _____		FA. _____ FB. _____ FC. _____ FD. _____ FE. _____ FF. _____ FG. _____ FH. _____ FI. _____ FJ. _____ FK. _____ FL. _____ FM. _____ FN. _____ FO. _____ FP. _____ FQ. _____ FR. _____ FS. _____ FT. _____ FU. _____ FV. _____ FV. _____ FW. _____ FX. _____ FY. _____ FZ. _____		GA. _____ GB. _____ GC. _____ GD. _____ GE. _____ GF. _____ GG. _____ GH. _____ GI. _____ GJ. _____ GK. _____ GL. _____ GM. _____ GN. _____ GO. _____ GP. _____ GQ. _____ GR. _____ GS. _____ GT. _____ GU. _____ GV. _____ GV. _____ GW. _____ GX. _____ GY. _____ GZ. _____		HA. _____ HB. _____ HC. _____ HD. _____ HE. _____ HF. _____ HG. _____ HH. _____ HI. _____ HJ. _____ HK. _____ HL. _____ HM. _____ HN. _____ HO. _____ HP. _____ HQ. _____ HR. _____ HS. _____ HT. _____ HU. _____ HV. _____ HV. _____ HW. _____ HX. _____ HY. _____ HZ. _____		IA. _____ IB. _____ IC. _____ ID. _____ IE. _____ IF. _____ IG. _____ IH. _____ II. _____ IJ. _____ IK. _____ IL. _____ IM. _____ IN. _____ IO. _____ IP. _____ IQ. _____ IR. _____ IS. _____ IT. _____ IU. _____ IV. _____ IV. _____ IW. _____ IX. _____ IY. _____ IZ. _____		JA. _____ JB. _____ JC. _____ JD. _____ JE. _____ JF. _____ JG. _____ JH. _____ JI. _____ JJ. _____ JK. _____ JL. _____ JM. _____ JN. _____ JO. _____ JP. _____ JQ. _____ JR. _____ JS. _____ JT. _____ JU. _____ JV. _____ JV. _____ JW. _____ JX. _____ JY. _____ JZ. _____		KA. _____ KB. _____ KC. _____ KD. _____ KE. _____ KF. _____ KG. _____ KH. _____ KI. _____ KJ. _____ KL. _____ KM. _____ KN. _____ KO. _____ KP. _____ KQ. _____ KR. _____ KS. _____ KT. _____ KU. _____ KV. _____ KV. _____ KW. _____ KX. _____ KY. _____ KZ. _____		LA. _____ LB. _____ LC. _____ LD. _____ LE. _____ LF. _____ LG. _____ LH. _____ LI. _____ LJ. _____ LK. _____ LL. _____ LM. _____ LN. _____ LO. _____ LP. _____ LQ. _____ LR. _____ LS. _____ LT. _____ LU. _____ LV. _____ LV. _____ LW. _____ LX. _____ LY. _____ LZ. _____		MA. _____ MB. _____ MC. _____ MD. _____ ME. _____ MF. _____ MG. _____ MH. _____ MI. _____ MJ. _____ MK. _____ ML. _____ MM. _____ MN. _____ MO. _____ MP. _____ MQ. _____ MR. _____ MS. _____ MT. _____ MU. _____ MV. _____ MV. _____ MW. _____ MX. _____ MY. _____ MZ. _____		NA. _____ NB. _____ NC. _____ ND. _____ NE. _____ NF. _____ NG. _____ NH. _____ NI. _____ NJ. _____ NK. _____ NL. _____ NM. _____ NN. _____ NO. _____ NP. _____ NQ. _____ NR. _____ NS. _____ NT. _____ NU. _____ NV. _____ NV. _____ NW. _____ NX. _____ NY. _____ NZ. _____		OA. _____ OB. _____ OC. _____ OD. _____ OE. _____ OF. _____ OG. _____ OH. _____ OI. _____ OJ. _____ OK. _____ OL. _____ OM. _____ ON. _____ OO. _____ OP. _____ OQ. _____ OR. _____ OS. _____ OT. _____ OU. _____ OV. _____ OV. _____ OW. _____ OX. _____ OY. _____ OZ. _____		PA. _____ PB. _____ PC. _____ PD. _____ PE. _____ PF. _____ PG. _____ PH. _____ PI. _____ PJ. _____ PK. _____ PL. _____ PM. _____ PN. _____ PO. _____ PP. _____ PQ. _____ PR. _____ PS. _____ PT. _____ PU. _____ PV. _____ PV. _____ PW. _____ PX. _____ PY. _____ PZ. _____		QA. _____ QB. _____ QC. _____ QD. _____ QE. _____ QF. _____ QG. _____ QH. _____ QI. _____ QJ. _____ QK. _____ QL. _____ QM. _____ QN. _____ QO. _____ QP. _____ QQ. _____ QR. _____ QS. _____ QT. _____ QU. _____ QV. _____ QV. _____ QW. _____ QX. _____ QY. _____ QZ. _____		RA. _____ RB. _____ RC. _____ RD. _____ RE. _____ RF. _____ RG. _____ RH. _____ RI. _____ RJ. _____ RK. _____ RL. _____ RM. _____ RN. _____ RO. _____ RP. _____ RQ. _____ RR. _____ RS. _____ RT. _____ RU. _____ RV. _____ RV. _____ RW. _____ RX. _____ RY. _____ RZ. _____		SA. _____ SB. _____ SC. _____ SD. _____ SE. _____ SF. _____ SG. _____ SH. _____ SI. _____ SJ. _____ SK. _____ SL. _____ SM. _____ SN. _____ SO. _____ SP. _____ SQ. _____ SR. _____ SS. _____ ST. _____ SU. _____ SV. _____ SV. _____ SW. _____ SX. _____ SY. _____ SZ. _____		TA. _____ TB. _____ TC. _____ TD. _____ TE. _____ TF. _____ TG. _____ TH. _____ TI. _____ TJ. _____ TK. _____ TL. _____ TM. _____ TN. _____ TO. _____ TP. _____ TQ. _____ TR. _____ TS. _____ TT. _____ TU. _____ TV. _____ TV. _____ TW. _____ TX. _____ TY. _____ TZ. _____		UA. _____ UB. _____ UC. _____ UD. _____ UE. _____ UF. _____ UG. _____ UH. _____ UI. _____ UJ. _____ UK. _____ UL. _____ UM. _____ UN. _____ UO. _____ UP. _____ UQ. _____ UR. _____ US. _____ UT. _____ UU. _____ UV. _____ UV. _____ UW. _____ UX. _____ UY. _____ UZ. _____		VA. _____ VB. _____ VC. _____ VD. _____ VE. _____ VF. _____ VG. _____ VH. _____ VI. _____ VJ. _____ VK. _____ VL. _____ VM. _____ VN. _____ VO. _____ VP. _____ VQ. _____ VR. _____ VS. _____ VT. _____ VU. _____ VV. _____ VV. _____ VW. _____ VX. _____ VY. _____ VZ. _____		WA. _____ WB. _____ WC. _____ WD. _____ WE. _____ WF. _____ WG. _____ WH. _____ WI. _____ WJ. _____ WK. _____ WL. _____ WM. _____ WN. _____ WO. _____ WP. _____ WQ. _____ WR. _____ WS. _____ WT. _____ WU. _____ WV. _____ WV. _____ WW. _____ WX. _____ WY. _____ WZ. _____		XA. _____ XB. _____ XC. _____ XD. _____ XE. _____ XF. _____ XG. _____ XH. _____ XI. _____ XJ. _____ XK. _____ XL. _____ XM. _____ XN. _____ XO. _____ XP. _____ XQ. _____ XR. _____ XS. _____ XT. _____ XU. _____ XV. _____ XV. _____ XW. _____ XX. _____ XY. _____ XZ. _____		YA. _____ YB. _____ YC. _____ YD. _____ YE. _____ YF. _____ YG. _____ YH. _____ YI. _____ YJ. _____ YK. _____ YL. _____ YM. _____ YN. _____ YO. _____ YP. _____ YQ. _____ YR. _____ YS. _____ YT. _____ YU. _____ YV. _____ YV. _____ YW. _____ YX. _____ YY. _____ YZ. _____		ZA. _____ ZB. _____ ZC. _____ ZD. _____ ZE. _____ ZF. _____ ZG. _____ ZH. _____ ZI. _____ ZJ. _____ ZK. _____ ZL. _____ ZM. _____ ZN. _____ ZO. _____ ZP. _____ ZQ. _____ ZR. _____ ZS. _____ ZT. _____ ZU. _____ ZV. _____ ZV. _____ ZW. _____ ZX. _____ ZY. _____ ZZ. _____	

