



June 1, 2021

DCRB CIRCULAR NO. 997

To All Members of the DCRB:

Re: APPROVAL OF DCRB FILING NO. 2102
TEMPORARY STAFFING RATE FILING – EFFECTIVE DECEMBER 1, 2021

The Delaware Insurance Commissioner has approved DCRB Filing No. 2102, which implements a revised methodology to calculate workers compensation Residual Market Rates, Voluntary Market Loss Costs and other rating values for all temporary staffing risks in Delaware for policies effective 12:01 a.m., December 1, 2021 or later. The effective date of this revision aligns with the proposed effective date of the DCRB's normal annual comprehensive Rate and Loss Cost revision filing, which will be filed with the Commissioner at a later date. This coordination will consolidate necessary changes that our members and other constituents must make to policies, forms and systems.

Temporary staffing class codes are fully defined in the Delaware Basic Manual (Manual); however they are essentially temporary staffing contractors that hire employees and assign those employees to an unrelated business for temporary work assignments varying in duration. Temporary staffing risks are not to be confused with Professional Employer Organizations (PEOs), which are also referenced in the Manual.

The approved filing eliminates the current 29 temporary staffing class codes and creates 289 new temporary staffing class codes with each direct employment class mapping to one and only one temporary staffing class. Classifications are listed numerically in Section 2 (Classifications) of the Manual. With the new approach, the numeric assignment for a temporary staffing classification is a one-to-one match with a direct employment classification. Temporary staffing classifications are identified by a four-digit number that is 2,000 greater than the associated direct employment classification. For example, for direct employment classification 323, the corresponding temporary staffing classification is 2323.

The modified methodology calculates rates for temporary staffing risks by applying factors to the associated direct employment class rates. The rates for the temporary staffing codes were calculated on a revenue-neutral basis relative to the temporary staffing rates approved in the December 1, 2021 annual Rate and Loss Cost filing. Temporary staffing loss costs were calculated separately, as a function of the temporary staffing rates, in the same way as is currently done for the direct employment classes.

The primary reason for this change is to improve the overall consistency and accuracy of the rates and loss costs between the direct employment class codes and the associated temporary staffing class codes. As temporary staffing data has been continually collected and monitored over the years, the experience has indicated that there is a meaningful and consistent difference between these exposures. The revised approach creates individual temporary staffing class codes to allow the experience of each temporary staffing class to be more directly considered when calculating their rates and loss costs.

Changes to the Manual, as a result of this filing approval, are summarized below:

- Section 1 Underwriting Rules, Rule IV.B. Classifications: this has been revised to include clarifying language to further explain the difference between direct and temporary classifications. The rules related to subclassifications have also been repositioned into this section so all the possible types of classifications can be presented together and in logical sequence.
- Section 1 Underwriting Rules, Rule IX.H.1 Delaware Construction Classification Premium Adjustment Program (DCCPAP): this has been amended to include the temporary staffing construction classes (the 26xx codes) that are eligible for a DCCPAP credit.
- Section 2 Classifications: this has been revised to remove the previous classification titles and descriptions for temporary classifications. Additionally, for ease of reading, the Underwriting Guide section has been expanded and the equivalent temporary classification code has been added to the listing of employer operations.

The Manual changes associated with this Circular are provided below. The Manual changes will be updated on the DCRB's website at a later date. For further insights on this filing, refer to the "Filings" link, to Filing No. 2102 for the details and information on this revision.

Please direct all questions to Brent Otto, Vice President of Actuarial Services and Chief Actuary, at botto@dcrb.com or to Kenneth Creighton, Director of Actuarial Services, at kcreighton@dcrb.com for any questions regarding this Circular. Questions regarding the Manual should be directed to Delisa Fairley, Vice President of Underwriting Services, at dfairley@dcrb.com.

William V. Taylor
President

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Attachment

Remember to visit our web site at www.dcrb.com for more information about this and other topics.

**TEMPORARY STAFFING MANUAL RATES, LOSS COSTS AND EXPECTED LOSS
FACTORS FOR DELAWARE COMPENSATION INSURANCE**
Proposed Effective Date: December 1, 2021 on New and Renewal Business

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN			HAZARD GROUP A - G
				EXPECTED LOSS FACTORS TABLE *			
				A-1	A-2	A-3	
2005	7.80	10.90	2,000	2.51	3.23	3.64	F
2009	7.80	10.90	2,000	2.51	3.23	3.64	G
2011	5.42	7.58	2,000	1.74	2.24	2.53	B
2012	5.42	7.58	2,000	1.74	2.24	2.53	D
2013	5.42	7.58	2,000	1.74	2.24	2.53	C
2015	7.80	10.90	2,000	2.51	3.23	3.64	E
2055	4.67	6.54	2,000	1.31	1.60	2.05	G
2059	7.80	10.90	2,000	2.18	2.67	3.41	F
2101	7.14	9.98	2,000	1.97	2.57	2.91	F
2104	4.39	6.13	2,000	1.21	1.58	1.79	F
2105	8.55	11.94	2,000	2.36	3.08	3.48	F
2106	8.55	11.94	2,000	2.36	3.08	3.48	E
2107	3.71	5.18	1,770	1.03	1.34	1.51	E
2108	7.37	10.30	2,000	2.04	2.65	3.00	C
2109	8.55	11.94	2,000	2.36	3.08	3.48	B
2110	7.53	10.52	2,000	2.08	2.71	3.07	D
2111	8.55	11.94	2,000	2.36	3.08	3.48	C
2112	8.55	11.94	2,000	2.36	3.08	3.48	B
2113	5.27	7.37	2,000	1.46	1.90	2.15	C
2114	8.55	11.94	2,000	2.36	3.08	3.48	C
2115	5.81	8.11	2,000	1.61	2.09	2.37	B
2119	8.55	11.94	2,000	2.36	3.08	3.48	C
2130	8.55	11.94	2,000	2.36	3.08	3.48	C
2132	5.12	7.16	2,000	1.42	1.85	2.09	C
2134	7.68	10.74	2,000	2.12	2.77	3.13	E
2135	6.29	8.79	2,000	1.74	2.27	2.57	D
2136	7.02	9.82	2,000	1.94	2.53	2.86	C
2139	8.55	11.94	2,000	2.36	3.08	3.48	E
2141	5.42	7.58	2,000	1.50	1.95	2.21	C
2142	5.42	7.58	2,000	1.50	1.95	2.21	C
2161	2.85	3.98	1,435	0.79	1.02	1.16	C
2163	8.55	11.94	2,000	2.36	3.08	3.48	C
2165	8.55	11.94	2,000	2.36	3.08	3.48	C
2166	7.84	10.95	2,000	2.17	2.82	3.20	B
2201	8.55	11.94	2,000	2.36	3.08	3.48	C
2204	7.46	10.42	2,000	2.06	2.68	3.04	C
2205	7.23	10.11	2,000	2.00	2.61	2.95	C
2221	2.97	4.15	1,480	0.82	1.07	1.21	B
2222	4.77	6.67	2,000	1.32	1.72	1.95	C
2225	6.06	8.46	2,000	1.67	2.18	2.47	D

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

**TEMPORARY STAFFING MANUAL RATES, LOSS COSTS AND EXPECTED LOSS
FACTORS FOR DELAWARE COMPENSATION INSURANCE**
Proposed Effective Date: December 1, 2021 on New and Renewal Business

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN			HAZARD GROUP A - G
				EXPECTED LOSS FACTORS TABLE *			
				A-1	A-2	A-3	
2227	5.12	7.16	2,000	1.42	1.85	2.09	B
2255	6.28	8.78	2,000	1.74	2.26	2.56	B
2257	6.27	8.76	2,000	1.73	2.26	2.56	C
2259	5.33	7.45	2,000	1.47	1.92	2.17	C
2261	6.73	9.41	2,000	1.86	2.42	2.74	C
2263	5.12	7.16	2,000	1.42	1.85	2.09	C
2265	6.54	9.13	2,000	1.81	2.35	2.66	E
2281	3.24	4.52	1,585	0.89	1.16	1.32	C
2282	8.55	11.94	2,000	2.36	3.08	3.48	C
2285	5.40	7.55	2,000	1.49	1.95	2.20	C
2301	8.55	11.94	2,000	2.36	3.08	3.48	C
2305	8.55	11.94	2,000	2.36	3.08	3.48	B
2306	8.55	11.94	2,000	2.36	3.08	3.48	D
2309	6.84	9.56	2,000	1.89	2.46	2.79	B
2311	7.10	9.92	2,000	1.96	2.56	2.89	F
2319	8.55	11.94	2,000	2.36	3.08	3.48	D
2323	8.55	11.94	2,000	2.36	3.08	3.48	B
2327	7.46	10.42	2,000	2.06	2.68	3.04	C
2402	8.55	11.94	2,000	2.36	3.08	3.48	A
2403	3.80	5.32	1,810	1.05	1.37	1.55	C
2404	7.44	10.40	2,000	2.06	2.68	3.03	C
2406	8.55	11.94	2,000	2.36	3.08	3.48	E
2407	8.36	11.69	2,000	2.31	3.01	3.41	C
2411	8.55	11.94	2,000	2.36	3.08	3.48	E
2413	8.55	11.94	2,000	2.36	3.08	3.48	E
2415	7.63	10.67	2,000	2.11	2.75	3.11	C
2416	5.12	7.16	2,000	1.42	1.85	2.09	E
2421	8.55	11.94	2,000	2.36	3.08	3.48	E
2425	8.55	11.94	2,000	2.36	3.08	3.48	E
2427	8.55	11.94	2,000	2.36	3.08	3.48	C
2429	8.55	11.94	2,000	2.36	3.08	3.48	E
2431	8.55	11.94	2,000	2.36	3.08	3.48	E
2433	7.99	11.17	2,000	2.21	2.88	3.26	E
2435	8.55	11.94	2,000	2.36	3.08	3.48	D
2441	5.12	7.16	2,000	1.42	1.85	2.09	C
2445	5.74	8.02	2,000	1.59	2.07	2.34	C
2446	5.12	7.16	2,000	1.42	1.85	2.09	C
2447	8.55	11.94	2,000	2.36	3.08	3.48	C
2449	5.32	7.43	2,000	1.47	1.91	2.17	C
2451	4.64	6.49	2,000	1.28	1.67	1.89	B

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

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				EXPECTED LOSS FACTORS TABLE *			
				A-1	A-2	A-3	
2454	8.55	11.94	2,000	2.36	3.08	3.48	E
2456	8.55	11.94	2,000	2.36	3.08	3.48	D
2457	7.59	10.60	2,000	2.10	2.73	3.09	D
2458	5.12	7.16	2,000	1.42	1.85	2.09	C
2459	5.12	7.16	2,000	1.42	1.85	2.09	D
2461	8.47	11.84	2,000	2.34	3.05	3.46	C
2463	7.03	9.83	2,000	1.94	2.53	2.87	B
2464	6.69	9.34	2,000	1.85	2.41	2.73	C
2465	7.74	10.81	2,000	2.14	2.79	3.15	D
2467	8.55	11.94	2,000	2.36	3.08	3.48	D
2471	5.12	7.16	2,000	1.42	1.85	2.09	D
2472	1.43	2.00	880	0.40	0.51	0.58	B
2473	5.66	7.91	2,000	1.56	2.04	2.31	B
2474	5.12	7.16	2,000	1.42	1.85	2.09	B
2475	3.51	4.91	1,695	0.97	1.26	1.43	B
2476	5.12	7.16	2,000	1.42	1.85	2.09	C
2477	5.12	7.16	2,000	1.42	1.85	2.09	D
2483	5.12	7.16	2,000	1.42	1.85	2.09	C
2485	5.12	7.16	2,000	1.42	1.85	2.09	C
2486	5.12	7.16	2,000	1.42	1.85	2.09	B
2487	5.12	7.16	2,000	1.42	1.85	2.09	B
2488	5.12	7.16	2,000	1.42	1.85	2.09	C
2489	5.12	7.16	2,000	1.42	1.85	2.09	C
2501	8.55	11.94	2,000	2.36	3.08	3.48	B
2502	8.25	11.53	2,000	2.28	2.97	3.36	B
2506	5.12	7.16	2,000	1.42	1.85	2.09	E
2507	5.18	7.24	2,000	1.43	1.87	2.11	A
2509	8.55	11.94	2,000	2.36	3.08	3.48	C
2511	8.55	11.94	2,000	2.36	3.08	3.48	F
2512	8.55	11.94	2,000	2.36	3.08	3.48	G
2513	7.68	10.74	2,000	2.12	2.77	3.13	E
2535	6.81	9.52	2,000	1.88	2.45	2.78	E
2536	8.55	11.94	2,000	2.36	3.08	3.48	B
2551	5.12	7.16	2,000	1.42	1.85	2.09	E
2553	8.02	11.22	2,000	2.22	2.89	3.27	C
2555	5.12	7.16	2,000	1.42	1.85	2.09	C
2563	1.85	2.59	1,045	0.51	0.67	0.76	F
2571	6.01	8.41	2,000	1.66	2.17	2.45	G
2573	8.55	11.94	2,000	2.36	3.08	3.48	B
2581	5.12	7.16	2,000	1.42	1.85	2.09	C

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

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				EXPECTED LOSS FACTORS TABLE *			
				A-1	A-2	A-3	
2601	17.16	23.98	2,000	4.44	5.44	6.96	C
2603	15.33	21.43	2,000	4.09	5.01	6.40	F
2605	16.74	23.39	2,000	4.44	5.44	6.96	E
2607	10.04	14.03	2,000	2.66	3.27	4.17	G
2608	11.02	15.39	2,000	2.83	3.47	4.43	F
2609	5.26	7.36	2,000	1.37	1.68	2.15	E
2611	16.61	23.22	2,000	4.44	5.44	6.96	G
2615	16.74	23.39	2,000	4.44	5.44	6.96	F
2617	10.20	14.25	2,000	2.66	3.27	4.17	F
2625	12.98	18.15	2,000	3.48	4.26	5.44	F
2643	16.57	23.16	2,000	4.44	5.44	6.96	E
2645	14.42	20.16	2,000	3.86	4.73	6.04	G
2646	13.80	19.28	2,000	3.72	4.55	5.82	F
2647	16.39	22.90	2,000	4.44	5.44	6.96	F
2648	11.44	16.00	2,000	3.15	3.86	4.94	E
2649	10.21	14.26	2,000	2.68	3.29	4.21	D
2651	6.10	8.53	2,000	1.62	1.99	2.54	E
2652	16.23	22.68	2,000	4.44	5.44	6.96	E
2653	15.69	21.92	2,000	4.20	5.15	6.59	F
2654	11.56	16.16	2,000	3.02	3.70	4.73	F
2655	16.35	22.85	2,000	4.44	5.44	6.96	F
2656	14.32	20.02	2,000	3.80	4.66	5.95	F
2657	16.74	23.39	2,000	4.44	5.44	6.96	G
2658	16.37	22.87	2,000	4.44	5.44	6.96	G
2659	16.40	22.92	2,000	4.44	5.44	6.96	F
2660	10.04	14.03	2,000	2.66	3.27	4.17	F
2661	3.39	4.74	1,550	0.88	1.07	1.37	G
2663	10.00	13.97	2,000	2.66	3.27	4.17	E
2664	10.47	14.63	2,000	2.66	3.27	4.17	E
2665	15.96	22.31	2,000	4.32	5.30	6.77	E
2666	16.55	23.13	2,000	4.44	5.44	6.96	E
2667	10.08	14.08	2,000	2.66	3.27	4.17	E
2668	16.41	22.94	2,000	4.44	5.44	6.96	F
2669	16.86	23.56	2,000	4.44	5.44	6.96	E
2670	16.10	22.51	2,000	4.27	5.24	6.70	F
2673	12.94	18.09	2,000	3.43	4.21	5.38	E
2674	13.81	19.30	2,000	3.66	4.49	5.74	F
2675	9.65	13.48	2,000	2.66	3.27	4.17	E
2676	12.33	17.24	2,000	3.29	4.03	5.15	F
2677	10.04	14.03	2,000	2.66	3.27	4.17	E

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

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				EXPECTED LOSS FACTORS TABLE *			
				A-1	A-2	A-3	
2679	16.74	23.39	2,000	4.44	5.44	6.96	F
2681	15.91	22.24	2,000	4.22	5.18	6.61	E
2709	0.50	0.71	520	0.14	0.17	0.22	G
2716	3.26	4.55	1,595	0.91	1.11	1.42	F
2718	5.12	7.16	2,000	1.43	1.75	2.24	F
2721	7.80	10.90	2,000	2.16	2.81	3.18	G
2744	5.12	7.16	2,000	1.42	1.85	2.09	E
2751	3.26	4.55	1,595	0.90	1.17	1.33	E
2752	3.26	4.55	1,595	0.90	1.17	1.33	F
2753	4.29	5.99	1,995	1.19	1.54	1.75	D
2755	3.26	4.55	1,595	0.90	1.17	1.33	E
2757	3.26	4.55	1,595	0.90	1.17	1.33	G
2759	5.42	7.58	2,000	1.50	1.95	2.21	C
2801	7.80	10.90	2,000	2.51	3.23	3.64	F
2802	7.80	10.90	2,000	2.51	3.23	3.64	E
2803	7.80	10.90	2,000	2.51	3.23	3.64	E
2804	4.67	6.54	2,000	1.50	1.94	2.18	E
2805	5.44	7.60	2,000	1.75	2.25	2.54	E
2806	7.80	10.90	2,000	2.51	3.23	3.64	E
2807	5.67	7.92	2,000	1.82	2.34	2.64	E
2808	5.34	7.46	2,000	1.72	2.21	2.49	E
2809	7.80	10.90	2,000	2.51	3.23	3.64	E
2811	7.33	10.24	2,000	2.35	3.03	3.42	E
2812	6.99	9.76	2,000	2.25	2.89	3.26	E
2813	5.05	7.06	2,000	1.62	2.09	2.36	F
2814	5.42	7.58	2,000	1.74	2.24	2.53	F
2815	5.42	7.58	2,000	1.74	2.24	2.53	E
2816	4.96	6.93	2,000	1.59	2.05	2.31	F
2817	7.80	10.90	2,000	2.51	3.23	3.64	D
2818	3.26	4.55	1,595	1.05	1.35	1.52	C
2819	0.50	0.71	520	0.16	0.21	0.24	D
2820	5.42	7.58	2,000	1.74	2.24	2.53	D
2821	7.80	10.90	2,000	2.51	3.23	3.64	E
2825	5.42	7.58	2,000	1.74	2.24	2.53	D
2828	7.20	10.07	2,000	2.32	2.98	3.36	D
2855	7.80	10.90	2,000	2.51	3.23	3.64	D
2857	7.80	10.90	2,000	2.51	3.23	3.64	C
2858	7.80	10.90	2,000	2.51	3.23	3.64	C
2859	7.80	10.90	2,000	2.51	3.23	3.64	E
2860	7.80	10.90	2,000	2.51	3.23	3.64	E

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

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				EXPECTED LOSS FACTORS TABLE *			
				A-1	A-2	A-3	
2862	7.80	10.90	2,000	2.51	3.23	3.64	E
2865	4.99	6.97	2,000	1.60	2.06	2.33	F
2880	5.42	7.58	2,000	1.74	2.24	2.53	E
2882	5.42	7.58	2,000	1.74	2.24	2.53	E
2884	3.26	4.55	1,595	1.05	1.35	1.52	E
2885	3.77	5.27	1,795	1.21	1.56	1.76	C
2886	3.77	5.27	1,795	1.21	1.56	1.76	C
2887	4.04	5.64	1,900	1.30	1.67	1.88	B
2888	5.42	7.58	2,000	1.74	2.24	2.53	B
2890	3.26	4.55	1,595	1.05	1.35	1.52	C
2891	5.42	7.58	2,000	1.74	2.24	2.53	B
2896	3.26	4.56	1,595	1.05	1.35	1.52	C
2897	3.63	5.07	1,740	1.17	1.50	1.69	C
2898	5.42	7.58	2,000	1.74	2.24	2.53	C
2899	3.26	4.55	1,595	1.05	1.35	1.52	B
2903	0.50	0.71	520	0.16	0.21	0.24	B
2904	0.50	0.71	520	0.16	0.21	0.24	B
2905	0.45	0.63	495	0.14	0.19	0.21	A
2907	7.80	10.90	2,000	2.51	3.23	3.64	A
2910	3.77	5.27	1,795	1.21	1.56	1.76	C
2911	7.26	10.15	2,000	2.34	3.01	3.39	C
2914	2.83	3.95	1,425	0.91	1.17	1.32	E
2915	3.77	5.27	1,795	1.21	1.56	1.76	E
2916	3.77	5.27	1,795	1.21	1.56	1.76	D
2917	3.77	5.27	1,795	1.21	1.56	1.76	B
2918	3.77	5.27	1,795	1.21	1.56	1.76	C
2919	3.77	5.27	1,795	1.21	1.56	1.76	B
2920	2.25	3.16	1,205	0.73	0.93	1.05	B
2921	5.97	8.35	2,000	1.92	2.47	2.79	C
2922	3.77	5.27	1,795	1.21	1.56	1.76	B
2923	2.88	4.03	1,450	0.93	1.19	1.34	C
2924	7.30	10.19	2,000	2.35	3.02	3.40	C
2925	3.77	5.27	1,795	1.21	1.56	1.76	B
2926	3.14	4.39	1,550	1.01	1.30	1.46	C
2927	2.37	3.31	1,245	0.76	0.98	1.10	D
2928	2.99	4.18	1,490	0.96	1.24	1.40	D
2932	2.25	3.16	1,205	0.73	0.93	1.05	B
2933	3.77	5.27	1,795	1.21	1.56	1.76	B
2934	3.77	5.27	1,795	1.21	1.56	1.76	B
2935	2.69	3.77	1,375	0.87	1.12	1.26	B

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

**TEMPORARY STAFFING MANUAL RATES, LOSS COSTS AND EXPECTED LOSS
FACTORS FOR DELAWARE COMPENSATION INSURANCE**
Proposed Effective Date: December 1, 2021 on New and Renewal Business

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN			HAZARD GROUP A - G
				EXPECTED LOSS FACTORS TABLE *			
				A-1	A-2	A-3	
2936	3.26	4.55	1,595	1.05	1.35	1.52	B
2939	5.30	7.41	2,000	1.70	2.19	2.47	B
2940	3.14	4.39	1,550	1.01	1.30	1.46	C
2941	5.42	7.58	2,000	1.74	2.24	2.53	C
2944	5.31	7.42	2,000	1.71	2.20	2.48	C
2945	5.42	7.58	2,000	1.74	2.24	2.53	C
2948	5.42	7.58	2,000	1.74	2.24	2.53	D
2951	0.50	0.71	520	0.16	0.21	0.24	F
2952	3.26	4.55	1,595	1.05	1.35	1.52	C
2953	0.15	0.22	380	0.05	0.06	0.07	C
2954	3.26	4.55	1,595	1.05	1.35	1.52	B
2955	0.50	0.71	520	0.16	0.21	0.24	A
2956	0.15	0.22	380	0.05	0.06	0.07	A
2957	2.25	3.16	1,205	0.73	0.93	1.05	E
2958	3.14	4.39	1,550	1.01	1.30	1.46	C
2959	2.90	4.05	1,455	0.93	1.20	1.35	C
2960	3.14	4.39	1,550	1.01	1.30	1.46	E
2961	2.98	4.17	1,490	0.96	1.23	1.39	D
2962	0.15	0.22	380	0.04	0.05	0.07	D
2963	3.26	4.55	1,595	1.05	1.35	1.52	C
2964	5.42	7.58	2,000	1.74	2.24	2.53	C
2965	0.46	0.65	500	0.15	0.19	0.22	C
2966	5.42	7.58	2,000	1.74	2.24	2.53	C
2967	3.26	4.55	1,595	1.05	1.35	1.52	C
2968	3.26	4.55	1,595	1.05	1.35	1.52	F
2969	3.55	4.96	1,710	1.14	1.47	1.66	B
2970	5.42	7.58	2,000	1.74	2.24	2.53	B
2971	5.42	7.58	2,000	1.74	2.24	2.53	B
2973	5.42	7.58	2,000	1.74	2.24	2.53	E
2974	3.14	4.39	1,550	1.01	1.30	1.46	D
2975	3.39	4.73	1,645	1.09	1.40	1.58	B
2976	3.77	5.27	1,795	1.21	1.56	1.76	C
2977	3.26	4.55	1,595	1.05	1.35	1.52	B
2978	5.37	7.50	2,000	1.73	2.22	2.50	C
2979	3.14	4.39	1,550	1.01	1.30	1.46	B
2980	7.18	10.04	2,000	2.31	2.97	3.35	C
2981	4.84	6.76	2,000	1.56	2.00	2.26	A
2983	5.42	7.58	2,000	1.74	2.24	2.53	B
2984	3.26	4.55	1,595	1.05	1.35	1.52	A
2986	3.77	5.28	1,800	1.21	1.56	1.76	C

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

**TEMPORARY STAFFING MANUAL RATES, LOSS COSTS AND EXPECTED LOSS
FACTORS FOR DELAWARE COMPENSATION INSURANCE**

Proposed Effective Date: December 1, 2021 on New and Renewal Business

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE *			HAZARD GROUP A - G
				A-1	A-2	A-3	
2988	3.26	4.55	1,595	1.05	1.35	1.52	C
2991	4.52	6.32	2,000	1.45	1.87	2.11	E
2992	4.67	6.54	2,000	1.50	1.94	2.18	A
2995	6.56	9.17	2,000	2.11	2.71	3.06	C
2997	3.26	4.55	1,595	1.05	1.35	1.52	C
2999	5.42	7.58	2,000	1.74	2.24	2.53	C
6771	7.89	11.02	2,000	2.18	2.84	3.22	C
6777	8.55	11.94	2,000	2.75	3.53	3.99	C
9428	3.26	4.55	1,595	1.05	1.35	1.52	A

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**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE**			HAZ GRP A-G
				A-1	A-2	A-3	
005	12.41	17.35	2,000	3.99	5.13	5.79	F
0006	3.92	5.48	1,085	1.26	1.62	1.83	D
007	4.92	6.88	2,000	1.58	2.04	2.30	C
0008	3.69	5.15	1,760	1.19	1.53	1.72	D
009	19.79	27.65	2,000	6.36	8.19	9.23	G
0011	2.72	3.80	1,385	0.87	1.13	1.27	B
0012	3.61	5.04	1,730	1.16	1.49	1.68	D
0013	3.27	4.57	1,600	1.05	1.35	1.53	C
015	10.49	14.66	2,000	3.37	4.34	4.90	E
0016	2.44	3.40	795	0.78	1.01	1.14	C
0034	2.64	3.69	835	0.85	1.09	1.23	C
0036	3.16	4.41	935	1.01	1.30	1.47	C
055	4.24	5.93	1,980	1.19	1.45	1.86	F
059	5.22	7.28	2,000	1.46	1.78	2.28	E
0083	3.62	5.05	1,025	1.16	1.50	1.69	C
101	3.45	4.83	1,670	0.95	1.24	1.41	E
104	3.50	4.90	1,690	0.97	1.26	1.43	B
105	4.17	5.83	1,950	1.15	1.50	1.70	D
106	6.40	8.96	2,000	1.77	2.31	2.61	C
107	2.97	4.15	1,480	0.82	1.07	1.21	B
108	3.29	4.59	1,605	0.91	1.18	1.34	C
109	4.59	6.41	2,000	1.27	1.65	1.87	C
110	3.29	4.59	1,605	0.91	1.18	1.34	B
111	7.40	10.34	2,000	2.05	2.66	3.02	C
112	10.79	15.07	2,000	2.98	3.88	4.40	C
113	2.38	3.32	1,250	0.66	0.86	0.97	C
114	6.92	9.66	2,000	1.91	2.49	2.82	E
115	2.63	3.68	1,350	0.73	0.95	1.07	D
119	3.92	5.48	1,855	1.08	1.41	1.60	C
130	5.79	8.08	2,000	1.60	2.08	2.36	E
132	1.54	2.15	920	0.43	0.55	0.63	C
134	3.60	5.02	1,725	0.99	1.29	1.47	C
135	2.85	3.99	1,435	0.79	1.03	1.16	C
136	3.14	4.38	1,545	0.87	1.13	1.28	C
139	4.71	6.59	2,000	1.30	1.70	1.92	C
141	5.31	7.42	2,000	1.47	1.91	2.16	B
142	2.55	3.57	1,320	0.71	0.92	1.04	C
161	2.27	3.18	1,210	0.63	0.82	0.93	C
163	4.21	5.89	1,970	1.17	1.52	1.72	C
165	6.54	9.14	2,000	1.81	2.35	2.67	B

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

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**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE**			HAZ GRP A-G
				A-1	A-2	A-3	
166	3.41	4.77	1,655	0.94	1.23	1.39	C
201	4.52	6.31	2,000	1.25	1.63	1.84	D
204	3.20	4.47	1,570	0.88	1.15	1.30	B
205	3.29	4.60	1,610	0.91	1.19	1.34	B
221	2.38	3.32	1,250	0.66	0.86	0.97	C
222	3.82	5.34	1,815	1.06	1.38	1.56	C
225	2.95	4.13	1,475	0.82	1.06	1.20	C
227	2.10	2.94	1,145	0.58	0.76	0.86	C
255	2.85	3.99	1,435	0.79	1.03	1.16	E
257	2.87	4.02	1,445	0.79	1.03	1.17	C
259	2.54	3.55	1,315	0.70	0.91	1.03	C
261	3.19	4.45	1,565	0.88	1.15	1.30	C
263	2.28	3.19	1,215	0.63	0.82	0.93	C
265	2.85	3.99	1,435	0.79	1.03	1.16	C
281	2.59	3.62	1,335	0.72	0.93	1.06	B
282	6.17	8.62	2,000	1.70	2.22	2.51	D
285	2.47	3.45	1,285	0.68	0.89	1.01	B
301	6.34	8.86	2,000	1.75	2.28	2.59	F
305	4.81	6.71	2,000	1.33	1.73	1.96	D
306	4.12	5.76	1,935	1.14	1.48	1.68	B
309	3.10	4.33	1,530	0.86	1.12	1.26	B
311	3.20	4.47	1,570	0.88	1.15	1.30	C
319	4.55	6.36	2,000	1.26	1.64	1.86	A
323	4.05	5.66	1,905	1.12	1.46	1.65	C
327	3.11	4.35	1,540	0.86	1.12	1.27	C
402	4.29	6.00	2,000	1.19	1.55	1.75	E
403	3.04	4.25	1,510	0.84	1.10	1.24	C
404	3.24	4.52	1,585	0.89	1.16	1.32	E
406	3.93	5.49	1,855	1.09	1.42	1.60	E
407	3.68	5.14	1,760	1.02	1.33	1.50	C
411	5.57	7.79	2,000	1.54	2.01	2.27	E
413	6.51	9.10	2,000	1.80	2.34	2.66	E
415	3.62	5.05	1,735	1.00	1.30	1.47	E
416	2.22	3.10	1,190	0.61	0.80	0.91	C
421	7.18	10.04	2,000	1.99	2.59	2.93	E
425	8.10	11.33	2,000	2.24	2.92	3.31	E
427	4.55	6.35	2,000	1.26	1.64	1.85	E
429	4.29	5.99	1,995	1.19	1.54	1.75	D
431	5.80	8.10	2,000	1.60	2.09	2.37	C
433	3.63	5.07	1,740	1.00	1.31	1.48	C

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

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**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE**			HAZ GRP A-G
				A-1	A-2	A-3	
435	4.17	5.83	1,950	1.15	1.50	1.70	C
441	1.31	1.83	830	0.36	0.47	0.54	C
445	2.59	3.62	1,335	0.72	0.93	1.06	C
446	1.44	2.02	885	0.40	0.52	0.59	B
447	4.73	6.61	2,000	1.31	1.70	1.93	E
449	2.43	3.39	1,270	0.67	0.87	0.99	D
451	3.71	5.18	1,770	1.03	1.34	1.51	D
454	6.17	8.63	2,000	1.71	2.22	2.52	C
456	5.04	7.05	2,000	1.39	1.82	2.06	D
457	3.57	4.99	1,715	0.99	1.29	1.46	C
458	1.95	2.72	1,080	0.54	0.70	0.79	B
459	0.99	1.39	710	0.28	0.36	0.41	C
461	3.90	5.45	1,845	1.08	1.40	1.59	D
463	3.03	4.23	1,505	0.84	1.09	1.23	D
464	3.14	4.38	1,545	0.87	1.13	1.28	C
465	3.59	5.01	1,725	0.99	1.29	1.46	D
467	4.40	6.14	2,000	1.21	1.58	1.79	B
471	1.26	1.76	815	0.35	0.45	0.51	B
472	1.15	1.60	770	0.32	0.41	0.47	B
473	2.59	3.63	1,335	0.72	0.93	1.06	B
474	2.12	2.97	1,150	0.59	0.77	0.87	C
475	2.81	3.92	1,420	0.78	1.01	1.15	D
476	1.35	1.90	850	0.37	0.49	0.55	C
477	2.08	2.91	1,135	0.58	0.75	0.85	C
483	1.66	2.33	970	0.46	0.60	0.68	B
485	1.30	1.81	825	0.36	0.47	0.53	B
486	1.53	2.13	915	0.42	0.55	0.62	C
487	1.15	1.60	770	0.32	0.41	0.47	C
488	0.91	1.27	675	0.25	0.33	0.37	B
489	1.35	1.90	850	0.37	0.49	0.55	B
501	4.20	5.87	1,965	1.16	1.51	1.71	E
502	3.74	5.23	1,785	1.03	1.35	1.52	A
506	2.02	2.83	1,110	0.56	0.73	0.83	C
507	2.41	3.36	1,260	0.66	0.87	0.98	F
509	6.02	8.42	2,000	1.67	2.17	2.46	G
511	6.29	8.79	2,000	1.74	2.27	2.57	E
512	4.68	a 6.55	b 2,000	1.30	1.69	1.91	E
513	3.48	c 4.87	d 1,685	0.96	1.25	1.42	B
535	2.99	4.18	1,490	0.83	1.08	1.22	C
536	6.07	8.48	2,000	1.68	2.19	2.48	C

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a OD: \$0.94 Supplementary is not subject to experience or retrospective rating. Code as 0175.

b OD: \$1.31 Supplementary is not subject to experience or retrospective rating. Code as 0175.

c OD: \$0.35 Supplementary is not subject to experience or retrospective rating. Code as 0176.

d OD: \$0.49 Supplementary is not subject to experience or retrospective rating. Code as 0176.

