

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

<b>ADVERTISING COMPANIES – outdoor – selling space for advertising purposes – including shop operations, and the erection, painting, repair and maintenance, or removal of signs; bill posting; sign painting or lettering in or upon buildings or structures</b>	<b>9549</b>
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<b>AERIAL LINE CONSTRUCTION – not power lines</b>	<b>7601</b>
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This classification includes, but is not limited to, aerial line construction for telephone, television, communication, data, fire alarm and similar low voltage or fiber optic networks.

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

<b>AIR-CONDITIONING AND REFRIGERATION EQUIPMENT MFG.</b>	<b>3165(1)</b>
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<b>AIRCRAFT ENGINE MFG. OR REBUILDING</b>	<b>3805(1)</b>
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Employers that remove or install engines or otherwise work directly on the aircraft shall be classified as 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*.

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

**AIRCRAFT OPERATION**

Refer to Section IV, *Special Industry Classification Procedures*, Rule 1, pertaining to the following Aircraft Operation Classifications.

<b>AIRCRAFT OPERATION – agricultural – all employees other than members of the flying crew – including field or hangar employees, loaders and flagpersons</b>	<b>7410</b>
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Also refer to companion Classification 7409, *Aircraft Operation – agricultural – all members of flying crew*.

<b>AIRCRAFT OPERATION – agricultural – all members of flying crew – including dusting, spraying, seeding, bird herding or hunting</b>	<b>7409</b>
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Also refer to companion Classification 7410, *Aircraft Operation – agricultural – all employees other than members of the flying crew*, and Part 3, Section IV, *Special Industry Classification Procedures*, Rule 1, *Aircraft Operations*.

<b>AIRCRAFT OPERATION – ground schools – all employees other than members of the flying crew</b>	<b>7428(2)</b>
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Ticket sellers or information clerks shall be separately classified as 8810(1), *Clerical Office Employees*, and ground photographic laboratory employees shall be separately classified as 4361(1), *Photographers – all employees*. Classroom instructors with no flying operations shall be separately classified as 8868, *Colleges or Schools*.

Also refer to companion Classification 7424(3), *Aircraft Operation – student instruction – members of flying crew*.

<b>AIRCRAFT OPERATION – members of flying crew – N.O.C.</b>	<b>7424(1)</b>
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Also refer to companion Classifications 7428(1), *Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – all employees – other than members of the flying crew*, and 7428(3), *Aircraft Remanufacture, Conversion, Modification and Repair Companies*, and Part 3, Section IV, *Special Industry Classification Procedures*, Rule 1, *Aircraft Operations*.

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<b>AIRCRAFT OPERATION – other than agricultural, scheduled or supplemental air carriers – all employees – other than members of the flying crew – including field or hangar instructors</b>  Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i> , classroom instructors shall be separately classified as 8868, <i>Colleges or Schools</i> , ground photographic laboratory employees shall be separately classified as 4361(1), <i>Photographers – all employees</i> .  Also refer to companion Classifications 7424(1), <i>Aircraft Operation – members of flying crew – N.O.C.</i> , and 7424(2), <i>Aircraft Operation – patrol; photography; mapping; skywriting; advertising or survey work – all members of flying crew</i> .	<b>7428(1)</b>
<b>AIRCRAFT OPERATION – patrol; photography; mapping; skywriting; advertising or survey work – all members of flying crew</b>  Also refer to companion Classification 7428(1), <i>Aircraft Operation – other than agricultural, scheduled or supplemental air carriers – all employees – other than members of the flying crew</i> , and Part 3, Section IV, <i>Special Industry Classification Procedures</i> , Rule 1, <i>Aircraft Operations</i> .	<b>7424(2)</b>
<b>AIRCRAFT OPERATION – scheduled, commuter and supplemental air carriers – all employees other than members of the flying crew</b>  Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i> .  Also refer to companion Classification 7405, <i>Aircraft Operation – scheduled, commuter and supplemental air carriers – all members of flying crew</i> .	<b>7403</b>
<b>AIRCRAFT OPERATION – scheduled, commuter and supplemental air carriers – all members of flying crew</b>  This classification shall apply to scheduled or commercial air carriers, including commuter air carriers and cargo carriers.  Also refer to companion Classification 7403, <i>Aircraft Operation – scheduled, commuter and supplemental air carriers – all employees other than members of the flying crew</i> , and Part 3, Section IV, <i>Special Industry Classification Procedures</i> , Rule 1, <i>Aircraft Operations</i> .	<b>7405</b>
<b>AIRCRAFT OPERATION – student instruction – members of flying crew</b>  Also refer to companion Classification 7428(2), <i>Aircraft Operation – ground schools – all employees</i> , and Part 3, Section IV, <i>Special Industry Classification Procedures</i> , Rule 1, <i>Aircraft Operations</i> .	<b>7424(3)</b>
<b>AIRCRAFT OPERATION – transportation of personnel in the business of an employer not otherwise engaged in aircraft operation – members of flying crew</b>	<b>7421</b>
<b>AIRCRAFT REMANUFACTURE, CONVERSION, MODIFICATION AND REPAIR COMPANIES – not engaged in the original manufacturing of aircraft</b>  This classification includes the repair and rebuilding of aircraft components and parts when such operations are performed directly on the aircraft or in connection with components that are removed from and later reinstalled on the aircraft by the employer.  Also refer to companion Classification 7424(1), <i>Aircraft Operation – members of flying crew – N.O.C.</i>	<b>7428(3)</b>
<b>AIRPLANE MFG. – including foundry operations</b>  Aircraft operation or demonstration shall be separately classified.	<b>3830</b>

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Ticket sellers or information clerks shall be separately classified as 8810(1), *Clerical Office Employees*, classroom instructors shall be separately classified as 8868, *Colleges or Schools*, ground photographic laboratory employees shall be separately classified as 4361(1), *Photographers – all employees*; payroll for members of flying crews shall be separately classified.

**ALCOHOL AND DRUG RECOVERY HOMES**

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

**ALUMINUM WARE MFG. – from sheet aluminum**

See Metal Working Classifications.

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

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

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

**AMUSEMENT OR RECREATIONAL FACILITIES – N.O.C. – all employees other than those engaged in the operation or maintenance of merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith – including care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus – including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants****9016(1)**

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

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

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

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

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

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

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

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

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

Also refer to companion Classification 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith*.

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

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<b>ANALYTICAL OR TESTING LABORATORIES – including outside operations and sample collection – N.O.C.</b>	<b>4511</b>
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This classification applies to the provision of testing and research services for other concerns on a fee basis, including but not limited to the testing of air, water, soil, metal, concrete and other building materials and agricultural products. This classification also applies to fee-based quality control examination and testing of products such as electronic components; assaying; and the determination of the chemical composition of customer-submitted samples.

This classification also applies to motor vehicle emissions testing (smog tests) at locations where the employer performs no automotive service or repair operations.

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

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

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

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

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

See Property Management/Operation.

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

See Property Management/Operation.

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

See Property Management/Operation.

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**APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – property management supervisors**

See Property Management/Operation.

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

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

**ASBESTOS ABATEMENT – all operations – including shop 5473**

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

New construction shall be separately classified.

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

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

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

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

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

Digging, mining or quarrying shall be separately classified.

**ATHLETIC TEAMS OR PARKS – all players on salary list of employer, whether regularly played or not – including umpires 9181**

**The entire remuneration of each player shall be included, subject to a maximum of \$111,800 per season. When a player works for two or more teams in the same sport during the season, the maximum of \$111,800 per person shall be prorated.**

Season shall include preseason and postseason exposure.

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

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

**ATHLETIC TEAMS OR PARKS – all employees other than players or umpires – including care, operation and maintenance of grounds or care of teams – including ticket sellers or collectors, trainers, coaches, special officers or managers – other than playing managers 9182**

Also refer to companion Classification 9181, *Athletic Teams or Parks – all players on salary list of employer, whether regularly played or not – including umpires*.

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

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

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

**This classification shall not be used for division of payroll in connection with any other classification unless the operations described by Classification 8821 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification shall apply to firms that specialize in providing legal support services such as process serving of summons, subpoenas and complaints; preparation or filing of court documents; or the reproduction of documents by photocopying, scanning, microfilming or other means by registered professional photocopiers.

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**ATTORNEYS – all employees – including Outside Salespersons and Clerical Office Employees** **8820**

**This classification shall not be used for division of payroll in connection with any other classification unless the operations described by Classification 8820 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification does not apply to firms that specialize in the provision of legal support services as contemplated under Classification 8821, *Attorney Support Services*.

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

**This classification shall not be used for division of payroll in connection with any other classification (other than General Exclusions) unless the operations described by Classification 7607(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification applies to those firms engaged exclusively in computerized or electronic audio post-production activities for other concerns in connection with motion pictures, television features, commercials or similar productions on a contract basis. Such operations include dubbing type work and incidental studio recording in connection with motion pictures when performed on a contract basis.

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

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**AUDIO/VISUAL ELECTRONIC PRODUCTS MFG.**

See Electronics Industry.

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

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exception Classification 8742(1), *Salespersons – Outside*, or General Exclusions) unless the operations described by Classification 8803 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

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**AUTOMATIC SPRINKLER INSTALLATION – within buildings – including storage and yard employees – employees whose regular hourly wage does not equal or exceed \$27.00 per hour** **5185**


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**AUTOMATIC SPRINKLER INSTALLATION – within buildings – including storage and yard employees – employees whose regular hourly wage equals or exceeds \$27.00 per hour** **5186**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5185, *Automatic Sprinkler Installation*.

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**AUTOMOBILE ACCESSORY STORES**

See Stores.

**AUTOMOTIVE INDUSTRY**


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

Classification 2797(2) shall not be used for division of payroll in connection with Classification 3808, *Automobile or Motorcycle Mfg. or Assembling*, unless the operation described by Classification 2797(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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rate from the dismantling operations.

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

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

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

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

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

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

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

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

**Classification 8387(1) shall not be used for division of payroll in connection with Classifications 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*, unless the operation described by Classification 8387(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8392.**

This classification applies to facilities that, in addition to engaging in the service or repair of automobiles or trucks for other concerns on a fee basis, engage in the sale of gasoline. Automobile or truck service station locations at which the sale of rubber tires exceeds 10% of the total gross receipts shall be classified as 8388, *Rubber Tire Dealers*.