Appendix IV
B. Supplemental Loss Report

B. Supplemental Loss Report

SUPPLEMENTAL LOSS REPORT

SUPPLEMENTAL LOSS REPORT													Pending File No.		Page No.	Last Page No.
Report No.	Corr. No.	Corr. Type	Replace Rpt. Ind.	Carrier Code	Policy Number				Policy Effective Date		Policy Expiration Date		Expos. State			
Insured's Name:											F.E.I.N.		Card Serial No.			
Insured's Address:																
Upd Type	Claim Number	Acc. Date/ No. Claims		Incurred Indemnity	Incurred Medical	Class Code	Injury	Status	Loss Conditions					Jurisdic State	Cat. No.	MCO Type
		Act	Type	Recov	Cov	Settl										
	Social Security Number		Part	Nature	Cause	Occupation Description			Voc.	Lump	Fraud	Deduct	Paid Indemnity		Paid Medical	
	Claimant's Attorney Fees		Employer's Attorney Fees		Deductible Reimbursement		Reserved for Future Use				ALAE Paid		ALAE Incurred			
Upd Type	Claim Number	Acc. Date/ No. Claims		Incurred Indemnity	Incurred Medical	Class Code	Injury	Status	Loss Conditions					Jurisdic State	Cat. No.	MCO Type
		Act	Type	Recov	Cov	Settl										
	Social Security Number		Part	Nature	Cause	Occupation Description			Voc.	Lump	Fraud	Deduct	Paid Indemnity		Paid Medical	
	Claimant's Attorney Fees		Employer's Attorney Fees		Deductible Reimbursement		Reserved for Future Use				ALAE Paid		ALAE Incurred			
Upd Type	Claim Number	Acc. Date/ No. Claims		Incurred Indemnity	Incurred Medical	Class Code	Injury	Status	Loss Conditions					Jurisdic State	Cat. No.	MCO Type
		Act	Type	Recov	Cov	Settl										
	Social Security Number		Part	Nature	Cause	Occupation Description			Voc.	Lump	Fraud	Deduct	Paid Indemnity		Paid Medical	
	Claimant's Attorney Fees		Employer's Attorney Fees		Deductible Reimbursement		Reserved for Future Use				ALAE Paid		ALAE Incurred			
Upd Type	Claim Number	Acc. Date/ No. Claims		Incurred Indemnity	Incurred Medical	Class Code	Injury	Status	Loss Conditions					Jurisdic State	Cat. No.	MCO Type
		Act	Type	Recov	Cov	Settl										
	Social Security Number		Part	Nature	Cause	Occupation Description			Voc.	Lump	Fraud	Deduct	Paid Indemnity		Paid Medical	
	Claimant's Attorney Fees		Employer's Attorney Fees		Deductible Reimbursement		Reserved for Future Use				ALAE Paid		ALAE Incurred			
Upd Type	Claim Number	Acc. Date/ No. Claims		Incurred Indemnity	Incurred Medical	Class Code	Injury	Status	Loss Conditions					Jurisdic State	Cat. No.	MCO Type
		Act	Type	Recov	Cov	Settl										
	Social Security Number		Part	Nature	Cause	Occupation Description			Voc.	Lump	Fraud	Deduct	Paid Indemnity		Paid Medical	
	Claimant's Attorney Fees		Employer's Attorney Fees		Deductible Reimbursement		Reserved for Future Use				ALAE Paid		ALAE Incurred			
Upd Type	Claim Number	Acc. Date/ No. Claims		Incurred Indemnity	Incurred Medical	Class Code	Injury	Status	Loss Conditions					Jurisdic State	Cat. No.	MCO Type
		Act	Type	Recov	Cov	Settl										
	Social Security Number		Part	Nature	Cause	Occupation Description			Voc.	Lump	Fraud	Deduct	Paid Indemnity		Paid Medical	
	Claimant's Attorney Fees		Employer's Attorney Fees		Deductible Reimbursement		Reserved for Future Use				ALAE Paid		ALAE Incurred			
LOSS TOTALS																
Reverse for Future Use		Total No. Claims		Total Incurred Indemnity		Total Incurred Medical		Reserved for Future Use		Total Paid Indemnity		Total Paid Medical				
Total Claimant's Attorney Fees		Total Employer's Attorney Fees		Reserved for Future Use				Total ALAE Paid		Total ALAE Incurred						