**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE**			HAZ GRP A-G
				A-1	A-2	A-3	
551	1.28	1.79	820	0.35	0.46	0.52	F
553	3.99	5.56	1,875	1.10	1.43	1.62	G
555	1.10	1.54	750	0.30	0.40	0.45	B
563	1.49	2.07	900	0.41	0.53	0.60	C
571	2.76	3.85	1,400	0.76	0.99	1.12	C
573	4.22	5.90	1,970	1.17	1.52	1.72	F
581	1.40	1.97	870	0.39	0.51	0.57	E
601	8.19	11.46	2,000	2.12	2.60	3.32	G
603	6.35	8.87	2,000	1.69	2.07	2.65	F
605	7.55	10.56	2,000	2.00	2.46	3.14	E
607	3.62	5.06	1,665	0.96	1.18	1.50	F
608	4.29	5.99	1,865	1.10	1.35	1.73	F
609	4.22	5.89	1,855	1.10	1.35	1.72	F
611	9.66	13.49	2,000	2.58	3.16	4.04	E
615	9.53	13.33	2,000	2.53	3.10	3.97	G
617	3.66	5.11	1,660	0.96	1.17	1.50	F
625	5.15	7.20	2,000	1.38	1.69	2.16	F
643	11.43	15.98	2,000	2.04	2.50	3.20	G
645	5.66	7.91	2,000	1.51	1.85	2.37	F
646	5.44	7.61	2,000	1.47	1.80	2.30	E
647	7.54	10.54	2,000	2.04	2.50	3.20	D
648	4.47	6.25	2,000	1.23	1.51	1.93	E
649	4.00	5.59	1,795	1.05	1.29	1.65	E
651	4.89	6.82	2,000	1.30	1.59	2.03	F
652	7.96	11.12	2,000	2.18	2.67	3.41	F
653	6.16	8.62	2,000	1.65	2.03	2.59	F
654	4.72	6.60	2,000	1.23	1.51	1.93	F
655	11.69	16.33	2,000	3.17	3.89	4.97	G
656	6.01	8.40	2,000	1.60	1.96	2.50	G
657	8.64	12.08	2,000	2.29	2.81	3.59	F
658	9.06	12.66	2,000	2.46	3.01	3.85	F
659	16.63	23.25	2,000	4.51	5.52	7.06	G
660	1.92	2.69	1,035	0.51	0.62	0.80	E
661	2.71	3.78	1,300	0.70	0.86	1.10	E
662	5.95	8.32	2,000	1.58	1.94	2.47	E
663	3.45	4.81	1,605	0.92	1.12	1.44	E
664	3.98	5.57	1,740	1.01	1.24	1.59	E
665	6.50	9.08	2,000	1.76	2.16	2.76	F
666	7.25	10.13	2,000	1.95	2.38	3.05	E
667	2.00	2.79	1,060	0.53	0.65	0.83	F

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE**			HAZ GRP A-G
				A-1	A-2	A-3	
668	7.46	10.43	2,000	2.02	2.47	3.16	E
669	6.94	9.70	2,000	1.83	2.24	2.86	F
670	6.03	8.42	2,000	1.60	1.96	2.51	E
673	5.95	8.32	2,000	1.58	1.94	2.47	F
674	5.24	7.32	2,000	1.39	1.70	2.18	E
675	3.38	4.72	1,625	0.93	1.14	1.46	F
676	4.82	6.75	2,000	1.29	1.58	2.01	E
677	2.83	3.95	1,370	0.75	0.92	1.17	G
679	8.50	11.89	2,000	2.26	2.77	3.54	F
681	6.03	8.42	2,000	1.60	1.96	2.51	F
709	1.82	2.55	1,035	0.51	0.62	0.80	G
716	2.77	3.87	1,405	0.77	0.95	1.21	E
718	2.80	3.91	1,415	0.78	0.96	1.23	E
721	10.31	14.41	2,000	2.85	3.71	4.20	F
744	0.50	0.70	515	0.14	0.18	0.20	D
751	1.67	2.34	975	0.46	0.60	0.68	E
752	1.00	1.40	710	0.28	0.36	0.41	G
753	4.09	5.71	1,920	1.13	1.47	1.67	C
755	1.93	2.69	1,075	0.53	0.69	0.79	F
757	2.28	3.19	1,215	0.63	0.82	0.93	E
759	5.57	7.79	2,000	1.54	2.01	2.27	E
801	7.22	10.10	2,000	2.32	2.99	3.37	E
802	4.73	6.62	2,000	1.52	1.96	2.21	E
803	13.51	18.88	2,000	4.34	5.59	6.30	E
804	2.86	4.00	1,440	0.92	1.18	1.33	E
805	5.06	7.08	2,000	1.63	2.10	2.36	E
806	9.19	12.85	2,000	2.96	3.80	4.29	E
807	5.07	7.09	2,000	1.63	2.10	2.37	E
808	5.05	7.06	2,000	1.62	2.09	2.36	E
809	3.90	5.46	1,850	1.26	1.62	1.82	F
811	6.93	9.68	2,000	2.23	2.87	3.23	E
812	6.70	9.36	2,000	2.15	2.77	3.13	F
813	4.04	5.65	1,900	1.30	1.67	1.88	D
814	3.00	4.19	1,495	0.96	1.24	1.40	C
815	2.53	3.53	1,310	0.81	1.05	1.18	D
816	2.17	3.03	1,170	0.70	0.90	1.01	D
817	8.41	11.75	2,000	2.70	3.48	3.92	E
818	1.38	1.93	860	0.44	0.57	0.64	D
819	1.16	1.62	775	0.37	0.48	0.54	D
820	2.31	3.23	1,225	0.74	0.96	1.08	D

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

CODE NO	DCRB* ADVISORY LOSS COSTS	ASSIGNED RISK MANUAL RATE	ASSIGNED RISK MIN PREM.	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE**			HAZ GRP A-G
				A-1	A-2	A-3	
821	6.10	8.52	2,000	1.96	2.52	2.85	C
825	3.62	5.05	1,735	1.16	1.50	1.69	C
828	6.52	9.11	2,000	2.10	2.70	3.04	E
855	4.65	6.51	2,000	1.50	1.93	2.17	E
857	4.40	6.15	2,000	1.41	1.82	2.05	E
858	5.95	8.32	2,000	1.91	2.46	2.78	F
859	6.35	8.88	2,000	2.04	2.63	2.97	E
860	6.55	9.15	2,000	2.10	2.71	3.05	E
862	6.31	8.82	2,000	2.03	2.61	2.95	E
865	2.18	3.05	1,175	0.70	0.90	1.02	C
880	5.68	7.93	2,000	1.82	2.35	2.65	C
882	5.40	7.55	2,000	1.74	2.24	2.52	B
884	0.74	1.02	605	0.24	0.30	0.34	B
885	3.24	4.52	1,585	1.04	1.34	1.51	C
886	1.89	2.63	1,055	0.61	0.78	0.88	B
887	0.90	1.26	675	0.29	0.37	0.42	C
888	4.31	6.02	2,000	1.39	1.78	2.01	C
890	0.45	0.64	500	0.15	0.19	0.21	C
891	1.27	1.77	815	0.41	0.52	0.59	B
896	1.39	1.95	865	0.45	0.58	0.65	A
897	1.51	2.10	910	0.48	0.62	0.70	A
898	3.51	4.91	1,695	1.13	1.45	1.64	C
899	1.21	1.69	795	0.39	0.50	0.56	C
903	0.25	0.35	420	0.08	0.10	0.12	E
904	1.28	1.79	820	0.41	0.53	0.60	E
905	0.10	0.14	360	0.03	0.04	0.05	D
907	3.97	5.54	1,870	1.28	1.64	1.85	B
910	4.57	6.39	2,000	1.47	1.89	2.13	C
911	3.23	4.51	1,585	1.04	1.33	1.51	B
914	2.26	3.17	1,210	0.73	0.94	1.06	B
915	2.07	2.90	1,130	0.67	0.86	0.97	C
916	1.71	2.39	990	0.55	0.71	0.80	B
917	2.91	4.07	1,460	0.94	1.20	1.36	C
918	2.00	2.80	1,105	0.64	0.83	0.93	C
919	1.79	2.51	1,025	0.58	0.74	0.84	B
920	0.53	0.74	525	0.17	0.22	0.25	C
921	4.78	6.68	2,000	1.54	1.98	2.23	D
922	2.25	3.16	1,205	0.73	0.93	1.05	D
923	2.31	3.22	1,220	0.74	0.95	1.07	B
924	3.17	4.43	1,560	1.02	1.31	1.48	B

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

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				A-1	A-2	A-3	
925	2.22	3.10	1,190	0.71	0.92	1.04	B
926	2.51	3.50	1,300	0.81	1.04	1.17	B
927	1.00	1.40	710	0.32	0.42	0.47	B
928	2.39	3.34	1,255	0.77	0.99	1.12	B
932	0.61	0.86	560	0.20	0.25	0.29	C
933	3.51	4.91	1,695	1.13	1.45	1.64	C
934	2.77	3.87	1,405	0.89	1.15	1.29	C
935	1.17	1.63	775	0.37	0.48	0.54	C
936	0.29	0.40	430	0.09	0.12	0.13	D
939	4.88	6.81	2,000	1.57	2.02	2.27	F
940	4.23	5.91	1,975	1.36	1.75	1.97	C
941	3.14	4.38	1,545	1.01	1.30	1.46	C
942	2.33	3.25	1,230	0.75	0.96	1.08	C
943	4.14	5.78	1,940	1.33	1.71	1.93	C
944	2.31	3.23	1,225	0.74	0.96	1.08	B
945	2.54	3.56	1,315	0.82	1.05	1.19	A
948	1.71	2.39	990	0.55	0.71	0.80	A
951	0.42	0.59	485	0.14	0.18	0.20	E
952	0.51	0.72	520	0.16	0.21	0.24	C
953	0.12	0.17	370	0.04	0.05	0.06	C
954	2.40	3.35	1,260	0.77	0.99	1.12	E
955	0.12	0.17	370	0.04	0.05	0.06	D
956	0.11	0.16	365	0.04	0.05	0.05	D
957	0.50	0.70	515	0.16	0.21	0.23	C
958	1.45	2.03	890	0.47	0.60	0.68	C
959	1.29	1.80	825	0.41	0.53	0.60	C
960	3.21	4.48	1,575	1.03	1.33	1.49	C
961	0.66	0.91	575	0.21	0.27	0.30	C
962	0.12	0.17	370	0.04	0.05	0.06	F
963	0.35	0.49	455	0.11	0.15	0.16	B
964	2.56	3.58	1,320	0.82	1.06	1.19	B
965	0.37	0.51	465	0.12	0.15	0.17	B
966	2.83	3.95	1,425	0.79	0.97	1.24	E
967	0.82	1.15	640	0.26	0.34	0.38	D
968	1.15	1.60	770	0.37	0.47	0.53	B
969	3.28	4.58	1,600	1.05	1.36	1.53	C
970	5.52	7.72	2,000	1.77	2.28	2.58	B
971	2.80	3.90	1,410	0.90	1.16	1.30	C
973	2.60	3.64	1,340	0.84	1.08	1.21	B
974	2.59	3.63	1,335	0.83	1.07	1.21	C

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

**DIRECT EMPLOYMENT MANUAL RATES, LOSS COSTS AND EXPECTED LOSS FACTORS
FOR DELAWARE COMPENSATION INSURANCE
Proposed Effective December 1, 2021 on New and Renewal Business**

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				A-1	A-2	A-3	
975	1.43	2.00	880	0.46	0.59	0.67	A
976	1.54	2.14	920	0.49	0.63	0.71	B
977	0.41	0.57	480	0.13	0.17	0.19	A
978	2.41	3.37	1,265	0.78	1.00	1.13	C
979	3.36	4.69	1,635	1.08	1.39	1.57	C
980	3.04	4.25	1,510	0.98	1.26	1.42	E
981	2.08	2.91	1,135	0.67	0.86	0.97	A
983	6.25	8.73	2,000	2.01	2.58	2.91	C
984	0.16	0.24	385	0.05	0.07	0.08	C
985	3.30	4.61	1,610	1.06	1.36	1.54	E
986	1.61	2.24	945	0.52	0.66	0.75	C
988	0.14	0.19	375	0.04	0.06	0.06	C
991	4.40	6.15	2,000	1.41	1.82	2.05	A
992	3.90	5.46	1,850	1.26	1.62	1.82	E
995	6.23	8.71	2,000	2.00	2.58	2.91	F
997	0.76	1.06	615	0.24	0.31	0.35	D
999	4.11	5.74	1,925	1.32	1.70	1.92	D
4771	3.58	5.00	2,000	0.99	1.29	1.46	G
0771	0.89	1.25					G
4777	6.93	9.68	2,000	2.23	2.87	3.23	E
7405	1.63	2.27	1,170	0.52	0.67	0.76	E
7445	0.54	0.76					G
7413	0.72	1.00	660	0.23	0.30	0.34	G
7453	0.15	0.22					G
7421	0.86	1.21	660	0.28	0.36	0.40	F
7424	2.05	2.86	1,120	0.66	0.85	0.95	G
7428	1.67	2.34	975	0.54	0.69	0.78	E
9740	0.01	0.02					
9741	0.01	0.01					
Per capita							
0908	152.46	213.08	533	49.02	63.07	71.14	C
0909	64.49	90.13	410	20.73	26.68	30.09	B
0912	384.21	536.98	857	123.53	158.96	179.29	B
0913	378.48	528.96	849	121.68	156.58	176.61	C
A rated							
9985	A	A	A	A	A	A	

* Loss, loss adjustment expense and administrative fund assessment provision for use in conjunction with individual carrier expense provisions in writing non-assigned risk business.

** Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

Associated classes- both codes must be applied. The second code is not subject to experience rating and applies to the full payroll of the associated class.

**DELAWARE WORKERS COMPENSATION MANUAL OF RULES, CLASSIFICATIONS AND RATING VALUES
FOR WORKERS COMPENSATION AND FOR EMPLOYERS LIABILITY INSURANCE**

Proposed Effective December 1, 2021

PREFACE and **MEMBERSHIP** remain unchanged.

TABLE OF CONTENTS will be renumbered.

Section 1. UNDERWRITING RULES

RULE I - GENERAL remains unchanged.

RULE II – EXPLANATION OF COVERAGE AND METHODS OF INSURING remains unchanged.

RULE III – POLICY PREPARATION – INSURED, POLICY PERIOD AND STATE OF OPERATIONS remains unchanged.

RULE IV - CLASSIFICATIONS

A. GENERAL EXPLANATION

1. Objective

The object of the classification system is to group insureds into classifications so that the rating value for each classification reflects the exposures common to such distinct business enterprise (See Rule IV, C. 2. & C. 3.). Subject to certain exceptions described later in this rule, it is the business of the insured within Delaware that is classified, not the separate employments, occupations or operations within the business.

B. Classifications

Classifications are listed numerically in Section 2 (Classifications) of this Manual. Each temporary staffing classification is a one-to-one match with a direct employment classification. Temporary staffing classifications are identified by a four-digit number that is 2,000 greater than the associated direct employment classification. For example, for direct employment classification 323, the corresponding temporary staffing classification is 2323.

The classification description, if applicable, and Underwriting Guide entry immediately below a classification's title pertain to that classification.

1. Direct Employment Classifications

All classifications in this Manual, other than the standard exception classifications and the temporary staffing classifications, are direct employment classifications. Direct employment classifications describe an employer's field of business as illustrated in the following examples:

INDUSTRY	EMPLOYER'S FIELD OF BUSINESS	DIRECT EMPLOYMENT CLASSIFICATION
Manufacturing	Wood Furniture Manufacturing	323, Furniture Mfg. – Wood
Process	Screen Printing	281, Printing, N.O.C.
Construction or Erection	Residential Carpentry	652, Carpentry – Residential
Service	Airport Operation	7428, Airport Operation – Ground Employees

2. Subclassifications – Carrier Option

House Bill 430 of 2004 (amending Section 2607, Title 18 of the Delaware Code) permits an insurer to develop subclassification(s) to the DCRB's classification system as approved by the Insurance Commissioner. The developing insurer shall file any such subclassification(s) with the DCRB and the Insurance Commissioner at least thirty (30) days prior to the proposed effective date for such subclassification(s). The insurer's filing shall demonstrate that payroll and loss data produced under any

**DELAWARE WORKERS COMPENSATION MANUAL OF RULES, CLASSIFICATIONS AND RATING VALUES
FOR WORKERS COMPENSATION AND FOR EMPLOYERS LIABILITY INSURANCE**

Proposed Effective December 1, 2021

proposed subclassification(s) can be reported to DCRB consistent with the DCRB’s uniform classification plan and statistical plan. The Insurance Commissioner must disapprove any subclassification filing for which such demonstration is not made.

3. Temporary Staffing Classifications

A temporary staffing contractor hires employees and assigns those employees to an unrelated business for temporary work assignments varying in duration from one day to any period less than one year. Subject to specified exceptions, temporary staff provided by a temporary staffing contractor to a client shall be assigned to the temporary staffing classification corresponding to the client’s assigned direct employment classification. The corresponding temporary staffing classification for each direct employment classification, where applicable, is identified in the direct employment classification’s entry in the Section 2 – Alphabetic Classification Underwriting Guide. Examples of temporary staffing classifications are shown below:

DIRECT EMPLOYMENT CLASSIFICATION	CORRESPONDING TEMPORARY STAFFING CLASSIFICATION
323, Furniture Mfg. – Wood	2323, Furniture Mfg. – Wood – Temporary Staffing
281, Printing, N.O.C.	2281, Printing, N.O.C. – Temporary Staffing
652, Carpentry – Residential	2652, Carpentry – Residential – Temporary Staffing
7428, Airport Operation – Ground Employees	9428, Airport Operation – Ground Employees – Temporary Staffing

Refer to the Temporary Staffing Contractors entry in the General Auditing & Classification Information section of this Manual for additional details regarding the classification procedure for temporary staffing contractors.

(Items 2. through 4. are to be renumbered 4. through 6.)

(Items C. through E. remain unchanged.)

RULE V – PREMIUM BASIS remains the unchanged.

RULE VI – RATING VALUES AND PREMIUM DETERMINATION remain unchanged.

RULE VII – PREMIUM DISCOUNT remains unchanged.

RULE VIII – LIMITS OF LIABILITY remains unchanged.

RULE IX – SPECIAL CONDITIONS OR OPERATIONS AFFECTING COVERAGE

(Items A. through G. remain unchanged.)

H. DELAWARE CONSTRUCTION CLASSIFICATION PREMIUM ADJUSTMENT PROGRAM

(Item 1. remains unchanged.)

2. **“Construction classifications”** are 600 or 2600 series classification codes, which are direct employment and temporary staffing construction classifications, respectively. For example, direct employment classification Code 615 and associated temporary employment classification Code 2615 are both DCCPAP eligible classifications.

(Items 3. and 4. remain unchanged.)

(Item I. remains unchanged.)

**DELAWARE WORKERS COMPENSATION MANUAL OF RULES, CLASSIFICATIONS AND RATING VALUES
FOR WORKERS COMPENSATION AND FOR EMPLOYERS LIABILITY INSURANCE**

Proposed Effective December 1, 2021

RULE X – CANCELLATION remains unchanged.

RULE XI – THREE YEAR FIXED RATE POLICY OPTION remains unchanged.

RULE XII – U.S LONGSHORE AND HARBOR WORKERS’ COMPENSATION ACT remains unchanged.

RULE XIII – THE ADMIRALTY LAW AND THE FEDERAL EMPLOYERS LIABILITY ACT

RULE XIV – DOMESTIC WORKERS – RESIDENCIES remain unchanged.

RULE XV – FINAL EARNED PREMIUM DETERMINATION remains unchanged.

RULE XVI – APPEALS FROM APPLICATION OF THE RATING SYSTEM PROCEDURE remains unchanged.

**RULE XVIII – PROFESSIONAL EMPLOYER ORGANIZATIONS, PROFESSIONAL EMPLOYER AGREEMENTS
AND PROFESSIONAL EMPLOYER SERVICES** remains unchanged.

SECTION 2 – CLASSIFICATIONS AND BUREAU RATING VALUES

Refer to Rate Filing documents for Bureau Rating Values.

No change to DEFINITIONS – ALL EMPLOYEES EXCEPT OFFICE through TO BE SEPARATELY RATED OR SEPARATELY RATE

SUBCLASSIFICATION – CARRIER OPTION

House Bill 430 of 2004 (amending §2607, Title 18 of the Delaware Code) permits an insurer to develop a sub classification or sub classifications to the DCRB’s classification system as approved by the Insurance Commissioner. The developing insurer shall file any such sub classification(s) with the DCRB and the Insurance Commissioner at least thirty (30) days prior to the proposed effective date for such sub classification(s). The insurer’s filing shall demonstrate that exposure and loss data produced under any proposed sub classification(s) can be reported to the DCRB consistent with the DCRB’s uniform classification system and Statistical Plan. The Insurance Commissioner must disapprove any sub classification filing for which such demonstration is not satisfactorily made.

TEMPORARY STAFFING CLASSIFICATION

A temporary staffing contractor hires employees and assigns those employees to an unrelated business for temporary work assignments varying in duration from one day to any period less than one year. Temporary staffing classifications are identified by a four-digit number that is 2,000 greater than the corresponding direct employment classification. For example, for direct employment classification 323, the corresponding temporary staffing classification is 2323. The corresponding temporary staffing classification for each direct employment classification, where applicable, is identified in the direct employment classification’s entry in the Section 2 – Alphabetic Classification Underwriting Guide. Refer to the Temporary Staffing Contractors entry in the General Auditing & Classification Information section of this Manual for additional detail regarding the classification procedure for temporary staffing contractors.

CLASSIFICATIONS

LANDSCAPING AND LOGGING

No change to Classification Code 005 – TREE PRUNING, SPRAYING, REPAIRING OR FUMIGATING through Classification Code 166 – CANVAS OR BURLAP PRODUCTS MFG.

**DELAWARE WORKERS COMPENSATION MANUAL OF RULES, CLASSIFICATIONS AND RATING VALUES
FOR WORKERS COMPENSATION AND FOR EMPLOYERS LIABILITY INSURANCE**

Proposed Effective December 1, 2021

No change to Classification Code 201 – TANNING AND LEATHER DRESSING through Classification Code 265 – STATIONARY PRODUCTS MFG

No change to Classification Code 281 – PRINTING, N.O.C TANNING AND LEATHER DRESSING through Classification Code 285 – PRINTING – PRINCIPALLY SHEET-FED PRESS PRODUCTION

No change to Classification Code 301 – SAWMILL through Classification Code 489 – DENTAL LABORATORY

No change to Classification Code 501 – CEMENT MFG. – INCLUDING QUARRYING through Classification Code 536 – GLASS PRODUCTS MFG. – FROM PURCHASED GLASS – NO GLASS MANUFACTURING

No change to Classification Code 551 – CHEMICAL PROCESSING OR PRODUCTS MFG., N.O.C. through Classification Code 581 – OIL REFINING, PETROLEUM

No change to Classification Code 601 – ROAD OR STREET CONSTRUCTION: PAVING OR REPAVING through Classification Code 681 – CANVAS GOODS, AWNING OR TENT ERECTION, REMOVAL OR REPAIR

No change to Classification Code 709 – TALLYMEN AND CHECKING CLERKS – ENGAGED IN CONNECTION WITH STEVEDORING WORK through Classification Code 865 – POULTRY AND/OR FISH DEALER/PROCESSOR

No change to Classification Code 880 – APARTMENT HOUSE OR CONDOMINIUM COMPLEX OPERATION

No change to Classification Code 882 – RESIDENTIAL INTERIOR CLEANING SERVICES BY CONTRACTOR

No change to Classification Code 884 – HEALTH OR EXERCISE CLUB - ALL EMPLOYEES INCLUDING OFFICE through Classification Code 888 – HOMEOWNERS ASSOCIATION

No change to Classification Code 890 – LIBRARY – PUBLIC – ALL EMPLOYEES INCLUDING OFFICE through Classification Code 891 – PRE-SCHOOL (CHILD CARE OR EARLY EDUCATION) SERVICES – ALL EMPLOYEES INCLUDING OFFICE

No change to Classification Code 896 – CLUB, N.O.C – ALL EMPLOYEES EXCEPT OFFICE through Classification Code 928 – RETAIL STORE, N.O.C.

No change to Classification Code 932 – COPYING OR DUPLICATING SERVICE – ALL EMPLOYEES INCLUDING OFFICE through Classification Code 936 – BROADCASTING STATION – RADIO OR TELEVISION, ALL EMPLOYEES INCLUDING OFFICE

No change to Classification Code 939 – CARNIVAL, CIRCUS OR AMUSEMENT DEVICE OPERATOR – TRAVELING through Classification Code 945 – HOTEL RESTAURANT EMPLOYEES, ALL EMPLOYEES EXCEPT OFFICE. FOR USE IN CONJUNCTION WITH CODE 973 ONLY

No change to Classification Code 948 – MAILING or ADDRESSING COMPANY – ALL EMPLOYEES INCLUDING OFFICE

No change to Classification Code 951 – SALESPERSON – OUTSIDE through Classification Code 956 – LAW FIRM, ALL EMPLOYEES INCLUDING OFFICE

957 PHYSICIAN OR DENTIST, ALL EMPLOYEES INCLUDING OFFICE

(No change.)

OPERATIONS ALSO INCLUDED:

(No change.)

OPERATIONS NOT INCLUDED:

**DELAWARE WORKERS COMPENSATION MANUAL OF RULES, CLASSIFICATIONS AND RATING VALUES
FOR WORKERS COMPENSATION AND FOR EMPLOYERS LIABILITY INSURANCE**

Proposed Effective December 1, 2021

(Items 1. through 3. remain unchanged.)

4. Separate staff performing home health care services shall be separately classified to Code 942 and separate staff performing home care services shall be separately classified to Code 943 as provided in this Manual.

UNDERWRITING GUIDE

(No change.)

No change to Classification Code 958 – REHABILITATION HOSPITAL, ALL EMPLOYEES INCLUDING OFFICE through Classification Code 960 – HOSPITAL – NURSING AND CONVALESCENT HOME – LONG TERM CARE FACILITY WITH 50% OR MORE BEDS LICENSED AS INTERMEDIATE CARE OR HIGHER – ALL EMPLOYEES EXCEPT OFFICE AND HOME HEALTH CARE SERVICES

961 HOSPITAL – ALL EMPLOYEES INCLUDING OFFICE

(No change.)

OPERATIONS NOT INCLUDED:

(Item 1. remains unchanged.)

UNDERWRITING GUIDE

(No change.)

No change to Classification Code 962 – ACCOUNTING OR FINANCIAL AUDITING FIRM – ALL EMPLOYEES INCLUDING CLERICAL OFFICE through Code 9741 – CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM)

**DELAWARE WORKERS COMPENSATION MANUAL OF RULES, CLASSIFICATIONS AND RATING VALUES
FOR WORKERS COMPENSATION AND FOR EMPLOYERS LIABILITY INSURANCE**

Proposed Effective December 1, 2021

INDEX

GENERAL AUDITING & CLASSIFICATION INFORMATION

Automobile Dismantling
Automobile Service/Gasoline Station
Bakery Products Distribution
Ceramic Shop
Classification Inquiries
Clearing Of Land
Commission Salespersons
Computer and/or Software Consulting Businesses
Drivers
Officers - Classification Assignment Executive
Supervisors - Construction Or Erection – 951
Frozen Or Frosted Food Products Mfg.
Hotel Or Motel Operations
Manufactured (Mobile) Home Vs. Modular Home
Minimum Wage Procedure
Nursing Home, Personal Care Home and Residential Care Facility Classification Guideline
Per Diems
Prefabricated Metal Building Erection –Prefabricated Sheet Metal and Silo Erection – Metal
Prevailing Wage Payments
Product Assembly Definition
Property Management Firms
Regular and Frequent
Retail Store With Manufacturing Concern
Self-Service Gasoline Stations And Convenience Grocers
Separate Payroll Records
Shop Repair Operations
Snow Plowing and/or Removal
Temporary Staffing Contractor
Tips Vs. Automatic Gratuities
Truck Stops
Wholesale/Retail Mail Order House Or Internet Sales – Definitions
Wrecking Or Demolition Or Building Moving Or Raising Project

**DELAWARE WORKERS COMPENSATION MANUAL OF RULES, CLASSIFICATIONS AND RATING VALUES
FOR WORKERS COMPENSATION AND FOR EMPLOYERS LIABILITY INSURANCE**

Proposed Effective December 1, 2021

**EMPLOYMENT CONTRACTOR – TEMPORARY STAFFING
CONTRACTOR**

A temporary staffing contractor hires employees and assigns those employees to an unrelated business for temporary work assignments in order to supplement the unrelated business' permanent workforce. The duration of temporary assignments varies but typically will not exceed one year. Payroll developed by temporary staff shall be assigned to the applicable temporary staffing classification(s), subject to the exceptions listed below. To determine the applicable temporary staffing classification(s), identify the direct employment classification assigned to the client's field of business. Payroll developed by temporary staff provided to that client is then assigned to the temporary staffing classification corresponding to the client's direct employment classification. The corresponding temporary staffing classification for each direct assignment classification, where applicable, is identified in the direct employment classification's entry in Section 2 – Alphabetic Classification Underwriting Guide.

Exceptions:

1. **AVIATION** – temporary staff provided as flight crew in any capacity shall be assigned to the applicable direct employment aircraft operation classification.
2. **LONGSHORING** – temporary staff provided to load or unload vessels shall be assigned to the applicable direct employment stevedoring classification.
3. **SHIP BUILDING** – temporary staff providing either ship building and/or ship repair shall be assigned to the applicable direct employment Federal classification.
4. **FARM LABOR** – temporary staff shall be assigned to the applicable direct employment agricultural classification except for staff provided to perform harvesting, picking and related activities using mechanized farming equipment. Such staff shall be assigned to Code 007.
5. **LEASED EMPLOYEES** – the leasing of personnel shall not be construed as temporary staffing.
6. **CLERICAL** – all temporary clerical staff shall be assigned to Code 2953 regardless of the client's applicable direct employment classification. See Rule IV.B.2 ("Standard Exception Classification" in Section 1 of this Manual for the definition of clerical staff.
7. **HOME HEALTH CARE AND HOME CARE** – temporary staff performing home health care shall be assigned to direct employment Code 942 and temporary staff performing home care shall be assigned to direct employment Code 943.
8. The following classifications are not available as a guide in classifying temporary staffing contractors: 985, 0908, 0909, 0912 and 0913.
9. **PERMANENT STAFF** – the permanent staff of a temporary staffing contractor shall be assigned to direct employment Code 951 and direct employment Code 953. See Rule IV.B.4 and 5 for the scope of Codes 951 and 953. Permanent staff of a temporary staffing contractor performing duties that are not included within the definition of either Code 951 or Code 953 shall be assigned to direct employment Code 971.