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

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

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

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

**Classification 8387(2) shall not be used for division of payroll in connection with Classifications 8392, *Automobile or Truck Storage Garages or Parking Stations or Lots*, unless the operation described by Classification 8387(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8392.**

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

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

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

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

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

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or Classification 8046, *Stores – automobile or truck parts or accessories*) unless the operations described by Classification 3828 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification applies to employers engaged in the machining and rebuilding of automobile, truck or motorcycle parts. The operations include but are not limited to engine rebuilding, cylinder reboring, valve grinding, turning down brake drums or rotors, rebabbitting, carburetor and alternator rebuilding, and fuel and water pump rebuilding. This classification does not apply to employers that remove or install parts or otherwise perform repair work directly upon automobiles, trucks or motorcycles on a fee basis. Automobile or truck service or repair facilities shall be assigned to the applicable *Automotive Industry* Group classification. Motorcycle service or repair facilities shall be classified as 8400, *Motorcycle Dealers*.

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

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

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**AUTOMOBILE OR TRUCK RADIO, ALARM AND ELECTRONIC EQUIPMENT INSTALLATION, SERVICE OR REPAIR – shop and outside** **9516(2)**

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

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

Store operations shall be separately classified.

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

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

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

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

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

**Classification 8392 shall not be used for division of payroll in connection with Classifications 8387(1), *Automobile or Truck Gasoline Service Stations*, 8387(2), *Automobile or Truck Oil and Fluid Replacement Service Facilities*, 8387(3), *Automobile or Truck Washing Facilities*, or 8389, *Automobile or Truck Repair Facilities*, unless the operation described by Classification 8392 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8387(1), 8387(2), 8387(3) or 8389.**

This classification applies to automobile or truck storage garages, parking stations or lots where the operations are restricted to the storing or parking of automobiles or trucks with incidental sale of gasoline or oil or servicing, including washing, polishing or oil changing, but does not apply to facilities at which the operations include repairing automobiles or trucks. Such facilities shall be assigned to the applicable *Automotive Industry* Group classification.

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

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

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

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

<p><b>AUTOMOBILE OR TRUCK TOWING, ROADSIDE ASSISTANCE OR FREEWAY SERVICE PATROL – for vehicles not owned by employer</b></p> <p>This classification applies to vehicle towing, roadside assistance and freeway service patrol operations that are conducted away from premises occupied and operated by the employer. This classification also includes all operations – including cashiering, vehicle retrieval, and maintenance of the employer's own vehicles – conducted in connection with the storage of impounded vehicles that the employer tows to its premises.</p> <p>“Roadside assistance” refers to services provided to the vehicle owner under an agreement with a third party (such as a motor club or law enforcement agency). Contemplated services include changing tires, jump-starting batteries, replacing batteries, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.</p> <p>This classification does not apply to automobile or truck shipping operations.</p>	7227
<p><b>AUTOMOBILE OR TRUCK TRANSMISSION REPAIRING AND REBUILDING – including removal and installation operations – all employees – including estimators, service writers and customer service representatives</b></p> <p><b>Classification 8397 shall not be used for division of payroll in connection with Classifications 8389, <i>Automobile or Truck Repair Facilities</i>, 8387(1), <i>Automobile or Truck Gasoline Service Stations</i>, or 3828, <i>Automobile or Truck Parts Rebuilding</i>, unless the operation described by Classification 8397 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8389, 8387(1) or 3828.</b></p> <p>This classification applies to facilities engaged primarily (over 50%) in the repair of automobile or truck transmissions for customers on a fee basis. Refer to the <i>Automotive Industry</i> Group for a complete list of classifications applicable to automobile or truck service or repair facilities.</p>	8397
<p><b>AUTOMOBILE OR TRUCK WASHING FACILITIES – all employees – including retail stores, customer service representatives and cashiers – N.O.C.</b></p> <p><b>Classification 8387(3) shall not be used for division of payroll in connection with Classification 8392, <i>Automobile or Truck Storage Garages or Parking Stations or Lots</i>, unless the operation described by Classification 8387(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8392.</b></p> <p>This classification applies to washing, waxing and polishing customers' automobiles or trucks on a fee basis. This classification also includes self-service automobile or truck washes and the washing, waxing and polishing of automobiles or trucks at customers' locations.</p> <p>This classification does not apply to facilities at which the operations include the sale of gasoline or the mechanical repair of automobiles or trucks. Refer to the <i>Automotive Industry</i> Group for a complete list of classifications applicable to automobile or truck service or repair facilities.</p>	8387(3)
<p><b>AUTOMOBILE, TRUCK OR MOTORCYCLE PARTS MFG. – N.O.C.</b></p> <p>This classification applies to employers engaged in the manufacture of new parts, including but not limited to wheels, mufflers, radiators, brakes, pistons, gears, bearings, push rods, manifolds, clutches and axles for use in motor vehicles, including but not limited to automobiles, trucks, buses, forklift trucks, golf carts and jet skis.</p> <p>Employers engaged in the machining or rebuilding of used automobile, truck or motorcycle parts shall be classified as 3828, <i>Automobile or Truck Parts Rebuilding</i>, provided the employer does not remove or install parts or otherwise perform repair work directly upon automobiles, trucks or motorcycles on a fee basis. Automobile or truck service or repair facilities at which the employer removes or installs engines or otherwise performs service or repair work directly upon automobiles or trucks on a fee basis shall be assigned to the applicable <i>Automotive Industry</i> Group classification. Motorcycle repair facilities shall be classified as 8400, <i>Motorcycle Dealers</i>.</p>	3840

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

Employers engaged in the manufacture of automobile or truck engines shall be classified as 3805(2), *Automobile or Truck Engine Mfg.*

Employers engaged in the manufacture of individual plastic automobile or truck body components shall be assigned to the applicable *Plastics Products Manufacturing* Industry Group classification.

Employers engaged in the manufacture or assembling of complete automobiles or motorcycles shall be classified as 3808, *Automobile or Motorcycle Mfg. or Assembling.*

Refer to the *Automotive Industry* Group for a complete list of classifications applicable to automobile or truck service or repair facilities.

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**AUTOMOBILE, TRUCK OR VAN CONVERSION OR CUSTOMIZING – all operations – including estimators and customer service representatives who inspect vehicles** **8390**

This classification applies to employers engaged in the conversion or customizing of automobiles, trucks or vans by performing a combination of mechanical, chassis, body, paint, upholstery and accessory installation work. This classification includes the conversion or customizing of limousines, police cars and ambulances. Employers engaged in a single customizing activity shall be assigned to the classification that describes such activity.

Employers solely engaged in the installation or modification of mechanical equipment such as wheelchair lifts or adaptive controls shall be classified as 8389, *Automobile or Truck Repair Facilities.*

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**AUTOMOBILE UPHOLSTERING – installation or repair** **9522(3)**

**Classification 9522(3) shall not be used for division of payroll in connection with Classifications 3808, *Automobile or Motorcycle Mfg. or Assembling*, 3815(1), *Truck, Truck Trailer or Bus Mfg. or Assembling*, 3815(2), *Truck Body Mfg.*, or 8390, *Automobile, Truck or Van Conversion or Customizing*, unless the operation described by Classification 9522(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 3808, 3815(1), 3815(2) or 8390.**

This classification applies to employers engaged in the installation or repair of automobile, truck, van or boat seat upholstery, carpeting, headliners, convertible tops, vinyl tops and interior soft trim.

This classification does not include automobile or truck body manufacturing or assembly. Such operations shall be assigned to the applicable *Automotive Industry* Group classification.

Employers engaged in the conversion or customizing of automobiles, trucks or vans that include but is not limited to a combination of mechanical, chassis, body, paint, upholstery and accessory installation work shall be classified as 8390, *Automobile Van Conversion or Customizing.*

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**GASOLINE STATIONS – retail – all employees – including cashiers** **8324**

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 8324 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification applies to the retail sale of gasoline or fuel and includes operations in connection with the sale of accessories, such as wiper blades, radiator caps, fuses, dash lamps or similar accessories not requiring the use of any tools.

This classification does not apply to automobile or truck gasoline stations at which the operations include repair, lubrication, washing, tire repair or tire sales. Such facilities shall be assigned to the applicable *Automotive Industry* Group classification.



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

Refer to the Special Industry Classification Procedures for Stores to classify the operations of combination gasoline stations and stores.

**PAINTING – automobile or truck bodies – including incidental sanding – no body repairing – including estimators, service writers and customer service representatives who inspect vehicles** **9501(3)**

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 9501(3) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification applies to painting, repainting or undercoating customers' automobiles, trucks or buses.

Automobile or truck repair facilities at which the operations include body repairing and related painting operations shall be classified as 8393, *Automobile or Truck Body Repairing and Painting*.

Employers that apply painted or adhesive lettering, signage, striping, adhesive wraps and window tint film onto automobiles, trucks or buses and do not engage in automobile or truck painting or body repairing shall be classified as 9507(1), *Sign Painting or Lettering*.

**RECREATIONAL VEHICLE MFG.** **2797(3)**

**Classification 2797(3) shall not be used for division of payroll in connection with Classification 3808, *Automobile or Motorcycle Mfg. or Assembling*, unless the operation described by Classification 2797(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.**

This classification also applies to the manufacturing of campers, travel trailers and motor homes. This classification includes warranty repair work for which no fee is charged to the customer.

Employers engaged in the manufacture of buildings, including but not limited to mobile homes, modular buildings and construction office trailers at a permanent shop or yard location shall be classified as 2797(1), *Mobile, Modular or Manufactured Home Mfg.*

Employers engaged in the manufacture of trailers used for the transport of goods and materials shall be classified as 3815(1), *Truck, Truck Trailer or Bus Mfg. or Assembling*.

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

**RUBBER TIRE DEALERS – wholesale or retail, or combined wholesale and retail – including inside salespersons, estimators, service writers, customer service representatives and cashiers; repairing and adjusting tires away from the premises; and accessories and spare parts departments** **8388**

This classification also applies to automobile, truck or bus service or repair facilities at which the sale of rubber tires exceeds 10% of the total gross receipts. Automobile, truck or bus service or repair facilities at which the sale of rubber tires does not exceed 10% of the total gross receipts shall be assigned to the applicable *Automotive Industry* Group classification.

Recapping or retreading of tires shall be separately classified as 4420, *Rubber Tire Recapping or Retreading*.