Appendix V Required Loss Fields for Particular Injury Types and Types of Claims

Appendix V Required Loss Fields for Particular Injury Types and Types of Claims

Loss Field / Injury Type	Type 1 (Death) Type 2 (Permanent Total) Type 3 (Major) Type 4 (Minor)	Type 5 (Temporary) and Incurred Losses > \$5,000	Type 5 (Temporary) and Incurred Losses ≤ \$5,000 Type 6 (Medical Only) Type 7 (Contract Medical)	Grouped Claims (must meet all conditions) 1. Type 5 (Temporary) or Type 6 (Medical Only) 2. Claim Status 1 (Closed) 3. Total Incurred Losses ≤ \$2,000 4. Claim is not Joint Coverage, Partially fraudulent, Subrogated or part of a Catastrophe	Joint Coverage, Partially Fraudulent, or Subrogation Claims (All Injury Types) Type 8 ("S" Claims)
Update Type Code (Upd. Type)	x	x	x	x	x
Claim Number (Claim Number)	x	x	x		x
Accident Date (Acc. Date)	x	x	x		x
Number of Claims (No. Claims)				x	
Incurred Indemnity (Incurred Indemnity)	x	x	x	x	x
Incurred Medical (Incurred Medical)	x	x	x	x	x
Classification Code (Class Code)	x	x	x	x	x
Type of Injury (Injury)	x	x	x	x	x
Claim Status Code (Status)	x	x	x	x	x
Loss Conditions Codes (Loss Conditions)	x	x	x	x	x
Jurisdiction State Code (Jurisdic State)	x	x	x		x
Catastrophe Number (Cat. No.)	x	x	x		x
MCO Type (N/A in CA)					
Social Security Number (Social Security Number)	x	x	x		x
Injury and Accident Description Codes (Part; Nature; Cause)	x	x	x		x
Occupation Description (Occupation Description) (Optional in CA)	x	x	x		x
Vocational Rehabilitation Indicator (Voc.)	x	x	x		x

Appendix V

Required Loss Fields for Particular Injury Types and Types of Claims

Loss Field / Injury Type	Type 1 (Death) Type 2 (Permanent Total) Type 3 (Major) Type 4 (Minor)	Type 5 (Temporary) and Incurred Losses > \$5,000	Type 5 (Temporary) and Incurred Losses ≤ \$5,000 Type 6 (Medical Only) Type 7 (Contract Medical)	Grouped Claims (must meet all conditions) 1. Type 5 (Temporary) or Type 6 (Medical Only) 2. Claim Status 1 (Closed) 3. Total Incurred Losses ≤ \$2,000 4. Claim is not Joint Coverage, Partially fraudulent, Subrogated or part of a Catastrophe	Joint Coverage, Partially Fraudulent, or Subrogation Claims (All Injury Types) Type 8 ("S" Claims)
Lump Sum Indicator (N/A in CA)					
Fraudulent Claim Code (Fraud)	x	x	x		x
Deductible Indicator (N/A in CA)					
Paid Indemnity (Paid Indemnity)	x	x	x		x
Paid Medical (Paid Medical)	x	x	x		x
Claimant's Attorney Fees Incurred (N/A in CA)					
Employer's Attorney Fees Incurred (N/A in CA)					
Deductible Reimbursement (N/A in CA)					
Weekly Wage (Avg Weekly Wage)	x	x			x
Scheduled Indemnity-Percentage of Disability (PD%)	x				x
Vocational Rehabilitation Incurred (Voc. Incurred)	x	x			x
Total Gross Incurred (Gross Incurred)					x
Allocated Loss Adjustment Expense Paid (ALAE Paid)	x	x	x	x	x
Allocated Loss Adjustment Expense Incurred (N/A in CA)					
LOSS TOTALS					
Total No. Claims (N/A in CA)					
Total Incurred Indemnity (Total Incurred Indemnity)	x	x	x	x	x
Total Incurred Medical (Total Incurred Medical)	x	x	x	x	x