Description	Direct Employment Class	Temporary Employment Class
Abrasive Paper Or Cloth Preparation	255	2255
Abrasive Shape Mfg.	513	2513
Abrasive Wheel Mfg.	513	2513
Academic Costumes Mfg. - Caps And Gowns	161	2161
Academic Tutoring Service By Independent Provider	965	2965
Accordion Door Mfg. - Fabric Or Plastic - No Woodworking	163	2163
Accounting Firm	962	2962
Acetylene Gas Machine Installation	675	2675
Acetylene Gas Mfg	553	2553
Acetylene Torch Mfg.	445	2445
Acid Mfg.	551	2551
Acoustical Ceiling Installation - Suspended Grid Type	649	2649
Acoustical Insulation Material Installation	647	2647
Acrylic Embedments Mfg	502	2502
Adding Machine Mfg.	483	2483
Adding Machine Repair - Shop Or Field	952	2952
Additive Mfg./3D Printing	446	2946
Adhesives Mfg.	563	2563
Adjuster, Insurance - By Independent Contractor	951	2951
Adjuster, Insurance Company	984	2984
Adult Day Center	976	2976
Advertisements - Filming Or Video Production Or Recording Of Radio Or Television Commercials	936	2936
Advertising - Distributing Circulars Or Samples - Not In Stores	951	2951
Advertising - Mailing Or Addressing Of Advertising Literature	948	2948
Advertising Company - Outdoor	679	2679
Advertising Display Card Service - Installation Or Removal Of, In Or On Vehicles	951	2951
Advertising Display Service - For Stores	951	2951
Advertising Sign Mfg., Erection And Repair, Not Outdoor Advertising Company	673	2673
Advertising Signs Mfg., No Off-Premises Repair Or Erection - Classify According To Materials Used	---	---
Advisory Rating Organization - Clerical Office	953	2953
Advisory Rating Organization - Field Representative	951	2951
Aerial Patrol Or Photography	7424	Not Applicable
Aerobics Studio	884	2884
Aerosol Can Filling, By Contractor	923	2923
Agate Or Enamel Ware Mfg.	454	2454
Agricultural Chemical Mfg.	551	2551
Agricultural Implement Dealer - Other Than Farm Machinery	926	2926
Agricultural Pesticide Mfg.	551	2551
Agricultural Tools Mfg	433	2433
Air Conditioner Cover Mfg.	163	2163
Air Conditioner Mfg. Home Window Unit	456	2456
Air Conditioner Or Air Conditioner Equipment Mfg. - Home Window Unit Or Central Air, Commercial Or Industrial	456	2456
Air Conditioning (Central) Systems Installation, Repair Or Service	664	2664
Air Conditioning Systems, Automobile Or Truck Installation, Service Or Repair	815	2815
Air Conditioning Window-Type Units - Service Or Repair	662	2662

Air Conditioning: Non-Portable, Air Flow Testing And Balancing - By Specialist Contractor	955	2955
Air Filter Mfg. - All Types	257	2257
Aircraft Cleaning - Including Specialist Contractor	7428	9428
Aircraft Conversion Or Modification - Not By The Original Aircraft Manufacturer	7428	9428
Aircraft Engine Mfg. Or Repair, Shop Only	461	2461
Aircraft Flight Testing	7424	Not Applicable
Aircraft Fueling Or Refueling - Including By Specialist Contractor	7428	9428
Aircraft Instrument Mfg. (Not Radio Or Radar)	488	2488
Aircraft Mfg	744	2744
Aircraft Operation - Agricultural	7424	Not Applicable
Aircraft Operation - Air Cargo Carrier	7405	Not Applicable
Aircraft Operation - Air Taxi	7424	Not Applicable
Aircraft Operation - Commuter Air Carrier	7413	Not Applicable
Aircraft Operation - Commuter Air Carrier - Nonrateable Catastrophe Element	7453	Not Applicable
Aircraft Operation - Crop Dusting, Seeding Or Spraying	7424	Not Applicable
Aircraft Operation - Forest Fire Fighting, Spotting And Observation	7424	Not Applicable
Aircraft Operation - Ground Employees	7428	9428
Aircraft Operation - Mapping Or Survey Work	7424	Not Applicable
Aircraft Operation - Patrol	7424	Not Applicable
Aircraft Operation - Personnel Transport	7421	Not Applicable
Aircraft Operation - Photography	7424	Not Applicable
Aircraft Operation - Scheduled Air Carrier	7405	Not Applicable
Aircraft Operation - Scheduled And Supplemental Air Carrier - Nonrateable Catastrophe Element	7445	Not Applicable
Aircraft Operation - Sightseeing	7424	Not Applicable
Aircraft Operation - Skywriting Advertising	7424	Not Applicable
Aircraft Operation - Stunt Flying	7424	Not Applicable
Aircraft Operation - Supplemental Air Carrier	7405	Not Applicable
Aircraft Operation, N.O.C.	7424	Not Applicable
Aircraft Parts And Accessories Dealer	926	2926
Aircraft Propeller Mfg. - Metal	446	2446
Aircraft Propeller Mfg. - Wood	441	2441
Aircraft Radio Or Transmitting Equipment Mfg.	485	2485
Aircraft Sales Agency - Flight Operations	7424	Not Applicable
Aircraft Service And Repair	7428	9428
Aircraft Subassemblies Mfg. - Metal, By Contractor (e.g., Cowlings, Wings, Tabs Or Ailerons)	456	2456
Aircraft Trade School, Except Flying School	965	2965
Airport Construction, Paving - Landing Strip Or Warming Apron	601	2601
Airport Construction, Paving Of Automobile Parking Areas	608	2608
Airport Hangar Operation	7428	9428
Airport Operation - Groundmen	7428	9428
Airport Parking Facility (Including Valet Service To And From Airport) Operation By Contractor	825	2825
Airport Runway Construction - Paving Or Repaving	601	2601
Airport Runway Or Warming Apron Construction - Sub-surface Work	609	2609
Alarm Or Sound System Installation	660	2660
Alcohol And/Or Drug Residential Facility	958	2958
Alcohol/Drug - Halfway House Or Residential Program Not Licensed As Medical Or Social Setting Detoxification	986	2986
Alcoholic Beverage Blending Or Bottling, Non-Carbonated	924	2924

Alcoholic Beverage Bottling - Carbonated	112	2112
Alcoholic Beverage Distilling	113	2113
Alkali Mfg.	551	2551
Altimeter Mfg.	488	2488
Alum Mfg.	551	2551
Aluminum Awning Erection - Commercial	651	2651
Aluminum Awning Erection - Residential	652	2652
Aluminum Awning Mfg.	456	2456
Aluminum Castings Mfg.	447	2447
Aluminum Die Castings Mfg.	429	2429
Aluminum Extruded Products Mfg.	403	2403
Aluminum Ingots And Primary Production Shapes From Bauxite/Alumina	402	2402
Aluminum Railings Mfg.	413	2413
Aluminum Scrap Metal Dealers (Other Than Beverage Cans)	859	2859
Aluminum Storm Sash Installation - Commercial	651	2651
Aluminum Storm Sash Installation - Residential	652	2652
Aluminum Venetian Blind Mfg	456	2456
Aluminum Ware Mfg. - From Sheet Aluminum	454	2454
Aluminum Ware Mfg., Cast	447	2447
Amateur Sports Training Facility (e.g., Basketball, Ice Hockey, Boxing) Not Professional Or Semiprofessional Sports	968	2968
Ambulance Body Mfg. - Including Attaching Manufactured Body To A Customer Supplied Or Purchased Chassis	451	2451
Ambulance Service - Salaried Employees	807	2807
Ammonia Mfg.	553	2553
Ammunition Mfg.	4771	6771
Amplifier Mfg.	485	2485
Amusement Device Operator - Traveling	939	2939
Amusement Park	969	2969
Amusements, Indoor - See Entry By Topical Name	968	2968
Amusements, Outdoor - See Entry By Topical Name	969	2969
Analytical Chemical Independent Laboratory	955	2955
Anfo Mfg.	4777	6777
Anhydrous Ammonia Dealer	809	2809
Anhydrous Ammonia Mfg.	553	2553
Aniline Dye Mfg.	551	2551
Animal And Marine Fat And Oil Mfg.	114	2114
Animal Oil Mfg.	114	2114
Animal Raising - Egg Production, Fish Hatcheries, Hogs, Poultry Or Veal	0034	Not Applicable
Animal Raising - Non-Farm Domestic Animals	959	2959
Animal Rendering Works, N.O.C.	114	2114
Anodizing Metals	449	2449
Answering Machine (Telephone) Repair	952	2952
Antenna Mfg.	485	2485
Antique Furniture Dealer - Retail	922	2922
Antique Store, Other Than Furniture - Retail	928	2928
Anvil Mfg. - Forged	431	2431
Apartment House Or Condominium Complex Operation	880	2880
Apparel Mfg.	161	2161

Apple Cider Or Juice Mfg.	113	2113
Applesauce Mfg.	113	2113
Appliance Mfg., Major Household Or For Commercial Establishments, Kitchen Or Laundry	456	2456
Appliance Parts Dealer	926	2926
Appliances, Major Household Or Commercial, Electrical Or Gas - Service Or Repair	662	2662
Arboretum - Open To Public Exhibition	969	2969
Archery Range - Outdoor	969	2969
Architectural Bronze, Iron, And Brass Metal Work, Erection Only	658	2658
Architectural Firm, Supervising Or Consulting	905	2905
Architectural Or Ornamental Iron Work Mfg.	413	2413
Architectural Scale Model Mfg. - By Specialist Contractor	441	2441
Architectural Woodwork Mfg.	311	2311
Arena Operation - Indoor - By Contractor Or Owner	971	2971
Armature Mfg	477	2477
Armored Motor Truck Delivery	808	2808
Arms Mfg., Excluding Ammunition Mfg.	445	2445
Army/Navy Store - Retail	928	2928
Aromatic Chemical Mfg. In Petroleum Refinery	581	2581
Art Conservation, Preservation Or Restoration - By Specialist Contractor	955	2955
Art Gallery	928	2928
Artificial Christmas Tree Mfg.	457	2457
Artificial Insemination Of Animals	959	2959
Artificial Leather Mfg	227	2227
Artificial Limb (Prosthesis) Mfg	459	2459
Artificial Marble Products Mfg.	222	2222
Artificial Silk Spinning And Weaving	132	2132
Artificial Teeth Mfg.	489	2489
Artificial Turf Installation - By Contractor	012	2012
Arts And Crafts Store - Retail	928	2928
Asbestos - Encapsulation Or Removal (Including Pipe Insulation)	643	2643
Asbestos Cement Products Mfg.	509	2509
Asbestos Encapsulation Or Removal (A Pipe Surface)	663	2663
Asbestos Goods Mfg.	509	2509
Asbestos Paper Mfg.	509	2509
Asbestos Spinning Or Weaving	509	2509
Asbestos Supplemental Disease Loading	0133	Not Applicable
Ash Collecting	995	2995
Asphalt Laying, Driveway, Floor, Yard, Sidewalk	608	2608
Asphalt Laying, On Constructed Highway By Contractor	601	2601
Asphalt Laying, On Constructed Highway By Supplier	601	2601
Asphalt Mixing Plant - Operated By Dealer	855	2855
Asphalt Road Spraying	601	2601
Assaying - By Specialist Contractor	955	2955
Assembled Millwork Mfg	305	2305
Assisted Living Facility	979	2979
Athletic Parks Operation	969	2969
Athletic Team: Contact Sports - Professional Or Semiprofessional	970	2970

Athletic Team: Noncontact Sports - Professional Or Semiprofessional	991	2991
Atomic Energy Radiation Exposure, N.O.C.	9985	Not Applicable
Atomizing Molten Nonferrous Metal	403	2403
Attendant Care - Consumer As Employer Model	972	Not Applicable
Attorney - Independent Contractor	956	2956
Auctions - Classify To Appropriate Retail Store Class Based On Merchandise Mix (Not Automobile)-Including Auctioneers	See Section 2	Not Applicable
Auction, Automobile (Including Snack Bar Or Restaurant, Automobile Auctioneers To Be Assigned To Code 819)	820	2820
Auctioneer, Automobile	819	2819
Auctioneer, Livestock	801	2801
Auctioneer, Not Livestock or Automobile, No Permanent Location	951	2951
Audio And Intercommunication System Installation - Within Buildings	660	2660
Audio Compact Disc Duplicating	487	2487
Audio/Video Equipment Dealer - Wholesale	926	2926
Audio/Video Equipment Service Or Repair	966	2966
Audio/Video Equipment Store - Retail	925	2925
Auditing Firm - Financial (Not An Independent Insurance Traveling Auditing Firm)	962	2962
Auditor (Insurance Company), Traveling	984	2984
Auditor, Insurance - Traveling - Independent Contractor	951	2951
Auto Parts Dealer - Wholesale	934	2934
Autoclave Mfg., Industrial	415	2415
Automatic Screw Machine Products Mfg.	445	2445
Automatic Sprinkler Installation	663	2663
Automatic Sprinkler Mfg.	445	2445
Automatic Stoker, Gas Or Oil Burner Installation	663	2663
Automatic Teller Machine (ATM) - Installation, Service Or Repair	933	2933
Automatic Temperature Control Mfg.	488	2488
Automobile Accessory Store	934	2934
Automobile Auction (Including Snack Bar Or Restaurant, Automobile Auctioneers To Be Assigned To Code 819)	820	2820
Automobile Battery Mfg	475	2475
Automobile Body Accessories Dealer	934	2934
Automobile Body Mfg., Except Plastic Body Molding	451	2451
Automobile Body Repairing	815	2815
Automobile Bumper Mfg.	435	2435
Automobile Bus Operation, School Bus	804	2804
Automobile Convertible Top Mfg. - Fabric Or Vinyl, No Installation	166	2166
Automobile Dealer - New And/Or Used Cars	818	2818
Automobile Dismantler - See General Auditing & Classification Information	See Section 2	Not Applicable
Automobile Driveway Service Or Truckaway Service	811	2811
Automobile Driver School	819	2819
Automobile Engine, Engine Part Mfg. Or Remanufacture	461	2461
Automobile Filling Station - Retail - Including Repair Work - See General Auditing & Classification Information	See Section 2	Not Applicable
Automobile Haulaway Or Driveway Service, Driving Cars On Or Off Vessels	7317F	Not Applicable
Automobile Hauler	811	2811
Automobile Horn Mfg., Electric	473	2473
Automobile Jack Mfg.	461	2461
Automobile Laundry	816	2816
Automobile Mfg.	463	2463

Automobile Paint Dealer	934	2934
Automobile Paint Shop	815	2815
Automobile Parts Mfg. - Machined - N.O.C.	461	2461
Automobile Parts Mfg., Miscellaneous Stamped Parts	454	2454
Automobile Parts Store	934	2934
Automobile Radiator Mfg.	454	2454
Automobile Radiator Repair Shop	815	2815
Automobile Radio Or Telephone Installation	966	2966
Automobile Rental - Not A Limousine Service	818	2818
Automobile Rental Company With Drivers (Limousine Service)	817	2817
Automobile Repair Garage	815	2815
Automobile Repossessing, By Specialist Contractor	954	2954
Automobile Salesperson	818	2818
Automobile Seat Cover Installation And/Or Seat Upholstering	327	2327
Automobile Seat Cover Mfg. - No Installation	166	2166
Automobile Service Station - Retail - Gasoline Sales And Repair Work - See General Auditing & Classification Information	See Section 2	Not Applicable
Automobile Spring Mfg.	435	2435
Automobile Storage Garage	825	2825
Automobile Top Installation, Fabric Or Vinyl	327	2327
Automobile Truck Mfg.	463	2463
Automobile Wheel Mfg.	454	2454
Automotive Alternator Or Generator Mfg. Or Repair	473	2473
Automotive Lighting, Ignition Or Starting Apparatus Mfg.	473	2473
Automotive Machine Shops - No Work On Cars - e.g., Cylinder Boring, Valve Grinding Or Turning Down Brake Drums	461	2461
Automotive Wire Harness Assembly	471	2471
Awning Erection Or Installation (Cloth)	681	2681
Awning Mfg. - Cloth	166	2166
Awning Mfg. - Metal, No Erection	456	2456
Awning Or Tent Mfg.	166	2166
Axe Handle Mfg.	306	2306
Axe Mfg	433	2433
Baby Blanket, Crib Linen Mfg.	163	2163
Bacon (Side And/Or Sliced) Mfg.	106	2106
Bag Loading, Explosives	4771	6771
Bag Mfg. - Fabric Or Bulk Materials	166	2166
Bag Mfg. - Paper	259	2259
Bag Mfg. - Plastic	222	2222
Bag Mfg., Traveling	205	2205
Bag Renovating, Textile Fabrics	166	2166
Bagel Shop, Production And/Or Selling On Premises - Retail	918	2918
Bakery - Wholesale	105	2105
Bakery Products Distribution - See General Auditing & Classification Information	See Section 2	Not Applicable
Bakery Shop, Baking And/Or Selling On Premises - Retail	918	2918
Baking Powder Mfg	104	2104
Balcony Erection	658	2658
Balcony Mfg.	413	2413
Ball Bearing Mfg.	467	2467

Ball Mfg. - Sporting Goods - Inflatable Plastic Beach Type	163	2163
Ball Or Dart Throwing At Targets	969	2969
Ball Point Pen Mfg.	459	2459
Ballast Mfg. - Fluorescent Lights	473	2473
Balloon Dealer - Wholesale	924	2924
Balloon Mfg. - Rubber - Advertising And Toy	225	2225
Banana Dealer - Wholesale	907	2907
Banister Mfg. - Metal	413	2413
Banister, Railing, Or Guard Erection - Metal	658	2658
Bank	988	2988
Banner Mfg.	163	2163
Bar	899	2899
Bar Or Restaurant Supply Dealer (Other Than Beverages, Groceries Or Meat)	924	2924
Barber Or Beauty Parlor Supply House - Operates In A Retail Manner	928	2928
Barber Or Beauty Parlor Supply House - Wholesale	924	2924
Barber Shop	977	2977
Bark Peeling In Veneer Mill	305	2305
Bark Peeling, In Paper Mill	255	2255
Barking Mill	301	2301
Barrel Dealer - No Mfg	924	2924
Barrel Dealer, Including Repairing - Wood	305	2305
Barrel Or Drum Mfg. - Metal	454	2454
Barrel Or Drum Reconditioning Or Repairing - Metal	454	2454
Barrel Repair - Wood - By Specialist Contractor	305	2305
Barrel Stock Mfg., No Sawmill Work	305	2305
Baseball Batting Range	969	2969
Baseball Mfg	205	2205
Baseball Player, Coach, Manager Or Sports Official - Professional Or Semiprofessional	991	2991
Basket Mfg. - Veneer	305	2305
Basketball Mfg.	205	2205
Basketball Player, Coach, Manager Or Sports Official - Professional Or Semiprofessional	991	2991
Bath And/Or Kitchen Fixture Store	925	2925
Bathing Cap Mfg. - Rubber	225	2225
Bathing Suit Mfg. - Knitting To Be Separately Rated	161	2161
Bathtub Liner Installation	648	2648
Bathtub Mfg. - Concrete	511	2511
Battery Back-Up Power Systems - Service Or Repair By Specialist Contractor	660	2660
Battery Charging Equipment Mfg.	473	2473
Battery Mfg., Dry	473	2473
Battery Mfg., Storage	475	2475
Beauty Shop	977	2977
Bed And Breakfast	973	2973
Bed Spring Mfg. - Wire	457	2457
Bed Underpads - Disposable	257	2257
Bedding Mfg. - Blanket, Sheet, Pillowcase	163	2163
Bedding Store - Retail	922	2922
Bedsread Mfg.	163	2163

Bedstead Mfg. - Metal	456	2456
Bee Raising	959	2959
Beer And Ale Dealer, In Keg Or Case Lots Wholesale	821	2821
Beer Drawing Equipment, Cleaning And Installation	663	2663
Beeswax Mfg.	571	2571
Beet Sugar Mfg.	103	2103
Before and/or After School Program	891	2891
Bell Installation - Tower Bells	657	2657
Belt Mfg. - Cloth - Wearing Apparel Only - No Buckles, Webbing Or Leather Parts Mfg.	161	2161
Belt Mfg. - Industrial Use - From Premanufactured Textile Fabric	163	2163
Benzene Mfg. In Petroleum Refinery	581	2581
Beret Mfg.	161	2161
Berry Farm	0016	Not Applicable
Beverage Can Recycling	862	2862
Beverage Distributing, Carbonated, Including Beer - Wholesale	821	2821
Beverage Mfg., Carbonated - Bottled Or Canned	112	2112
Beverage Mfg., N.O.C. (Non-Carbonated)	104	2104
Bias Bindings Mfg	163	2163
Bicarbonate Of Soda Mfg.	551	2551
Bicycle - Sale Or Rental, Including Repair	925	2925
Bicycle Assembly At Retail Store Locations - By Specialist Contractor	925	2925
Bicycle Messenger Service	808	2808
Bicycle Mfg.	463	2463
Bill Posting (Including By Specialist Contractor)	679	2679
Billboard - Erection, Maintenance And/Or Changing Of Advertising By Outdoor Advertising Co. Or Specialist Contractor	679	2679
Billiard Hall	968	2968
Billiard Table Mfg.	323	2323
Bin Mfg. - Sheet Metal	454	2454
Binder Mfg., Ringed	265	2265
Bindings Mfg. - Bias And Straight	163	2163
Binocular Mfg.	487	2487
Biological Product Mfg	555	2555
Bird House Or Feeder Mfg. - Wood	306	2306
Birth Center - Not Operated By A Hospital	957	2957
Black Powder Mfg	4771	6771
Blackboard Installation - Wood	646	2646
Blanket Mfg.	163	2163
Blanket Mfg., Insulating For Aircraft - Asbestos	509	2509
Blanket, Sheet, Pillowcase - Bedding Mfg.	163	2163
Blasting Agents Mfg.	4777	6777
Blasting Cap Mfg	4771	6771
Blasting Contractor - Includes Incident Drilling By The Blasting Contractor	609	2609
Bleaching, Fabrics	139	2139
Blender Mfg. - Household	473	2473
Blending Lubricants	581	2581
Blinkerlight Mfg.	473	2473
Blood & Gas Analyzer Mfg.	488	2488

Blood Bank	957	2957
Blueprint Reproduction (Using Photocopying Method) - By Contractor	932	2932
Boarding Stable	801	2801
Boarding Up Of Abandoned Buildings (Including Those Designed For Dwelling Occupancy)	651	2651
Boat Building - Recreational - State Coverage Only	718	2718
Boat Building Or Repair	6824F	Not Applicable
Boat Dealer, With Services, Inland	818	2818
Boat Dismantling - Recreational - State Coverage Only	718	2718
Boat Rental - State Coverage Only	716	2716
Boat Repairing - Recreational - State Coverage Only	718	2718
Boat Storage Or Moorage - State Coverage Only	716	2716
Boiler Brick Work, Installation Or Repair	653	2653
Boiler Inspection	951	2951
Boiler Installation Or Repair	677	2677
Boiler Mfg., Shop Only	415	2415
Bolt Mfg.	445	2445
Book Dealer - Wholesale	924	2924
Book Printing By Web Press - By Publisher Or Contractor	281	2281
Bookbinding Or Rebinding - By Specialist Contractor	281	2281
Bookcase Mfg. - Metal	456	2456
Bookcase Mfg. - Wood	311	2311
Bookstore	928	2928
Boot And Shoe Mfg	204	2204
Boot And Shoe Mfg. - Rubber	225	2225
Boot And Shoe, Cut Stock And Findings Dealer	924	2924
Boring Or Test Boring For Soil Samples - By Specialist Contractor	607	2607
Botanical Gardens - Open To Public Exhibition	969	2969
Bottle Cap Or Crown Mfg.	445	2445
Bottle Cap Printing	281	2281
Bottle Dealer, New	924	2924
Bottle Dealer, Used	862	2862
Bottle Mfg. - Rubber	225	2225
Bottled Gas Dealer	809	2809
Bottled Spring Water Distribution - By Dealer	924	2924
Bottling Or Canning Of Carbonated Beverages	112	2112
Bowling Alley	968	2968
Bowling Pin Mfg. - Wood	306	2306
Box Mfg. - Corrugated	261	2261
Box Mfg. - Paper (Non-Corrugated)	257	2257
Box Or Box Shook Mfg.	305	2305
Box Or Container Cardboard Partitions Mfg.	257	2257
Boy Or Girl Scout Council - Clerical - Except At Camp Locations	953	2953
Boy Or Girl Scout Council - Executive Secretary	951	2951
Boy Or Girl Scout Councils Camp Operations, Including Clerical Workers At Camp Locations	978	2978
Boys & Girls Club	976	2976
Braid And Fringe Mfg.	134	2134
Brake Lining Mfg. - Asbestos	509	2509

Brass Bed Mfg.	456	2456
Brass Castings Mfg.	447	2447
Brass Products Mfg., N.O.C. - From Sheet Stock	454	2454
Brass Scrap Dealer	859	2859
Breakfast Cereal Mfg.	101	2101
Breeding Farm - Cattle, Sheep Or Goats	0083	Not Applicable
Breeding Farm - Horse	801	2801
Breeding Of Animals, Non-Farm Domestic	959	2959
Brewery, Including Distributing Stations	108	2108
Brick Mfg.	512	2512
Brick Pointing	653	2653
Bricking Up Abandoned Buildings	653	2653
Bricklaying	653	2653
Bridal Shop	916	2916
Bridge Building - Metal	655	2655
Bridge Building - Wood	651	2651
Bridge Painting	655	2655
Bridge Shop	411	2411
Broadcasting Station - Radio Or Television	936	2936
Broken Glass Dealer	862	2862
Bronze Castings Mfg.	447	2447
Broom Mfg. - Assembling Only - No Woodworking	319	2319
Brush Manufacture - Using Tinsplate Not Wood	445	2445
Brush Mfg.	306	2306
Brush Mfg. - Wire	457	2457
Brush Or Weed Spraying - By Contractor - Except Aerial Spraying	012	2012
Buffet Or Cafeteria-Style Restaurant	897	2897
Buffing And Polishing Wheel Mfg. - Made From Cloth - No Metal Parts	163	2163
Builders Hardware Mfg.	445	2445
Building And Roofing Paper Mfg.	255	2255
Building Caulking, Exterior	653	2653
Building Cleaning - By Contractor Or Owner	971	2971
Building Cleaning, Exterior Walls	653	2653
Building Erection - Prefabricated Sheet Metal - See General Auditing & Classification Information	See Section 2	Not Applicable
Building Material Dealer, New	855	2855
Building Materials Dealer, Secondhand	855	2855
Building Mfg., Portable - Metal, No Erection	454	2454
Building Mfg., Portable - Wood	305	2305
Building Moving - See Wrecking Or Demolition Or Building Moving Or Raising Project - General Auditing & Classification	See Section 2	Not Applicable
Building Paper Mfg.	255	2255
Building Raising Or Razing - See Wrecking Or Demolition Or Building Moving Or Raising Project - General Auditing &	See Section 2	Not Applicable
Building Underpinning	609	2609
Building Wrecking - See Wrecking Or Demolition Or Building Moving Or Raising Project - Gen. Aud. & Classification	See Section 2	Not Applicable
Bulkhead Construction - State Coverage Only	611	2611
Bulletin Board Mfg.	311	2311

Bunting Mfg., Shop Only	163	2163
Buoy Mfg. - Metal	415	2415
Burglar Alarm System Installation, By Contractor	660	2660
Burial Garment Mfg.	161	2161
Burlap Goods Mfg.	166	2166
Bus Body Mfg. - Including Attaching Manufactured Body To A Customer Supplied Or Purchased Chassis	451	2451
Bus Operation, Scheduled Lines	817	2817
Bus Operation, School	804	2804
Bus-bar Mfg.	474	2474
Bushing Mfg.	445	2445
Bushing Or Bearing Mfg. - Nonferrous Metal - Cast	447	2447
Business Forms Printing - By Web Press	281	2281
Butane Gas Dealer	809	2809
Butcher Shop - Retail	915	2915
Butchering - Wholesale, Not Stockyards	111	2111
Butter And/Or Butter Substitutes Dealer - Wholesale	911	2911
Butter Or Cheese Mfg.	109	2109
Button Mfg. - Metal	459	2459
Button Mfg., Not Metal - Classify According To Materials Used	See Section 2	Not Applicable
Cabinet Dealer - Wholesale	926	2926
Cabinet Installation, Commercial Or Residential	648	2648
Cabinet Mfg. - Sheet Metal	456	2456
Cabinet Store - Retail	925	2925
Cabinet Works - Wood - With Power-Driven Machinery	311	2311
Cable Connector Assembly	471	2471
Cable Installation In Conduits - By The Conduit Construction Contractor	617	2617
Cable Installation Or Replacement In Existing Conduit - By Specialist Contractor	661	2661
Cable Laying With Automatic Equipment - By Specialist Contractor	625	2625
Cable Mfg. - Insulated Electrical - Wire Drawing To Be Separately Rated	222	2222
Cable Mfg. - Not Insulated Electrical Cable	457	2457
Cable Or Wire Rope Dealer, Including Splicing	857	2857
Cable T.V. - Installation - Hooking Up Of Customers To Systems	759	2759
Cable T.V. - Installation Of New System, Except Towers	759	2759
Cable T.V. - Service And/Or Repair Work For The System And Individual Customer	759	2759
Cable Television - System Hookup or Service - By Specialist Contractor	660	2660
Cafeteria - Operated By Employer For Own Employees - Governing Class	See Section 2	Not Applicable
Cafeteria - Operated By Independent Or Specialist Contractor	898	2898
Cafeteria Or Buffet-Style Restaurant	897	2897
Caisson Work - Pneumatic	615	2615
Cake Mix Mfg. - Dry Blending	104	2104
Calcimining, By Contractor	665	2665
Calcium Carbide Mfg.	501	2501
Calculator Mfg.	483	2483
Calf Raising For Veal	0034	Not Applicable
Camera Or Photographic Supply Store - Retail	928	2928
Camp, Boy Or Girl Scout - Day, Summer Or Winter	978	2978
Can Mfg. - Paper	257	2257

Can Mfg., Seamed	454	2454
Can Mfg., Seamless	403	2403
Can Recycling - Beverage	862	2862
Canal Irrigation, Construction	609	2609
Candle Mfg.	571	2571
Candy And/Or Snack Trays - Sold On The Honor System	933	2933
Candy Dealer (Including Repackaging) - Wholesale	924	2924
Candy Mfg.	107	2107
Candy Store	928	2928
Cane Mfg.	306	2306
Cane Sugar Refining	103	2103
Canning Or Bottling Of Carbonated Beverages	112	2112
Canning Or Preserving Of Food	113	2113
Canvas Products Erection	681	2681
Canvas Products Mfg.	166	2166
Cap Mfg. - Graduation Caps And Gowns	161	2161
Cap Mfg. - Headwear	161	2161
Car Mfg., Rebuilding Or Repair, Railroad - All Kinds	416	2416
Car Phone Installation	966	2966
Car Wash	816	2816
Carbon Dioxide Mfg.	553	2553
Carbon Paper Mfg.	263	2263
Carbon Products Mfg.	507	2507
Carbonated Beverage Mfg. - Bottled Or Canned	112	2112
Carbonic Acid Gas Mfg.	553	2553
Carbonizing Of Hair Or Wool	132	2132
Carburetor Mfg.	445	2445
Cardboard Mfg.	255	2255
Cardboard Or Paper Mailing Tube Mfg.	257	2257
Carding Of Fibers	132	2132
Carnival - Traveling	939	2939
Carpentry - Detached One Or Two Family Dwellings	652	2652
Carpentry - Installation Of Cabinet Work, Finished Wooden Flooring Or Interior Trim	648	2648
Carpentry - Remodeling Of One Or Two Family Dwellings	652	2652
Carpentry - Residential For Multiple Dwelling Occupancy - Three Stories Or Less	652	2652
Carpentry Shop	305	2305
Carpentry, N.O.C. Excluding Concrete Form Building	651	2651
Carpet And Rug Cleaning And Storage	141	2141
Carpet Cleaning On Customers' Premises	141	2141
Carpet Dealer - Wholesale	921	2921
Carpet Installation	670	2670
Carpet Mfg.	132	2132
Carpet Shampooer Mfg.	473	2473
Carpet Store - Retail	922	2922
Carriage Mfg	451	2451
Carriage Repairing	815	2815
Carriage Tours Or Taxis (Horse Driven)	801	2801