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

**See Stores.**

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

<b>TRUCK BODY MFG. – truck, truck trailer or bus bodies</b>	<b>3815(2)</b>
<p>This classification applies to employers engaged in the manufacture of truck, truck trailer or bus bodies.</p> <p>Employers engaged in the manufacture or assembly of complete trucks or truck trailers shall be classified as 3815(1), <i>Truck, Truck Trailer or Bus Mfg. or Assembling</i>.</p> <p>Employers engaged in the manufacture of complete automobile bodies shall be classified as 2797(2), <i>Automobile Body Mfg.</i></p>	
<b>TRUCK, TRUCK TRAILER OR BUS MFG. OR ASSEMBLING</b>	<b>3815(1)</b>
<p>This classification applies to employers engaged in the manufacture or assembly of complete trucks, truck trailers used for the transport of goods and materials, or buses. This classification includes the manufacture of forklift trucks and moving vans.</p> <p>Employers engaged in the manufacture of campers, travel trailers and motor homes shall be classified as 2797(3), <i>Recreational Vehicle Mfg.</i></p> <p>Employers engaged in the manufacture of buildings, including but not limited to mobile homes, modular buildings and construction office trailers shall be classified as 2797(1), <i>Mobile, Modular or Manufactured Home Mfg.</i></p>	
<b>AWNING, TARP OR CANVAS GOODS MFG. – N.O.C. – shop only</b>	<b>2576</b>
<p>This classification applies to the manufacture of fabric goods such as, but not limited to, awnings, tarps, canopies, tents, automobile covers, boat covers and sails.</p> <p>The manufacture of framework for products such as tents, canopies, or awnings shall be separately classified.</p> <p>The erection, removal, or repair of canvas goods away from shop shall be separately classified.</p>	
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<b>BAG MFG. – paper</b>	<b>4279(2)</b>
<b>BAG MFG. – plastic</b>	<b>4286</b>
<b>BAG MFG. – traveling bags or hand luggage</b>	<b>2683</b>
Molded plastic operations shall be separately classified.	
<b>BAKERIES AND CRACKER MFG.</b>	
See Food Packaging and Processing.	
<b>BANKS – all employees – including appraisers, bank guards and attendants, field auditors, office machine repair, Clerical Office Employees and Outside Salespersons</b>	<b>8808</b>
This classification does not apply to the operation of trusts, repossessed and other business properties away from the bank premises.	
<b>BARBER SHOPS, HAIR STYLING SALONS AND PERSONAL APPEARANCE SERVICES – all employees – including receptionists</b>	<b>9586</b>
<p>This classification applies to employers that provide hair cutting and styling services, massage services and other personal appearance services, including but not limited to manicures, pedicures, facial treatments, tattoos, piercing, tanning and hair removal.</p> <p>This classification also applies to the provision of fee-based salon services provided by barber and cosmetology schools.</p>	

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

The operation of spa facilities that include saunas, steam baths, hydrotherapy baths or soaking tubs, including massage or personal appearance services provided in connection therewith, shall be classified as 9053(1), *Baths*.

The operation of exercise facilities, including massage or personal appearance services provided in connection therewith, shall be classified as 9053(2), *Exercise or Health Institutes*.

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<b>BATHS – N.O.C. – all employees – including restaurant employees and receptionists</b>	<b>9053(1)</b>
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<b>BATTERY MFG. – storage – including foundry operations</b>	<b>3647(1)</b>
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<b>BEER OR ALE DEALERS – wholesale or combined wholesale and retail – all operations</b>	<b>7392</b>
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**Classification 7392 shall not be used for division of payroll in connection with Classification 2121, *Breweries or Malt Houses*, unless the operation described by Classification 7392 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 2121.**

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**BEVERAGE CONTAINER COLLECTION OR REDEMPTION**

See Salvage Material Dealers.

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<b>BEVERAGE PREPARATION SHOPS – not bars or taverns</b>	<b>8078(2)</b>
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This classification contemplates firms that prepare and serve beverages such as coffee; coffee based beverages such as mochas, cappuccinos, lattes, and espressos; tea and tea-based beverages; or juice drinks such as juice blends, smoothies, and lemonade for consumption by walk-in trade on or away from the premises. This classification includes the incidental sale of muffins, pastries and other baked goods.

This classification shall apply to each separate location at which the sale of prepared non-alcoholic beverages for consumption on or away from the premises equals or exceeds 50% of the gross receipts.

Beverage preparation shops that pour and serve alcoholic beverages for consumption on the premises or prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), *Restaurants or Taverns*.

The bottling or canning of beverages or the manufacture of concentrates shall be separately rated.

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<b>BILLIARD HALLS – all employees – including restaurant or tavern employees and counterpersons</b>	<b>9092(2)</b>
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**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 9092(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

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<b>BIOMEDICAL RESEARCH LABORATORIES – including outside operations</b>	<b>4512</b>
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This classification applies to biomedical research in fields such as medicine, pharmacology, pathology, toxicology and microbiology. The research may be performed on a contract basis or in connection with the proprietary development of new products, medications and procedures to treat and cure diseases and conditions that cause illness.

This classification does not apply when the biomedical research is in connection with, or in support of, the commercial production of products or medications by the employer. Biomedical research in connection with other operations of the employer is a General Inclusion. See Section III, *General Classification Procedures*, Rule 5, *General Inclusions*.



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

The production (compounding, blending or packaging) of drugs, medicines, pharmaceutical preparations and devices that are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease shall be classified as 4611, *Drug, Medicine, or Pharmaceutical Preparations Mfg.*

The manufacture of serums, antitoxins, viruses and medical diagnostic test kits shall be classified as 5951, *Serum, Antitoxin or Virus Mfg.*

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

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**BLACKSMITHING** **3110(3)**

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3110(3) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

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**BLASTING – N.O.C. – all employees** **1330**


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**BOAT BUILDING OR REPAIRING – boats not exceeding 150 feet in length overall – including shop and yard work** **6834**


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**BOAT DEALERS – all operations** **8057**

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

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**BOAT MARINA AND BOAT RENTAL OPERATION** **9016(4)**

This classification applies to boat marina and boat rental operators including, but not limited to, the maintenance of marina facilities, maintenance and repair of rental boats, fuel sales, and the rental of boat slips and dry storage space.

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

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

Boat dealers shall be classified as 8057, *Boat Dealers.*

Boat repair facilities shall be classified as 6834, *Boat Building or Repairing.*

Yacht clubs shall be classified as 9061, *Clubs.*

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**BOILER INSTALLATION, REPAIR OR SETTING – STEAM** **3726**

All masonry, brick work or concrete work in connection with this classification shall be separately classified as 5027, *Masonry*, 5028, *Masonry*, or 5213, *Concrete Construction*, respectively.

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**BOILERMAKING – plate steel – N.O.C.**

See Metal Working Classifications.

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**BOOKBINDING OPERATION – all other employees**

See Printing, Publishing and Duplicating.

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**BOOKBINDING OPERATION – editing, designing, proofreading and photographic composing**

See Printing, Publishing and Duplicating.

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****BOOKBINDING OPERATION – Salespersons – Outside**

See Printing, Publishing and Duplicating.

<b>BOOT OR SHOE MFG. OR REPAIRING</b>	<b>2660</b>
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**BOTTLE DEALERS – secondhand**

See Salvage Material Dealers.

**BOTTLING – beverages – no spirituous liquors**

See Food Packaging and Processing.

<b>BOWLING CENTERS – with or without billiard halls – all employees – including restaurant or tavern employees and counterpersons</b>	<b>9092(1)</b>
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<b>BOX, BOX SHOOK OR CONTAINER MFG. – wood</b>	<b>2759</b>
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<b>BOX MFG. – folding paper boxes – N.O.C.</b>	<b>4243</b>
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Paper or paper board manufacturing shall be separately classified.

<b>BOX MFG. – rigid paper boxes</b>	<b>4240</b>
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Paper or paper board manufacturing shall be separately classified.

<b>BOY AND GIRL SCOUT COUNCILS – all camp operations – including Clerical Office Employees at camp locations</b>	<b>9048(2)</b>
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This classification applies to camps that provide supervised recreational or educational activities with guidance or counseling services, and with overnight facilities for camp participants.

<b>BOY AND GIRL SCOUT COUNCILS – executive secretaries – office and travel</b>	<b>8742(3)</b>
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**BREWERIES OR MALT HOUSES – including bottling or canning**

See Food Packaging and Processing.

<b>BRICK OR CLAY PRODUCTS MFG. – N.O.C. – including construction and reconstruction of sheds and kilns</b>	<b>4041(1)</b>
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This classification includes the manufacture of roof, drainage or fireproofing tile, wall copings, flue lining, foundry crucibles, conduits, retorts, sewer or drainpipe and similar products.

Mining, quarrying or clay digging shall be separately classified.

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

<b>BRIDGE BUILDING – metal</b>	<b>5040(2)</b>
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Excavation, concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.

<b>BRIDGE OR TRESTLE CONSTRUCTION – wood – all operations</b>	<b>6003(3)</b>
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Pile driving, excavation, concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.

<b>BRIQUETTE MFG. – coal or wood</b>	<b>1463(2)</b>
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<b>BUFFING OR POLISHING OF METAL – N.O.C.</b>	<b>3372(3)</b>
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**Part 3 – Standard Classification System****Section VII – Standard Classifications**

<b>BUILDING MATERIAL DEALERS – commercial – no secondhand materials – including counterpersons</b>	<b>8232(2)</b>
<p>This classification contemplates the sale of sand, gravel, cement, brick, fencing wire, wallboard, doors, roofing paper, paneling, decorative stone, foundation piers, pipe, button board, and similar building material items.</p> <p>The operation of a retail store for the sale of various products including, but not limited to, hardware, tools, electrical appliances, housewares, and paint shall be separately classified as 8017(7), <i>Stores – hardware</i>, in accordance with the provisions of the Multiple Enterprises rule. For purposes of applying the Multiple Enterprises rule, the receipt of the payment for building material merchandise shall not be considered interchange of labor with the building material dealer.</p>	
<b>BUILDING MATERIAL DEALERS – dealers in secondhand materials</b>	<b>8204(1)</b>
<p>Wrecking or salvaging operations shall be separately classified.</p>	
<b>BUILDING OPERATION – N.O.C. – all other employees</b>	
<p>See Property Management/Operation.</p>	
<b>BUILDING OPERATION – N.O.C. – property management supervisors</b>	
<p>See Property Management/Operation.</p>	
<b>BUILDING OPERATION – commercial properties – all other employees</b>	
<p>See Property Management/Operation.</p>	
<b>BUILDING OPERATION – commercial properties – property management supervisors</b>	
<p>See Property Management/Operation.</p>	
<b>BUILDING OR ROOFING PAPER OR FELT PREPARATION</b>	<b>4283</b>
<p>This classification does not apply to asphalt or tar distillation or refining plants, which include the saturating of paper or felt as a part of their operations.</p> <p>Paper or felt manufacturing shall be separately classified.</p>	
<b>BURGLAR ALARM AND SECURITY ALARM SYSTEMS INSTALLATION, SERVICE OR REPAIR – within buildings – including storage and yard employees</b>	<b>7605(1)</b>
<p>This classification applies to the installation, service or repair of security systems in residential and commercial buildings for other concerns. Such operations may include the installation, service or repair of security cameras and monitors.</p> <p>Employees responding to alarms shall be separately classified as 7721(1), <i>Detective or Private Investigative Agencies</i>.</p>	
<b>BUS OR LIMOUSINE OPERATIONS – all employees</b>	<b>7382</b>
<b>BUSH BERRY CROPS</b>	
<p>See Farms.</p>	
<b>BUTCHERING – including the handling of livestock</b>	<b>2081(1)</b>
<b>BUTTER SUBSTITUTES MFG.</b>	
<p>See Food Packaging and Processing.</p>	

**Part 3 – Standard Classification System****Section VII – Standard Classifications****C****CABINET MFG. – wood – including the manufacture of commercial or industrial fixtures 2812**

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

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

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

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

**CABINET OR FIXTURES – portable; interior trim – installation – N.O.C. 5146(1)**

**At a particular job or location, Classification 5146(1) shall not be used for division of payroll in connection with Classifications 5403/5432, *Carpentry*, or 5632/5633, *Steel Framing*.**

This classification applies to the following operations when the employer does not also perform construction framing at the job or location: installation of cabinets, fixtures, paneling, shutters, laminate wood or plastic countertops, sliding wardrobe doors, accordion doors, bathtub enclosures, interior trim, builders finish, display racks, exhibit booths, restaurant and store fixtures, theatrical scenery and modular office partitions; and to the assembly from prefabricated kits of wooden residential greenhouses and similar wooden backyard structures, including but not limited to, gazebos, play structures and hot tub enclosures.