**Appendix V
Required Loss Fields for Particular Injury Types and Types of Claims**

Loss Field / Injury Type	Type 1 (Death) Type 2 (Permanent Total) Type 3 (Major) Type 4 (Minor)	Type 5 (Temporary) and Incurred Losses > \$5,000	Type 5 (Temporary) and Incurred Losses ≤ \$5,000 Type 6 (Medical Only) Type 7 (Contract Medical)	Grouped Claims (must meet all conditions) 1. Type 5 (Temporary) or Type 6 (Medical Only) 2. Claim Status 1 (Closed) 3. Total Incurred Losses ≤ \$2,000 4. Claim is not Joint Coverage, Partially fraudulent, Subrogated or part of a Catastrophe	Joint Coverage, Partially Fraudulent, or Subrogation Claims (All Injury Types) Type 8 ("S" Claims)
Total Paid Indemnity (N/A in CA)					
Total Paid Medical (N/A in CA)					
Total Claimant's Attorney Fees (N/A in CA)					
Total Employer's Attorney Fees (N/A in CA)					
Total ALAE Paid (N/A in CA)					
Total ALAE Incurred (N/A in CA)					

Appendix VI Injury and Accident Description Codes

Appendix VI

Injury and Accident Description Codes

A. Part of Body (Positions 1-2)

Code	Narrative Description
I. Head	
10. Multiple Head Injury	Any Combination of Below Parts
11. Skull	
12. Brain	
13. Ear(s)	Includes: Hearing, Inside Eardrum
14. Eye(s)	Includes: Optic Nerves, Vision, Eyelids
15. Nose	Includes: Nasal Passage, Sinus, Sense of Smell
16. Teeth	
17. Mouth	Includes: Lips, Tongue, Throat, Taste
18. Soft Tissue	
19. Facial Bones	Includes: Jaw
II. Neck	
20. Multiple Neck Injury	Any Combination of Below Parts
21. Vertebrae	Includes: Spinal Column Bone, "Cervical Segment"
22. Disc	Includes: Spinal Column Cartilage, "Cervical Segment"
23. Spinal Cord	Includes: Nerve Tissue, "Cervical Segment"
24. Larynx	Includes: Cartilage and Vocal Cords
25. Soft Tissue	Other Than Larynx or Trachea
26. Trachea	
III. Upper Extremities	
30. Multiple Upper Extremities	Any Combination of Below Parts, Including Hands and Wrists Combined
31. Upper Arm	Humerus and Corresponding Muscles, Excluding Clavicle and Scapula
32. Elbow	Radial Head
33. Lower Arm	Forearm — Radius, Ulna and Corresponding Muscles
34. Wrist	Carpals and Corresponding Muscles
35. Hand	Metacarpals and Corresponding Muscles—Excluding Wrist or Fingers
36. Finger(s)	Other than Thumb and Corresponding Muscles
37. Thumb	
38. Shoulder(s)	Armpit, Rotator, Cuff, Trapezius, Clavicle, Scapula
39. Wrist(s) & Hand(s)	
IV. Trunk	
40. Multiple Trunk	Any Combination of Below Parts