Cartridge Charging Or Loading	4771	6771
Cartridge Mfg., No Handling Of Explosives	445	2445
Cash Register Mfg	483	2483
Casing Mfg. - Sheet Metal	454	2454
Casing Mfg., Boiler Metal Plate	415	2415
Casket Or Coffin Lining Mfg. - No Casket Mfg. Or Upholstery Work	163	2163
Cast Iron Pipe Mfg.	425	2425
Cast Stone Mfg. - Concrete	511	2511
Casting Foundry, Ductile Or Grey Iron	425	2425
Casting Foundry, Malleable Iron	427	2427
Casting Foundry, Steel	421	2421
Casting Mfg. - Nonferrous Metals	447	2447
Cat Food Mfg. - Dry/Bagged - No Cereal Milling	104	2104
Cat Or Dog Food Mfg. - Canned	113	2113
CAT Scanner Mfg.	488	2488
Catalogue Printing By Publisher Or Contract Printer	282	2282
Catalyst Mfg., Oil-Based	581	2581
Caterer - All Types	898	2898
Cathode Ray Picture Tube Mfg.	486	2486
Catsup Mfg.	113	2113
Cattle Auctioneer	801	2801
Cattle Dealer	801	2801
Cattle Farm	0083	Not Applicable
Cave, Exhibition	969	2969
Caves, Excavation Of New Areas For Exhibition Purposes	609	2609
Cedar Chest Mfg.	323	2323
Ceiling Installation - Acoustical - Suspended Grid Type	649	2649
Cell Phone Repair	952	2952
Cell Tower Erection - Antenna(s) Installation, Service And/Or Repair By Contractor	655	2655
Cell Tower Erection - Building Of The Concrete Pad By Contractor	654	2654
Cell Tower Erection - Erection Of The Tower By Contractor	655	2655
Cell Tower Erection - Excavation Or Grading Of The Site By Contractor	609	2609
Cell Tower Erection - Programming, And/Or Service of Computerized Call Switching Equipment By Contractor	952	2952
Cellar Excavation	609	2609
Cement Block Erection	653	2653
Cement Block Mfg.	511	2511
Cement Finishing	654	2654
Cement Mfg., Including Quarrying	501	2501
Cement Quarry Operated By Manufacturer	501	2501
Cement Work, Flat, Not Self-Bearing Or Reinforced	608	2608
Cemetery Monument Or Memorial, Cutting, Engraving And/Or Polishing	855	2855
Cemetery Operation	999	2999
Cemetery, Opening Graves, Removing And Reintering Remains	999	2999
Central Air Conditioning Systems Installation, Service Or Repair	664	2664
Centrifugal Castings Mfg. - Nonferrous Metals	447	2447
Centrifuge Mfg., Laboratory	473	2473
Ceramic Capacitor Mfg. - Less Than 1 H.P.	472	2472

Ceramic Mfg.	513	2513
Ceramic Shop - See General Auditing & Classification Information	See Section 2	Not Applicable
Ceramic Tile Dealer - Retail.	925	2925
Ceramic Tile Dealer - Wholesale	926	2926
Ceramic Tile Installation	668	2668
Cesspool Cleaning, By Contractor	992	2992
Chain Mfg.	435	2435
Chair Mfg. - Metal	456	2456
Chair Or Chair Frame Mfg. - Wood	323	2323
Charcoal Mfg	551	2551
Charter Bus Service	817	2817
Charter School	965	2965
Chassis Mfg.	451	2451
Chauffeurs And Helpers - Governing Class	See Section 2	Not Applicable
Chauffeurs, Private - Not Available For Use With Any Farm Class	0912	Not Applicable
Check Cashing Service	987	2987
Cheerleading Instruction - By Independent Contractor	968	2968
Cheese Dealer - Wholesale	911	2911
Cheese Mfg.	109	2109
Cheese Shop - Retail	917	2917
Chemical Etching - By Specialist Contractor	281	2281
Chemical Processing Or Products Mfg., N.O.C.	551	2551
Chenille Products Mfg. From Chenille Cloth	163	2163
Chenille Products Weaving	132	2132
Chewing Gum Mfg.	107	2107
Chicken Catching	865	2865
Chickens - Dressing (To Kill And Prepare For Market)	865	2865
Child Daycare Center	891	2891
Child Residential Facilities	941	2941
Children's & Infants' Clothing Store	916	2916
Chimney Cleaning - Industrial Smokestacks	655	2655
Chimney Cleaning - Residential	882	2882
Chimney Construction - Masonry	653	2653
Chimney Flashing Mfg., No Installation Work	454	2454
China Decorating - By A China Manufacturer	513	2513
China Decorating - By Specialist Contractor With No China Mfg.	281	2281
China Tableware Mfg.	513	2513
Chinchilla Farm	0170	Not Applicable
Chinese Food Dealer - Packaged Or Frozen - Wholesale	911	2911
Chinese Food Mfg.	104	2104
Chiropodist Office	957	2957
Chocolate Mfg.	107	2107
Chore Worker - Home Care Services	943	Not Applicable
Christmas Tree Light Cord Sets Mfg.	473	2473
Christmas Tree Planting, Cultivating And Harvesting	0013	2013
Chromium Plating	449	2449
Church	963	2963

Church Furnishings - Wood (Altars, Pews) Installation	646	2646
Cider Dealer - Wholesale	911	2911
Cigar Band, Printing	281	2281
Cigar Mfg.	115	2115
Cigarette Dealer - Wholesale	924	2924
Cigarette Mfg.	115	2115
Cigarette Or Cigar Lighter Mfg.	483	2483
Cinder Block Mfg.	511	2511
Cinder Dealer	855	2855
Circuit Breaker Mfg.	474	2474
Circus - Traveling	939	2939
Citizen Band (CB) Radio Installation Or Repair	966	2966
City Emp. Except Sewer Const., Sal. Policemen & Firemen, Vol. Firemen, Clerical Office & Elected Officials	980	2980
City Employees, N.O.C.	980	2980
Civic Center - Operation By Specialist Contractor	971	2971
Civil Consulting Engineering Firm	955	2955
Clay (Any Type) Excavation Or Surface Mining - Including Milling Or Washing	055	2055
Clay Milling Or Washing By Other Than Producer	059	2059
Cleaning And Dyeing, Except Rug Cleaning By Dry Cleaner	142	2142
Cleaning Of Grease Exhaust, Air Conditioning, Heating And Ventilating Ducts - By Specialist Contractor	971	2971
Cleaning Permanently-Sited Tanks Or Railroad Tank Cars - By Contractor	995	2995
Cleaning, Oiling Or Adjusting Of Air Conditioning, Forced Air Heating Or Ventilating Systems	664	2664
Cleaning, Polishing Or Sanitation Preparations Mfg.	571	2571
Cleaning, Sanitizing Or Deodorizing Restrooms - By Contractor	971	2971
Clearing Of Land - See General Auditing & Classification Information	See Section 2	Not Applicable
Clearing Of Right-Of-Way, For Telephone Or Electric Lines	005	2005
Clerical Office Employees	953	2953
Clerks On Loading Platforms	See Section 2	Not Applicable
Clinic - Outpatient Services Only	957	2957
Clinical Laboratory - Independent	957	2957
Clock Mfg.	458	2458
Closed Circuit Television Systems - Installation Or Repair	660	2660
Cloth Bag Mfg.	166	2166
Cloth Bag Repairing	166	2166
Cloth Clippings Dealer, New	924	2924
Cloth Clippings Dealer, Used	862	2862
Cloth Cutting By Contractor - Garment Fabrics	161	2161
Cloth Mfg. - Asbestos	509	2509
Cloth Printing	139	2139
Cloth Sponging (Shrinking), Inspection Or Mending - By Specialist Contractor	142	2142
Clothes Dryer Mfg., Commercial Or Household	456	2456
Clothing Dealer, Used - Wholesale	924	2924
Clothing Mfg	161	2161
Clothing Store - Retail Or Wholesale	916	2916
Clothing Store (Used) - Retail	928	2928
Club - Country, Golf Or Yachting	944	2944
Club, Business Or Social	896	2896

Club, Exercise	884	2884
Club, Health	884	2884
Club, N.O.C.	896	2896
Club, Swim - Indoor	968	2968
Club, Swim - Outdoor	969	2969
Club, Tennis - Indoor	968	2968
Club, Tennis - Outdoor	969	2969
Coal Merchant	809	2809
Coat - Front Or Interlining Mfg.	161	2161
Coat Hanger Mfg. - Metal	457	2457
Coat Hanger Mfg. - Wood	306	2306
Coating And/Or Glazing Of Paper Or Plastic - By Specialist Contractor	263	2263
Coating New Fabrics, Except Rubberized Fabrics Or Oilcloth	139	2139
Coating New Fabrics, Rubberized Or Oilcloth	227	2227
Coating Of Parts - By Contractor	445	2445
Coating Optical Products - Vacuum Deposition Method	487	2487
Cocktail Lounge	899	2899
Cocoa Mfg.	107	2107
Coconut Shredding Or Drying	104	2104
Cod Liver Oil Mfg	114	2114
Coffee Dealer - Wholesale	911	2911
Coffee Grinding And Roasting	104	2104
Coffee Pot Filter Mfg. - Paper	257	2257
Coffee Service Company	933	2933
Coffee Shop	897	2897
Cofferdam Work - Non-Pressurized - Use Appropriate Contracting Classes	See Section 2	Not Applicable
Cofferdam Work - Under Pneumatic Pressure	615	2615
Coffin Assembly - No Wood Or Metal Working	319	2319
Coffin Mfg. - Metal	456	2456
Coffin Mfg. - Wood	323	2323
Coffin Or Casket Lining Mfg. - No Casket Mfg. Or Upholstery Work	163	2163
Coffin Or Casket Upholstery Work	327	2327
Coil Stock Or Sheet Stock Dealer	857	2857
Coiled Flat Spring Mfg	435	2435
Coils - Less Than 1 H.P.	472	2472
Coin And/Or Postage Stamp Dealer - Retail Or Wholesale	920	2920
Coin Wrapper Mfg.	259	2259
Coin Wrapper, Printing - By Specialist Contractor	281	2281
Coin-Operated Amusement Or Vending Machine - Installation, Service Or Repair	933	2933
Coin-Operated Telephone - Installation, Service Or Repair By A Specialist Business Or Contractor	933	2933
Cold Rolling Or Drawing - Ferrous Metals	406	2406
Cold Rolling Or Drawing, Nonferrous Metals	403	2403
Cold Storage	813	2813
Cold Wound Wire Spring Mfg.	457	2457
Cold-Rolled Sheet Mfg. - By Specialist Contractor	406	2406
Collapsible Tube Mfg.	445	2445
Collar Mfg.	161	2161

Collection Of Used Motor Oil - By Specialist Contractor	809	2809
Collectors Of Money - By Specialist Contractor	951	2951
Collectors Of Money, Who Also Deliver Goods - Appropriate Store Class	See Section 2	Not Applicable
College Or School, N.O.C.	965	2965
Color Mfg., No Red Or White Lead Mfg.	563	2563
Combing Of Fibers	132	2132
Comforter Or Quilt Mfg	163	2163
Comic Book Printing By Publisher Or Contractor	282	2282
Commercial Camp	978	2978
Commercial Lumber Yard	855	2855
Commercial Or Industrial Building Operation - By Owner, Lessee Or Real Estate Management Firm	971	2971
Community Center	976	2976
Community Living Arrangement (CLA) for the Intellectually and/or Developmentally Disabled	941	2941
Community Nursing Services - Professional Staff	942	Not Applicable
Compact Disc Player Service Or Repair	966	2966
Compost Filling Of Mushroom Beds - By Contractor	007	Not Applicable
Computer Dealer - Wholesale	924	2924
Computer Mfg	483	2483
Computer Or Computer System Hardware - Service Or Repair - Shop Or Field	952	2952
Computer Paper Mfg. (No Paper Mfg.)	265	2265
Computer Peripheral Mfg.	483	2483
Computer Programmer	953	2953
Computer Store - Retail	928	2928
Computer Training School	965	2965
Computer Wiring Installation Within Buildings - By Specialist Contractor	660	2660
Concrete Block Mfg.	511	2511
Concrete Burial Vault Mfg.	511	2511
Concrete Construction	654	2654
Concrete Dealer, Ready-Mixed	855	2855
Concrete Drilling Or Sawing - On Highways Or Roads	601	2601
Concrete Floor Construction, Not Self-Bearing	608	2608
Concrete Floor Construction, Self-Bearing	654	2654
Concrete Form Erection	654	2654
Concrete Mixing	855	2855
Concrete Parking Garage Construction	654	2654
Concrete Products Mfg.	511	2511
Concrete Pumping Services - By Independent Contractor	855	2855
Concrete Reinforcing Rod Setting	654	2654
Concrete Work, Dams	654	2654
Concrete Work, Floors, Etc., Above Ground Level	654	2654
Concrete Work, Yard	608	2608
Concrete, Pre-Stressed, Erection By Contractor	655	2655
Condensed Milk Mfg.	109	2109
Condenser Mfg., Steam	415	2415
Condominium Association	880	2880
Condominiums - Including Resident Or On-Site Manager	880	2880
Conduit Construction - For Cables Or Wires, All Work To Completion	625	2625

Confectioners' Machinery Mfg.	461	2461
Confectionery Mfg	107	2107
Construction Equipment - Rental, Sales Or Service (In Shop Or At Customer's Location)	814	2814
Construction Tools Mfg	433	2433
Consulting Engineering Firm - All Types	955	2955
Contact Sports Athletic Team, Professional Or Semiprofessional	970	2970
Container Recycling - Beverage - Bottle Or Can	862	2862
Containerized Trash Removal	995	2995
Containers, Stevedoring	7327F	Not Applicable
Continuing Care Community, With Less Than 50% of Beds Licensed as Intermediate Care or Higher	974	2974
Contract Packaging - Crating - In Shop	305	2305
Contract Packaging - Non-Crating	923	2923
Contractor For Commercial Building Cleaning	971	2971
Contractor, Permanent Yards, Maintenance Or Storage Of Equipment Or Material - Governing Class	See Section 2	Not Applicable
Contractor, Supervisory Employees - Governing Class	See Section 2	Not Applicable
Contractors Equipment - Rental, Sales Or Service (In Shop Or At Customer's Location)	814	2814
Contractors, Watchmen, Timekeepers And Cleaners - Governing Class	See Section 2	Not Applicable
Convalescent Home - With 50 Pct. Or More Beds Licensed As Intermediate Care Or Higher	960	2960
Convenience Grocery	917	2917
Conveyor Mfg. - Or Reconditioning	465	2465
Conveyor Or Conveyor Belt Installation	675	2675
Conveyor Oven Installation, Service Or Repair	675	2675
Cookie Shop, Baking And/Or Selling On Premises - Retail	918	2918
Cooking Utensil Mfg. - Steel Or Aluminum	454	2454
Cooling Tower Erection, Prefabricated - Wood	651	2651
Cooperative Building Operation - For Residential Occupancy	880	2880
Cooperative Electric Utility	755	2755
Copper Castings Mfg.	447	2447
Copper Pipe Or Tube Mfg. By Extruding And Drawing	403	2403
Copper Products Mfg. - From Sheet Stock	454	2454
Copper Recovery, Not Smelting	551	2551
Copper Scrap Dealer	859	2859
Copper Smelting And Refining, Primary	402	2402
Coppersmithing - Shop Only	454	2454
Cordage Mfg., Including Fiber Preparation	132	2132
Cordite Mfg	4771	6771
Cork Carpet Mfg.	227	2227
Cork Products Mfg	306	2306
Corn Chip Mfg.	104	2104
Corn Starch Mfg.	103	2103
Corrosion Proofing Of Chemical Tanks	655	2655
Corrugated Paper And/Or Corrugated Products Mfg	261	2261
Corrugating Iron And Steel - Cold-Rolled - By Specialist Contractor	406	2406
Cosmetic, Perfume Or Other Toilet Preparations Mfg.	571	2571
Cosmetics Store	928	2928
Costume Jewelry Mfg.	458	2458
Costume Mfg. - Masquerade Or Theatrical	161	2161

Cotton Batting Mfg.	130	2130
Cotton Gin Operation	132	2132
Cotton Merchant	924	2924
Cotton Seed Oil Mfg.	551	2551
Cotton Spinning And Weaving	132	2132
Cotton Waste Mfg.	130	2130
Cough Drop Mfg.	555	2555
Counter Top Mfg. - Wood	311	2311
Counter, Heel Or Sole Mfg. - Leather	204	2204
Country Club	944	2944
County Employees, N.O.C.	980	2980
Courier Service Company	808	2808
Cover Mfg. - Air Conditioner	163	2163
Cracker Mfg.	105	2105
Cranberry Grower	0016	Not Applicable
Crane Or Derrick Installation, Service Or Repair - Permanently-Sited	675	2675
Crane Or Derrick Mfg. - Classify According To Materials Used	See Section 2	Not Applicable
Crane Rental (Mobile) - With Operators By Specialist Contractor	802	2802
Crane Repair, Mobile, By Specialist Contractor	814	2814
Crate Mfg. - Wood	305	2305
Crayon Mfg.	571	2571
Creamery	109	2109
Credit Union	988	2988
Crematory Operation	997	2997
Creosote Mfg. - From Tar	551	2551
Crutches Mfg. - Wood	306	2306
Cullet Dealer - Broken Or Refuse Glass	862	2862
Culvert Construction, Not Exceeding 10 Feet Span	609	2609
Culvert Mfg. - Metal Plate	415	2415
Cup Mfg. - Paper	259	2259
Curbstone - Concrete Prefabricated - Installed By Road Contractor	601	2601
Cured Meats - Brined, Dried And Salted	106	2106
Curled Hair Mfg.	132	2132
Curtain Mfg.	163	2163
Curtain Or Drapery Installation From Floor Or Ladder	670	2670
Curtain Or Drapery Installation From Scaffolding	681	2681
Curtain Rod Mfg. - Metal	445	2445
Custom Dressmaking	916	2916
Custom Tailoring	916	2916
Customizing Vans	815	2815
Cut Glass Mfg.	535	2535
Cut Stone Or Stone Products Mfg.	855	2855
Cutlery Dealer	926	2926
Cutlery Mfg. (Non-Forged) For Household Or Butcher Shop/Restaurant Use	441	2441
Cyber Bank	988	2988
Cyber School	965	2965
Cylinder Mfg. - Pressure Metal Plate	415	2415

Dairy Farm	0036	Not Applicable
Dairy Products Dealer - Wholesale	911	2911
Dairy Products Mfg. (Except Ice Cream Mfg.)	109	2109
Dance Band - Independent Contractor	967	2967
Dance Company	967	2967
Dance Studio	965	2965
Data Processing Systems - Service Or Repair - Shop Or Field	952	2952
Day Center For The Elderly	976	2976
Day Nursery - Children	891	2891
Day Spa - Not Affiliated With A Health Club Or Swimming Pool	977	2977
Daycare - Developmentally Disabled, No Residential Facility Affiliation	976	2976
Daycare Center For Children	891	2891
Daycare Center Operated By A Y.M.C.A., Y.W.C.A.	976	2976
Dealer (See Listings Under Appropriate Merchandise)	See Section 2	Not Applicable
Debris Box Rental/Service	995	2995
Defibrillator Mfg	488	2488
Degreasing Skins	201	2201
Degreasing Solvent Mfg	571	2571
Dehydration Of Food - Except Dehydration Of Meat Or Milk	113	2113
Dehydration Of Meat	106	2106
Dehydration Of Milk	109	2109
Delicatessen Meat Distributor - No Delicatessen Or Lunch Meat Manufacturing - Wholesale	911	2911
Delicatessen Store	917	2917
Delivery Service - On Foot, By Bicycle Or Motor Vehicle	808	2808
Demolition Of Structures - See Wrecking Or Demolition Or Building Moving Or Raising Project - Gen. Aud. & Class	See Section 2	Not Applicable
Dental Assistant - Employed By A Dentist Office	957	2957
Dental Drill Or Dental Tools Mfg	487	2487
Dental Equipment Or Supply Dealer	924	2924
Dental Laboratory	489	2489
Dentist Office	957	2957
Department Store	914	2914
Depth Sounding Equipment Mfg.	485	2485
Dermatological Lab - Testing Cosmetics - By Specialist Contractor	955	2955
Desk Calendar Mfg	265	2265
Detective Agency	904	2904
Detergent Mfg.	571	2571
Detinning	449	2449
Detoxification (Alcohol And/Or Drug) Residential Facility Licensed As Medical Or Social Setting Detoxification	958	2958
Diamond Core Drilling Within Buildings - By Specialist Contractor	608	2608
Diamond Cutter, Polisher, Setter	458	2458
Diaper Mfg. - Cloth	161	2161
Diaper Mfg. - Disposable	257	2257
Diaper Service - Laundry	141	2141
Dictating Machine Repair - Shop Or Field	952	2952
Die Castings Mfg. - Aluminum, Brass, Bronze, Copper Or Zinc	429	2429
Die Cutting - Paper, Paperboard Or Cardboard - By Contractor	263	2263
Die Cutting - Paper, Paperboard Or Cardboard - By Specialist Contractor	257	2257

Die Mfg	441	2441
Dimmer Switch Mfg	473	2473
Dinner Theater	975	2975
Diode Mfg.	472	2472
Direct Mail Company	948	2948
Disc Jockey Service - Non Broadcasting	967	2967
Disinfectant (Household And Industrial) Mfg.	571	2571
Dismantling, Installation Or Service Or Repair Of Machinery Or Industrial Equipment, By Contractor	675	2675
Dispatchers On Loading Platforms - Governing Class	See Section 2	Not Applicable
Display Case Mfg. - Wood	311	2311
Display Rack Or Stand Installation - Metal, Plastic Or Wood	646	2646
Disposable Diaper Mfg.	257	2257
Disposable Towel Mfg.	257	2257
Distillation, Wood	551	2551
Distilling Of Alcoholic Liquors	113	2113
Document Conservation - Paper - By Specialist Contractor	955	2955
Document Destruction Or Shredding Service	862	2862
Document Scanning - By Specialist Contractor	932	2932
Dog Collar Mfg.	205	2205
Dog Food Mfg. - Dry/Bagged - No Cereal Milling	104	2104
Dog Groomer - No Kennel Facilities	928	2928
Dog Kennel	959	2959
Dog Obedience Classes	959	2959
Dog Or Cat Food Mfg. - Canned	113	2113
Dog Walking And/Or Pet Sitting Service(s) - By Contractor	959	2959
Doll Or Doll Parts Mfg. - Classify According To Materials Used	See Section 2	Not Applicable
Domestic Interior Cleaning Service Contractor	882	2882
Domestic Workers - Inside - Occasional	0908	Not Applicable
Domestic Workers - Inside, Excluding Office Employees	0913	Not Applicable
Domestic Workers - Outside - Including Private Chauffeurs	0912	Not Applicable
Domestic Workers - Outside - Occasional - Including Occasional Private Chauffeurs	0909	Not Applicable
Donut Shop, Baking And/Or Selling On Premises - Retail	918	2918
Door Frame And Sash Mfg. - Wood	305	2305
Door Installation - Commercial - All Types Except Overhead Doors	651	2651
Door Installation - Residential - All Types Except Overhead Doors	652	2652
Door Installation, Overhead	675	2675
Door Mfg. - Metal	456	2456
Door Mfg. - Wood	305	2305
Door Mfg., Accordion - Plastic Or Fabric - No Woodworking	163	2163
Door Or Window Distributor	855	2855
Dope (Plastic Model Paint) Mfg.	563	2563
Doubling Process, Sheet Rolling - By Specialist Contractor	406	2406
Doughnut Mfg. - By Wholesale Bakery	105	2105
Dowel Mfg. - Wood	306	2306
Downspout Installation - Metal	676	2676
Drafting Equipment Mfg	487	2487
Drain Tile Mfg. - Concrete	511	2511

Drapery Dry Cleaning Plant	142	2142
Drapery Or Curtain Installation From Floor Or Ladder	670	2670
Drapery Or Curtain Installation From Scaffolding	681	2681
Drapery Or Curtain Mfg	163	2163
Drawing - Nonferrous Metals	403	2403
Dredging Of Materials On Non-Navigable Waters With Incidental Shore Operations	055	2055
Dress Form Mfg. - Classify According To Materials Used	See Section 2	Not Applicable
Dress Mfg.	161	2161
Dress Pattern Printing	281	2281
Drilling, By Contractor	607	2607
Drinking Straw Mfg. - Paper	257	2257
Drive-In Theater	967	2967
Drivers - Governing Class	See Section 2	Not Applicable
Driveway Construction - Blacktop Or Cement	608	2608
Drug And/Or Alcohol Residential Facility	958	2958
Drug Mfg.	555	2555
Drugstore - Wholesale	924	2924
Dry Cleaning - Self-Service Only	928	2928
Dry Cleaning Plant, Except Rug Cleaning	142	2142
Dry Cleaning Preparation Mfg.	571	2571
Dry Dock Operation	6872F	Not Applicable
Dry Goods Store - Retail Or Wholesale	916	2916
Dry Ice Dealer	855	2855
Dry Toner Mfg.	563	2563
Dryers, Household Or Commercial, Electrical Or Gas - Service Or Repair	662	2662
Drywall Installation - Including Taping And Seaming	645	2645
Duct Cleaning - Grease Exhaust, Air Conditioning, Heating, Ventilating - By Specialist Contractor	971	2971
Duct Fabrication - No Installation Work	454	2454
Duct Fabrication And Installation - Heating, Ventilating Or Air Conditioning	664	2664
Ductile Iron Foundry	425	2425
Ductless Heating And/Or Air Conditioning System - Installation, Service or Repair	664	2664
Dumpster Or Refuse Container Mfg. - From Metal Plate	415	2415
Dumpster Rental/Service	995	2995
Duplication Services	932	2932
Dye Mfg	551	2551
Dyeing	139	2139
Dyeing And Cleaning, Except Rug Cleaning By Dry Cleaner	142	2142
Dynamite Mfg.	4771	6771
Early Intervention For Infants And Toddlers - No Residential Affiliation	965	2965
Earthenware Mfg.	513	2513
Egg Dealer - Grading, Candling, Packing - Wholesale	924	2924
Eggs, Dehydrated	113	2113
Eggs, Powdered	113	2113
Elastic Mfg.	225	2225
Electric Blanket Mfg.	473	2473
Electric Cable Laying With Automatic Equipment - Street To Building - By Specialist Contractor	661	2661
Electric Cord Assembly, Cable Mfg. To Be Separately Rated	473	2473

Electric Fan Mfg.	473	2473
Electric Fixture Installation - By Contractor	661	2661
Electric Fixtures Mfg.	445	2445
Electric Heating Element Mfg.	473	2473
Electric Housewares And Fan Mfg.	473	2473
Electric Light Bulb Mfg.	486	2486
Electric Line Construction, By Contractor	656	2656
Electric Measuring Instrument Or Test Equipment Mfg.	488	2488
Electric Meter Reader	951	2951
Electric Motor Mfg. Or Repair - Shop Only	477	2477
Electric Power Equipment Mfg. For Utilities	474	2474
Electric Steel Foundry	421	2421
Electric Switches Mfg. - Household And Crossbar	473	2473
Electric Utility Operation	755	2755
Electric Wire Assembly - Cord	473	2473
Electrical Advertising Sign Mfg., Installation Or Repair	673	2673
Electrical Apparatus Mfg.	473	2473
Electrical Apparatus, Machinery Or Motor Installation Or Field Repair	675	2675
Electrical Appliance Dealer - Small Appliances - Wholesale	926	2926
Electrical Appliance Store, Small - Retail	925	2925
Electrical Consulting Engineering Firm	955	2955
Electrical Contractor	661	2661
Electrical Equipment For Internal Combustion Engines Mfg.	473	2473
Electrical Household Appliances, Major - Retail	922	2922
Electrical Machinery Or Equipment Dealer - Wholesale	926	2926
Electrical Or Gas Household Major Or Commercial Appliances - Service Or Repair	662	2662
Electrical Sign And Advertising Display Mfg., Installation And Repair	673	2673
Electrical Supply Dealer - Wholesale	886	2886
Electrical Supply Store - Retail	925	2925
Electrical Wire Harness Assembly	471	2471
Electrical Wiring In Buildings - By Contractor	661	2661
Electrocardiograph Equipment Mfg	488	2488
Electrolysis	977	2977
Electron Tube Mfg	486	2486
Electronic Components And Accessories Store - Retail	925	2925
Electronic Components And/Or Accessories Dealer - Wholesale	886	2886
Electronic Garage Door Opener Installation - By Contractor	661	2661
Electronic Organ And Synthesizer Mfg.	483	2483
Electronic Terminal And Connector Mfg. - By Machining Or Stamping	459	2459
Electro-Physical Therapy Equipment Mfg.	473	2473
Electroplating	449	2449
Electrostatic Painting Of Metal Cabinets Or Furniture - At Customers' Locations - By Specialist Contractor	646	2646
Electrotyping - By Specialist Contractor	281	2281
Elevator Erection, Service Or Repair	675	2675
Elevator Inspection	951	2951
Elevator Or Elevator Door Mfg.	465	2465
Elevator Shaft Drilling - By Contractor	607	2607

E-Liquid/Vaping Liquid Mfg.	551	2551
Emblem Mfg.	136	2136
Embroidery Mfg.	136	2136
Emery Cloth Mfg.	255	2255
Emery Works - Crushing Or Grinding	059	2059
Enamel Paint Mfg.	563	2563
Enamel Ware Mfg.	454	2454
Enameled Cast Iron Ware Mfg	425	2425
Energy/Sports Drinks Mfg. (Non-Carbonated)	104	2104
Engine Or Engine Part Mfg., Internal Combustion	461	2461
Engineered Hardwood Flooring Dealer	855	2855
Engineering Consulting Firm - All Types Of Engineering	955	2955
English As A Second Language Courses By Specialist Contractor	965	2965
Engraving - By Specialist Contractor	281	2281
Ensilage Cutting By Contractor	007	Not Applicable
Entertainer	967	2967
Envelope Mfg	265	2265
Environmental Cleanup Services	995	2995
Environmental Control Systems Installation, Service Or Repair - By Specialist Contractor	660	2660
Environmental Control Systems Mfg./Assembly	476	2476
Equipment Dealer - Mobile, Self-Propelled - Factory, Farm Or Construction	814	2814
Equipment Repair, Industrial - Shop Only	461	2461
Eraser Mfg.	225	2225
Escalator Installation, Service Or Repair	675	2675
Escalator Mfg.	465	2465
Escort Service For Oversize Loads On Highways	817	2817
Etching (By Chemical Method) By Specialist Contractor	281	2281
Excavation - Street Or Road - Including Rock Excavation	609	2609
Excavation, N.O.C	609	2609
Executive Secretary, Boy Or Girl Scout Council	951	2951
Exercise Club	884	2884
Exercise Equipment - Service Or Repair - In Shop Or At Customers' Locations - By Specialist Contractor	925	2925
Exhibit Booth Erection	646	2646
Exhibit Booth Mfg	311	2311
Exhibition - Outdoor	969	2969
Exhibition Garden	969	2969
Explosives Or Ammunition Mfg., N.O.C	4771	6771
Explosives Or Ammunition Mfg., N.O.C. - Nonrateable Catastrophe Element	0771	Not Applicable
Exterminator	971	2971
Extruded Products Mfg. - Nonferrous Metals	403	2403
Eyelet Mfg.	459	2459
Fabric Coating, N.O.C.	139	2139
Fabric Shop	916	2916
Fabrics, Rubberized	225	2225
Facsimile Equipment Mfg.	483	2483
Fair - Permanently Sited	969	2969
Fair - Traveling	939	2939

False Work Erection For Concrete Construction	654	2654
Farm Machinery Dealer	814	2814
Farm Machinery Operation By Contractor	007	Not Applicable
Farm, Chicken	0034	Not Applicable
Farm, Crop	0006	Not Applicable
Farm, Dairy	0036	Not Applicable
Farm, Egg Producer	0034	Not Applicable
Farm, Fish	0034	Not Applicable
Farm, Livestock	0083	Not Applicable
Farm, Mushroom	0008	Not Applicable
Farm, N.O.C	0006	Not Applicable
Farm, Poultry	0034	Not Applicable
Farm, Tree	0013	2013
Farrier (Horse Shoeing By Specialist Contractor)	801	2801
Fastener Mfg., N.O.C.	445	2445
Fast-Food Restaurant	897	2897
Feather Assembly - Sewn, On Wire Frames Decorated For Costumes/Band Plumes	163	2163
Feather Dyeing	139	2139
Feather Pillow Mfg.	163	2163
Feather Washing, Steaming, Cleaning And Renovating	142	2142
Feed Dealer - Wholesale	924	2924
Feed Mfg. - Preparation Of Cereal Or Compound Feeds For Livestock Or Poultry	101	2101
Felt Mfg. - Unwoven	130	2130
Felt Mfg. - Woven	132	2132
Fence Dealer - All Types	855	2855
Fence Erection - All Types - Commercial Or Residential	651	2651
Fence Erection, Highway Barriers By Paving Contractor	601	2601
Fence Mfg. - Wire	457	2457
Fence Mfg. - Wood, Shop Only	305	2305
Fence Or Fence Post Mfg. - Ornamental Iron Or Steel	413	2413
Fender Repairing, Automobile	815	2815
Ferrous Metals Cold Rolling Or Drawing	406	2406
Fertilizer (Except Humus Or Manure) Dealer	924	2924
Fertilizer Application To Soil	007	Not Applicable
Fertilizer Blending Or Mixing	573	2573
Fertilizer Mfg.	573	2573
Fetal Monitor Mfg	488	2488
Fiber (Paper) Products Mfg.	255	2255
Fiber Furniture Mfg.	323	2323
Fiber Preparation For Spinning Or Weaving	132	2132
Fiber Tube Mfg.	255	2255
Fiberboard Mfg.	255	2255
Fiberboard Products Mfg.	261	2261
Fiberglass (A Fibrous Glass And Resin Composite) Mfg	227	2227
Fibrous Glass Mfg	535	2535
File (Tool) Mfg. - Forged	433	2433
File Cabinet Mfg.	456	2456