The installation of doors, door frames and sash, and pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation*, provided no framing is performed by the employer at the same job or location.

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

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

**CABLE MFG.**

See Wire Rope.

**CABLE TELEVISION COMPANIES – all employees – including operation, maintenance, extension of lines and making service connections – including shop 7606**

The operation of television studios shall be separately classified as 7610, *Radio, Television or Commercial Broadcasting Stations*.

**CAMPS – recreational or educational – all operations – including Clerical Office Employees at camp locations 9048(1)**

This classification applies to camps that provide supervised recreational or educational activities with guidance or counseling services, and with overnight facilities for camp participants.

Firms that solely operate recreational and/or educational day camps that do not include overnight lodging shall be assigned to Classification 9059, *Day Care Centers*.

**CAN MFG. 3220**

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

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**CANAL CONSTRUCTION – all operations** **6361(1)**

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

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**CANVAS GOODS MFG. – N.O.C. – shop only**

See Awning, Tarp or Canvas Goods Mfg.

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**CARNIVALS OR CIRCUSES – all employees – including Clerical Office Employees and Outside Salespersons** **9185**

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**CARPENTRY – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage does not equal or exceed \$29.00 per hour – N.O.C.** **5403**

This classification applies to rough carpentry, or a combination of rough and finish carpentry operations in connection with the new construction or remodeling of residential or commercial buildings.

This classification applies to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs the carpentry work in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

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

The installation of cabinets, fixtures, interior trim and builders finish shall be classified as 5146(1), *Cabinet or Fixtures*, only if the employer performs no rough carpentry operations at the same job or location.

The installation of doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation*, only if the employer performs no rough carpentry operations at the same job or location.

The structural framing of residential or commercial structures using light gauge, cold formed steel studs and joists shall be classified as 5632/5633, *Steel Framing*.

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**CARPENTRY – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage equals or exceeds \$29.00 per hour – N.O.C.** **5432**

**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$29.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$29.00 per hour shall be classified as 5403, *Carpentry*.**

This classification applies to rough carpentry, or a combination of rough and finish carpentry operations in connection with the new construction or remodeling of residential or commercial buildings.

This classification applies to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs the carpentry work in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

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

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

The installation of cabinets, fixtures, interior trim and builders finish shall be classified as 5146(1), *Cabinet or Fixtures*, only if the employer performs no rough carpentry operations at the same job or location.

The installation of doors, door frames or pre-glazed windows shall be classified as 5107, *Door, Door Frame or Pre-Glazed Window Installation*, only if the employer performs no rough carpentry operations at the same job or location.

The structural framing of residential or commercial structures using light gauge, cold formed steel studs and joists shall be classified as 5632/5633, *Steel Framing*.

**CARPENTRY – light gauge steel framing**

See Steel Framing.

**CARPET OR RUG MFG. – other than jute or hemp carpets or rugs 2402**

Yarn dyeing and finishing shall be separately classified.

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

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

Dry cleaning operations shall be separately classified.

**CATHEDRAL OR ART GLASS WINDOW MFG. – including glass manufacturing 4111(3)****CEILING INSTALLATION – suspended acoustical grid type 5020**

Insulation work shall be separately classified.

**CEMENT MFG. 1701**

Excavation or digging, dredging, mining or quarrying shall be separately classified.

Hauling of finished product shall be separately classified as 8232(2), *Building Material Dealers*.

**CEMETERY OPERATION – all employees 9220(1)****CHECK CASHERS – all employees – including tellers, guards, Clerical Office Employees and Outside Salespersons 8850**

This classification shall apply to each separate location at which the fees charged for check cashing, deferred deposit transactions, money orders and wire transfers equal or exceed 75% of gross receipts.

**CHEMICAL MFG. – including mixing, blending and packaging 4829**

This classification includes the manufacturing of chemicals involving, but not limited to, the following chemical processes: nitration, alkylation, distillation, reduction, oxidation, sulphonation, compression of gases, halogenation and amidation.

**CHEMICAL MIXING, BLENDING AND REPACKAGING ONLY – not manufacturing of ingredients 4828****CHIMNEY CONSTRUCTION – stone, brick or concrete – including foundations, reinforcing steel installation and lining 5222(2)**

**Part 3 – Standard Classification System****Section VII – Standard Classifications****CHURCHES. TEMPLES. MOSQUES AND SYNAGOGUES – all employees other than clergy, professional assistants, organists, members of choir or Clerical Office Employees 9015(4)**

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

Classification 9015(4) includes but is not limited to maintenance employees, janitors, custodians, gardeners, security personnel, drivers, and parking lot attendants.

Overnight camps operated by the employer shall be separately classified as 9048(1), *Camps*. The operation of child day care centers whereby services are provided to the public for a fee shall be separately classified as 9059, *Day Care Centers*.

The operation of academic schools for educating children in subjects, including but not limited to reading, language arts, mathematics, science, arts, history and geography shall be separately classified in accordance with the provisions of the Multiple Enterprises rule.

The operation of retail stores for the display and sale of merchandise to congregation members or the general public shall be separately classified.

The operation of shops for the preparation and sale of coffee, tea and other nonalcoholic beverages to congregation members or the general public shall be separately classified as 8078(2), *Beverage Preparation Shops*.

Also refer to companion Classification 8840, *Churches, Temples, Mosques and Synagogues – clergy, professional assistants, organists, or members of choir*.

If an employee who performs duties described by Classification 9015(4) also performs duties described by Classification 8840, the payroll of that employee may be divided between Classifications 9015(4) and 8840, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.

**CHURCHES, TEMPLES, MOSQUES AND SYNAGOGUES – clergy, professional assistants, organists, or members of choir – including Clerical Office Employees 8840**

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

Employees assigned to this classification provide spiritual leadership, teaching, counseling, guidance and support for their congregations. Employees include but are not limited to clergy, organists, choir directors and members, youth directors, Sunday school teachers, instructors for religious studies, pastoral counselors and clerical office employees.

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

Overnight camps operated by the employer shall be separately classified as 9048(1), *Camps*. The operation of child day care centers whereby services are provided to the public for a fee shall be separately classified as 9059, *Day Care Centers*.

The operation of academic schools for educating children in subjects, including but not limited to reading, language arts, mathematics, science, arts, history and geography shall be separately classified in accordance with the provisions of the Multiple Enterprises rule.

Also refer to companion Classification 9015(4), *Churches, Temples, Mosques and Synagogues – all employees other than clergy, professional assistants, organists, members of choir or Clerical Office Employees*.

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

If an employee who performs duties described by Classification 8840 also performs duties described by Classification 9015(4), the payroll of that employee may be divided between Classifications 8840 and 9015(4), provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.

<b>CLAY DIGGING – including construction, repair and maintenance of all buildings, structures or equipment and the installation of machinery</b>	<b>4000(2)</b>
Canal, sewer or cellar excavation or underground mining shall be separately classified.	
<b>CLEARING LAND – all operations</b>	<b>2702(2)</b>
<b>CLERICAL OFFICE EMPLOYEES – N.O.C.</b>	<b>8810(1)</b>
Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.	
<b>CLOCK MFG. – including foundry operations</b>	<b>3383(2)</b>
<b>CLOTHING MFG. – including embroidery manufacturing</b>	<b>2501(1)</b>
This classification includes clothing manufacturers that design garments, even if some or all of the production sewing or assembling operations are subcontracted. Employers that do not manufacture or design the garments in California, but purchase garments for wholesale distribution shall be classified as 8032, <i>Stores – clothing, wearing apparel or dry goods – wholesale</i> .	
Clothing manufacturers that only maintain a distribution center in California shall be classified as 8032, <i>Stores – clothing, wearing apparel or dry goods – wholesale</i> .	
<b>CLUBS – boys and girls – all employees – including front desk employees, teachers and instructors</b>	<b>9067(2)</b>
The operation of camps shall be separately classified as 9048(1), <i>Camps</i> .	
<b>CLUBS – country or golf – all employees – including front desk employees and restaurant or tavern employees</b>	<b>9060</b>
<b>CLUBS – gaming – all employees – including front desk employees and restaurant or tavern employees</b>	<b>9069</b>
This classification applies to the operation of gaming houses such as card rooms and bingo parlors.	
<b>CLUBS – N.O.C. – all employees – including front desk employees and restaurant or tavern employees</b>	<b>9061</b>
<b>CLUBS – riding – all employees – including front desk employees</b>	<b>7207(2)</b>
<b>CLUBS – shooting – including front desk employees</b>	<b>9180(2)</b>
The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
<b>CLUBS – swimming – all employees – including front desk employees and restaurant or tavern employees</b>	<b>9053(4)</b>
<b>CLUBS – tennis or racquetball – all employees – including front desk employees and restaurant or tavern employees</b>	<b>9053(5)</b>
<b>COFFIN OR CASKET MFG. OR ASSEMBLING – wood</b>	<b>2881(2)</b>
Upholstery operations shall be separately classified as 9522(4), <i>Coffin or Casket Upholstery Work</i> .	