Appendix VI Injury and Accident Description Codes

Code	Narrative Description
41. Upper Back Area	(Thoracic Area) Upper Back Muscles, Excluding Vertebrae, Disc, Spinal Cord
42. Lower Back Area	(Lumbar and Lumbo Sacral) Lower Back Muscles, Excluding Sacrum, Coccyx, Pelvis, Vertebrae, Disc, Spinal Cord
43. Disc	Spinal Column Cartilage Other Than Cervical Segment
44. Chest	Including Ribs, Sternum, Soft Tissue
45. Sacrum and Coccyx	Final Nine Vertebrae-Fused
46. Pelvis	
47. Spinal Cord	Nerve Tissue Other Than Cervical Segment
48. Internal Organs	Other Than Heart and Lungs
49. Heart	
60. Lungs	
61. Abdomen Including Groin	Excluding Injury to Internal Organs
62. Buttocks	Soft Tissue
63. Lumbar and/or Sacral Vertebrae (Vertebrae NOC Trunk)	Bone Portion of the Spinal Column
V. Lower Extremities	
50. Multiple Lower Extremities	Any Combination of Below Parts
51. Hip	
52. Upper Leg	Femur and Corresponding Muscles
53. Knee	Patella
54. Lower Leg	Tibia, Fibula and Corresponding Muscles
55. Ankle	Tarsals
56. Foot	Metatarsals, Heel, Achilles Tendon and Corresponding Muscles, Excluding Ankle or Toes
57. Toe	
58. Great Toe	
VI. Multiple Body Parts	
64. Artificial Appliance	Braces, etc.
65. Insufficient Info to Properly Identify — Unclassified	Insufficient Information to Identify Part Affected
66. No Physical Injury	Mental Disorder
90. Multiple Body Parts (Including Body Systems and Body Parts)	Applies When More Than One Major Body Part Has Been Affected, Such As an Arm and a Leg, and Multiple Internal Organs
91. Body Systems and Multiple Body Systems	Applies to the Functioning of an Entire Body System that Has Been Affected Without Specific Injury to Any Other Part, as in the Case of Poisoning, Corrosive Action, Inflammation, Affecting Internal Organs, Damage to Nerve Centers, etc. Does Not Apply When the Systemic Damage Results from an External Injury Affecting an External Part Such As a Back Injury Which Includes Damage to the Nerves of the Spinal Cord

Appendix VI

Injury and Accident Description Codes

B. Nature of Injury (Positions 3–4)

Code	Narrative Description
I. Specific Injury	
01. No Physical Injury	i.e., Glasses, Contact Lenses, Artificial Appliance, Replacement of Artificial Appliance
02. Amputation	Cut Off Extremity, Digit, Protruding Part of Body, Usually by Surgery, i.e., Leg, Arm
03. Angina Pectoris	Chest Pain
54. Asphyxiation	Strangulation, Drowning
04. Burn	(Heat) Burns or Scald. The Effect of Contact with Hot Substances (Chemical) Burns. Tissue Damage Resulting from the Corrosive Action Chemicals, Fumes, etc. (Acids, Alkalies)
07. Concussion	Brain, Cerebral
10. Contusion	Bruise — Intact Skin Surface. Hematoma
13. Crushing	To Grind, Pound or Break into Small Bits
16. Dislocation	Pinched Nerve, Slipped/Ruptured Disc, Herniated Disc, Sciatica, Complete Tear, HNP Subluxtion, MD Dislocation
19. Electric Shock	Electrocution
22. Eucleation	Removal of Organ or Tumor
25. Foreign Body	
28. Fracture	Breaking of a Bone or Cartilage
30. Freezing	Frostbite and Other Effects of Exposure to Low Temperature
31. Hearing Loss or Impairment	Traumatic Only. A Separate Injury, Not the Sequelae of Another Injury
32. Heat Prostration	Heat Stroke, Sun Stroke, Heat Exhaustion, Heat Cramps and Other Effects of Environmental Heat. Does Not Include Sunburn.
34. Hernia	The Abnormal Protrusion of an Organ or Part Through the Containing Wall of its Cavity
36. Infection	The Invasion of a Host by Organisms such as Bacteria, Fungi, Viruses, Protozoa or Insects, With or Without Manifest Disease
37. Inflammation	The Reaction of Tissue to Injury Characterized Clinically by Heat, Swelling, Redness and Pain
40. Laceration	Cuts, Scratches, Abrasions, Superficial Wounds, Calluses. Wound by Tearing
41. Myocardial Infarction	Heart Attack, Heart Conditions, Hypertension, the Inadequate Blood Flow to the Muscular Tissue of the Heart
42. Poisoning — General(Not OD or Cumulative Injury)	A Systemic Morbid Condition Resulting from the Inhalation, Ingestion, or Skin Absorption of a Toxic Substance Affecting the Metabolic System, the Nervous System, the Circulatory System, the Digestive System, the Respiratory System, the Excretory System, the Musculoskeletal System, etc. Includes Chemical or Drug Poisoning, Metal Poisoning, Organic Diseases, and Venomous Reptile and Insect Bites. Does NOT Include Effects of Radiation, Pneumoconiosis, Corrosive Effects of Chemicals; Skin Surface Irritations, Spticemia or Infected Wounds