File Folder Mfg.	265	2265
File Jacket Mfg.	265	2265
File, Tool (Non-Forged) Mfg	445	2445
Film Exchange	928	2928
Filter Mfg. - Air - All Types	257	2257
Financial Auditing Firm (Not An Independent Insurance Traveling Auditing Firm)	962	2962
Finished Hardwood Floor Installation	648	2648
Finisher Of Broad Woven Fabrics	139	2139
Finishing New Textile Goods	139	2139
Fire Alarm Siren Mfg.	473	2473
Fire Alarm System Installation	660	2660
Fire Department - Paid	985	Not Applicable
Fire Department, N.O.C. - Governing Class	See Section 2	Not Applicable
Fire Escape Installation By Contractor - Outside	655	2655
Fire Escape Installation, Inside	658	2658
Fire Escape Mfg.	413	2413
Fire Extinguisher - Sales And/Or Service - Wholesale	926	2926
Fire Patrol Or Protective Corp. - Independent - Paid	985	Not Applicable
Fire Resistant Glove Mfg.	509	2509
Fire Truck Body Mfg. - Including Attaching Manufactured Body To A Customer Supplied Or Purchased Chassis	451	2451
Fire, Smoke And/Or Water Damage Clean-Up - By Contractor	971	2971
Firearms Sale - Wholesale	924	2924
Firemen - Not Volunteer	985	Not Applicable
Fireplace Installation	653	2653
Fireproof Equipment Mfg. - Metal	456	2456
Fireproof Shutter Erection	658	2658
Fireproof Tile Setting	653	2653
Fireproofing Materials - Spray On Type	647	2647
Fireworks Exhibitor	4777	6777
Fireworks Mfg.	4771	6771
Fish Curing/Processing	865	2865
Fish Dealer - Wholesale - No Cutting, Filleting Or Processing Whatsoever	924	2924
Fish Dealer (Including Cutting Or Filleting) - Wholesale	865	2865
Fish Grower	0034	Not Applicable
Fish Hatchery	0034	Not Applicable
Fish Oil Mfg	114	2114
Fish, Meat Or Poultry Store - Retail	915	2915
Fishing Pond, Public	969	2969
Fishing Rod Mfg. - Classify According To Materials Used	See Section 2	Not Applicable
Fitness Club	884	2884
Fitness Equipment - Service Or Repair - In Shop Or At Customers' Locations - By Specialist Contractor	925	2925
Fitness Instructor - By Independent Contractor - No Permanent Facility	884	2884
Fixture Installation: Partitions Or Counters	646	2646
Fixture Or Jig Mfg.	441	2441
Flag And Bunting Erection From Floor Or Ladder	670	2670
Flag Mfg., Shop Only	163	2163
Flag Or Bunting Erection From Scaffolding	681	2681

Flagmen - Provided By Specialist Contractor	601	2601
Flagpole - Erection	658	2658
Flagpole Mfg. - Metal	413	2413
Flare Mfg.	4771	6771
Flashlight Mfg., Or Assembling	445	2445
Flat Cement Work Contractor	608	2608
Flat Glass Mfg.	535	2535
Flavoring Extract Mfg.	104	2104
Flavoring Syrups Blending	104	2104
Flax Spinning And Weaving	132	2132
Flea Market Or Swap Meet Operators	971	2971
Flint Or Feldspar Grinding, Not Done By Quarry	059	2059
Flood Debris Cleanup (Except Building Demolition) - By Contractor	995	2995
Floodlight Erection - Permanent	656	2656
Floodlight Erection, Temporary - By Contractor	661	2661
Floor Cleaning/Waxing Machine Mfg.	473	2473
Floor Coverings - Installation Of Linoleum, Asphalt Or Rubber Tiling - Not Ceramic Tile Installation	670	2670
Floor Coverings Dealer (e.g., Carpet, Rugs, Rubber or Vinyl Tile and Linoleum) - Retail	922	2922
Floor Coverings Dealer (e.g., Carpet, Rugs, Rubber or Vinyl Tile and Linoleum) - Wholesale	921	2921
Floor Installation - Ceramic Tile	668	2668
Floor Installation - Not Concrete, Ceramic Or Wood	670	2670
Floor Installation - Portable - Wood	648	2648
Floor Laying - Linoleum, Asphalt, Rubber Or Composition Tiling, Not Ceramic	670	2670
Floor Laying, Finished Hardwood	648	2648
Floor Sanding Or Scraping - Wood	648	2648
Floor Waxing Or Polishing - By Building Owner, Lessee, Management Agency Or Contractor	971	2971
Flooring Mfg. - Open Steel Grating	413	2413
Flooring Mfg. - Wood	305	2305
Florist Store - Fresh Cut Flowers - Retail Or Wholesale	919	2919
Florist Store Supplies Dealer - Wholesale	919	2919
Flour Dealer - Wholesale	911	2911
Flour Mfg. - Wood	101	2101
Flour Milling	101	2101
Flour Mixing And Blending, No Milling	104	2104
Flow Controller Mfg.	488	2488
Flower Assembling - Artificial Or Dried	924	2924
Flower Dealer - Artificial Or Dried - Wholesale	924	2924
Flower Dealer Or Store - Fresh Cut Flowers (No Flower Or Plant Raising) - Retail And/Or Wholesale	919	2919
Flower Raising	0011	2011
Flowmeter Mfg.	488	2488
Flue Mfg., Stove Or Furnace - By Specialist Contractor	454	2454
Flying Field	7428	9428
Foam Rubber Mfg.	225	2225
Folding Cardboard Or Paperboard Box Mfg.	257	2257
Food And/Or Beverage Concession - By Specialist Contractor	898	2898
Food Product Machinery Mfg.	461	2461
Food Products Mfg., N.O.C.	104	2104

Football Mfg	205	2205
Football Player, Coach, Manager Or Sports Official - Professional Or Semiprofessional	970	2970
Footwear Mfg. - Not Rubber	204	2204
Footwear Mfg. - Rubber	225	2225
Foreign Currency Exchange	987	2987
Foreign Language Courses By Specialist Contractor	965	2965
Forest Fire Fighting, N.O.C. - Governing Class	See Section 2	Not Applicable
Forest Ranger - Not State Employees	980	2980
Forging - Nonferrous Metals Only	403	2403
Forging, N.O.C.	431	2431
Forklift Service And/Or Repair - By Specialist Contractor (Shop Or At Customer's Location)	814	2814
Forklift Truck Dealer - Rental, Sales Or Service (In Shop Or At Customer's Location)	814	2814
Forklift Truck Mfg.	463	2463
Formal Wear Rental Or Sales	916	2916
Foundation Excavation	609	2609
Foundry - Nonferrous, N.O.C	447	2447
Foundry Sand Cores Mfg. - By Contractor	513	2513
Foundry, Iron, N.O.C.	425	2425
Foundry, Malleable Iron	427	2427
Foundry, Steel	421	2421
Frame Straightening On Automobiles	815	2815
Franklin Stove Assembly	445	2445
Fraternal Organization (e.g., VFW Post, The Elks)	896	2896
Fraternity/Sorority House	896	2896
Freezer Mfg., Commercial Or Household	456	2456
Freight Car Mfg.	416	2416
Freight Handling On Piers Or Terminals Or Adjoining Piers	7366F	Not Applicable
French Drain Installation	663	2663
Front Or Interlining Mfg. - Coat	161	2161
Frozen Food Dealer - Wholesale	911	2911
Frozen Fruit, Fruit Juice, Processing	113	2113
Frozen Or Frosted Food Products Mfg. - See General Auditing & Classification Information	See Section 2	Not Applicable
Fruit Dealer - Wholesale	907	2907
Fruit Evaporating	113	2113
Fruit Farm	0016	Not Applicable
Fruit Flavored Drink Mfg.	104	2104
Fruit Gift Basket Store - Retail	917	2917
Fruit Juice Dealer - Wholesale	911	2911
Fruit Juice Mfg.	113	2113
Fruit Juice Mfg. - From Purchased Concentrates Only	104	2104
Fruit Or Vegetable Juice, Canned, Bottled Or Bulk	113	2113
Fruit Packing - Not Cannery	907	2907
Fruit Packing, By Grower	0016	Not Applicable
Fruit Picking	0016	Not Applicable
Fruit Preserving	113	2113
Fuel Oil Distributor	809	2809
Fuel Pump Mfg., Automobile	461	2461

Fuel Yard	809	2809
Fumigating - Not Agricultural - By Contractor	971	2971
Funeral Director	997	2997
Funeral Escort Service (Motorcycle)	817	2817
Fungicide Mfg.	551	2551
Fur Bearing Animal Raising	0170	Not Applicable
Fur Clothing - Cleaning, Tumbling, Glazing, Combing And Ironing	142	2142
Fur Clothing Mfg. (Preparation Of Skins To Be Separately Rated)	161	2161
Fur Dressing Or Dyeing	201	2201
Fur Mfg. - Synthetic	132	2132
Fur Plate Mfg.	161	2161
Fur Pointing	161	2161
Furnace - Hot Water Or Steam - Installation, Service Or Repair	663	2663
Furnace Cleaning - Hot Forced Air	664	2664
Furnace Cleaning - Hot Water Or Steam	663	2663
Furnishing Goods Installation	670	2670
Furnishing Goods Mfg. - Canvas Or Burlap	166	2166
Furnishing Goods Mfg. - Not Canvas Or Burlap	163	2163
Furniture Assembling - Wood, By A Furniture Manufacturer, Including Woodworking	323	2323
Furniture Assembly - From Prefabricated Parts Or Pieces Only - No Woodworking	319	2319
Furniture Cleaning Or Polishing On Customers' Premises	141	2141
Furniture Frame Mfg. - Wood	323	2323
Furniture Installation, Portable, By Dealer	922	2922
Furniture Mfg. - Metal	456	2456
Furniture Mfg. - Wood	323	2323
Furniture Mfg. - Wrought Iron	413	2413
Furniture Moving And/Or Storage	806	2806
Furniture Or Fixture Installation - Portable - In Offices Or Stores	646	2646
Furniture Polish And Wax Mfg.	571	2571
Furniture Rental - Chairs, Coat Racks, Dishes, Etc. - Retail	922	2922
Furniture Stock Mfg. - Non-Turned - By Specialist Contractor	305	2305
Furniture Store - Retail	922	2922
Furniture Store - Wholesale	921	2921
Furniture Stripping - Incidental To Assembling Or Refinishing Operations Only	319	2319
Furniture Stripping, No Woodworking - By Specialist Contractor	319	2319
Furniture Turned Stock Mfg. - By Specialist Contractor	306	2306
Furniture Upholstering	327	2327
Furrier Repairing Or Remodeling Fur Garments	916	2916
Fuse Mfg. - Electrical	473	2473
Fuse Mfg., Explosive	4771	6771
Galvanizing Works - Hot Dip	402	2402
Garage Operated As A Subordinate Accommodation - Governing Class	See Section 2	Not Applicable
Garage, Automobile Or Truck	815	2815
Garbage Or Rubbish Removal	995	2995
Garbage Works - Reduction Or Incineration - Municipal	980	2980
Garbage Works - Reduction Or Incineration - Private	995	2995
Garden - Open To Public Exhibition	969	2969

Garden Center - Retail	928	2928
Garden Equipment Store	925	2925
Garden Supplies Dealer	924	2924
Garden Supplies Store - Retail	928	2928
Gardener	012	2012
Gardening Tools Mfg.	433	2433
Garland Mfg.	257	2257
Garlic Dealer - Wholesale	907	2907
Garment Rack Mfg. - Metal	456	2456
Garment Sewing Contractor	161	2161
Gas And Electric Fixtures Mfg.	445	2445
Gas Detection Monitor Mfg.	488	2488
Gas Distribution, Bottled Or Bulk	809	2809
Gas Fireplace Service Or Repair	662	2662
Gas Holder Erection	655	2655
Gas Main Construction - Local Distribution Systems - All Work To Completion Except Tunneling	617	2617
Gas Meter Mfg.	488	2488
Gas Meter Reader	951	2951
Gas Mfg	553	2553
Gas Or Oil Pipeline Construction - Cross-Country	609	2609
Gas Or Oil Pipeline Operation	752	2752
Gas Pipefitting, Indoor	663	2663
Gas Production	028	2028
Gas Tank Mfg. - Metal Plate	415	2415
Gas Utility	751	2751
Gas, Steam Or Hot Water Apparatus Supplies Dealer - Wholesale	885	2885
Gas, Steam Or Water Main Repair - By Contractor - All Work To Completion Except Tunneling	617	2617
Gasket Mfg. - Rubber	225	2225
Gasoline Blending Plant	581	2581
Gasoline Dealer, Wholesale	809	2809
Gasoline Station - Retail - Including Repair Work - See General Auditing & Classification Information	See Section 2	Not Applicable
Gasoline Station Equipment Installation (Including Excavation) Or Repair	675	2675
Gasoline Station, Retail - Exclusively Gasoline Sales	816	2816
Gate Mfg. - Ornamental Metal	413	2413
Gated Community	888	2888
Gauge Mfg. - Ring, Plug Or Snap	441	2441
Gear Mfg. Or Grinding	461	2461
Gelatin Mfg.	113	2113
General Construction - Commercial	651	2651
Generator Mfg., Electric	474	2474
Geophysical Exploration	955	2955
Geothermal Well Drilling - By Contractor	607	2607
Gilling Of Fibers	132	2132
Glass Block Installation - Structural Use	653	2653
Glass Container Mfg.	535	2535
Glass Dealer - No Mfg., Glass Bending, Beveling, Grinding, Silvering Or Installation	926	2926
Glass Installer, Automobile	815	2815

Glass Installer, Except Automobile	666	2666
Glass Merchant - Bending, Beveling, Grinding Or Silvering Plate Glass By Separate Shop Crew	536	2536
Glass Mfg., Stained	535	2535
Glass Or Window Tinting, Except For Auto Glass	667	2667
Glass Ornament Mfg. - From Purchased Glass	536	2536
Glass Products Decorating Or Engraving By Specialist Contractor	281	2281
Glassware Mfg.	535	2535
Glazier, Away From Shop	666	2666
Glazing	666	2666
Glove Lining Mfg.	161	2161
Glove Mfg. - Fire Resistant	509	2509
Glove Mfg. - Knit	134	2134
Glove Mfg. - Rubber	225	2225
Glove Mfg., Except Fire Resistant, Industrial Use, Knit Or Rubber	161	2161
Glove Mfg., Including Baseball, Boxing, Handball Or Punching Bag Glove (Except Rubber Gloves)	205	2205
Glucose Mfg.	103	2103
Goat Farm	0083	Not Applicable
Gold Leaf Mfg.	458	2458
Gold Plating	449	2449
Golf Cart - Rental, Sale And/Or Maintenance - By Specialist Contractor	814	2814
Golf Club Heads Or Shafts Mfg. - Wood	309	2309
Golf Club Mfg. - Metal	456	2456
Golf Course - Miniature	969	2969
Golf Course - Pro Shop - Operated By Golf Course	944	2944
Golf Course - Pro Shop - Operated By Specialist Contractor	928	2928
Golf Course - Public Or Private	944	2944
Golf Course Operated By Hotel	973	2973
Golf Driving Range	969	2969
Goodwill Stores	928	2928
Grading	609	2609
Grading Preparatory To Building Erection	609	2609
Grain Dealer	924	2924
Grain Elevator Operation	855	2855
Grain Farm	0006	Not Applicable
Grain Harvesting By Contractor	007	Not Applicable
Grain Mill - Permanently Located Mill	101	2101
Grain Mill, Portable, Operated By Contractor	007	Not Applicable
Grandstand Or Bleacher Mfg. - Metal	413	2413
Grandstand Or Bleacher, Erection By Contractor - Portable - Wood	651	2651
Granite Countertop Installation	668	2668
Graphite Products Mfg.	507	2507
Grass Cutting Along Highways By Specialist Contractor	012	2012
Grass Cutting, Lawns, By Contractor	012	2012
Grass Seed Raising	0006	Not Applicable
Grate Installation In Boilers, By Specialist Contractor	677	2677
Grating Mfg. - Open Steel Flooring	413	2413
Grave Digging - By Contractor	609	2609

Gravel Crushing By Dealer	059	2059
Gravel Or Sand Digging Or Excavation - Including Crushing	055	2055
Grease And Tallow Mfg.	114	2114
Grease Mfg., Animal	114	2114
Grease Mixing Or Blending, Not Animal Or Vegetable	581	2581
Greenhouse Erection	651	2651
Greenhouse, Flower Or Vegetable Growing	0011	2011
Greeting Card Printing By Web Press - By Publisher Or Contractor	281	2281
Greeting Card Shop	928	2928
Grey Iron Foundry	425	2425
Grinding Wheel Mfg.	513	2513
Grindstone Mfg., No Quarrying	513	2513
Grist Mill - Permanently Located	101	2101
Grocery - Wholesale	911	2911
Grocery Store - Retail	917	2917
Grocery, Tea, Coffee Dealer - Retail	917	2917
Ground Personnel - Aircraft And/Or Airport Operations	7428	9428
Group Home - Intermediate Care Facility For Individuals With Intellectual Disabilities- Regardless Of Client Count	940	2940
Group Homes For Persons With Mental Illness	941	2941
Grouting - Including Drilling - Placing Of Cement, Plastic Compounds Or Concrete, Or Pumping Of Fly Ash	654	2654
Guard Or Patrol Service - By Contractor	954	2954
Guardrail Erection - By Specialist Contractor	658	2658
Guardrail Or Metal Fence Erection - By Road Contractor	601	2601
Gun Forging, Iron And Steel	431	2431
Gun Range - Private Or Public - Indoor	968	2968
Gun Range - Private Or Public - Outdoor	969	2969
Gun Shop - Retail	928	2928
Gun, Handgun Mfg.	445	2445
Guniting (Shotcrete Installation)	654	2654
Gunstock Mfg., Finished	309	2309
Gunstock Mfg., Unfinished Shapes	306	2306
Gutter Cleaning - Residential Or Commercial - By Specialist Contractor	971	2971
Gutter Installation - Metal	676	2676
Gymnastics Training	968	2968
Gypsum Quarry	051	2051
Habitat For Humanity ReStores	928	2928
Hackling Of Fibers	132	2132
Hair Dryer Mfg. - Hand-Held	473	2473
Hair Processing (Excluding Dehairing Or Wig-Making)	132	2132
Hair Transplantation	957	2957
Hairdressing Shop	977	2977
Halfway House - Pre-Parole Or Probation	986	2986
Ham - Boiled, Boneless Or Cured Mfg.	106	2106
Hamburger Or Hamburger Patty Mfg	119	2119
Hammock Mfg.	163	2163
Hand Tool Mfg. - Electric - Portable	473	2473
Hand Tool Mfg. - Non-Forged (Excluding Axes, Agricultural Tools, Sledgehammers Or Wheelbarrows)	445	2445

Handbag (Women's) Store	928	2928
Handbag, Mfg. - From All Materials	205	2205
Handbill Distribution	951	2951
Handgun Mfg.	445	2445
Handicapped - Transportation Services For	828	2828
Handkerchief Mfg.	161	2161
Handle Mfg. - Wood	306	2306
Hangar Operation	7428	9428
Hardscaping Installation	653	2653
Hardware Mfg. - Nonferrous - By Foundry Method	447	2447
Hardware Mfg., N.O.C. Including Foundry	445	2445
Hardware Store - Retail	925	2925
Hardware Store - Wholesale	926	2926
Hardwood Dimension And Flooring Mill, No Sawmill Operation	305	2305
Hardwood Floor Laying	648	2648
Hardwood Flooring Dealer	855	2855
Harness Or Saddle Mfg.	205	2205
Harvesting By Contractor	007	Not Applicable
Hat Block Mfg. - Wood	306	2306
Hat Frame Mfg., Ladies	161	2161
Hat Lining Mfg.	161	2161
Hat Mfg., Felt	161	2161
Hat Mfg., N.O.C.	161	2161
Hat Mfg., Safety - See Helmet	See Section 2	Not Applicable
Hat Store - Cloth, Felt, Fur Or Straw	916	2916
Hatchery - No Poultry Raising	924	2924
Hatters' Fur Processing	130	2130
Hauling Contractor, N.O.C.	811	2811
Haunted House	968	2968
Hay Baling, By Contractor	007	Not Applicable
Hay Dealer	924	2924
Hay Farm	0006	Not Applicable
Head Start Program	891	2891
Headboard Mfg. - Wood (Upholstery Work If Conducted By A Sep. Crew In A Sep. Dept. Shall Be Separately Rated)	323	2323
Health Club	884	2884
Health Food Dealer - Wholesale	911	2911
Health Food Store - Retail	917	2917
Health Or Exercise Club	884	2884
Hearing Aid - Sale And Service	920	2920
Hearing Aid Ear Mold Mfg.	489	2489
Hearing Aid Mfg.	485	2485
Hearse Body Mfg.	451	2451
Heart Scan Systems Mfg	488	2488
Heat Treating Of Wood Packaging Materials (Including Pallets) - By Specialist Contractor	855	2855
Heater Or Radiator Mfg. - Cast Iron	425	2425
Heating Equipment - Installation, Service Or Repair - Hot Water Or Steam	663	2663
Heating Pad Mfg.	473	2473

Heating Pad Mfg. - Fabric Covering Only	163	2163
Heating Systems - Hot Forced Air, Repair Or Service - Cleaning, Oiling Or Adjusting	664	2664
Heating Systems Installation, Except Electric, Hot Water Or Steam	664	2664
Heating, Ventilating Or Air Conditioning Equipment Or Parts Dealer - Wholesale	885	2885
Heat-Treating Of Metal - By Specialist Contractor	433	2433
Heel Mfg. - Rubber	225	2225
Helicopter Operation, N.O.C.	7424	Not Applicable
Heliport Operation - Ground Personnel	7428	9428
Helmet Mfg., Safety - Use Appropriate Plastics Molding Class	See Section 2	Not Applicable
Hemp Spinning And Weaving	132	2132
Herb Dealer - Wholesale	911	2911
Herbicide Mfg.	551	2551
Herbs - Blending, Grinding And Packing	104	2104
Hide Dealer - Including Salting - Curing	924	2924
High Explosives Mfg.	4771	6771
Highway Maintenance, Scraping, Paving Or Repaving By Contractor	601	2601
Highway Operation - Toll Collector	951	2951
Hobby Shop - Retail	928	2928
Hockey Player, Coach, Manager Or Sports Official - Professional or Semiprofessional	970	2970
Hog Farm	0034	Not Applicable
Hoist Installation, Service Or Repair - Permanently-Sited	675	2675
Hoisting Systems Mfg.	465	2465
Holiday Decorations Mfg. - Paper Or Plastic	257	2257
Home Care Services - Nonprofessional Staff	943	Not Applicable
Home Freezer Dealer - Retail	922	2922
Home Health Aide	943	Not Applicable
Home Health Care Services - Professional Staff	942	Not Applicable
Home Improvements And/Or Remodeling	652	2652
Homemaker Service	943	Not Applicable
Homeowners Association	888	2888
Homeowners' Association - See General Auditing & Classification Information	See Section 2	Not Applicable
Honeycomb Products Mfg	261	2261
Hood Mfg., Range	454	2454
Horizontal Directional Drilling - For Underground Utility Construction - By Contractor	607	2607
Horse Breeding Farm Or Boarding/Training Stable	801	2801
Horse Driven Carriage Tours Or Taxis	801	2801
Horse Shoeing By Specialist Contractor	801	2801
Horse Show	969	2969
Horseshoe Mfg.	431	2431
Hose Mfg. - Plastic	222	2222
Hose Mfg. - Rubber	225	2225
Hosiery Dyeing	135	2135
Hosiery Finishing	135	2135
Hosiery Mfg.	135	2135
Hospice Care Performed In Client's Residence	943	Not Applicable
Hospice Care Performed In Client's Residence - Professional Staff	942	Not Applicable
Hospice Facility	960	2960

Hospital, All Employees	961	2961
Hospital, Psychiatric	958	2958
Hospital, Rehabilitation	958	2958
Hospital, Veterinary	959	2959
Hot Air Ballooning	7424	Not Applicable
Hot House, Vegetable Raising	0011	2011
Hot Tub Or Spa Dealer - Retail	925	2925
Hot Tub Or Spa Dealer - Wholesale	926	2926
Hot Water Tank - Installation, Service Or Repair	663	2663
Hotel - All Other Employees - See General Auditing & Classification Information	See Section 2	Not Applicable
Hotel Kitchen Equipment Mfg	454	2454
Hotel Restaurant Employees - See General Auditing & Classification Information	See Section 2	Not Applicable
House Cleaning By Contractor - Interior	882	2882
House Furnishings Installation	670	2670
House Furnishings Mfg. - From Textile Fabrics	163	2163
House Moving - See Wrecking Or Demolition Or Building Moving Or Raising Project - Gen. Aud. & Class	See Section 2	Not Applicable
House Slippers Mfg.	204	2204
Household Appliance Store, Small - Retail	925	2925
Household Appliances Dealer, Major - Retail	922	2922
Household Appliances Dealer, Small - Wholesale	926	2926
Household Bleach, Dry Or Liquid Mfg.	571	2571
Household Cooking Utensil Mfg.	454	2454
Household Furniture Dealer - Retail	922	2922
Household Goods Packing At The Customer's Location By The Moving Company Or By Independent Contractor	806	2806
Household Laundry Equipment Dealer - Retail	922	2922
Household Linens, Bedspreads, Towels, Drapes Mfg.	163	2163
Household Major Or Commercial Appliances, Electrical Or Gas - Service Or Repair	662	2662
Household Refrigerator Dealer - Retail	922	2922
Household Vacuum Cleaner Dealer - Wholesale	926	2926
Household Vacuum Cleaner Store, Small - Retail	925	2925
Housing Authority	983	2983
Humidifier Mfg.	473	2473
Humus Digging And Bagging	609	2609
Humus Or Topsoil Dealer - No Excavation	855	2855
Hydrant Mfg. Water - Cast Iron	425	2425
Hydraulic Device Mfg. - Jacks, Auto Lifts	461	2461
Hydraulic Stabilizer Mfg., For Trains	445	2445
Hydrogen Mfg	553	2553
Hydroponic Vegetable Production	0011	2011
Ice Cream Cabinet Mfg.	456	2456
Ice Cream Cone Mfg.	105	2105
Ice Cream Dealer - Wholesale	911	2911
Ice Cream Mfg.	110	2110
Ice Cream, Store Or Street Vending - Retail	928	2928
Ice Dealer - No Mfg.	855	2855
Ice Mfg. - Not Dry Ice	104	2104
Ice Mfg., Dry Ice	553	2553

Ice Skating Rink - Indoor	968	2968
Implant Mfg. - Medical (e.g., Hips, Knees)	459	2459
Impregnated Fabrics Mfg.	139	2139
Incandescent Light Bulb Mfg	486	2486
Incubator Mfg. - Metal	456	2456
Index Card Mfg.	265	2265
Industrial Boiler Mfg.	415	2415
Industrial Caterer	898	2898
Industrial Crane Installation, Service Or Repair - Permanently-Sited	675	2675
Industrial Film Production Company	936	2936
Industrial Gas Mfg.	553	2553
Industrial Knife Mfg. - All Types	445	2445
Industrial Launderer	141	2141
Industrial Locomotive And Parts Mfg.	416	2416
Industrial Pattern - Cast-Metal, Mfg.	See Section 2	Not Applicable
Industrial Truck Mfg.	463	2463
Infant Wear Service Laundry	141	2141
Inflatable Amusement - Rental	922	2922
Infrared Homing Systems Mfg	485	2485
Injection Molding Of Plastics	221	2221
Ink Mfg., Printing	563	2563
Inorganic Pigment Mfg.	563	2563
Inpatient Non-Hospital Detoxification Facility Licensed As Medical Or Social Setting Detoxification	958	2958
Insecticide Mfg.	551	2551
Inspection Of Mercantile, Mfg. Or Risks For Insurance Or Valuation Purposes - By Independent Contractor	951	2951
Inspection Of Mercantile, Mfg. Or Risks For Insurance Or Valuation Purposes - By Insurance Company	984	2984
Installation Of Hod Hoists	675	2675
Installation Of Telephone Or Electric Pole Hardware	656	2656
Installation Of Telephone Or Electric Transformers	656	2656
Installation Or Dismantling Of Machinery And Industrial Equipment, By Contractor	675	2675
Institutional Caterer	898	2898
Instrument - Professional Or Scientific - Service Or Repair - Shop Or Field	952	2952
Insulated Clothing Mfg. - Thermal Type	161	2161
Insulation (Asbestos) Encapsulation Or Removal (Including Pipe Insulation)	643	2643
Insulation Dealer	855	2855
Insulation Work, N.O.C	647	2647
Insulation Work, Pipe (Except For Asbestos)	663	2663
Insulation Work, Pipe (Incl. Asbestos Encapsulation Or Removal)	643	2643
Insulation Work, Residential	647	2647
Insurance Adjuster - By Independent Contractor	951	2951
Insurance Company	984	2984
Insurance Traveling Auditor - Independent Contractor	951	2951
Integrated Circuit Mfg	472	2472
Intercommunication System Installation, Within Buildings	660	2660
Intercommunications Equipment Mfg.	485	2485
Interior Decorator - No Installation Work - Classify Per Business Of The Employer	See Section 2	Not Applicable
Interior Design Firm, Supervising Or Consulting	905	2905

Interior Marble Installation	668	2668
Interior Stripping/Gutting Of Buildings	651	2651
Interior Tile Mosaic Work	668	2668
Interior Trim Installation - Wood	648	2648
Intermediate Care Facility For Individuals With Intellectual Disabilities - Regardless Of Client Count	940	2940
Internal Combustion Engine Mfg.	461	2461
Internet Service Provider	759	2759
Inventory Service - By Specialist Contractor	951	2951
Investigative Agency - All Types	904	2904
Investment Casting	445	2445
Investment Castings Mfg. - Nonferrous Metals	447	2447
Invisible Fence Installation	660	2660
Iron Erection	655	2655
Iron Forging	431	2431
Iron Foundry, N.O.C. (See Also Classes 427 And 445)	425	2425
Iron Or Steel Erection, Structural	655	2655
Iron Or Steel Merchant, New Materials Only	857	2857
Iron Or Steel Scrap Dealer	858	2858
Iron Ore Mining - Underground	025	2025
Iron Recovery By Chemical Means	551	2551
Iron Shutter Mfg.	413	2413
Iron, Ornamental, Fabrication Shop	413	2413
Irrigation Plant, Selling And Pipe-Distributing Water	753	2753
Irrigation System Construction	609	2609
Jackhammer Mfg.	461	2461
Jalousie Or Jalousie Screen - Metal Or Glass, Erection Of - Commercial	651	2651
Jalousie Or Jalousie Screen - Metal Or Glass, Erection Of - Residential	652	2652
Jalousie Or Jalousie Screen Mfg. - Metal Or Glass	456	2456
Jam Mfg	113	2113
Janitor Contractor	971	2971
Janitorial Supply Dealer - Wholesale	926	2926
Jelly Mfg.	113	2113
Jetty Construction - State Coverage Only	611	2611
Jewel Setting And Mounting	458	2458
Jeweler, Findings And Materials Dealer	920	2920
Jewelry Mfg.	458	2458
Jewelry Polishing	458	2458
Jewelry Store - Wholesale Or Retail	920	2920
Jig Or Fixture Mfg.	441	2441
Jockey - Employed By A Horse Breeding Farm Or Boarding/Training Stable	801	2801
Jockey - Employed By A Race Track	969	2969
Juice Mfg. - Fruit	113	2113
Jukebox Operation, Service Or Repair	933	2933
Junk Dealer	860	2860
Jute Spinning And Weaving	132	2132
Karate Or Other Martial Arts Institute	968	2968
Keg Mfg. - Wood	305	2305