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

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**COFFIN OR CASKET UPHOLSTERY WORK** **9522(4)**

This classification does not include casket manufacturing or assembly. Such operations shall be assigned to the appropriate manufacturing or assembly classification.

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**COKE MFG. – by-product ovens** **1463(3)**

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**COLLEGES OR SCHOOLS – private – not automobile schools – all employees other than professors, teachers, or academic professional employees – including cafeterias** **9101**

Classification 9101 includes but is not limited to cafeteria workers, drivers, maintenance employees, janitors, gardeners, security personnel, resident advisors or assistants and book supply department employees.

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

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

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

Retail store operations shall be separately classified.

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**COLLEGES OR SCHOOLS – private – not automobile schools – professors, teachers, or academic professional employees** **8868**

Academic professional employees consist of, but are not limited to, deans, chancellors, vice chancellors, directors, principals, assistant principals, presidents, vice presidents, librarians, registrars, curriculum developers, psychologists, speech therapists and counselors. The responsibilities of such employees typically include planning, directing, administering, counseling or curriculum development.

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

Automobile driving schools shall be classified as follows:

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

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

The operation of colleges or schools by municipal, state or other public agencies shall be classified as 8875(1), *Public Colleges or Schools*.

Also refer to companion Classification 9101, *Colleges or Schools – private – not automobile schools – all employees other than professors, teachers or academic professional employees – including cafeterias*.

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

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****COLLEGES OR SCHOOLS – public**

See Municipal, State or Other Public Agencies.

**COMMUNICATIONS CABLING – within buildings – shop and outside****5195**

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

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

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

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

**COMPOSITION GOODS**

See Plastics.

**COMPUTER MEMORY DISK MFG. – rigid**

See Electronics Industry.

**COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG.**

See Electronics Industry.

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

The manufacture of computers shall be separately classified.

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

This classification applies to those employers that engage in the development or customization of computer programs or software for other concerns on a contract basis, as well as the development of standard ("generic") programs for use by other concerns.

This classification does not apply to employers that engage in computer programming or software development in support of the employer's operations, which includes but is not limited to the development of programs for integration into a hardware product sold by the employer.

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

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

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


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<b>CONCRETE CONSTRUCTION – N.O.C. – including foundations, or the making, setting up or taking down of forms, scaffolds, falsework or concrete distributing apparatus</b>	<b>5213</b>
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At a particular job or location, Classification 5213 shall not be used for division of payroll in connection with Classifications 5222(1), *Concrete Construction – bridges or culverts*, 5040(2), *Bridge Building – metal*, 6003(3), *Bridge or Trestle Construction – wood*, or 5506 or 5507, *Street or Road Construction*.

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

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

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

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<b>CONCRETE OR CEMENT WORK – pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters – including the making or stripping of forms – employees whose regular hourly wage does not equal or exceed \$24.00 per hour</b>	<b>5201(1)</b>
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<b>CONCRETE OR CEMENT WORK – pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters – including the making or stripping of forms – employees whose regular hourly wage equals or exceeds \$24.00 per hour</b>	<b>5205(1)</b>
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Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5201(1), *Concrete or Cement Work*.

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<b>CONCRETE OR CEMENT WORK – pouring or finishing of concrete floor slabs, poured in place and on the ground, and concrete slab-type foundations, for other than concrete buildings or structural steel buildings of multi-story construction – including the making or stripping of forms – employees whose regular hourly wage does not equal or exceed \$24.00 per hour</b>	<b>5201(2)</b>
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This classification also applies to the pouring or finishing of concrete foundations for private residences for occupancy by one or two families or other wood frame family dwellings not exceeding three stories in height and garages in connection with either, and the pouring or finishing of non-structural cellular lightweight concrete floors.

This classification does not apply to the pouring or finishing of any floors of concrete buildings, nor to the foundations or any concrete floors poured in place of structural steel buildings of multi-story construction.

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<b>CONCRETE OR CEMENT WORK – pouring or finishing of concrete floor slabs, poured in place and on the ground, and concrete slab-type foundations, for other than concrete buildings or structural steel buildings of multi-story construction – including the making or stripping of forms – employees whose regular hourly wage equals or exceeds \$24.00 per hour</b>	<b>5205(2)</b>
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Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5201(2), *Concrete or Cement Work*.

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

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This classification also applies to the pouring or finishing of concrete foundations for private residences for occupancy by one or two families or other wood frame family dwellings not exceeding three stories in height and garages in connection with either, and the pouring or finishing of non-structural cellular lightweight concrete floors.

This classification does not apply to the pouring or finishing of any floors of concrete buildings, nor to the foundations or any concrete floors poured in place of structural steel buildings of multi-story construction.

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**CONCRETE OR CEMENT WORK – pouring or finishing of precast concrete wall panels, precast floor slabs or precast roof slabs at ground level and at job site – including the making or stripping of forms** **5214**

This classification applies to ground level formwork, pouring or finishing of ground floors of buildings for which precast concrete wall panels, floor slabs or roof slabs become an integral part. This classification also applies to the operations of employers that specialize in ground level finishing of concrete wall panels and floor slabs. It does not apply to the subsequent erection and placement of panels and slabs; all concrete operations performed in connection therewith, including floors poured in place above the ground floor, shall be separately classified as 5213, *Concrete Construction – N.O.C.*

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

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**CONCRETE PRODUCTS MFG. – shop or yard work only** **4034**

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

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

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**CONCRETE PUMPING – all operations** **5212**

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

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**CONCRETE SAWING OR DRILLING – N.O.C.** **5029**

**This classification is not available for division of payroll when the concrete sawing or drilling is in support of a construction activity performed by the employer. Such concrete sawing or drilling shall be assigned to the appropriate construction classification.**

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**CONDUIT CONSTRUCTION – for cables or wires – including tunneling at street crossings** **6325**

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

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

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

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

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

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**CONGREGATE LIVING FACILITIES FOR THE ELDERLY**

See Health and Human Services.

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**CONSTRUCTION OR ERECTION PERMANENT YARDS – for maintenance of equipment or storage of material 8227**

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

Mill operations or fabrication shall be separately classified.

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**CONTRACTORS – construction or erection – executive level supervisors – no direct supervision – division of a single employee's payroll with any other classification is not permitted 5606**

This classification may be assigned only in connection with the construction or erection classifications listed in Appendix I, *Construction and Erection Classifications*.

This classification applies to executive level supervisors of construction operations wherein the employer develops payroll in one or more construction or erection classifications provided not less than two levels of supervision, as defined in Part 3, Section IV, Rule 2d, *Executive Level Supervisors*, are retained between the executive level supervisor and the workers performing actual construction operations.

This classification also includes management level employees such as safety managers, project managers and engineers, who do not supervise construction operations but whose duties include walking through a construction site during the construction phase, provided the employer retains two levels of supervision over the construction crew(s) or where all operations have been subcontracted to licensed subcontractors. Otherwise, such employees are miscellaneous employees and shall be classified in accordance with Part 3, Section IV, Rule 2c, *Miscellaneous Employees (Construction or Erection)*.

This classification also applies to executive level supervisors when all construction operations are subcontracted to licensed contractors and no payroll is developed under any construction classification. In such instances, executive level supervisors exercise control exclusively through licensed subcontractors.

On jobs where all construction operations are subcontracted to licensed subcontractors, Classification 9015(1), *Building Operation – all other employees*, shall apply to job site cleanup and warranty repair conducted after construction is completed.

Classification 5606 does not apply to employees whose job site duties are limited to estimating, outside sales or public relations. Employees whose non-clerical duties are confined to visiting job sites for the purpose of pre-construction estimating, or for meeting with clients and other project representatives, are classified as 8742(1), *Salespersons – Outside*, provided they have no supervisory responsibilities over construction operations and they do not walk through job sites for purposes such as assessing construction progress, evaluating quality or determining compliance with safety standards.

Fee-based construction management companies that do not engage in or perform supervision over construction operations, but serve as an intermediary between the general contractor and project owner or otherwise provide expertise regarding a construction project, shall be classified as 8601(1), *Engineers – consulting*.

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

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****CONVALESCENT HOMES OR CONVALESCENT HOSPITALS**

See Health and Human Services.

**COPPERSMITHING – shop**

See Metal Working Classifications.

**CORRUGATED FIBER BOARD CONTAINER MFG. – including corrugating or laminating of paper 4244**

This classification applies to the manufacture of corrugated fiber board containers or boxes, and includes the corrugating, laminating or printing of paper stock for use in the manufacturing operations.

Paper or paper board manufacturing shall be separately classified.

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

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

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

This classification applies to the production or packaging of products intended to be rubbed, poured, sprinkled or sprayed on, introduced into, or otherwise applied to the human body or any part thereof for cleansing, beautifying, promoting attractiveness, or altering appearance. Such products include, but are not limited to, facial and eye makeup, skin lotions, moisturizers and creams, hair and body shampoos, hair preparations, toothpaste, mouthwash, deodorant, perfumes and colognes.

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

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

See Farms.

**COTTON GIN OPERATION – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers 0401****COTTON MERCHANTS – including cotton compressing 0400(1)**

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

**COTTONSEED OIL MFG. OR REFINING – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers**

See Food Packaging and Processing.

**CREAMERIES AND DAIRY PRODUCTS MFG.**

See Food Packaging and Processing.

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

This classification applies to federally or state chartered credit unions (not-for-profit, member-

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

owned organizations). Classification 8801 contemplates the provision of financial services, such as share draft accounts, individual retirement accounts, savings accounts, travelers' checks, consumer loans and commercial loans.

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

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<b>CREMATORY OPERATORS – all employees</b>	<b>9220(2)</b>
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<b>CROSS-COUNTRY WATER PIPELINE CONSTRUCTION – all operations</b>	<b>6361(2)</b>
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Pile driving, tunneling, and dam or sewer construction shall be separately classified.

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**DAIRY FARMS**

See Farms.

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<b>DAM CONSTRUCTION – all operations – including dam repair, alteration, seismic retrofitting and demolition</b>	<b>6011</b>
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Tunneling shall be separately classified.

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<b>DAY CARE CENTERS – child – not residential care facilities – all employees – including receptionists</b>	<b>9059</b>
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**Classification 9059 shall not be used for division of payroll in connection with Classifications 8868, *Colleges or Schools – private – academic professionals*, 9101, *Colleges or Schools – private*, or 8875(1), *Public Colleges or Schools*, unless the operation described by Classification 9059 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8868, 9101 or 8875(1).**

This classification applies to child day care centers that provide non-medical care and supervision for children ranging from infancy to 17 years of age for periods of less than 24 hours. This classification also applies to preschool and kindergarten instructional programs that are not operated in connection with an elementary school.