Appendix VI Injury and Accident Description Codes

Code	Narrative Description
43. Puncture	A Hole Made by the Piercing of a Pointed Instrument
46. Rupture	
47. Severance	To Separate, Divide or Take Off
49. Sprain	Internal Derangement. A Trauma or Wrenching of a Joint, Producing Pain and Disability Depending Upon Degree of Injury to Ligaments
52. Strain	Internal Derangement. The Trauma to the Muscle or the Musculotendinous Unit from Violent Contraction or Excessive Forcible Stretch
53. Syncope	Swooning, Fainting, Passing Out, No Other Injury
55. Vascular	Cerebrovascular and Other Conditions of Circulatory Systems, NOC. Excludes Heart and Hemorrhoids. Includes Strokes, Varicose Veins — Non Toxic
58. Vision Loss	
59. All Other Specific Injuries, NOC	
II. Occupational Disease or Cumulative Injury	
60. Dust Disease, NOC	(All other Pneumoconiosis)
61. Asbestosis	Lung Disease. A Form of Pneumoconiosis, Resulting from Protracted Inhalation of Asbestos Particles
62. Black Lung	The Chronic Lung Disease or Pneumoconiosis Found in Coal Miners
63. Byssinosis	Pneumoconiosis of Cotton, Flax and Hemp Workers
64. Silicosis	Pneumoconiosis Resulting from Inhalation of Silica (Quartz) Dust
65. Respiratory Disorders	Gases, Fumes, Chemicals, etc.
66. Poisoning — Chemical (Other Than Metals)	Man-Made or Organic
67. Poisoning — Metal	Man-Made
68. Dermatitis	Rash, Skin or Tissue Inflammation Including Boils, etc. Generally Resulting from Direct Contact with Irritants or Sensitizing Chemicals Such As Drugs, Oils, Biologic Agents, Plants, Woods or Metals Which May Be in the Form of Solids, Pastes, Liquids or Vapors and Which May Be Contacted in the Pure State or in Compounds or in Combination with Other Materials. Does Not Include Skin Tissue Damage Resulting from Corrosive Action of Chemicals, Burns from Contact with Hot Substances, Effects of Exposure to Radiation, Effects of Exposure to Low Temperatures or Inflammation or Irritation Resulting from Friction or Impact
70. Radiation	All Forms of Damage to Tissue, Bones or Body Fluids Produced by Exposure to Radiation
71. All Other Occupational Disease Injury, NOC	
72. Loss of Hearing	
73. Contagious Disease	
74. Cancer	

Appendix VI Injury and Accident Description Codes

Code	Narrative Description
76. VDT-Related Diseases	Video Display Terminal Diseases Other Than Carpal Tunnel Syndrome
77. Mental Stress	
78. Carpal Tunnel Syndrome	Soreness, Tenderness and Weakness of the Muscles of the Thumb Caused by Pressure on the Median Nerve at the Point at Which It Goes Through the Carpal Tunnel of the Wrist
79. Hepatitis Losses	
80. All Other Cumulative Injury, NOC	

III. Multiple Injuries

- 90. Multiple Physical Injuries Only
- 91. Multiple Injuries Including Both Physical and Psychological