Kerosene Distribution	809	2809
Kerosene Mfg	581	2581
Ketchup Mfg.	104	2104
Kiddie Rides - All Operations - Permanently Sited	969	2969
Kiddie Rides - Traveling	939	2939
Kiln Drying Of Lumber - By Sawmill	301	2301
Kiln Drying Of Lumber - No Sawmill Operations	855	2855
Kindergarten, Not Operated In Conjunction With Grade School	891	2891
Kiosk Mfg.	311	2311
Kitchen And/Or Bath Fixture Dealer	885	2885
Kitchen Cabinet Installation - Wood	648	2648
Kitchen Cabinet Mfg. - Wood	311	2311
Kitchen Equipment Exhaust Duct Cleaning - By Specialist Contractor	971	2971
Kitchen Equipment Installation - (Commercial)	646	2646
Kitchenware (e.g., Utensils, Cutlery and Dinnerware) Dealer - Wholesale	924	2924
Kitchenware (e.g., Utensils, Cutlery and Dinnerware) Store - Retail	928	2928
Kite Mfg.	163	2163
Knapsack Mfg	166	2166
Knit Glove Mfg.	134	2134
Knit Goods Mfg., N.O.C	134	2134
Knitting Mill, Hosiery	135	2135
Label (Pressure-Sensitive) Printing By Web Press - By Specialist Contractor	281	2281
Label Mfg. - Metal	441	2441
Label Mfg., Woven Labels	132	2132
Label Printing - Non-Pressure-Sensitive - Assign Applicable Printing Class	See Section 2	Not Applicable
Labor Union	903	2903
Laboratory Animal Breeding Or Raising (Rats, Mice, Guinea Pigs, Rabbits, Etc.)	959	2959
Laboratory Glassware Mfg. - From Purchased Glass	536	2536
Lace Mfg.	134	2134
Lacquer Mfg.	563	2563
Lacrosse Player, Coach, Manager Or Sports Official - Professional Or Semiprofessional	970	2970
Ladder Mfg. - Metal	456	2456
Ladder Mfg. - Wood	306	2306
Laminated Glass Products Mfg. - From Purchased Glass	536	2536
Laminated Wood Building Beam And Column Mfg.	305	2305
Laminating - Paper - By Contractor	263	2263
Lamp (Floor Or Table) Assembly Only - No Metal Or Wood Fabricating	319	2319
Lamp Or Portable Lantern Mfg.	445	2445
Lamp Post Mfg. - Metal	413	2413
Lamp Shade Frame Mfg.	457	2457
Lamp Shade Mfg. (Excluding Frame Manufacturing)	163	2163
Land Surveying - By Specialist Contractor	955	2955
Landfill Operation	609	2609
Landfill Operations By A Rubbish Or Garbage Removal Contractor	995	2995
Landscape Architectural Firm - No Construction Work	905	2905
Landscape Contractor	012	2012
Landscaping Supplies Dealer (e.g., Mulch, Topsoil Or Stone)	855	2855

Lapidary	458	2458
Laser Printer Cartridge Mfg. Or Remanufacture	483	2483
Laser Printing By Contractor	932	2932
Last Block Mfg.	305	2305
Last Form Mfg. - Wooden	441	2441
Last Mfg. - Cast Metal - See Appropriate Foundry Class	See Section 2	Not Applicable
Latex, Foamed Mfg	225	2225
Lath Mfg. - Wood	306	2306
Lathing	669	2669
Launderer, Industrial	141	2141
Laundry - Coin-Operated - Self-Service	928	2928
Laundry Collection By Dry Cleaner	142	2142
Laundry Collection By Launderer	141	2141
Laundry Collector Without Laundry (Excluding Contract Hauler)	928	2928
Laundry Equipment Installation, Service Or Repair - Industrial	675	2675
Laundry, Hand	141	2141
Laundry, N.O.C.	141	2141
Laundry, Waste Cloth, Operated By Dealers In Used Materials	862	2862
Law Firm	956	2956
Lawn Care Service Company - Including Lawn Cutting, Maintenance Or Spraying	012	2012
Lawn Mower Sale Or Service (Including Riding Type)	925	2925
Lawn Sprinkler Installation	663	2663
Lead Mfg., Red Or White	402	2402
Lead Paint Removal (From A Pipe Surface) - By Contractor	663	2663
Lead Paint Removal (From Any Non-Pipe Surface) - By Contractor	651	2651
Lead Pencil Mfg.	306	2306
Lead Scrap Dealer	859	2859
Lead Sheet, Pipe And Shot Mfg.	402	2402
Lead Smelting	402	2402
Lead Smelting And Refining, Primary	402	2402
Leaf Spring Mfg.	435	2435
Leash Mfg.	205	2205
Leather (Imitation) Mfg.	227	2227
Leather Belting Mfg.	205	2205
Leather Clothing Mfg.	161	2161
Leather Dealer	201	2201
Leather Dressing	201	2201
Leather Embossing	205	2205
Leather Finishing	201	2201
Leather Goods Mfg., N.O.C. (See Also Gloves, Hats, Shoes)	205	2205
Leather Skiving	205	2205
Leather Tanning	201	2201
Levee Construction	609	2609
Library - Public	890	2890
Library Cabinet Mfg. - Wood	311	2311
Licorice Extract Mfg.	104	2104
Life Care Community - With 50 Pct. Or More Beds Licensed As Intermediate Care Or Higher	960	2960

Life Care Community - With Less Than 50 Pct. Of Beds Licensed As Intermediate Care Or Higher	974	2974
Life Jacket Mfg. - Inflatable Rubberized Fabric	225	2225
Life Jacket Or Preserver Mfg.	166	2166
Life Raft Mfg. - Rubber	225	2225
Light Emitting Diode Mfg.	472	2472
Lighting Fixture And Supplies Store	925	2925
Lighting Fixtures And Supplies Dealer	886	2886
Lighting Fixtures Mfg.	445	2445
Lime Burning Or Processing - By Specialist Contractor	501	2501
Lime Spreading	007	Not Applicable
Limousine Services	817	2817
Linen Cloth Weaving	132	2132
Linen Mfg. - House Furnishings	163	2163
Linen Supply Service Including Laundering	141	2141
Linen Thread Mfg.	132	2132
Linens Shop	916	2916
Lingerie Mfg	161	2161
Lining For Casket Interiors Mfg. - No Casket Mfg. Or Upholstery Work	163	2163
Lining Mfg. - Hat	161	2161
Linings, Sewing Into Coats By Hand	161	2161
Linoleum Laying	670	2670
Linoleum Mfg	227	2227
Liquefied Petroleum Gas Dealer And Distributor	809	2809
Liquid Crystal Display Mfg.	472	2472
Liquid Oxygen Tank Mfg. - Metal Plate	415	2415
Liquid Waste Treatment Plant	753	2753
Liquor Or Wine Store - Retail	928	2928
Liquor/Wine Dealer	924	2924
Livestock (Excluding Dairy Or Horses) Farm - Animal Raising In Fields/Pastures	0083	Not Applicable
Livestock Commission Merchant	801	2801
Livestock Dealer	801	2801
Livestock Tattooing, By Contractor	959	2959
Locker Mfg. - Metal	456	2456
Locks, Installation In New Buildings	648	2648
Locksmith - Including Shop - A Specialist Contractor	925	2925
Locomotive And Parts Mfg.	416	2416
Log Dealer - No Logging Or Sawmill Operations	855	2855
Log Mfg. - Synthetic (Wax And Sawdust Combination)	571	2571
Logging - By Chain Saws	009	2009
Logging - By Means Of Mechanized Equipment	015	2015
Logging Or Lumbering Business - Trucking To Sawmill Or Unrelated Customer - Assign Applicable Logging Class	See Section 2	Not Applicable
Logging Tools Mfg	433	2433
Long Term Care Facility - With 50 Pct. Or More Beds Licensed As Intermediate Care Or Higher	960	2960
Loose-Leaf Binder Or Ledger Mfg.	265	2265
Lubricant, Blending	581	2581
Lubricating Oil And Grease Mfg., Excluding Animal And Vegetable Products	581	2581
Luggage Mfg., Excluding Trunks	205	2205

Luggage Store - Retail	928	2928
Lumber And Building Material Dealer - Store Employees - For Use In Conjunction With Class 855 Only	935	2935
Lumber Cutting, Incidental Cutting To Size By Lumber Yard	855	2855
Lumber Dealer	855	2855
Lumber Yard, Secondhand Material	855	2855
Lumbering - By Chain Saws	009	2009
Lumbering - By Means Of Mechanized Equipment	015	2015
Lunch Meat Distributor - No Lunch Or Delicatessen Meat Manufacturing - Wholesale	911	2911
Luncheon Meats Mfg.	106	2106
Luncheonette	897	2897
Macaroni, Spaghetti, Vermicelli Or Noodles Mfg.	105	2105
Machine Belting Installation Or Repair	675	2675
Machine Guard Mfg. - Sheet Metal	454	2454
Machine Shop, N.O.C.	461	2461
Machine Tools Mfg. - Metal - Cutting Or Forming Types	441	2441
Machined Automobile Parts Mfg., N.O.C	461	2461
Machine-Painting Shade Cloth	139	2139
Machinery Erection, Service Or Repair	675	2675
Machinery Or Industrial Equipment Installation, Service Or Repair Or Dismantling, By Contractor	675	2675
Machinery Reconditioning (Excluding Conveyors) - Shop Operations Only	461	2461
Magazine Printing By Publisher Or Contractor	282	2282
Magnesium Metal Mfg. - Electrolysis Of Fused Magnesium Chloride Process	551	2551
Magnesium Metal Mfg. - Ferro-Silicon Process	551	2551
Magnesium Metal Mfg., N.O.C	551	2551
Magnetic Resonance Imaging (MRI) Mfg.	488	2488
Maid Service Contractor - Interior	882	2882
Mail Delivery - Under Contract To United States Postal Service	812	2812
Mail Order House - Use Appropriate Wholesale Store Classification	See Section 2	Not Applicable
Mail Order Pharmacy	927	2927
Mail Sorting Service - By Specialist Contractor	948	2948
Mailing And Shipping Store - By Independent Contractor	928	2928
Mailing Lists - Compiling/Selling - Risk's Only Operation	953	2953
Mailing Or Addressing Company Including Incidental Printing	948	2948
Mailing Tube Mfg.	257	2257
Main Construction - Gas, Steam Or Water - Local Distribution Systems - All Work To Completion Except Tunneling	617	2617
Maintenance Of Buses, By Bus-Operating Company	817	2817
Maintenance Of Buses, By Public Garage	815	2815
Maintenance Of Premises, Not Tenanted Buildings - Governing Class	See Section 2	Not Applicable
Major Household Appliance Dealer - Wholesale	921	2921
Malleable Iron Foundry	427	2427
Malt Liquors Mfg. And Distribution	108	2108
Malted Milk Mfg. - From Powdered Milk, Sugar, Malt And Cocoa	104	2104
Malted Milk Powder Mfg., Including Dehydration Of Milk	109	2109
Manhole Cover Mfg. - Cast Iron	425	2425
Manicuring Shop	977	2977
Manufactured Gas Utility	751	2751
Manure Dealer	855	2855

Map Mfg. Relief, Made Of Plaster	502	2502
Marble Cutting Or Polishing	855	2855
Marble Products Mfg. - Artificial	222	2222
Marble Setting, Exterior Only	653	2653
Marble Setting, Interior Only	668	2668
Marina - State Coverage Only	716	2716
Marina - With Federal Coverage	6826F	Not Applicable
Marine Appraiser Or Surveyor	951	2951
Marine Railway Operator	6872F	Not Applicable
Martial Arts (Including Karate) Institute	968	2968
Mask Mfg. - Costume - Cloth	161	2161
Masonry, N.O.C.	653	2653
Massage Therapy Services	977	2977
Match Mfg. - Paper	257	2257
Maternity Apparel Shop	916	2916
Maternity Home - No Medical Services	986	2986
Mattress Dealer	921	2921
Mattress Mfg	165	2165
Mattress Store - Retail	922	2922
Mausoleums And Monuments In Cemeteries, Erection Only	608	2608
Mayonnaise Mfg.	104	2104
Meals On Wheels	898	2898
Measuring Or Dispensing Pump Mfg	461	2461
Measuring Tape Mfg. - Cloth - Sewing Type	163	2163
Meat Chopper Mfg.	445	2445
Meat Dealer - Wholesale - Including Cutting Or Deboning Of Fresh Meat	910	2910
Meat Dealer - Wholesale - No Processing Whatsoever	924	2924
Meat Packing Plant - Wholesale, Including Slaughtering	111	2111
Meat Products Mfg., N.O.C.	119	2119
Meat Slicers Or Grinders - Counter Type - Service Or Repair	952	2952
Meat, Fish Or Poultry Store - Retail	915	2915
Mechanical Consulting Engineering Firm	955	2955
Mechanical Pencil Mfg.	459	2459
Medical Diagnostic Lamp Mfg	486	2486
Medical Equipment Mfg., Electronic - Diagnostic Or Treatment	488	2488
Medical Implant Mfg. - (e.g., Hips, Knees)	459	2459
Medical Marijuana Dispensary	927	2927
Medical Marijuana Growing	0011	2011
Medical Supply Store - Retail	928	2928
Medicinal Extract Mfg.	104	2104
Medicine Ball Mfg	205	2205
Medicine Mfg	555	2555
Megetron Device Mfg. (Specialty Electron)	486	2486
Melting Of Nonferrous Scrap Metals	402	2402
Members Of Religious Orders	0901	Not Applicable
Members Of Religious Orders - Occasional	0902	Not Applicable
Men's Clothing & Furnishings Store	916	2916

Mental Health Center - Outpatient Services Only	957	2957
Mercerizing Of New Goods	139	2139
Merchandise Warehouse - Cold Or General Merchandise	813	2813
Merchandise Warehouse - Furniture - Including Moving	806	2806
Mercury Switch Mfg.	473	2473
Messenger (Not Employed By A Messenger Or Courier Service Company)	951	2951
Messenger Service - On Foot, By Bicycle Or Motor Vehicle	808	2808
Metal Anodizing	449	2449
Metal Arches Mfg., For Buildings	413	2413
Metal Can Mfg., Seamed	454	2454
Metal Can Mfg., Seamless	403	2403
Metal Ceiling Installation	676	2676
Metal Fence (e.g., Aluminum, Chain Link or Wrought Iron) Erection-Commercial or Residential	651	2651
Metal Furniture Mfg.	456	2456
Metal Furring, By Contractor	655	2655
Metal Lath Mfg.	413	2413
Metal Partition, Shelving, Locker, Office And Store Fixture Installation	646	2646
Metal Polish Mfg.	563	2563
Metal Powder Mfg. - Crushing Or Grinding - By Independent Contractor	059	2059
Metal Road Plate Rental	855	2855
Metal Salvaging, From Slag Dumps	055	2055
Metal Service Center (Ferrous Or Nonferrous Metals)	857	2857
Metal Shipping Barrels, Drums, Kegs Or Pails - Used, Dealer	454	2454
Metal Spinnings Mfg.	454	2454
Metal Stampings Mfg.	454	2454
Metal Storm Sash Installation - Commercial	651	2651
Metal Storm Sash Installation - Residential	652	2652
Metal, Sheet Goods Mfg., N.O.C.	454	2454
Metallizing Of Fabrics	227	2227
Meters - Electric, Installing, Repairing And Testing, Including Shop - By Contractor	661	2661
Microfilming	932	2932
Micrometer Mfg.	487	2487
Microphone Mfg.	485	2485
Microtunneling	607	2607
Microwave Communication Equipment Mfg	485	2485
Military Tank Hull Mfg	415	2415
Milk Hauling - By Contractor	805	2805
Milk Or Milk Products Dealer - Wholesale	911	2911
Milk Processor - Fluid	109	2109
Milk Producer - Fluid Only	0036	Not Applicable
Milk Products Mfg., N.O.C. (Excluding Ice Cream Mfg.)	109	2109
Milking Equipment Installation	663	2663
Millinery And Straw Hat Mfg	161	2161
Millinery Mfg., Felt	161	2161
Millinery Store	916	2916
Milling - Wet Corn	103	2103
Milling Of A Road's Surface - By An Independent Contractor Or The Paving Contractor	601	2601

Milling Of Grain - Permanently Located	101	2101
Milling Of Grain, With Portable Mills	007	Not Applicable
Millwork Glazing, Not Performed By Millwork Plant	855	2855
Millwork Plant	305	2305
Millwork, Hand Assembling Or Glazing, Not Performed By A Millwork Plant	855	2855
Millwrighting	675	2675
Mine Car Mfg	416	2416
Mineral Color Mfg	563	2563
Mineral Milling	059	2059
Mineral Water, Carbonated - Bottled Or Canned	112	2112
Mineral Wool Mfg. - Including Spinning And Weaving	513	2513
Miniature Golf Course	969	2969
Miniature Tube Mfg. - From Ferrous Metals	407	2407
Miniature Tube Mfg. - From Nonferrous Metals	403	2403
Miniature Valve And Fitting Mfg.	459	2459
Mining - Underground - Not Coal	025	2025
Mining Consulting Engineering Firm	955	2955
Mink Farm	0170	Not Applicable
Mirror Installation	666	2666
Mirror Mfg. - From Purchased Glass	536	2536
Missile Guidance Equipment Mfg.	485	2485
Mixed Gas Utility	751	2751
Mobile Catering	898	2898
Mobile Crane & Hoisting Operations, By Rigging Contractor	657	2657
Mobile Crane Leasing Or Rental - With Operators By Specialist Contractor	802	2802
Mobile Crane Repair, By Specialist Contractor	814	2814
Mobile Equipment Dealer - Factory, Farm Or Construction	814	2814
Mobile Home - Setup Or Warranty Service - By Specialist Contractor	818	2818
Mobile Home Dealer	818	2818
Mobile Home Mfg. - Non Self-Propelled	451	2451
Mobile Home Park	888	2888
Mobile Home Park Maintenance - By Contractor	971	2971
Mobile Phone Repair	952	2952
Model Or Pattern Mfg. - Wood Or Metal, Shop Only, Excluding Castings	441	2441
Modem Mfg.	483	2483
Modular Home Mfg.	305	2305
Modular Home Setup Or Erection, Warranty Service, Remodeling Or Repair - By Dealer Or Contractor	652	2652
Molasses Mfg	103	2103
Mold Mfg., Excluding Castings	441	2441
Mold Removal - By Specialist Contractor	971	2971
Monorail System Installation (Except For Public Transportation)	675	2675
Monument Or Memorial (Cemetery) Cutting, Engraving And/Or Polishing	855	2855
Mop Head Mfg., From Cotton Waste, No Other Operations	132	2132
Mop Mfg	306	2306
Mortar Mfg., No Construction Work	855	2855
Mosaic Tile Installation	668	2668
Mosquito Netting - No Mfg. Of Net	163	2163

Moss Ginning	132	2132
Motel	973	2973
Motel, Motor Court, Etc. - All Other Employees - See General Auditing & Classification Information	See Section 2	Not Applicable
Motion Picture Production Company	936	2936
Motion Picture Theater	967	2967
Motion Pictures, Development Of Films, No Other Operations	928	2928
Motor Controller Assembly	476	2476
Motor Oil (Used) - Collection By Specialist Contractor	809	2809
Motor Vehicle Parts And Accessory Dealer	934	2934
Motorcycle Dealer (Including Sale Of Accessory Merchandise Such As Clothing, Racing Gear, Etc.)	818	2818
Motorcycle Funeral Escort Service	817	2817
Motorcycle Mfg.	463	2463
Mover - Household Or Office Furniture - With Or Without Storage Facility	806	2806
Mucilage Mfg	563	2563
Mulch Dealer	855	2855
Multiplexer Mfg.	485	2485
Municipal Or County Employees, N.O.C.	980	2980
Museum - All Types	887	2887
Museum Display Creation - By Independent Contractor	955	2955
Mushroom Bed Filling With Compost - By Contractor	007	Not Applicable
Mushroom Dealer - Wholesale	907	2907
Mushroom Raising	0008	Not Applicable
Mushroom Spawn Production	0008	Not Applicable
Music Lessons By Specialist Contractor	965	2965
Music Video Production Company	936	2936
Musical Instrument Mfg. - Metal	458	2458
Musical Instrument Mfg. - Wood	323	2323
Musical Instrument Rental - Except Pianos And Organs	928	2928
Musical Instruments Rental - Pianos And Organs - Retail	922	2922
Musician, Independent Contractor	967	2967
Mustard (Prepared) Mfg	104	2104
Nail Mfg. - Wire	457	2457
Nail Mfg., Not Wire	445	2445
Nailhead Ornamentation Attaching Nailheads Or Similar Articles To Textile Fabrics By Means Of Foot Presses	161	2161
Nanny Service - Specialist Contractor	891	2891
Naphtha Distribution	809	2809
Naphtha Mfg. In Petroleum Refinery	581	2581
Napkin Mfg. - Cloth	163	2163
Napkin Mfg. - Paper	257	2257
Narrow Fabric Mill - Cotton, Wool, Silk Or Man-Made Fibers	132	2132
Natural Gas Utility	751	2751
Navigational Instruments Mfg.	485	2485
Necktie Mfg., From Fabric	161	2161
Necktie Mfg., Knitted	134	2134
Needle, Pin, Hook Or Eye Mfg.	459	2459
Neighborhood Homes For Persons With Intellectual And/Or Developmental Disabilities	941	2941
Neon Sign Mfg. - Shop Only, No Installation, Service Or Repair	486	2486

Neon Sign Mfg., Installation Or Repair	673	2673
Net Mfg. - Classify According To Materials Used	See Section 2	Not Applicable
Netting - Mosquito - No Mfg. Of Net	163	2163
News Agent Or Magazine Distributor - Retail	928	2928
News Agent Or Magazine Distributor - Wholesale	924	2924
Newspaper Inserts (e.g., Advertising, Sunday Comics, Sunday Magazines) Printing By Publisher Or Contractor	282	2282
Newspaper Printing By Publisher Or Contractor	282	2282
Newspaper Reporter Or Photographer	951	2951
Nightclub	899	2899
Nitroglycerin Mfg.	4771	6771
Non-Carbonated Beverage Mfg., N.O.C.	104	2104
Non-contact Sports Athletic Team, Professional Or Semiprofessional	991	2991
Non-Destructive Testing - All Kinds - By Specialist Contractor	955	2955
Nonferrous Metals Cold Rolling, Drawing, Extruding, Or Forging	403	2403
Nonferrous Metals Foundry	447	2447
Non-Mobile & Non-Self-Propelled Construction Equipment - Rental Or Sale	855	2855
Notebook Mfg. (No Paper Mfg.) - All Types	265	2265
Notepad Mfg.	265	2265
Nurse - Private Duty	942	Not Applicable
Nurses - Visiting Patients In Private Homes	942	Not Applicable
Nursing Home - With 50 Pct. Or More Beds Licensed As Intermediate Care Or Higher	960	2960
Nut Or Bolt Mfg.	445	2445
Nuts (All Types) - Cleaning and Shelling - By Specialist Contractor	104	2104
Nuts (Edible) Dealer	924	2924
Nylon Mfg.	581	2581
Nylon Spinning And Weaving	132	2132
Office Furniture Dealer	921	2921
Office Furniture Mfg. - Metal	456	2456
Office Machine Dealer - Wholesale	924	2924
Office Machine Mfg.	483	2483
Office Machine Repair - Shop Or Field	952	2952
Office Machine Store - Retail	928	2928
Office Supply Dealer - Wholesale	924	2924
Office Supply Store - Retail	928	2928
Offset Duplicating	932	2932
Oil Blending - Not Animal Or Vegetable	581	2581
Oil Distributing, Retail And Wholesale	809	2809
Oil Field Machinery Or Equipment Mfg. - Classify According To Materials Used	See Section 2	Not Applicable
Oil Field Tank Painting	655	2655
Oil Mfg., Animal	114	2114
Oil Mfg., Vegetable	551	2551
Oil Or Coal Dock Operation - Waterfront	7313F	Not Applicable
Oil Or Gas Pipeline Construction - Cross-Country	609	2609
Oil Or Gas Pipeline Operation	752	2752
Oil Production	028	2028
Oil Refining, Petroleum	581	2581
Oil Re-Refining, Used Motor Oil	581	2581

Oil Spill Cleanup	995	2995
Oil Still Pipe Insulation	663	2663
Oil Storage Tank Mfg. - Metal Plate	415	2415
Oil Well Equipment Dealer	926	2926
Oil Well Tools Mfg.	433	2433
Oilcloth Mfg	227	2227
Opening Of Fibers	132	2132
Optical Instrument Or Lens Mfg.	487	2487
Optical Store, Including Lens Grinding And Optometrists	920	2920
Optometrist Office	957	2957
Orchard	0016	Not Applicable
Orchard Work, Fumigating Or Pruning By Contractor	005	2005
Orchestra	967	2967
Ore Dock Operation	7313F	Not Applicable
Ore Milling	059	2059
Organ Building - Including Installation	323	2323
Organ Tuning - Away From Shop	952	2952
Organ, Electronic - Mfg.	483	2483
Ornamental Brass Erection	658	2658
Ornamental Brass Goods Mfg.	413	2413
Ornamental Bronze Erection	658	2658
Ornamental Iron Grill Erection	658	2658
Ornamental Iron Railing Erection	658	2658
Ornamental Or Architectural Metal Work Mfg	413	2413
Orphanage	941	2941
Orthopedic, Prosthetic And Surgical Appliances And Supply Dealer - Wholesale	924	2924
Orthopedic, Prosthetic, And Surgical Appliances And Supply Store - Retail	928	2928
Oscillator Mfg.	472	2472
Osteopath Office	957	2957
Ostrich Farm	0034	Not Applicable
Outboard Motor Or Motor Part Mfg	461	2461
Oven (Conveyor) Installation, Service Or Repair	675	2675
Oven Mfg. - Metal Industrial Drying Ovens	456	2456
Overhead Crane Mfg.	465	2465
Overhead Door Installation	675	2675
Oversize Loads On Highways - By Specialist Escort Contractor	817	2817
Oxygen Or Hydrogen Mfg	553	2553
Package Liquor Store	928	2928
Packaging Machinery Mfg. - Including Automatic Filling Type Machinery (Not Bottling)	464	2464
Packaging, Contract - Crating - In Shop	305	2305
Packaging, Contract - Non-Crating	923	2923
Packing Case Mfg.	305	2305
Packing House - Wholesale, Including Slaughtering	111	2111
Packing Household Goods At The Customer's Location By The Moving Company Or By Independent Contractor	806	2806
Padding And Upholstery Filling Mfg.	130	2130
Paint Brush Cleaner Mfg.	563	2563
Paint Dealer - Wholesale	926	2926

Paint Mfg., No Red Or White Lead Mfg.	563	2563
Paint Remover Mfg	563	2563
Paint Store - Retail	925	2925
Paint, Varnish, Lacquer Or Enamel Mfg	563	2563
Paintball Game Playing Facilities - Outdoor	969	2969
Painting Lines On Highways Or Roads	601	2601
Painting Lines On Parking Lots Or Tennis Courts	608	2608
Painting Of: Bridges, Oil Field Tanks, Steel Structures Or Tanks	655	2655
Painting Or Powder Coating Metal Parts - Shop - By Specialist Contractor	445	2445
Painting Ship Hulls	6872F	Not Applicable
Painting, Including Shop And Preparatory Sandblasting	665	2665
Pallet Mfg.	305	2305
Panel Mfg. - Soft Wood Or Plywood	305	2305
Panel Or Partition Mfg. - Sheet Metal	456	2456
Panel Or Wall Installation - Precast Concrete	654	2654
Paper Bag Mfg.	257	2257
Paper Box Mfg.	257	2257
Paper Coating And Glazing - By Paper Mill	255	2255
Paper Cup, Dish Or Plate Mfg.	257	2257
Paper Dealer, Used	862	2862
Paper Document Conservation - By Specialist Contractor	955	2955
Paper Dress Pattern Printing	281	2281
Paper Finishing - By Paper Mill	255	2255
Paper Finishing - By Specialist Contractor	263	2263
Paper Hat Mfg. - All Types	257	2257
Paper Industry Machinery Mfg.	461	2461
Paper Laminating - By Contractor	263	2263
Paper Mfg.	255	2255
Paper Mfg. - Asbestos	509	2509
Paper Mill	255	2255
Paper Or Cardboard Mailing Tube Mfg.	257	2257
Paper Or Foil Goods Mfg.	257	2257
Paper Or Paper Products Dealer	924	2924
Paper Products Mfg., N.O.C.	257	2257
Paper Rolls For Office Machines Or Cash Registers Mfg.	265	2265
Paper Sheeting, Slitting Or Winding	257	2257
Paper Towel Mfg.	257	2257
Paper Twine Mfg.	132	2132
Paperhanging	667	2667
Papier-Mache Goods Mfg	257	2257
Parachute Mfg. (Hardware Mfg. To Be Separately Rated)	166	2166
Paratransit Service	828	2828
Parcel Delivery Company - See Section 2 Class Footnote	808	2808
Park, N.O.C.	969	2969
Parking Areas	825	2825
Parking Enforcement Officer - Employed By A Municipality	980	2980
Parking Enforcement Officer (Meter Maid) - Employed By A Parking Authority	954	2954

Parking Garage Construction - Concrete	654	2654
Parking Meter Installation, Service Or Repair	933	2933
Parquet Floor Laying	648	2648
Parquet Flooring Mfg. - Hardwood	311	2311
Particle Board Mfg.	255	2255
Partition Installation	646	2646
Partition Mfg. - Ornamental Iron	413	2413
Partition Mfg. - Wood	311	2311
Partitions (Cardboard) Mfg. - For Boxes Or Containers	257	2257
Party Decorations Or Favors Mfg.	257	2257
Party Supplies Rentals - Retail Or Wholesale	922	2922
Pattern (Dress) Printing - Paper	281	2281
Pattern Or Model Mfg. - Wood Or Metal, Shop Only, Excluding Castings	441	2441
Pavers (Decorative Brick Or Stone) Installation	653	2653
Paving Mixtures Mfg.	855	2855
Paving Or Repaving, Road And Street	601	2601
Paving, Driveway - Blacktop Or Cement	608	2608
Paving, Wood Block, Interior	648	2648
Pawn Shop	928	2928
Peanut Butter Mfg	104	2104
Peanut Handling - Cleaning, Grading or Shelling - By Specialist Contractor	104	2104
Peat Digging	609	2609
Peat Moss Dealer	855	2855
Peg Or Skewer Mfg. - Wood	306	2306
Pellet Mfg. - Wood	101	2101
Pen Or Pen Point Mfg.	459	2459
Pencil Stock Mfg. - Wood	306	2306
Pencil, Penholder Or Crayon Pencil Mfg. - Wood	309	2309
Pendant Jewelry Mfg.	458	2458
Pennant Mfg.	163	2163
Perforated Metal Mfg.	454	2454
Perfume, Cosmetic Or Other Toilet Preparations Mfg.	571	2571
Perfumery Extract Mfg.	571	2571
Periodical Printing By Publisher Or Contractor	282	2282
Personal Chef Service - By Specialist Contractor	898	2898
Personal Computer Store - Retail	928	2928
Personal Leather Goods Mfg.	205	2205
Pest Strip Mfg.	551	2551
Pesticide Mfg.	551	2551
Pet Cremation Service - No Veterinary Services	997	2997
Pet Food Mfg. - Canned - Non Farm Domestic	113	2113
Pet Grooming - By Specialist Contractor	928	2928
Pet Shop - Retail	928	2928
Petroleum Broker	809	2809
Petroleum Bulk Stations And Terminals - Including Blending And Mixing	809	2809
Petroleum Refining	581	2581
Pharmaceutical Or Surgical Goods Dealer, N.O.C.	924	2924

Pharmaceutical Preparation Mfg.	555	2555
Pharmacy - Retail Or Internet Or Mail Order	927	2927
Photocopy Machines - Service Or Repair - Shop Or Field	952	2952
Photocopy Shop	932	2932
Photoengraving - By Specialist Contractor	281	2281
Photoflash Cube Mfg.	486	2486
Photographer	928	2928
Photographer - Aerial	7424	Not Applicable
Photographic Equipment And Supplies Store - Retail	928	2928
Photographic Equipment Or Supplies Dealer - Wholesale	924	2924
Photographic Film And Dry Plate Mfg.	255	2255
Photographic Studio, Not Producing Motion Pictures, And Outside Work	928	2928
Physical Therapy - By Specialist Contractor	957	2957
Physician Office	957	2957
Piano Mover	806	2806
Piano Or Organ Store - Retail	922	2922
Piano Or Organ Store - Wholesale	921	2921
Piano Or Player Piano Mfg.	323	2323
Piano Tuning	952	2952
Picking Of Fibers	132	2132
Pickle Mfg.	113	2113
Picture Frame Mfg. - Wood	311	2311
Pie Filling Mfg.	113	2113
Piggery	0034	Not Applicable
Pigment Color Mfg	563	2563
Pilates Studio	884	2884
Pile Driving - State Coverage Only	611	2611
Pillow Cover Mfg.	163	2163
Pillow Mfg.	163	2163
Pin Or Needle Mfg	459	2459
Pinball Games - Service Or Repair By Vending Machine Operator	933	2933
Pipe Bending - Fabrication Shop	413	2413
Pipe Cleaner Mfg.	132	2132
Pipe Cleaning - Interiors Of Sewer Or Water Mains By Hydraulic Method	995	2995
Pipe Connection, For Boilers	677	2677
Pipe Insulation - Asbestos Encapsulation Or Removal	643	2643
Pipe Laying For House Or Service Connections, By Plumbing Contractor	663	2663
Pipe Mfg. - Brass, Copper Or Aluminum	403	2403
Pipe Mfg. - Cast Iron, N.O.C.	425	2425
Pipe Mfg. - Concrete	511	2511
Pipe Mfg. - Plastic	222	2222
Pipe Mfg. - Terra-Cotta	512	2512
Pipe Mfg., Fiber	255	2255
Pipe Mfg., Tobacco - Wooden	306	2306
Pipe Or Tube Merchant, Including Cutting, New Materials Only - All Types And Sizes	885	2885
Pipe Or Tube Mfg. - Iron Or Steel	407	2407
Pipefitting - House Connections	663	2663