This classification shall also apply to day care services provided by employers primarily for the use of their employees' dependents.

Boys and girls clubs that provide supplemental after school and recreational activities for school age children on an elective or drop-in basis shall be classified as 9067(2), *Clubs – boys and girls*.

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<b>DECORATING – interior or exterior – hanging flags or bunting for conventions or celebrations</b>	<b>9529(2)</b>
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<b>DENTAL LABORATORIES – including foundry or casting operations</b>	<b>4692</b>
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This classification applies to the manufacture of dental appliances or devices, including but not limited to crowns, dentures, inlays, bridges, braces and retainers in accordance with orders placed by dentists or orthodontists for individual patients.

Dentists, orthodontists and dental surgeons shall be classified as 8839, *Dentists and Dental Surgeons*.

**DENTISTS AND DENTAL SURGEONS**

See Health and Human Services.

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<b>DETECTIVE OR PRIVATE INVESTIGATIVE AGENCIES</b>	<b>7721(1)</b>
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This classification applies to private investigators or detectives who are retained by clients to conduct investigations of matters, including but not limited to individuals' backgrounds, personal

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

and business disputes, theft, embezzlement and fraud. These operations involve surveillance of persons without their knowledge.

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

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

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

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<b>DETINNING</b>	<b>3372(2)</b>
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<b>DIE CASTING MFG.</b>	<b>1925</b>
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**DISTILLING – N.O.C.**

See Food Packaging and Processing.

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**DOCUMENT DUPLICATION OR PHOTOCOPYING SERVICE – all employees – including Clerical Office Employees and Outside Salespersons**

See Printing, Publishing and Duplicating.

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<b>DOG SHOWS – operation, care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus – including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants</b>	<b>9016(2)</b>
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Kennel employees shall be separately classified as 8831(3), *Kennels*.

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

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<b>DOOR, DOOR FRAME OR PRE-GLAZED WINDOW INSTALLATION – not overhead doors</b>	<b>5107</b>
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**At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 5146(1), *Cabinet or Fixtures – portable; interior trim*).**

The installation, service or repair of automatic door openers shall be separately classified as 9519(1), *Household Appliances*.

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<b>DOOR INSTALLATION – overhead doors</b>	<b>5108</b>
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This classification shall apply to the installation, service or repair of overhead doors, including tilt-up, sectional and roll-up doors.

The installation, service or repair of automatic door openers shall be separately classified as 9519(1), *Household Appliances*.

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<b>DOOR OR WINDOW FRAME MFG. – metal or plastic</b>	<b>3060(2)</b>
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Sheet metal cladding of wooden doors shall be separately classified as 3066(1), *Sheet Metal Products Mfg.*

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<b>DOOR OR WINDOW MFG. – metal or plastic – including glass</b>	<b>3060(1)</b>
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Sheet metal cladding of wooden doors shall be separately classified as 3066(1), *Sheet Metal Products Mfg.*

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

<b>DOOR OR WINDOW MFG. – screen</b>	<b>3060(3)</b>
<b>DOOR, SASH OR WINDOW MFG. – wood</b>	<b>2806(1)</b>
<p>When an employer deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.</p> <p>Commercial lumberyards, building material dealers or fuel and material dealers shall be separately classified.</p>	
<b>DRAFTSPERSONS</b>	<b>8810(2)</b>
Assignment of this classification is subject to the rules for Standard Exceptions.	
<b>DREDGING – including maintenance and repair of dredging equipment</b>	<b>4000(4)</b>
Yard and delivery operations pertaining to the sale of dredged materials shall be separately classified as 8232(2), <i>Building Material Dealers</i> .	
<b>DRESSMAKING OR TAILORING – custom exclusively</b>	<b>2501(4)</b>
<b>DRILLING – geothermal wells – including installation of casing</b>	<b>6235(3)</b>
<b>DRILLING – N.O.C. – not geothermal, oil or gas producing, mining or quarrying</b>	<b>6204</b>
<b>At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).</b>	
<b>DRUG, MEDICINE OR PHARMACEUTICAL PREPARATIONS MFG. – compounding, blending or packaging only – not manufacturing ingredients – N.O.C.</b>	<b>4611</b>
<p>This classification includes, but is not limited to, the production (compounding, blending or packaging) of drugs, medicines, pharmaceutical preparations and devices that are intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease. This classification includes the manufacture of reagents and testing solutions, enzymes and peptides, culture media, dental preparations (impression compounds, denture adhesives, and tooth restoration materials), contact lens solutions and orthopedics' coating materials.</p> <p>Pharmacies that combine, mix or alter ingredients in response to a prescription to create a medication tailored to the medical needs of an individual patient shall be classified as 8017(1), <i>Stores – retail</i>.</p> <p>The manufacture of cosmetics or personal care products, such as makeup, lotions, perfumes and colognes, as well as products such as fluoride toothpaste, antidandruff shampoo, sun block and antiperspirant that possess characteristics of drugs or medicinal preparations shall be classified as 4623, <i>Cosmetic, Personal Care or Perfumery Products Mfg.</i></p> <p>The manufacture of vitamins and food supplements shall be classified as 4831, <i>Vitamin or Food Supplement Mfg.</i></p> <p>The manufacture of test kits utilized for the diagnosis of medical conditions shall be classified as 5951, <i>Serum, Antitoxin or Virus Mfg.</i></p>	
<b>DRY CLEANING – N.O.C. – including repairing or pressing, and cash and carry departments on plant premises</b>	<b>2589(2)</b>
Commercial laundry operations, including the rental and laundering of towels, linens, diapers and similar items shall be classified as 2585(1), <i>Laundries</i> .	

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

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**DRY CLEANING OR LAUNDRY – retail – including repairing or pressing, and cash and carry departments on premises** **2589(1)**

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This classification applies to locations at which more than 50% of gross receipts are derived from the dry cleaning or laundering of garments, linens and other household items that are owned by the general public. This classification also applies to coin-operated laundries that retain attendants to perform “fluff and fold” activities.

Cash and carry facilities, situated away from the dry cleaning or laundry location, that solely engage in the receipt and distribution of items to be cleaned shall be classified as 8017(1), *Stores – retail – N.O.C.*

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

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

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

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

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

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

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

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**ELECTRIC CONTROL PANEL OR SWITCHGEAR MFG.**

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See Electronics Industry.

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

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

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

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**ELECTRIC LIGHT OR POWER LINE CONSTRUCTION** **7538**

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**ELECTRIC MOTOR MFG. OR REPAIR** **3569**

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This classification applies to firms that specialize in the manufacture or repair of electric motors including the cleaning and rewinding of armatures, field coils, rotors and similar parts.

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**ELECTRIC POWER OR TRANSMISSION EQUIPMENT MFG.**

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See Electronics Industry.

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**ELECTRICAL APPARATUS MFG.**

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See Electronics Industry.

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****ELECTRICAL CONNECTOR MFG.**

See Electronics Industry.

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**ELECTRICAL MACHINERY OR AUXILIARY APPARATUS – installation or repair – including incidental wiring** **3724(2)**

**This classification is not available for division of payroll of employees of employers engaged in the installation or repair of electrical apparatus on the premises both occupied and operated by the employer. Such payroll shall be included in the governing classification.**

This classification applies to the outside installation, service or repair of electrical machinery or auxiliary apparatus, including but not limited to automated security gates, transformers, generators, control panels, temporary power poles at construction sites, industrial fans or blowers, photovoltaic solar panels, wind powered generators and industrial X-ray machines.

Shop manufacturing or repair operations shall be separately classified.

Operations performed in connection with the installation of aerial power lines, including erection of poles, stringing of wires, installation of service transformers on poles or on the outside of buildings, or the making of service connections shall be classified as 7538, *Electric Light or Power Line Construction*.

**ELECTRICAL WIRE HARNESS MFG.**

See Electronics Industry.

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**ELECTRICAL WIRING – within buildings – including installation or repair of fixtures or appliances – shop and outside – employees whose regular hourly wage does not equal or exceed \$30.00 per hour** **5190**

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

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

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

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

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

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

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**ELECTRICAL WIRING – within buildings – including installation or repair of fixtures or appliances – shop and outside – employees whose regular hourly wage equals or exceeds \$30.00 per hour** **5140**

**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 5190, *Electrical Wiring*.**

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

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

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

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

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

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

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

**ELECTRONIC ELEMENT MFG.**

See Electronics Industry.

**ELECTRONIC PREPRESS – all operations**

See Printing, Publishing and Duplicating.

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

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

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

**COMPUTER MEMORY DISK MFG. – rigid****3070****COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG.****3681(2)**

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

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

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

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

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

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

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

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

**ELECTRICAL APPARATUS MFG. – N.O.C.****3179**

Classification 3179 shall not be used for division of payroll in connection with Classifications 3643(1), *Electric Power or Transmission Equipment Mfg. – N.O.C.*, or 3643(2), *Electric*

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

**Control Panel or Switchgear Mfg., unless the operation described by Classification 3179 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 3643(1) or 3643(2).**

This classification contemplates the manufacture or repair of electrical apparatus, including, but not limited to, electrical control and switchboard assemblies with a power rating of less than 746 watts (one horsepower). This classification also includes, but is not limited to, the manufacture of electrical-mechanical components such as solenoids, push button switches, actuators and relays.

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

**ELECTRICAL CONNECTOR MFG.****3568**

**Classification 3568 shall not be used for division of payroll in connection with Classification 3651, *Electrical Wire Harness Mfg.*, unless the operation described by Classification 3568 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3651.**

This classification contemplates the manufacture or assembly of electrical connectors, connector assemblies and contacts used to connect wire or wire harnesses to electrical components.

**ELECTRICAL WIRE HARNESS MFG.****3651**

This classification contemplates the manufacture or assembly of electrical wire harnesses, connector cable assemblies and electrical cords.

The manufacture of electrical wire or cable shall be separately classified.

**ELECTRONIC ELEMENT MFG. – N.O.C.****3178**

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3178 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification contemplates, but is not limited to, the manufacture of electronic component parts used to receive, store, govern or direct the flow of current within an electrical circuit. Electronic components assigned to this classification include, but are not limited to, resistors, capacitors, coils, transformers, filters, magnetic recording heads, potentiometers and transducers. This classification does not apply to the fabrication of components with a power rating in excess of 746 watts (one horsepower).

**INSTRUMENT MFG. – electronic – professional or scientific – N.O.C.****3681(1)**

The repair of instruments away from shop shall be separately classified.

**INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG.****4112**

This classification contemplates the manufacture of integrated circuits and similar electronic components using semiconductor processing methods such as thin film deposition, high temperature oxidation and diffusion, micron-range photo-lithography, and wet and dry etching. This classification also applies to the fabrication of semiconductor wafers.