C. Cause of Accident (Positions 5-6)

Code	Narrative Description
I. Burn or Scald — Heat or Cold Exposures — Contact With	
01. Chemicals	
02. Hot Objects or Substances	
11. Cold Objects or Substances	
03. Temperature Extremes	
04. Fire or Flame	
05. Steam or Hot Fluids	
06. Dusts, Gases, Fumes or Vapors	
07. Welding Operations	
08. Radiation	
14. Abnormal Air Pressure	
84. Electrical Current	
09. Contact With, NOC	
II. Caught In, Under or Between	
10. Machine or Machinery	
12. Object Handled	
20. Collapsing Materials (Slides of Earth)	Either Man-Made or Natural
13. Caught In, Under or Between, NOC	
III. Cut, Puncture, Scrape Injured by	
15. Broken Glass	
16. Hand Tool, Utensils; Not Powered	
17. Object Being Lifted or Handled	
18. Powered Hand Tool, Appliance	
19. Caught, Puncture, Scrape, NOC	

Appendix VI

Injury and Accident Description Codes

IV. Fall, Slip or Trip Injury

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|--------------------------------------|---|
| 25. From Different Level (Elevation) | Off Wall, Catwalk, Bridge, etc. |
| 26. From Ladder or Scaffolding | |
| 27. From Liquid or Grease Spills | |
| 28. Into Openings | Shafts, Excavations, Floor Openings, etc. |
| 29. On Same Level | |
| 30. Slipped, Do Not Fall | |
| 32. On Ice or Snow | |
| 33. On Stairs | |
| 31. Fall, Slip or Trip, NOC | |

V. Motor Vehicle

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|---|---------------------------------------|
| 40. Crash of Water Vehicle | |
| 41. Crash of Rail Vehicle | |
| 45. Collision or Sideswipe with Another Vehicle | Both Vehicles in Motion |
| 46. Collision with a Fixed Object | Standing Vehicle or Stationary Object |
| 47. Crash of Airplane | |
| 48. Vehicle Upset | Overtaken or Jackknifed |
| 50. Motor Vehicle, NOC | |

VI. Strain or Injury by

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|------------------------------|------------------------|
| 52. Continual Noise | |
| 53. Twisting | |
| 54. Jumping | |
| 55. Holding or Carrying | |
| 56. Lifting | |
| 57. Pushing or Pulling | |
| 58. Reaching | |
| 59. Using Tool or Machinery | |
| 61. Welding or Throwing | |
| 97. Repetitive Motion | Carpal Tunnel Syndrome |
| 60. Strain or Injury by, NOC | |

VII. Striking Against or Stepping on

- | | |
|---|--|
| 65. Moving Part of Machine | |
| 66. Object Being Lifted or Handled | |
| 67. Sanding, Scraping, Cleaning Operation | |
| 68. Stationary Object | |
| 69. Stepping on Sharp Object | |
| 70. Striking Against or Stepping | |

Appendix VI

Injury and Accident Description Codes

VIII. Struck or Injured by — Includes Kicked, Stabbed, Bit, etc.

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|------------------------------------|-------------------------------------|
| 74. Fellow Workers, Patient | Not in Act of a Crime |
| 75. Falling or Flying Object | |
| 76. Hand Tool or Machine in Use | |
| 77. Motor Vehicle | |
| 78. Moving Parts of Machine | |
| 79. Object Being Lifted or Handled | |
| 80. Object Handled by Others | |
| 85. Animal or Insect | |
| 86. Explosion or Flare Back | |
| 81. Struck or Injured, NOC | Includes Kicked, Stabbed, Bit, etc. |

IX. Rubbed or Abraded by

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|----------------------------|------------------------|
| 94. Repetitive Motion | Callous, Blister, etc. |
| 95. Rubbed or Abraded, NOC | |

X. Miscellaneous Causes

- | | |
|---|-----------------------------|
| 82. Absorption, Ingestion or Inhalation, NOC | |
| 87. Foreign Matter (Body) in Eye(s) | |
| 88. Natural Disasters | |
| 89. Person in Act of a Crime | Robbery or Criminal Assault |
| 90. Other than Physical Cause of Injury | |
| 91. Mold | |
| 96. Terrorism (for use with assigned Catastrophe Code only) | |
| 98. Cumulative, NOC | All Other |
| 99. Other — Miscellaneous, NOC | |

Appendix VI
Injury and Accident Description Codes

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