Pipefitting, Installation Of Apparatus Or Machinery Outside Of Buildings	675	2675
Pipeline Construction, Oil Or Gas - Cross-Country	609	2609
Pipeline Reclamation, Oil Or Gas	609	2609
Pistol Mfg.	445	2445
Piston, Piston Pin Or Piston Ring Mfg	461	2461
Pitch And Putt Golf Course	969	2969
Pizza Assembly - No Baking Operation	104	2104
Pizza Shop - Retail	897	2897
Planing Mill	305	2305
Plant Food Mfg. - Mixed	573	2573
Plantscaper - Interior	919	2919
Plaster Block Erection	653	2653
Plaster Block Mfg	511	2511
Plaster Form Mfg.	502	2502
Plaster Mill	501	2501
Plaster Statuary Mfg.	502	2502
Plasterboard Installation	645	2645
Plastering, N.O.C	669	2669
Plastic Articles Mfg., Injection Molding	221	2221
Plastic Articles Mfg., N.O.C.	222	2222
Plastic Bag Mfg.	222	2222
Plastic Composite Products Molding	227	2227
Plastic Material, Synthetic Resin, Or Nonvulcanizable Elastomer Mfg	581	2581
Plastic Mfg., Sheets And Rods	222	2222
Plastic Sign Letters Mfg. - Shop Only	281	2281
Plastic, Molded Products Mfg. N.O.C.	222	2222
Plastics Dealer - Scrap	862	2862
Plate Glass Installation	666	2666
Plate Glass Mfg.	535	2535
Plate Steel Mfg. - By Specialist Contractor	406	2406
Plate Work, Fabricated	415	2415
Plating Of Metal Articles	449	2449
Platinum Group Metals - Rolling, Drawing And/Or Extruding	403	2403
Playground Equipment Mfg.	445	2445
Playing Cards Mfg	281	2281
Pleating, Stitching Or Tucking - Dress Fabrics Or Trimmings - Not Clothing Mfg.	136	2136
Plugging Abandoned Oil Or Gas Wells - By Contractor	607	2607
Plumbers' Fittings Mfg	445	2445
Plumbers' Supplies Mfg., N.O.C.	445	2445
Plumbers' Supplies Store - Retail	925	2925
Plumbing Fixture Fittings And Trim (Brass Goods) Mfg. - Cast	447	2447
Plumbing Supplies Dealer - Wholesale	885	2885
Plumbing, N.O.C.	663	2663
Plush Or Velvet Mfg.	132	2132
Plywood Container Mfg.	305	2305
Plywood Dealer	855	2855
Plywood Mfg., Including Veneer Mfg.	305	2305

Pneumatic Tool Mfg.	461	2461
Pocketbook Frame Mfg.	457	2457
Pocketbook Mfg. - From All Materials	205	2205
Police Deputies	985	Not Applicable
Police, Special School Police	985	Not Applicable
Policemen And Detectives	985	Not Applicable
Polish Or Leather Dressing Mfg.	563	2563
Polished Plate Glass Mfg.	535	2535
Polishing And Buffing, Shop Only - Specialist Contractor	445	2445
Polishing Cloth Mfg.	163	2163
Polishing Wheel Mfg. - Cloth Or Felt - No Metal Parts	163	2163
Polishing, Cleaning Or Sanitation Preparations Mfg.	571	2571
Pool Mfg. - Swimming - Inflatable Kiddie-Type Pools	163	2163
Pool Room	968	2968
Pool Table Dealer - Retail	922	2922
Popcorn Mfg.	107	2107
Porcelain Electrical Product Mfg	513	2513
Porcelain Mfg.	513	2513
Porch Enclosure Mfg.	305	2305
Pork Products Mfg. - Pickled, Cured, Salted And Smoked	106	2106
Portable Lamp Or Lantern Mfg.	445	2445
Portable On Demand Storage - Rental - Delivery To And Pick Up From Customer Locations	813	2813
Portable Toilet Leasing/Serviceing	992	2992
Porters For Condominiums	880	2880
Post Construction Clean-Up - New Homes - By Specialist Contractor	971	2971
Postage Stamp And/Or Coin Dealer - Retail Or Wholesale	920	2920
Potato Chip Dealer	924	2924
Potato Chip Mfg.	104	2104
Potato Dealer - Wholesale	907	2907
Potato Flour Mfg.	101	2101
Pottery Mfg., Glazed	513	2513
Pottery Mfg., N.O.C. - No Brick, Tile, Sewer Pipe Or Gas Retorts	513	2513
Pottery Mfg., N.O.C. - Supplemental Dust Disease Loading	0176	Not Applicable
Poultry And Small Game Dressing And Packing	865	2865
Poultry Dealer - Wholesale - No Processing Whatsoever	924	2924
Poultry Dealer (Including Cutting Or Deboning) - Wholesale	865	2865
Poultry Or Egg Producer	0034	Not Applicable
Poultry Or Small Game Dressing (To Kill And Prepare For Market)	865	2865
Poultry Vaccination, Debeaking And Sexing, By Contractor	959	2959
Poultry, Fish Or Meat Store - Retail	915	2915
Powder Coating Of Parts (Electrostatic Spray Application) - By Contractor	445	2445
Powder Metal Products Mfg.	506	2506
Powder Mfg. - Atomizing Molten Nonferrous Metal	403	2403
Powder Mfg. - Metal - Crushing Or Grinding - By Independent Contractor	059	2059
Power Controller Assembly	476	2476
Power Line Construction	656	2656
Power Pipe Fabrication	413	2413

Power Washing Of Exterior Walls Or Decks At Residential Or Commercial Sites - By Contractor	971	2971
Precast Concrete Panel Or Wall Installation	654	2654
Precast Concrete Products Mfg. - Shop	511	2511
Precious Metal Refining, Primary	402	2402
Precious Stone Cutting, Polishing Or Setting	458	2458
Prefabricated Building Mfg. - Wood, Shop Work	305	2305
Prefabricated Wooden Building And Structural Member Erection	651	2651
Pre-School - Early Education Services - By Independent Contractor	891	2891
Preserving Or Canning Of Food	113	2113
Presort Bureau - Mail Sorting - By Specialist Contractor	948	2948
Press Forging	431	2431
Pressed Or Blown Glass Mfg.	535	2535
Pressure Vessel Mfg. - Industrial Metal Plate	415	2415
Pressure-Sensitive Label Printing By Web Press - By Specialist Contractor	281	2281
Pressure-Sensitive Labels Or Paper Mfg.	263	2263
Pretzel Mfg.	105	2105
Pretzel Shop - Heating Baking And/Or Selling On The Premises	918	2918
Primary Smelting And Refining Of Nonferrous Metals, N.O.C	402	2402
Primer, Paint, Mfg.	563	2563
Printed Circuit Board Mfg. - By Specialist Contractor	471	2471
Printed Circuit Board Stuffing By Contractor	471	2471
Printers' Finisher - By Specialist Contractor	281	2281
Printers' Roller Mfg.	225	2225
Printing - Books Or Greeting Cards By Web Press - By Publisher Or Contractor	281	2281
Printing - By Laser Method - By Contractor	932	2932
Printing - Principally Sheet-Fed Press Production (Of Any Printed Product)	285	2285
Printing Ink Mfg.	563	2563
Printing Of Fabrics	139	2139
Printing Plate Mfg. - By Specialist Contractor	281	2281
Printing Trade Machinery Or Equipment Mfg.	464	2464
Printing, N.O.C.	281	2281
Prison Cell Erection - Steel	658	2658
Private Duty Nurse	942	Not Applicable
Private Electric Utility	755	2755
Pro Shop - Golf Course - Operated By Specialist Contractor	928	2928
Process And Batch Control Systems Assembly	476	2476
Process Control Systems Mfg./Assembly	476	2476
Processed Meat Products Mfg	106	2106
Processed Waste And Recovered Fibers And Flock Mfg.	130	2130
Produce Dealer - Wholesale	907	2907
Produce Store - Retail	917	2917
Professional Or Semiprofessional Athletic Team - Contact Sports	970	2970
Professional Or Semiprofessional Athletic Team: Non-contact Sports	991	2991
Projectile Loading	4771	6771
Projectile Or Shell Casing Mfg.: Forging - Separately Rate Loading Or Testing With Explosives	431	2431
Projectile Or Shell Casing Mfg.: Secondary Machining - Separately Rate Loading Or Testing With Explosives	461	2461
Propane Gas Dealer	809	2809

Psychiatric Hospital	958	2958
Psychiatrist Office	957	2957
Psychologist (M.A. or Ph.D.) Office	957	2957
Public Accounting Firm	962	2962
Public Address Systems Installation - Including Loudspeakers	660	2660
Public Health Nurse	942	Not Applicable
Public Library	890	2890
Public Weighers And Samplers Of Steamship Agency - State Coverage Only	709	2709
Publisher - Outsources Printing, Performs Product Distribution	924	2924
Pulley Block Mfg. - Wood	306	2306
Pulp (Paper) Mfg.	255	2255
Pump Installation, Service Stations	675	2675
Pump Installation, Water	663	2663
Pump Mfg.	461	2461
Pump, Air And Gas Compressor, And Pumping Equipment - Installation, Service Or Repair	675	2675
Punch List Repairs - By Contractor To A New House	652	2652
Punch Mfg., For Marking Metal	441	2441
Purse Mfg. - From All Materials	205	2205
Putty, Caulking Compound, And Allied Product Mfg.	563	2563
Pyrometer Mfg.	488	2488
Pyroxylin Mfg., Not For Use In Explosive Mfg.	551	2551
Quarry, Cement - Operated By Manufacturer	501	2501
Quarry, Gravel Or Slag Excavation - Including Crushing	055	2055
Quartz Crystal Culturing	472	2472
Quick Oil Change And Lubrication Garage	815	2815
Quick Printer	932	2932
Quilt Or Comforter Mfg	163	2163
Quilted Cloth Manufacturing Contractor - For Garments Or Household Furnishings	136	2136
R.E.A. Cooperative	755	2755
Rabbits - Slaughtering, Dressing And Packing For The Trade	865	2865
Race Track Operation	969	2969
Race Track, Pari-Mutuel Clerks	953	2953
Racing Stable	801	2801
Racing Sulky Mfg.	413	2413
Racquetball Club	968	2968
Radar Devices Mfg	485	2485
Radiation Exposure, Supplemental Loading	9985	Not Applicable
Radiator Cabinet Or Shield Mfg. - Metal	456	2456
Radiator Mfg., Auto	454	2454
Radiator Or Heater Mfg. - Cast Iron	425	2425
Radio & Television Tube Mfg	486	2486
Radio And Television Tower, Fabrication	411	2411
Radio Broadcasting Station	936	2936
Radio Commercial Recording	936	2936
Radio Or Television Parts And Accessories Store - Retail	925	2925
Radio Or Television Transmitting, Signaling Or Detection Equipment Or Apparatus Mfg.	485	2485
Radio, Television Or Audio Equipment Store - Retail	925	2925

Radio, Television, Stereophonic Or High Fidelity Equipment, Parts Or Accessories Dealer - Wholesale	926	2926
Radon Mitigation	664	2664
Railing Erection - Metal	658	2658
Railing Mfg.	413	2413
Railing Or Stair Mfg. - Wood	305	2305
Railroad Car Mfg.	416	2416
Railroad Car Or Locomotive Spring Mfg	435	2435
Railroad Construction, By Contractor	605	2605
Railroad Maintenance Of Way, By Contractor	605	2605
Railroad Tank Car Cleaning - By Contractor	995	2995
Railroad, N.O.C. - Including Shop	721	2721
Railway Maintenance Car Mfg	416	2416
Raincoat And Other Waterproof Outer Garments Mfg.	161	2161
Rattan Or Fiber Furniture Mfg.	323	2323
Rayon Mfg.	581	2581
Rayon Spinning And Weaving	132	2132
Razor Blade Mfg. - Safety	459	2459
Razor Mfg. Or Repair - Electric	473	2473
Ready-Mixed Concrete Dealer	855	2855
Real Estate Agency - Clerical Workers In Office	953	2953
Real Estate Agency - Outside Salespersons	951	2951
Receivers - Radio Communication Mfg.	485	2485
Receiving Station - Dry Cleaner - No Dry Cleaning At Same Or Contiguous Location	928	2928
Receiving Station - Laundry - No Laundering At Same Or Contiguous Location	928	2928
Reclaiming Rubber	225	2225
Record Dealer, Vinyl - Retail	928	2928
Recording Devices Mfg.	485	2485
Recovery Of Usable Automobile Parts - See General Auditing & Classification Information	See Section 2	Not Applicable
Recreational Facility Or Amusement Devices, Indoor - See Entry By Topical Name	968	2968
Recreational Facility Or Amusement Devices, Outdoor - See Entry By Topical Name	969	2969
Recreational Vehicle Campground	978	2978
Recreational Vehicle Dealer	818	2818
Red Lead Mfg	402	2402
Refractory Products Mfg.	512	2512
Refrigerated Showcase Mfg. - Wood	311	2311
Refrigeration Or Central Air Conditioning Units Installation Or Service	664	2664
Refrigeration System Parts And/Or Accessories Dealer - Wholesale	885	2885
Refrigerator Car Mfg.	416	2416
Refrigerator Mfg., Commercial Or Household	456	2456
Refrigerator, Household - Service Or Repair	662	2662
Refrigerator, Stove Or Washing Machine Store - Retail	922	2922
Refuse Container Or Dumpster Mfg. - From Metal Plate	415	2415
Rehabilitation Hospital	958	2958
Reinforcing Rod Setting - Including By Specialist Contractor	654	2654
Reinforcing Rods Or Bars Dealer	857	2857
Religious Retreats	973	2973
Relish Mfg. - Fruit Or Vegetable - No Pickling Operations	104	2104

Rental Or Sale Of Non-Mobile & Non-Self-Propelled Construction Equipment	855	2855
Rental Service Stores And Yards - Classify On The Basis Of Principal Merchandise Rented	See Section 2	Not Applicable
Repaving - Street Or Road	601	2601
Research And Development (Including Prototypes) - By Specialist Contractor	955	2955
Research Or Development - Testing By Manufacturers - For Own Products - Governing Class	See Section 2	Not Applicable
Residential Facility For The Elderly - Non Medical	979	2979
Residential House Rental	880	2880
Residential Interior Cleaning Services - By Contractor	882	2882
Residential Planned Community	888	2888
Residential Pond or Water Garden Installation	012	2012
Resin Coated Fabric Mfg.	227	2227
Resistor Mfg. - Less Than 1 H.P.	472	2472
Resort Hotel - All Other Employees - See General Auditing & Classification Information	See Section 2	Not Applicable
Respirator Equipment Mfg.	488	2488
Respite Care Services - In Home	943	2943
Rest (Family) Care Homes	941	2941
Rest (Residential) Home	979	2979
Restaurant Booth Mfg. - Wood	311	2311
Restaurant Kitchen Equipment Mfg	454	2454
Restaurant Or Bar Supply Dealer (Other Than Beverages, Groceries Or Meat)	924	2924
Restaurant, N.O.C	975	2975
Retail Bakery - No Baking On Premises	918	2918
Retail Bakery - Selling Purchased Bakery Products	918	2918
Retail Store, N.O.C.	928	2928
Retaining Wall Construction - Concrete	654	2654
Retaining Wall Construction (Excluding Concrete)	653	2653
Retinning Of Metal Not Done In Rolling Mill	402	2402
Retirement Community - With 50 Pct. Or More Beds Licensed As Intermediate Care Or Higher	960	2960
Retirement Community - With Less Than 50 Pct. Of Beds Licensed As Intermediate Care Or Higher	974	2974
Reupholstering	327	2327
Ribbon Mfg., Textile Fabrics	132	2132
Riding Academy	801	2801
Rifle Mfg.	445	2445
Rigging - Non Ship	657	2657
Rigging, Ship	6872F	Not Applicable
Ringed Binder Mfg	265	2265
Rivet Mfg.	459	2459
Road Construction - Paving Or Repaving	601	2601
Road Maintenance By Municipal Employees	980	2980
Robe And Dressing Gown Mfg.	161	2161
Rock Climbing Wall Facility - Indoor	968	2968
Rock Climbing Wall Facility - Outdoor	969	2969
Rock Excavation, Not Quarry	609	2609
Rock Wool Installation	647	2647
Rock Wool Mfg. - Including Spinning And Weaving	513	2513
Rolled Glass Mfg.	535	2535
Roller Bearing Mfg.	467	2467

Roller Derby Player, Coach, Manager Or Sports Official - Professional Or Semiprofessional	970	2970
Roller Mfg. - Covered Sleeves Only	163	2163
Roller Skating Rink - Indoor	968	2968
Rolling Mill - Ferrous Metals	406	2406
Rolling Mill, Sheet Metal - By Specialist Contractor	406	2406
Ronald McDonald House Operation	973	2973
Roofing Compound Mfg., No Refining	563	2563
Roofing Installation - All Kinds	659	2659
Roofing Paper Or Roofing Felt Mfg.	255	2255
Room Divider Mfg.	311	2311
Rooming House Or Boarding House - All Other Employees - See General Auditing & Classification Information	See Section 2	Not Applicable
Rope Mfg. - Wire	457	2457
Rope Mfg., Including Fiber Preparation	132	2132
Rowing Club	969	2969
Rubber Band Mfg.	225	2225
Rubber Coating	227	2227
Rubber Garment Mfg., No Rubber Mill	161	2161
Rubber Products Mfg., N.O.C	225	2225
Rubber Reclaiming	225	2225
Rubber Stamp Mfg.	281	2281
Rubber Stock Dealer, Used	862	2862
Rubber Tile Installation	670	2670
Rubber Tire Dealer, Retail	815	2815
Rubber Tire Mfg.	225	2225
Rubber Tire Retreading	225	2225
Rubberized Fabrics Mfg	225	2225
Rubbish Or Garbage Removal	995	2995
Rug And Carpet Cleaning And Storage	141	2141
Rug Mfg	132	2132
Rust Proofing (Hot Dipping) Of Metals	402	2402
Saddle Mfg.	205	2205
Saddle Soap Mfg.	571	2571
Sadiron Mfg.	445	2445
Safe Installation	675	2675
Safe Mfg.	461	2461
Safe Moving	657	2657
Safety Belt Mfg. - Automobile - No Hardware Mfg	163	2163
Safety Grooving Of Road Surfaces - By Contractor	601	2601
Sail Making	166	2166
Salad Dressing Mfg.	104	2104
Salad Preparation - Cole Slaw, Egg, Potato, Etc	104	2104
Sales Stable	801	2801
Salesperson - Outside	951	2951
Salesperson, Delivering Goods By Automobile - Governing Class	See Section 2	Not Applicable
Salesperson, Door-To-Door - Governing Class	See Section 2	Not Applicable
Salesperson, Trimming Windows	951	2951
Salt Mining - Underground	025	2025

Salt Refining	551	2551
Salvage Operations And Incidental Wrecking - See Wrecking Or Demolition Or Building Moving Project - Gen. Aud. & Cln	See Section 2	Not Applicable
Sand Mold Mfg. - By Independent Contractor	513	2513
Sand Or Gravel Digging Or Excavation - Including Crushing	055	2055
Sandblasting The Outside Of Buildings - By Specialist Contractor	653	2653
Sandpaper Mfg.	255	2255
Sandstone Quarry	050	2050
Sandwich Or Other Food Preparation By Vending Machine Operators	897	2897
Sandwich Shop	897	2897
Sandwich Spread Mfg. - Salad Dressing Base	104	2104
Sandwich Steak Mfg.	119	2119
Sanitary Company (Septic Tank, Cesspool Or Chemical Portable Toilet Cleaning)	992	2992
Sanitary Napkin Mfg.	257	2257
Sash Mfg. - Wood	305	2305
Sash, Door Or Assembled Millwork Mfg.	305	2305
Sash, Door Or Finished Millwork Dealer	855	2855
Sauces Mfg.	104	2104
Sauerkraut Mfg.	113	2113
Sausage Casings Dealer - Natural - Including Cleaning	910	2910
Sausage Or Other Prepared Meat Products Mfg.	106	2106
Savings And Loan	988	2988
Saw Blade Mfg. - All Types	445	2445
Sawdust Dealer	855	2855
Sawmill	301	2301
Scaffold Sale, Rental Or Erection, By Specialist Contractor	675	2675
Scale Adjustment, Service Or Repair, Counter Type	952	2952
Scale And Balance Mfg.	445	2445
Scale Installation Or Adjustment, Coin-Operated Type, By Vending Machine Operator	933	2933
Scale Installation Or Adjustment, Platform Or Beam Type	675	2675
Scanning of Documents - By Specialist Contractor	932	2932
Scenery - Theatrical - Curtain And Drapery Mfg.	163	2163
School Bus Operation, By Contractor	804	2804
School Crossing Guard	980	2980
School District - Public, Private Or Parochial	965	2965
School for Autistic Children	965	2965
School, Aircraft, All Employees Except Flight Crew	965	2965
School, Aircraft, Flight Employees	7424	Not Applicable
School, Trade Or Vocational	965	2965
Scoreboard Mfg., Installation Or Repair - Electric	673	2673
Scouring Compound Mfg.	571	2571
Scouring Of Natural Or Synthetic Fibers	132	2132
Scout Camp	978	2978
Scrap Metal Dealer - Ferrous Metals	858	2858
Scrap Metal Dealer - Nonferrous Metals	859	2859
Scrapple Mfg	106	2106
Screen Mfg., Window - Wood	306	2306
Screen Printing (Including Finished Textile Articles) - By Specialist Contractor	281	2281

Screw Machine Products	445	2445
Screw Mfg.	445	2445
Seafood Market - Retail	915	2915
Sealing Wax Mfg.	571	2571
Seasonal Hotel - All Other Employees - See General Auditing & Classification Information	See Section 2	Not Applicable
Seasoning - Prepared Sauces - Vegetable	104	2104
Secondary Smelting, Refining, And Alloying Of Nonferrous Metal And Alloys	402	2402
Secondhand Building Material Dealer	855	2855
Security Agency	954	2954
Seed Merchant	924	2924
Self-Service Gasoline Station - Retail - See General Auditing & Classification Information	See Section 2	Not Applicable
Semiconductor Refining - Silicon Wafers	472	2472
Semiconductor Test Equipment Mfg	488	2488
Semiprofessional Or Professional Athletic Team - Contact Sports	970	2970
Semiprofessional Or Professional Athletic Team - Noncontact Sports	991	2991
Senior Citizens Center	976	2976
Separating Of Natural Or Synthetic Fibers	132	2132
Septic Tank Cleaner	992	2992
Septic Tank Installation, By Specialist Contractor	609	2609
Septic Tank Mfg. - Concrete	511	2511
Serum Mfg.	555	2555
Service Connections, Electrical Contractor	661	2661
Setting Of Telephone Poles	656	2656
Set-Up Box Mfg.	257	2257
Sewage Disposal Plant, Municipal	980	2980
Sewage Disposal Plant, Private	753	2753
Sewer Cleaning - Interiors Of Sewer Or Water Mains By Hydraulic Method	995	2995
Sewer Cleaning, House Connections, Using Portable Equipment	663	2663
Sewer Construction, All Work To Completion Except Tunneling, See Class 615	603	2603
Sewer Construction, Tunneling	615	2615
Sewing Contractor - Garment	161	2161
Sewing Machine - Service Or Repair	483	2483
Sewing Machine Attachment Mfg. (e.g., Hemmers, Binders)	441	2441
Sewing Machine Dealer - Wholesale	926	2926
Sewing Machine Mfg.	483	2483
Sewing Machine Store - Retail	925	2925
Sewing, Hand	161	2161
Shade Roller Mfg. - Wood	306	2306
Shaft Mfg. - All Types	461	2461
Shale Digging Or Excavation In Open Pits	055	2055
Shampoo Mfg.	571	2571
Sheepmen	0083	Not Applicable
Sheepskin Pickling	201	2201
Sheet Glass Or Sheet Window Glass Mfg.	535	2535
Sheet Metal Aircraft Parts Mfg.	456	2456
Sheet Metal Products Fabrication, N.O.C., Shop Only	454	2454
Sheet Rock Installation - Within Buildings	645	2645

Sheet Rolling, Cold Rolling - By Specialist Contractor	406	2406
Sheet Stock Or Coil Stock Distributor	857	2857
Sheeting - Rubber Or Rubberized Fabric	225	2225
Shell Case Loading	4771	6771
Shellac Mfg.	563	2563
Shelter For The Homeless	986	2986
Sheltered Workshop	964	2964
Shelters For Victims Of Domestic Abuse	986	2986
Shelving And Store Fixture Installation	646	2646
Shelving Mfg. - Metal	456	2456
Sheriff And Sheriff's Deputies	985	Not Applicable
Shingle Mfg. - Wood, Including In Shop Staining	305	2305
Shingle Staining, In Shop, No Off-Premises Work	305	2305
Shingle Staining, On Structures, Including Shop Work	665	2665
Ship Building, Iron Or Steel Including Naval	6843F	Not Applicable
Ship Chandler	926	2926
Ship Cleaning	6872F	Not Applicable
Ship Repair	6872F	Not Applicable
Ship Scaling	6872F	Not Applicable
Shirt Making - Custom	916	2916
Shoddy Mfg.	130	2130
Shoe Findings Mfg	204	2204
Shoe Form Mfg. - Wood	441	2441
Shoe Mfg.	204	2204
Shoe Ornament Mfg. - Fabric	163	2163
Shoe Polish Mfg.	563	2563
Shoe Repairing	204	2204
Shoe Shining Or Polishing Cloth Mfg.	163	2163
Shoe Stock Mfg., No Tanning Or Leather Dressing	204	2204
Shoe Store - Wholesale Or Retail	916	2916
Shook Mfg.	305	2305
Shooting Range - Private Or Public - Indoor	968	2968
Shooting Range - Private Or Public - Outdoor	969	2969
Shopping Cart Mfg	457	2457
Shotcrete Installation (Guniting)	654	2654
Shotgun Mfg.	445	2445
Shoulder Pad Or Coat Front Mfg.	161	2161
Shoulder Strap For Lingerie Mfg. - Fabric	161	2161
Showcase Erection And Installation, No Mfg	646	2646
Showcase Mfg. - Metal	456	2456
Showcase Mfg. - Wood	311	2311
Shower Cap Mfg. - Plastic	161	2161
Shower Curtain Mfg. - Cloth, Plastic, Vinyl	163	2163
Shredding Of Agricultural Products By Contractor	007	Not Applicable
Shuttle Mfg.	305	2305
Shuttle Service - By Specialist Contractor	817	2817
Siding Installation (Aluminum, Vinyl, Wood Or Cement Board) - Commercial Structures	651	2651

Siding Installation (Aluminum, Vinyl, Wood Or Cement Board) - Residential	652	2652
Sign Erection, Removal Or Repair, Not Outdoor Advertising Company	673	2673
Sign Mfg. - Metal, Shop Only - No Erection	454	2454
Sign Or Sign Letter Mfg. - Wood, Shop Only, No Erection	306	2306
Sign Painting Or Lettering In Or Upon Buildings Or Structures	679	2679
Silica Gel Mfg.	551	2551
Silicon Chip Mfg.	472	2472
Silk Spinning And Weaving	132	2132
Silk Thread Or Yarn Mfg.	132	2132
Silk Throwing And Weaving	132	2132
Silo Building - Concrete, Shop Only	511	2511
Silo Building - Metal, Shop Only	454	2454
Silo Erection - Concrete	654	2654
Silo Erection - Masonry Or Tile	653	2653
Silo Erection - Metal Or Fiberglass - See General Auditing & Classification Information	See Section 2	Not Applicable
Silo Erection - Wood	651	2651
Silo Mfg. - Fiberglass, Shop Only	227	2227
Silo Mfg. - Wood, Shop Only	305	2305
Silver Plating	449	2449
Silverware And Plated Ware Mfg.	458	2458
Sisal Garnetting	130	2130
Skate Mfg.	445	2445
Skating Rink - Ice Or Roller - Indoor	968	2968
Skating Rink - Outdoor	969	2969
Skeet, Sporting Clays, Or Trapshooting Clubs Or Public Ranges	969	2969
Skelp Rolling	407	2407
Ski Mfg. - Metal	456	2456
Ski Mfg. - Wood	306	2306
Slag Digging Or Excavation - Including Crushing	055	2055
Slaughterhouse - Wholesale, Including Processing	111	2111
Sledgehammer Mfg.	433	2433
Sleeping Bag Mfg.	163	2163
Slipcover Installation	670	2670
Slipcover Mfg.	163	2163
Slipper Mfg.	204	2204
Slot Machine Gambling	981	2981
Slot Machine Mfg.	483	2483
Slum Clearance Projects - See Wrecking Or Demolition Or Building Moving Or Raising Project - Gen. Aud. & Class	See Section 2	Not Applicable
Slurry Blasting Agents Mfg	4777	6777
Small Arms Mfg.	445	2445
Small Game Dressing And Packing	865	2865
Smelting Of Nonferrous Metals, N.O.C.	402	2402
Smokeless Powder Mfg.	4771	6771
Smokestack Or Chimney Lining - Industrial	655	2655
Snack And/Or Candy Trays - Sold On The Honor System	933	2933
Snack Food Dealer - Wholesale	924	2924
Snow Fence Mfg., Cutting Lath From Logs	301	2301

Snow Fence Mfg., Wire Twisting	457	2457
Snow Plowing Or Removal By Contractor - Road Or Off-Road - Governing Class	See Section 2	Not Applicable
Snuff Mfg.	115	2115
Soap Dispenser Installation And/Or Servicing - Rest Rooms - By Specialist Contractor	952	2952
Soap Or Other Detergent Mfg	571	2571
Soapstone Products Mfg	855	2855
Soccer Player, Coach, Manager Or Sports Official - Professional Or Semiprofessional	991	2991
Social Caterer	898	2898
Society For Prevention Of Cruelty To Animals	959	2959
Sod Farm	0013	2013
Soda Bicarbonate Mfg.	551	2551
Soda Dispensers - Installation And Repair	663	2663
Soda Fountain Mfg	456	2456
Soda Fountain Or Counter Installation - Plumbing Or Electrical Wiring To Be Separately Rated	646	2646
Sodium Silicate Mfg.	535	2535
Soft Drink Distributing - Wholesale	821	2821
Soft Drinks (Carbonated) Mfg. - Bottled Or Canned	112	2112
Solar Control Film Installation In Window	667	2667
Solar Electric (Photovoltaic) System Installation	661	2661
Solar Water Heater Installation - Including Storage Tanks And Solar Panels	663	2663
Solvents Dealer	924	2924
Sonar Equipment Mfg.	485	2485
Sorority/Fraternity House	896	2896
Sound Insulation Installation	647	2647
Sound Recording Studio	936	2936
Sound System Installation	660	2660
Soup Kitchen	898	2898
Soup Mfg.	104	2104
Speaker Mfg.	485	2485
Speech Therapy - By Specialist Contractor	957	2957
Speedometer Mfg.	488	2488
Spice Dealer - Wholesale	911	2911
Spice Grinding	104	2104
Spice Store - Retail	917	2917
Spice, Cutlery Or Wine Racks Mfg. - Wood	306	2306
Spike Mfg.	445	2445
Spin Casting Foundry - Nonferrous Metals	447	2447
Spinning Of Fibers	132	2132
Spirituous (Distilled) Liquor Bottling By Distiller	113	2113
Sponge Rubber And Sponge Rubber Products Mfg.	225	2225
Spool Mfg. - Wood	306	2306
Sporting Goods - Knapsack Mfg.	166	2166
Sporting Goods Dealer - Wholesale	924	2924
Sporting Goods Mfg. - Classify By Materials Used	See Section 2	Not Applicable
Sporting Goods Store - Retail	928	2928
Sports (e.g., Basketball, Ice Hockey Or Boxing) Amateur Training Facility Not Professional Or Semiprofessional Sport	968	2968
Sports/Energy Drinks Mfg. (Non-Carbonated)	104	2104