**MEDICAL INSTRUMENT MFG. – electronic – diagnostic or treatment****3572**

This classification contemplates the manufacture of electronic medical equipment used for diagnostic or treatment purposes. The repair of instruments away from the shop shall be separately classified.

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

<b>POWER SUPPLY MFG.</b>	<b>3573</b>
<p><b>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3573 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</b></p> <p>This classification applies to the manufacture of power supply units with a power rating of less than one horsepower.</p> <p>The repair of power supplies away from the shop shall be separately classified.</p>	
<b>PRINTED CIRCUIT BOARD ASSEMBLING – by contractor</b>	<b>3577</b>
<p><b>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3577 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</b></p> <p>This classification applies to firms engaged in the assembling of components onto printed circuit boards for other concerns on a contract basis. Printed circuit board assembling when performed by the original equipment manufacturer shall be assigned to the product specific classification.</p> <p>The manufacture (etching and plating) of printed circuit boards on a contract basis shall be classified as 4354, <i>Printed Circuit Board Mfg.</i></p>	
<b>PRINTED CIRCUIT BOARD MFG.</b>	<b>4354</b>
<p><b>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 4354 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</b></p>	
<b>TELECOMMUNICATIONS EQUIPMENT MFG.</b>	<b>3681(3)</b>
<p>This classification applies to the manufacture of electronic telecommunications equipment, including radio, television and telephone equipment, military communication equipment, professional broadcasting/receiving equipment, wireless communication equipment, and related equipment used to transmit, receive, route or amplify data.</p> <p>The repair of telecommunications equipment away from the shop shall be separately classified.</p>	
<b>ELECTROPLATING</b>	<b>3372(1)</b>
<p><b>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3372(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</b></p>	
<b>ELEVATOR ERECTION OR REPAIR</b>	<b>5160</b>
<b>ELEVATOR INSPECTING – including Outside Salespersons – no service inspections, oiling, adjusting or repairing</b>	<b>8720(2)</b>
<b>ELEVATOR SERVICE INSPECTIONS, OILING AND ADJUSTING – no repair</b>	<b>8729</b>
<b>ENAMELED IRONWARE MFG.</b>	<b>3081(2)</b>

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


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

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

This classification includes land surveying.

This classification also applies to fee-based construction management firms that do not engage in or perform supervision over construction operations, but serve as an intermediary between the general contractor and project owner or otherwise provide expertise regarding a construction project.

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

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**ENGRAVING** **3131(2)**

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

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**ENVELOPE MFG.** **4251**

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

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**EQUIPMENT OR MACHINERY RENTAL YARDS – not dealers in new or used equipment – all employees – including counterpersons** **8028(1)**

This classification applies to employers engaged in the rental of equipment and machinery including, but not limited to, portable air compressors, augurs, jacks, chain saws, compactors, wheel barrows, electric drills, grinders, sanders, ladders, hammers, garden tools and equipment, paint compressors, plumbing tools, sandblasting equipment, portable generators, rototillers, chain saws, portable concrete mixers, vibrators, tractors, backhoes, loaders and trenchers.

The rental of mobile cranes and hoisting equipment with operators shall be classified as 7219(3), *Mobile Crane and Hoisting Service Contractors*.

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**EVENT MARKET, FESTIVAL OR TRADE SHOW OPERATION – all employees – N.O.C.** **9095**

This classification applies to firms that organize events and rent spaces to vendors that sell products or provide information to customers. Such events include, but are not limited to, farmers' markets, flea markets, swap meets, art or antique festivals and trade shows (public or private).

Vendors, restaurants and retail stores shall be separately classified.

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

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

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

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

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**EXCAVATION – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds \$30.00 per hour** **6220(1)**

**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6218(1), *Excavation – N.O.C.***

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

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

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**EXCAVATION – rock – no tunneling** **1624(2)**

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

Crushing operations shall be separately classified.

Tunneling shall be classified as 6251, *Tunneling*.

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

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

**EXHIBITIONS**

See Event Market, Festival or Trade Show Operation.

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**EXPLOSIVE MFG.** **4771(1)**

This classification includes the manufacture of explosives such as, but not limited to, fuses, flares and detonators.

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

This classification applies to the same-day and overnight delivery of freight for other concerns on a contract basis, including hauling freight between shipping points such as ports, airports and railroad stations.

When employees furnish the vehicles utilized in these operations, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, *Drivers' and Their Helpers' Payroll*.

The transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, *Mail Delivery Service Companies*.

The contract delivery of parcels shall be classified as 7198(1), *Parcel Delivery and Messenger Companies*, if (1) less than 10% of the individual parcels and packages delivered weigh in excess of one hundred pounds, and (2) less than 10% of all deliveries have a total combined weight of all items delivered at any one stop exceeding two hundred pounds.



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

The contract hauling and disposal of waste shall be classified as 9403(1), *Garbage or Refuse Collecting*.

The transporting of household goods and furniture, office furniture and fixtures for separate concerns on a fee basis shall be classified as 8293(2), *Furniture Moving*.

**F****FARM MACHINERY DEALERS – shop and outside – including demonstration and repair 8116**

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

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

**FARM MACHINERY OPERATION – by contractors – including yard employees 0050****FARMS**

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

**BUSH BERRY CROPS 0079(2)**

This classification applies to all acreage devoted to the raising of raspberries, olallieberries (blackberries) and boysenberries.

**COTTON FARMS 0044**

This classification applies to all acreage devoted to the raising of cotton.

**DAIRY FARMS 0036**

This classification applies to all acreage devoted to the production of milk or cream. The payroll of route drivers delivering bottled milk to retail customers and performing no other duties on the farm premises may be segregated and classified as 2063, *Creameries and Dairy Products Mfg*. The Dairy Farms classification shall also include acreage devoted to the raising of goats.

**FEED YARDS 0038(2)**

This classification applies to all operations of feeding cattle, sheep and hogs.

This classification includes growing incidental feed, hay or grain crops for the purpose of maintaining the subject animals, unless the majority of feed, hay or grain crops are sold commercially and not used by the employer.

**FIELD CROPS 0171**

This classification applies to all acreage devoted to the raising of hay, alfalfa, all the cereal grains – wheat, barley, rice, corn and oats – all sorghums, flax and maize.

**ORCHARDS – citrus and deciduous fruits 0016**

This classification applies to all acreage devoted to citrus and deciduous tree crops, as well as avocados and olives.

**ORCHARDS – nut crops 0045**

This classification applies to all acreage devoted to nut tree crops, including almonds, walnuts and pistachios.

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

<b>POTATO CROPS</b>	<b>0041</b>
This classification applies to all acreage devoted to the raising of all types of potatoes and shall also include sweet potatoes, peanuts and sugar beets.	
<b>POULTRY RAISING, EGG PRODUCTION AND HATCHERIES</b>	<b>0034(1)</b>
This classification applies to all acreage devoted to the raising of poultry, turkeys, rabbits and squabs.	
<b>SHEEP RAISING AND HOG FARMS</b>	<b>0034(2)</b>
This classification applies to all acreage devoted to the raising of sheep and hogs, but not at Feed Yards.	
<b>STOCK FARMS</b>	<b>0038(1)</b>
This classification applies to all acreage devoted to the raising of beef cattle and horses.	
This classification includes growing incidental feed, hay or grain crops for the purpose of maintaining the subject animals, unless the majority of feed, hay or grain crops are sold commercially and not used by the employer.	
<b>STRAWBERRY CROPS</b>	<b>0079(1)</b>
This classification applies to all acreage devoted to the raising of strawberries.	
<b>TRUCK FARMS</b>	<b>0172</b>
This classification applies to all acreage devoted to the raising of garden vegetables, and shall also include dry peas, dry beans, soy beans, melons, sweet corn, mushrooms, bean sprouts, and flower and vegetable seeds.	
<b>VINEYARDS</b>	<b>0040</b>
This classification applies to all acreage devoted to the raising of all grapes – table, wine or raisin – and shall also include hops and Kadota figs.	
<b>FEED MFG. – preparing or compounding feeds for livestock and poultry</b>	<b>2014(2)</b>
<b>FEED YARDS</b>	
See Farms.	
<b>FELTING MFG.</b>	<b>2211(3)</b>
<b>FENCE CONSTRUCTION – metal or wood</b>	<b>6400</b>
<b>FIBRE PREPARATION – wood</b>	<b>4239(2)</b>
<b>FIELD CROPS</b>	
See Farms.	
<b>FIRE ALARM SYSTEMS INSTALLATION, SERVICE OR REPAIR – within buildings – including storage and yard employees</b>	<b>7605(2)</b>
<b>FIRE FIGHTERS – not volunteers</b>	
See Municipal, State or Other Public Agencies.	
<b>FIRE FIGHTERS – volunteers</b>	
See Municipal, State or Other Public Agencies.	

**Part 3 – Standard Classification System****Section VII – Standard Classifications****FISH OR SEAFOOD PRODUCTS MFG. – including packaging**

See Food Packaging and Processing.

<b>FIXTURES OR LAMP MFG. OR ASSEMBLY – metal – electric or gas</b>	<b>3180</b>
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<b>FLOOR COVERING – installation</b>	<b>9521(2)</b>
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This classification contemplates the installation of linoleum, vinyl, asphalt or rubber tile within buildings, as well as the laying of carpets or rugs.

<b>FLOOR INSTALLATION – elevated</b>	<b>5102(3)</b>
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This classification includes the installation of elevated access floors, including the installation of access steps, ramps, and railings in connection therewith.

<b>FLORISTS – cultivating or gardening</b>	<b>0035</b>
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This classification applies to employers that cultivate or garden flowers, potted flower plants, ferns and similar potted plants that are sold for indoor decorative purposes.

Employers engaged in the sale of cut flowers, potted flower plants, ferns and similar potted plants for indoor decorative purposes shall be classified as 8001, *Stores – florists*.

Employers engaged in the propagation and cultivation of nursery stock, bedding plants, bulbs and trees that are sold for outdoor planting or decorative purposes shall be classified as 0005, *Nurseries*.

<b>FLOWER OR FLOWER ARRANGEMENT MFG. – artificial</b>	<b>2501(6)</b>
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**FOOD PACKAGING AND PROCESSING**

<b>BAKERIES AND CRACKER MFG.</b>	<b>2003</b>
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Store operations shall be separately classified.