Spray Painting - In Shop Only	445	2445
Spring Mfg. - Hot Wound	435	2435
Spring Mfg., Cold Wound	457	2457
Spring Water Bottling And/Or Distribution	924	2924
Sprinkler Installation	663	2663
Sprinkler Mfg., Automatic	445	2445
Stabilizer Mfg., Hydraulic For Trains	445	2445
Stable	801	2801
Stadium Operation - Outdoor - By Contractor Or Owner	969	2969
Stage Scenery - Theatrical - Curtain And Drapery Mfg	163	2163
Stained Glass Mfg	535	2535
Stained Glass Products Including Window Mfg. - From Purchased Stained Glass	536	2536
Stainless Steel Mfg.	404	2404
Stains - Varnish, Oil And Wax, Mfg.	563	2563
Stair Building (Wooden) Erection	648	2648
Stair Railing Mfg. - Metal	413	2413
Staircase Or Stair Mfg. - Wood	305	2305
Stamp (Postage) And/Or Coin Dealer - Retail Or Wholesale	920	2920
Starch Mfg. - By Wet Corn Milling	103	2103
Stationery Dealer - Wholesale	924	2924
Stationery Products Mfg.	265	2265
Stationery Store - Retail	928	2928
Statistical Report Printing By Publisher Or Contractor	282	2282
Stave Mfg. - Wood	305	2305
Steam Heating Company	753	2753
Steam Main Construction - All Work To Completion Except Tunneling	617	2617
Steam Packing Mfg. - Classify According To Materials Used	See Section 2	Not Applicable
Steam Pressure Gauge Mfg.	488	2488
Steamship Lines Port Employees	8726F	Not Applicable
Steel Alloy Castings Mfg.	421	2421
Steel And Steel Alloy Scrap Dealer (Including Stainless Steel)	858	2858
Steel Barrel Or Drum Mfg.	454	2454
Steel Curtain Wall Mfg	413	2413
Steel Drum Or Barrel Dealer, Secondhand	454	2454
Steel Erection, N.O.C.	655	2655
Steel Fabrication, Bridge And Structural Shops	411	2411
Steel Foundry	421	2421
Steel Frame Structure Erection	655	2655
Steel Mfg.	404	2404
Steel Or Iron Merchant, New Materials Only	857	2857
Steel Pipe And Tube Mfg.	407	2407
Steel Rule Die Mfg.	441	2441
Steel Spring Mfg. - Except Wire (Cold Wound) Springs	435	2435
Steel Structures Painting	655	2655
Steel Tank Erector	655	2655
Steel Tower Erection For Cross-Country Electric Or Telephone Lines	655	2655
Steel Wire Drawing	406	2406

Steel Work In Connection With Boilers	677	2677
Steel Works, Structural	411	2411
Step Mfg. - Prefabricated Concrete	511	2511
Stereo Equipment Mfg.	485	2485
Stereophonic Or High Fidelity Equipment Dealer - Wholesale	926	2926
Stereophonic Or High Fidelity Equipment Store - Retail	925	2925
Stereotyping - By Specialist Contractor	281	2281
Stevedoring - Explosives Materials - Assign The Appropriate Stevedoring Class	See Section 2	Not Applicable
Stevedoring Containers	7327F	Not Applicable
Stevedoring Tallymen	8709F	Not Applicable
Stevedoring, By Hand Or Hand Truck Exclusively	7317F	Not Applicable
Stevedoring, N.O.C.	7309F	Not Applicable
Still Mfg. - Pressure Metal Plate	415	2415
Stockyard	801	2801
Stoker Installation Or Repair	663	2663
Stoker Mfg.	461	2461
Stone Crushing By Other Than Producer Or Road Contractor	059	2059
Stone Crushing, By Road Contractor As Part Of Road Project - Assign Appropriate Quarry Class	See Section 2	Not Applicable
Stone Cutting Or Polishing - Not By A Mine Or Quarry Operator	855	2855
Stone Setting - Non-Structural	668	2668
Stone Setting - Structural	653	2653
Stonework Erection By Contractor	653	2653
Stopper Mfg. - Rubber	225	2225
Storage - Cold Or General Merchandise	813	2813
Storage - Self-Service	971	2971
Storage Battery Mfg.	475	2475
Storage Warehouse, Public	813	2813
Store - Furniture - Wholesale	921	2921
Store Counter Mfg. - Wood	311	2311
Store, Florist - Fresh Cut Flowers - Retail Or Wholesale	919	2919
Store, Furniture - Retail	922	2922
Store, Retail, N.O.C.	928	2928
Store, Wholesale, N.O.C.	924	2924
Storm Drain Construction	603	2603
Storm Window Or Storm Door Installation - Wood Or Metal - Residential	652	2652
Storm Window Or Storm Door, Installation - Wood Or Metal - Commercial	651	2651
Stove Mfg. - Cast Iron	425	2425
Stove Mfg. - Sheet Metal, Commercial Or Household	456	2456
Stoves, Household Or Commercial, Electric Or Gas - Service Or Repair	662	2662
Strap Mfg. - From Leather, Simulated Leather Or Plastic	205	2205
Street Or Road Construction Or Maintenance - Scraping, Paving Or Repaving	601	2601
Street Or Road Landscape Planting And Maintenance - By Specialist Contractor	012	2012
Street Or Road Rock Excavation	609	2609
Street Sweeping - By Contractor	995	2995
Stringing Of Electric Or Telephone Lines - By Contractor	656	2656
Structural Clay Products Mfg.	512	2512
Structural Glass Block Installation, Interior	653	2653

Structural Members, Laminated Wood - Arches, Trusses, Timbers	305	2305
Structural Steel Fabrication	411	2411
Stucco Work, Building Interiors	669	2669
Stucco Work, Exterior Walls	653	2653
Stuffed Toy Mfg. - Cloth	163	2163
Stuffing Printed Circuit Boards, Adding Wiring And Chassis By Contractor Per Customer Design	471	2471
Stunt Flying	7424	Not Applicable
Sub-Surface Work - Road Or Street Construction	609	2609
Subway Construction - Use Appropriate Contracting Classes	See Section 2	Not Applicable
Suede Clothing Mfg.	161	2161
Sugar Cane Milling	103	2103
Sugar Refining	103	2103
Sugar Repacking, Mixing, Blending Only	104	2104
Suit, Skirt, And Coat Mfg.	161	2161
Sulfate Mfg.	551	2551
Sulfonated Oil And Assistant Mfg	581	2581
Sulfuric Acid Mfg	551	2551
Sulky Mfg., Racing	413	2413
Sump Pump Installation	663	2663
Supercharger Mfg.	461	2461
Supermarket	917	2917
Supplemental Radiation Exposure Loading	9985	Not Applicable
Surfacing Or Resurfacing Of Road Or Street	601	2601
Surgical Instrument Mfg.	487	2487
Surveying - By Specialist Contractor	955	2955
Surveying Equipment Mfg.	487	2487
Sushi Bar - Assign The Applicable Restaurant Class	See Section 2	Not Applicable
Suspender Mfg. - No Buckles, Webbing Or Leather Parts Mfg	161	2161
Sweeping Of Parking Lots - Shopping Areas And Similar Areas, By Specialty Contractor	971	2971
Swim Club - Indoor	968	2968
Swim Club - Outdoor	969	2969
Swimming Pool Cleaning Or Maintenance - By Specialty Contractor	971	2971
Swimming Pool Installation - All Types Except Iron Or Steel - All Work To Completion	674	2674
Swimming Pool Installation - Iron Or Steel	655	2655
Swimming Pool Liner Installation - Vinyl, By Swimming Pool Installation Contractor	674	2674
Swimming Pool Liner Installation - Vinyl, By Swimming Pool Maintenance Contractor	971	2971
Swimming Pool Plastering - By Specialist Contractor	653	2653
Swimming Pool Supply Store	925	2925
Swimming Pool Tile Installation - By Specialist Contractor	653	2653
Swimming Pool, Public Or Private - Outdoor	969	2969
Swiss Screw Machine Shop	459	2459
Switch Mfg. - Household	473	2473
Switchgear Or Switchboard Apparatus Mfg.	474	2474
Switching Locomotive And Parts Mfg.	416	2416
Synagogue	963	2963
Synthetic Log Mfg. (Wax And Sawdust Combination)	571	2571
Synthetic Rubber Intermediates Mfg.	581	2581

Synthetic Rubber Mfg.	581	2581
Syrup Mfg., For Soda Fountains	113	2113
Syrup Or Molasses Refining	103	2103
Table Cloth Mfg.	163	2163
Table Pad Mfg. - From Cardboard And Fabric	163	2163
Tablet Computer Repair	952	2952
Tachometer Mfg.	488	2488
Tack Mfg.	459	2459
Tag Printing	281	2281
Tai Chi Instruction	884	2884
Tailor Shop - No Dry Cleaning	916	2916
Talc Mill	059	2059
Tallymen - State Coverage Only	709	2709
Tank Building - Wood, Shop Only	305	2305
Tank Cleaning - Permanently-Sited - Including Bulk Storage Type By Contractor	995	2995
Tank Erection - Steel	655	2655
Tank Erection - Wooden	651	2651
Tank Freight Car Mfg.	416	2416
Tank Installation, Gas Stations	675	2675
Tank Mfg. - Pressurized Or Non-Pressurized, Including For Tank Trucks - From Metal Plate	415	2415
Tank Painting	655	2655
Tank, Seat Or Cabinet Mfg. - Toilet - Wood	323	2323
Tanning Extract Mfg.	551	2551
Tanning Salon	977	2977
Tanning, Leather	201	2201
Tape Mfg. - Asbestos	509	2509
Tape Mfg. - Mending - Fabric	163	2163
Tape Recorder Mfg	485	2485
Taping And Seaming Of Wallboard	645	2645
Tar Refining	551	2551
Tattoo Parlor	977	2977
Tattooing, Livestock, By Contractor	959	2959
Tavern	899	2899
Tavern Supply Dealer (Other Than Beverages, Groceries Or Meat)	924	2924
Tax Preparation Service	962	2962
Taxicab Company	803	2803
Taxidermist	922	2922
Taximeter Installation Or Repair	815	2815
Taximeter Mfg.	488	2488
Tea - Blending And Mixing Including Packing Into Teabags	104	2104
Tea Dealer - No Blending Or Mixing - Wholesale	911	2911
Telecommunications Company	757	2757
Telecommuter	953	2953
Telemetering Equipment Mfg.	485	2485
Telephone - Coin-Operated - Installation, Service Or Repair By A Specialist Business Or Contractor	933	2933
Telephone (Including Cell or Mobile) Store - Retail	928	2928
Telephone (Private Branch Exchange) Apparatus Programming, Service Or Repair By Contractor	952	2952

Telephone Book Printing By Publisher Or Contractor	282	2282
Telephone Cable Laying With Automatic Equipment - Street To Building - By Specialist Contractor	660	2660
Telephone Company	757	2757
Telephone Dealer - Wholesale	924	2924
Telephone Equipment Or Apparatus Mfg.	485	2485
Telephone Line Construction By Contractor	656	2656
Telephone Operator	953	2953
Telephone Or Radio Installation - Automobile	966	2966
Telephone Service Or Repair By Specialist Crew Of A Contractor Or Other Than By Telecommunications Company	952	2952
Telephone Wiring Installation Within Buildings - By Specialist Contractor	660	2660
Telescope Mfg.	487	2487
Television Broadcasting Station	936	2936
Television Or Radio Advertisements - Filming Or Video Production Or Audio Recording	936	2936
Television Tube Mfg.	486	2486
Television, Cable - Installation Of New Systems, Except Towers	759	2759
Television, Radio, Stereophonic Or High Fidelity Equipment Dealer - Wholesale	926	2926
Television, Video And/Or Audio Equipment Installation, Service Or Repair, Including Installation Of Antenna	966	2966
Television, Video And/Or Audio Equipment Store - Retail	925	2925
Tender Mfg., Locomotive	416	2416
Tennis Club - Indoor	968	2968
Tennis Club - Outdoor	969	2969
Tennis Court, Public - Outdoor	969	2969
Tennis Racquet Mfg. - Metal	456	2456
Tent Installation	681	2681
Tent Mfg.	166	2166
Termite Control - By Contractor	971	2971
Terra-Cotta Mfg.	512	2512
Terrazzo Floor Laying	668	2668
Testing - Non-Destructive - All Kinds - By Specialist Contractor	955	2955
Textile Bag Mfg. - Canvas Or Burlap	166	2166
Textile Bleaching And Dyeing	139	2139
Textile Machinery Installation, Service Or Repair	675	2675
Textile Machinery Mfg.	461	2461
Textile Mending, Invisible Weaving Of Wearing Apparel	161	2161
Textile Mfg. - Asbestos	509	2509
Textile Piece Goods Dealer	916	2916
Textile Printing	139	2139
Textile Weaving	132	2132
Theater (Including Drive-In)	967	2967
Theatrical Productions	967	2967
Theatrical Scenery - Curtain And Drapery Mfg.	163	2163
Thermocouple Mfg.	488	2488
Thermometer Mfg.	488	2488
Thermostat Mfg.	488	2488
Thread Mill	132	2132
Threshing By Contractor	007	Not Applicable
Thrift Store (Used Clothing, Furniture, Household Items) - Retail	928	2928

Tie Mfg. - Neckwear	161	2161
Tiffany Lamp Shade Mfg. - From Purchased Stained Glass	536	2536
Tile Dealer - Ceramic - Wholesale	926	2926
Tile Floor Laying - Ceramic Or Mosaic	668	2668
Tile Floor Laying, Not Ceramic Or Mosaic	670	2670
Tile Mfg., Decorative	513	2513
Tile Mfg., Roofing, Structural Or Terra-Cotta	512	2512
Tile Store - Ceramic - Retail	925	2925
Tile Wainscoting Installation	668	2668
Timber Cruiser (Exclusive Duties)	951	2951
Time Clocks, Recording Employee Time - Service Or Repair	952	2952
Tin Foil Mfg	403	2403
Tin Plating	449	2449
Tin Smelting And Refining	402	2402
Tinsel Mfg.	257	2257
Tire And Inner Tube Mfg.	225	2225
Tire Cord And Fabric Mfg.	132	2132
Tire Dealer - Used - For Recycling (May Include Shredding)	862	2862
Tire Dealer - Wholesale	934	2934
Tire Dealer, Retail	815	2815
Tire Recapping Or Retreading	225	2225
Tissue Paper Products Mfg. - Facial Or Toilet	257	2257
Tobacco (Chewing And Smoking) And Snuff Mfg.	115	2115
Tobacco Auction Sales Warehouses	924	2924
Tobacco Farm	0006	Not Applicable
Tobacco Product Dealer - Wholesale	924	2924
Tobacco Products Store - Retail	928	2928
Tobacco Rehandling	115	2115
Tobacco Stemming And Redrying	115	2115
Tomato Dealer (Fresh) - Wholesale	907	2907
Tomato Paste Mfg.	113	2113
Tomato Products Dealer - Wholesale	911	2911
Toner (Dry) Mfg.	563	2563
Tool Mfg. - Forged	433	2433
Tool Mfg., N.O.C.	441	2441
Tool Sharpening, Industrial Tools	441	2441
Toothpick Mfg.	306	2306
Topsoil Or Humus Dealer - No Excavation	855	2855
Torsion Bar Spring Mfg	435	2435
Tour Guide	951	2951
Towel Mfg. - Paper Or Disposable	257	2257
Towel Mfg., Textile Fabrics (Except For Disposable Towel Mfg.)	163	2163
Towel Or Toilet Supply Dealer - Not Connected With Laundry	916	2916
Towel Supply Service Including Laundering	141	2141
Tower, Transmission, Fabrication	411	2411
Towing Company	815	2815
Town Employees, N.O.C.	980	2980

Toy Mfg. - Rubber	225	2225
Toy Mfg. - Stuffed Animals Or Other Cloth Stuffed Toys	163	2163
Toy Mfg. - Wood	311	2311
Tractor Dealer, Including Servicing And Repair	814	2814
Tractor Mfg.	463	2463
Trade Journal Printing By Publisher Or Contractor	282	2282
Trade School	965	2965
Trade School Operated By A Labor Union	903	2903
Traffic Control Systems Assembly	476	2476
Traffic Light Installation - By Contractor	661	2661
Trailer (All Types) Sales, Rental Or Leasing	818	2818
Trailer Mfg.	451	2451
Training Film Production Company	936	2936
Trains, Electric - Toy Or Model Mfg.	473	2473
Transdermal Nitroglycerin Patch Mfg.	555	2555
Transducer Mfg.	472	2472
Transformer Mfg. - Less Than 1 H.P. Used In Electronic Devices	472	2472
Transformer Mfg. (1 H.P. Or More)	474	2474
Transistor Mfg.	472	2472
Transmitting, Industrial And Special Purpose Electron Tube Mfg	486	2486
Transponder Mfg.	485	2485
Transportation Services For The Elderly	828	2828
Transportation Services For The Handicapped	828	2828
Trash Compactor Mfg.	456	2456
Trash Dumpster/Debris Box Rental/Service	995	2995
Trash Removal Including Containerized	995	2995
Trash Transfer Station - Non-Municipal	995	2995
Traveling Amusement Device Operator	939	2939
Traveling Carnival	939	2939
Traveling Circus	939	2939
Traveling Insurance Auditor - Independent Contractor	951	2951
Traveling Insurance Company Auditor	984	2984
Traveling Orchestra	967	2967
Tree Pruning, Spraying, Repairing, Trimming Or Fumigating - By Contractor	005	2005
Trellis Mfg. - Wood	305	2305
Trimming Windows - By Independent Contractor	951	2951
Trimmings Mfg., Fancy Trimmings Or Piping, Not Manufacturing Binding, Tape Or Ribbon	136	2136
Trophy Store (Including Assembly And Nameplate Inscribing)	928	2928
Truck Body Mfg. - Including Attaching Manufactured Body To A Customer Supplied Or Purchased Chassis	451	2451
Truck Cab Mfg. - Including Attaching Manufactured Body To A Customer Supplied Or Purchased Chassis	451	2451
Truck Dealer - New And/Or Used Trucks	818	2818
Truck Mfg.	463	2463
Truck Rental - Not A Hauling Contractor	818	2818
Truck Stop - See General Auditing & Classification Information	See Section 2	Not Applicable
Truck Washing Service - Mobile	971	2971
Truck Washing Service - Permanently Sited	816	2816
Trucking, N.O.C.	811	2811

Trunk Mfg. - Wood	323	2323
Truss Mfg. - Wood	305	2305
Truss Plate Mfg. - Metal	415	2415
Tube Mfg. - Iron Or Steel	407	2407
Tube Mfg. - Metal, Collapsible	445	2445
Tube Mfg. - Nonferrous	403	2403
Tube Or Pipe Merchant, Including Cutting, New Materials Only - All Types And Sizes	885	2885
Tubes Or Cores Mfg. - Paper	257	2257
Tubing - Rubber	225	2225
Tuck Pointing	653	2653
Tunneling	615	2615
Turkeys - Slaughtering, Dressing And Packing For The Trade	865	2865
Tutoring Service (In Academic Subjects) By Independent Contractor	965	2965
TV Dinner Type Meals, Cooking, Packing And Freezing	104	2104
Twine Mfg., Including Fiber Preparation	132	2132
Type Foundry	447	2447
Typesetting Machinery Mfg.	461	2461
Typewriter Repair - Shop Or Field	952	2952
Typewriter Ribbon Mfg.	139	2139
Ultrasound Imager Mfg.	488	2488
Umbrella Handle Mfg. - Wood	306	2306
Umbrella Mfg	163	2163
Underpads Mfg. - Bed - Disposable	257	2257
Undertaker	997	2997
Uniform Mfg.	161	2161
Uniform Supply Service Including Laundering	141	2141
Unit Owners Association (For a Residential Planned Community)	888	2888
University	965	2965
Upholstering - Away From Shop	670	2670
Upholstering Car Seats	327	2327
Upholstering Shop Only, No Furniture Assembling	327	2327
Upholstery Cleaning On Customers' Premises	141	2141
Upset Forging	431	2431
Used Clothing Dealer - Wholesale	924	2924
Used Clothing Store - Retail	928	2928
Used Motor Oil Collection - By Specialist Contractor	809	2809
Used Tire Dealer - For Recycling (May Include Shredding)	862	2862
Vacuum Cleaner - Service Or Repair	473	2473
Vacuum Cleaner Dealer - Wholesale	926	2926
Vacuum Cleaner Mfg.	473	2473
Vacuum Cleaner Store (Household) - Retail	925	2925
Vacuum Tank Mfg. - Metal Plate	415	2415
Vacuum Tube Mfg.	486	2486
Valve Actuator Mfg.	488	2488
Valve And Pipe Fitting Mfg., Except Cast Plumbers' Brass Goods	445	2445
Valve Mfg.	445	2445
Valve Mfg. - Miniature	459	2459

Van Conversion Or Customizing	815	2815
Vanities Assembly - Marble	855	2855
Vanities Mfg. - Wood (Architectural Or Bathroom)	311	2311
Vanity Mfg. - Resin Poured Or Cast Type/Artificial Marble Product	222	2222
Varnish Mfg.	563	2563
Vat Mfg. - Metal Plate	415	2415
Veal Calf Raising	0034	Not Applicable
Veal Patty Mfg. - Plain Or Breaded	119	2119
Vegetable And Fruit Juice - Canned, Bottled Or Bulk	113	2113
Vegetable Canning	113	2113
Vegetable Dealer - Wholesale	907	2907
Vegetable Farm	0006	Not Applicable
Vegetable Oil Mfg. - All Types	551	2551
Vegetable Packing - Not Cannery	907	2907
Vegetable Raising, Hot House	0011	Not Applicable
Vegetable Sauce Mfg.	104	2104
Vehicle Chassis Or Frame Mfg.	451	2451
Velvet Mfg.	132	2132
Vending Machine Dealer - Wholesale	924	2924
Vending Machine Installation	933	2933
Vending Machine Mfg.	483	2483
Vending Or Coin-Operated Amusement Machine - Installation, Service Or Repair	933	2933
Veneer Container Mfg.	305	2305
Veneer Mfg.	305	2305
Veneer Products Mfg., N.O.C. - No Veneer Mfg.	306	2306
Venetian Blind Installation, No Mfg.	670	2670
Venetian Blind Mfg. - Aluminum	456	2456
Venetian Blind Mfg. - Wood	323	2323
Ventilating System Installation	664	2664
Ventilating Systems Repair Or Service - Cleaning, Oiling Or Adjusting	664	2664
Ventilation Equipment Mfg.	456	2456
Ventilator Mfg. - Sheet Metal	454	2454
Vermiculite Crushing And/Or Processing By Other Than Producer	059	2059
Vestment Mfg	161	2161
Veterinarian	959	2959
Veterinary Hospital	959	2959
Video Cassette Recorder And Video Camera Repair	966	2966
Video Cassette Recorder Mfg	485	2485
Video Game Arcade - Mobile	922	2922
Video Game Arcade - Permanently-Sited	968	2968
Video Games - Service Or Repair By Vending Machine Operator	933	2933
Video Tape Or DVD Store - Rental Or Sale	928	2928
Video/Audio Equipment Dealer - Wholesale	926	2926
Video/Audio Equipment Service Or Repair	966	2966
Video/Audio Equipment Store - Retail	925	2925
Videographer	936	2936
Villages Operation	980	2980

Vinegar Mfg. - By Fermentation	113	2113
Vinegar Mfg. - From Purchased Concentrates Only	104	2104
Vineyard	0016	Not Applicable
Vinyl Asbestos Floor Tile Mfg.	509	2509
Vinyl Fence Erection - Commercial or Residential	651	2651
Vinyl Sign Letters Mfg. - Electronically Scored - Shop Only	281	2281
Vinyl Tile Installation	670	2670
Visiting Nurse	942	Not Applicable
Vital Signs Monitoring Equipment Mfg.	488	2488
Vitamin Store - Retail	928	2928
Vitreous China Plumbing Fixture Mfg.	513	2513
Vitreous China Table And Kitchen Articles Mfg.	513	2513
Vitreous Tile Mfg	513	2513
Vitriol Mfg.	551	2551
Vocational Educational Institution	965	2965
Volleyball Mfg.	205	2205
Voit Meter Mfg.	488	2488
Volunteer Fire Company	994	Not Applicable
Volunteer Haz Mat (Hazardous Materials) Response Team	996	Not Applicable
Voting Machine - Service Or Repair	952	2952
Voting Machine Mfg.	483	2483
Vulcanized Rubber Products Mfg.	225	2225
Wafer (Semiconductor) Dicing Machine Mfg.	488	2488
Wafer Cleaning Equipment	488	2488
Wagon Body Mfg.	451	2451
Wagon Repairing	815	2815
Walk-In Refrigerator Mfg.	311	2311
Wall Or Panel Installation - Precast Concrete	654	2654
Wallboard Installation	645	2645
Wallet Mfg.	205	2205
Wallpaper Dealer - Wholesale	924	2924
Wallpaper Hanging	667	2667
Wallpaper Mfg. - (Paper Mfg. To Be Separately Rated)	259	2259
Wallpaper Store - Retail	928	2928
Warehouse - Public, Furniture	806	2806
Warehouse - Storage - Self-Service	971	2971
Warehouse - Storage, Public	813	2813
Warehousing - Other Than Furniture Moving And/Or Storage	813	2813
Warm Air Heating System Installation	664	2664
Warming Apron Paving, Airport	601	2601
Washing Compound Mfg.	571	2571
Washing Machine Mfg., Commercial Or Household	456	2456
Washing Machines, Household Or Commercial, Electrical Or Gas - Service Or Repair	662	2662
Waste Paper Dealer	862	2862
Waste Removal - Industrial And/Or Domestic	995	2995
Waste Treatment Plant - Liquid	753	2753
Watch Mfg.	458	2458

Watch, Clock, And Parts Mfg	458	2458
Watchman - Governing Class	See Section 2	Not Applicable
Water Bottling And/Or Bottled Water Distribution - By A Dealer	924	2924
Water Cooler - Installation, Service Or Repair	662	2662
Water Hauling - For Oil Or Gas Well Drilling Or Fracing	811	2811
Water Hauling - Tank Truck - By Contractor	805	2805
Water Ice Mfg.	110	2110
Water Ice Store	928	2928
Water Main Cleaning (Interiors Of) By Hydraulic Method	995	2995
Water Main Construction, All Work To Completion Except Tunneling, See 615	617	2617
Water Meter Installation - By Contractor	663	2663
Water Meter Mfg.	488	2488
Water Meter Reader	951	2951
Water Paint Mfg.	563	2563
Water Softener Installation And Service, Domestic	663	2663
Water Supply System - Operated By A Municipality	980	2980
Water Supply System, Private	753	2753
Water Tank Painting	655	2655
Water Well Cleaning	663	2663
Water Well Drilling - By Contractor	607	2607
Waterproofing Of Buildings	653	2653
Waterworks	753	2753
Wax Or Wax Products Mfg.	571	2571
Wax Remover Mfg.	571	2571
Waxed Paper - Coating Paper With Wax - No Paper Mfg.	263	2263
Waxing Of Cloth	227	2227
Weather Stripping Installation	647	2647
Weather Stripping Mfg. - Felt	130	2130
Weatherization Program	647	2647
Weaving Of Textile Fibers	132	2132
Webbing Mfg.	132	2132
Weed Or Brush Spraying - By Contractor - Except Aerial Spraying	012	2012
Weighers, Samplers Or Inspectors Of Merchandise On Vessels Or Docks	8709F	Not Applicable
Welding - Structural Steel	655	2655
Welding Equipment Or Supply Dealer	926	2926
Welding Or Cutting Torch Tip Mfg	441	2441
Welding Rod Mfg.	457	2457
Welding Torch Mfg	445	2445
Wet Corn Milling	103	2103
Wet Suit Mfg. - Rubber	225	2225
Wet Wafer Processing Equipment	488	2488
Wharf Building, Timber - State Coverage Only	611	2611
Wheel Alignment On Automobiles - Governing Class	See Section 2	Not Applicable
Wheel Mfg. - Cloth - Buffing And Polishing - No Metal Parts	163	2163
Wheelbarrow Mfg. - Metal	454	2454
Whiskey Mfg.	113	2113
White Lead Mfg.	402	2402

Whitewashing, By Contractor	665	2665
Whiting Mfg.	563	2563
Wholesale Store, N.O.C	924	2924
Wig Mfg. - Synthetic Materials	163	2163
Willow Ware Mfg.	323	2323
Windmill Erection - Metal	655	2655
Window (Sheet) Glass Mfg.	535	2535
Window Caulking	653	2653
Window Caulking - As A Part Of A Weatherization Program	647	2647
Window Cleaning	971	2971
Window Glass Mfg.	535	2535
Window Or Door Distributor	855	2855
Window Or Glass Tinting, Except For Auto Glass	667	2667
Window Or Window Sash Mfg. - Metal or Vinyl	454	2454
Window Screen Or Screen Door Installation - Metal Or Wood - Commercial	651	2651
Window Screen Or Screen Door Installation - Metal Or Wood - Residential	652	2652
Window Shade Installation	670	2670
Window Shade Mfg. - No Roller Mfg.	163	2163
Window Shade Roller Mfg. - Wood	306	2306
Window Trimming, By Contractor	951	2951
Wine Or Liquor Store - Retail	928	2928
Wine/Liquor Dealer	924	2924
Winery	113	2113
Wire Brush Mfg.	457	2457
Wire Cloth Weaving (Wire Drawing To Be Separately Rated By Code 406, Rolling Mill, N.O.C.)	132	2132
Wire Drawing - Ferrous	406	2406
Wire Drawing - Nonferrous Metals	403	2403
Wire Fence Mfg.	457	2457
Wire Glass Installation	666	2666
Wire Glass Mfg.	535	2535
Wire Goods Mfg.	457	2457
Wire Insulating - Includes Incidental Wire Stranding - Wire Drawing To Be Separately Rated	222	2222
Wire Insulating - Rubber	225	2225
Wire Mfg.	406	2406
Wire Mfg. - Nonferrous	403	2403
Wire Rope Or Cable Dealer, Including Splicing	857	2857
Wire Rope Or Cable Mfg	457	2457
Wirebound Box And Crate Mfg	305	2305
Women's Clothing & Accessories Store	916	2916
Women's Handbag Or Purse Mfg.	205	2205
Women's Handbag Store	928	2928
Women's, Misses', And Juniors' Outerwear Mfg., N.O.C	161	2161
Women's, Misses', Children's, And Infants' Underwear And Nightwear Mfg.	161	2161
Wood Alcohol Mfg. - Natural	551	2551
Wood Carving - By Hand Or Machine	441	2441
Wood Chipping - By The Logging Business At The Logging Site - Assign Applicable Logging Class	See Section 2	Not Applicable
Wood Chips Mfg.	301	2301

Wood Dealer, Kindling And Firewood	855	2855
Wood Distillation	551	2551
Wood Fence Erection - Commercial or Residential	651	2651
Wood Filler And Sealer Mfg.	563	2563
Wood Floor Mfg.	305	2305
Wood Flour Or Pellet Mfg.	101	2101
Wood Household Or Office Furniture Mfg.	323	2323
Wood Preserving	855	2855
Wood Stain Mfg.	563	2563
Wood Tack Strip Mfg.	306	2306
Wood Turned Products Mfg.	306	2306
Wooden Barrel Mfg	305	2305
Wooden Box Mfg., Except Cigar Boxes	305	2305
Wooden Coffin Mfg	323	2323
Wooden Frames Or Seats Mfg. - For Furniture	306	2306
Wooden Musical Instruments Mfg.	323	2323
Wooden Tobacco Pipe Mfg.	306	2306
Woodenware Mfg., N.O.C	306	2306
Woodworking Machine Mfg.	461	2461
Wool Combing Or Scouring	132	2132
Wool Merchant	924	2924
Wool Pulling	201	2201
Wool Reworking	130	2130
Wool Spinning And Weaving	132	2132
Word Processor - Service Or Repair - Shop Or Field	952	2952
Work Center	964	2964
Work Clothing Mfg	161	2161
Worm Raising	959	2959
Woven Carpet And Rug Mfg.	132	2132
Wreath Assembly - Artificial - Plastic And Fabrics	319	2319
Wrecking Of Buildings Or Structures - See Wrecking Or Demolition Or Building Moving Project - Gen. Aud. & Class	See Section 2	Not Applicable
X-Ray Equipment Mfg.	473	2473
X-Ray Equipment Repair Or Service	952	2952
X-Ray Service - Non-Hospital	957	2957
X-Ray Tube Mfg.	486	2486
Yacht Basin - State Coverage Only	716	2716
Yacht Club	944	2944
Yarn Dyeing Or Finishing	139	2139
Yarn Mfg. - Wool	132	2132
Yarn Mill, Wool, Including Carpet And Rug Yarn	132	2132
Yarn Or Thread Mfg. - Cotton	132	2132
Yarn Shop	916	2916
Yarn Spinning Mill, Cotton, Man-Made Fibers And Silk	132	2132
Yarn Throwing, Twisting, And Winding Mill, Cotton, Man-Made Fibers And Silk	132	2132
Yarn, Plastic Coated - Made From Purchased Yarn	227	2227
Yeast Mfg.	104	2104
Yoga Studio	884	2884

Yogurt Mfg.	109	2109
Youth Athletic League (Including Police Athletic League)	976	2976
Zinc Castings Mfg	447	2447
Zinc Die Castings Mfg.	429	2429
Zinc Smelting And Refining, Primary	402	2402
Zinc, Recovery Of - By Chemical Means	551	2551
Zipper Mfg.	459	2459
Zoo	969	2969