<b>BOTTLING – beverages – no spirituous liquors</b>	<b>2163</b>
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<b>BREWERIES OR MALT HOUSES – including bottling or canning</b>	<b>2121</b>
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<b>BUTTER SUBSTITUTES MFG.</b>	<b>4717</b>
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<b>COTTONSEED OIL MFG. OR REFINING – during both active and dormant seasons – including installation or repair of equipment; yard employees; seed or fuel haulers</b>	<b>4683(2)</b>
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<b>CREAMERIES AND DAIRY PRODUCTS MFG.</b>	<b>2063</b>
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Can manufacturing shall be separately classified.

<b>DISTILLING – N.O.C.</b>	<b>2142(2)</b>
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Bottle manufacturing shall be separately classified.

<b>FISH OR SEAFOOD PRODUCTS MFG. – including packaging</b>	<b>2113</b>
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Can manufacturing and the rendering of fish oil shall be separately classified.

<b>FOOD PRODUCTS MFG. OR PROCESSING – N.O.C.</b>	<b>6504</b>
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<b>FRUIT – citrus fruit packing and handling – including storage</b>	<b>2108</b>
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This classification does not contemplate the processing of “ready-to-eat” fruits and vegetables that are described by Classification 2123, *Fruit or Vegetable Processing – fresh – ready-to-eat*.

Growing or harvesting of crops shall be separately classified.

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

<b>FRUIT – dried fruit packing and handling</b>	<b>2109</b>
<b>FRUIT – fresh fruit packing and handling – including storage – N.O.C.</b> This classification does not contemplate the processing of “ready-to-eat” fruits and vegetables that are described by Classification 2123, <i>Fruit or Vegetable Processing – fresh – ready-to-eat</i> . Growing or harvesting of crops shall be separately classified.	<b>2107</b>
<b>FRUIT JUICE OR CONCENTRATE MFG.</b> Can manufacturing shall be separately classified.	<b>2116</b>
<b>FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING</b> Packing of dried fruits shall be separately classified as 2109, <i>Fruit – dried fruit packing and handling</i> . Growing or harvesting of crops shall be separately classified.	<b>2102</b>
<b>FRUIT OR VEGETABLE PRESERVING – including packaging</b> This classification does not contemplate the processing of “ready-to-eat” fruits and vegetables that are described by Classification 2123, <i>Fruit or Vegetable Processing – fresh – ready-to-eat</i> . This classification also does not contemplate frozen fruit or vegetable processing, fresh or frozen potato processing, fruit juice or concentrate manufacturing, or fruit and vegetable dehydrating. Can manufacturing shall be separately classified.	<b>2111(1)</b>
<b>FRUIT OR VEGETABLE PROCESSING – fresh – ready-to-eat</b> This classification applies to the processing of “ready-to-eat” fruits and vegetables that are packaged and sold for immediate consumption without further peeling, trimming, washing or cooking. Produce is considered “ready-to-eat” when: <ol style="list-style-type: none"> <li>1. The produce is pre-washed to remove soil and other contaminants;</li> <li>2. The produce is in a form that can be consumed without further peeling or trimming;</li> <li>3. The produce is in a package that serves to protect the food from contamination during transportation and storage; and</li> <li>4. The package label declares the produce as “ready-to-eat” or “pre-washed”.</li> </ol> This classification does not contemplate the preparation or packing of produce that is pre-cut and sold from the open self-service bins or trays at grocery stores. Growing or harvesting of crops shall be separately classified.	<b>2123</b>
<b>FRUIT OR VEGETABLE PROCESSING – frozen</b> Can manufacturing shall be separately classified. Growing or harvesting of crops shall be separately classified.	<b>2117</b>
<b>GRAIN OR RICE MILLING</b>	<b>2014(1)</b>
<b>MACARONI MFG.</b>	<b>2002</b>
<b>MEAT PRODUCTS MFG. – including packaging</b> Can manufacturing shall be separately classified.	<b>2095</b>

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

<b>NUT HULLING, SHELLING OR PROCESSING</b>	<b>0096</b>
Growing or harvesting of crops shall be separately classified.	
<b>OIL MFG. OR REFINING – vegetable – N.O.C.</b>	<b>4683(1)</b>
<b>OLIVE HANDLING – sorting, curing, packing and canning</b>	<b>2111(2)</b>
Can manufacturing shall be separately classified.	
<b>PICKLE MFG.</b>	<b>2111(3)</b>
<b>SUGAR MFG. OR REFINING – beet or cane – including beet dumps</b>	<b>2030</b>
<b>VEGETABLES – fresh vegetable and tomato packing and handling – including storage</b>	<b>8209</b>
This classification does not contemplate the processing of “ready-to-eat” fruits and vegetables that are described by Classification 2123, <i>Fruit or Vegetable Processing – fresh – ready-to-eat</i> .	
Growing or harvesting of crops shall be separately classified.	
<b>VINEGAR MFG.</b>	<b>2142(3)</b>
Bottle manufacturing shall be separately classified.	
<b>VITAMIN OR FOOD SUPPLEMENT MFG. – compounding, blending or packaging only – not manufacturing ingredients</b>	<b>4831</b>
<b>WINERIES – all operations</b>	<b>2142(1)</b>
Bottle manufacturing shall be separately classified.	
<b>FOOD PRODUCTS MFG. OR PROCESSING – N.O.C.</b>	
See Food Packaging and Processing.	
<b>FOREST ENGINEERS – including Outside Salespersons and Clerical Office Employees</b>	<b>8601(4)</b>
This classification includes timber cruising.	
<b>FORGING WORKS – drop or machine – including trimming or grinding, heat treating and die making operations</b>	<b>3110(1)</b>
<b>FOUNDATION PREPARATION WORK – including foundation drilling – all operations to completion of substructure</b>	<b>6258</b>
This classification shall apply to the drilling of foundation holes and the subsequent construction of poured in place foundation piers to completion of the substructure. It also shall apply to the installation of shoring systems, including incidental concrete work, masonry or pile driving associated therewith.	
Building site excavation shall be separately classified.	
<b>FOUNDRIES – investment casting – all operations – including pattern and mould manufacturing</b>	<b>3339</b>
This classification applies to the manufacture of metal castings, either ferrous or non-ferrous, by the lost wax or investment process.	
<b>FOUNDRIES – iron – N.O.C.</b>	<b>3081(1)</b>
This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.	

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

<b>FOUNDRIES – non-ferrous – N.O.C.</b>	<b>3085</b>
This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.	
<b>FOUNDRIES – steel castings</b>	<b>3082</b>
This classification includes the manufacture of foundry sand cores that are used in the employer's foundry operations.	
<b>FREIGHT FORWARDERS OR CONSOLIDATORS – N.O.C.</b>	<b>7360(2)</b>
This classification contemplates the consolidation of freight at a terminal location in preparation for shipping by air, rail, or ship as well as the de-consolidation of freight shipped by separate concerns. Incidental pickup of freight for consolidation purposes is also contemplated by this classification.	
Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i> .	
The storage of freight on a fee basis shall be separately classified.	
<b>FREIGHT HANDLERS – packing or handling merchandise at shipping or receiving terminals – N.O.C.</b>	<b>7360(1)</b>
Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i> .	
The storage of freight on a fee basis shall be separately classified.	
<b>FRUIT – citrus fruit packing and handling – including storage</b>	
See Food Packaging and Processing.	
<b>FRUIT – dried fruit packing and handling</b>	
See Food Packaging and Processing.	
<b>FRUIT – fresh fruit packing and handling – including storage – N.O.C.</b>	
See Food Packaging and Processing.	
<b>FRUIT JUICE OR CONCENTRATE MFG.</b>	
See Food Packaging and Processing.	
<b>FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING</b>	
See Food Packaging and Processing.	
<b>FRUIT OR VEGETABLE PRESERVING – including packaging</b>	
See Food Packaging and Processing.	
<b>FRUIT OR VEGETABLE PROCESSING – fresh – ready-to-eat</b>	
See Food Packaging and Processing.	
<b>FRUIT OR VEGETABLE PROCESSING – frozen</b>	
See Food Packaging and Processing.	
<b>FUEL AND MATERIAL DEALERS – N.O.C. – no secondhand building materials or lumber – including counterpersons</b>	<b>8232(3)</b>

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

<b>FUNERAL DIRECTORS – all employees – including receptionists</b>	<b>9620</b>
<b>FURNACE, HEATER OR RADIATOR MFG.</b>	<b>3175</b>
Foundry operations shall be separately classified.	
<b>FURNITURE ASSEMBLING – other than metal – including finishing</b>	<b>2881(1)</b>
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 9522(2), <i>Furniture – upholstering</i>) unless the operations described by Classification 2881(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification, except Classification 9522(2).</p> <p>This classification shall apply to employers assembling furniture exclusively from parts fabricated by others. This classification does not apply to employers engaged in the fabrication and subsequent assembly of furniture parts.</p> <p>Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstering</i>.</p>	
<b>FURNITURE MFG. – metal</b>	<b>3076(1)</b>
<p>This classification applies to the manufacture of metal furniture including but not limited to tables, chairs, desks, bed frames, bookcases, and storage, filing or medicine cabinets.</p> <p>Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstering</i>.</p>	
<b>FURNITURE MFG. – wood – including assembling or finishing</b>	<b>2883</b>
<p>This classification includes, but is not limited to, the manufacture of tables, chairs, desks, bookcases, bed frames, assembled furniture framework parts, entertainment cabinets, game tables, credenzas, church furniture, benches and similar furniture items.</p> <p>This classification shall include the fabrication of metal hardware parts, if such operations account for less than 50% of the total payroll.</p> <p>Upholstery operations shall be separately classified as 9522(2), <i>Furniture – upholstering</i>.</p>	
<b>FURNITURE MOVING – including packing or handling household goods</b>	<b>8293(2)</b>
The transporting of furniture under contract for a manufacturer or store shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
<b>FURNITURE – upholstering</b>	<b>9522(2)</b>
This classification does not include furniture frame manufacturing or assembly. Such operations shall be assigned to the appropriate manufacturing or assembly classification.	
<b>G</b>	
<b>GALVANIZING OR TINNING</b>	<b>3372(4)</b>
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3372(4) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	

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

<b>GARBAGE OR REFUSE COLLECTING</b>	<b>9403(1)</b>
<p>This classification applies to the collection of household and commercial waste and the curbside collection of recyclables, including but not limited to beverage containers for transport to transfer stations, material recovery facilities or disposal sites. This classification includes debris box, trash bin and roll-off container rental services. Such services include the delivery and pick up of debris boxes, bins and containers and the disposal of waste.</p> <p>This classification includes the collection of hazardous materials for transport to disposal or processing sites.</p> <p>The operation of landfill disposal sites, transfer stations and material recovery facilities shall be separately classified as 9424, <i>Garbage or Refuse Landfill, Transfer Station and Material Recovery Facility Operations</i>.</p>	
<b>GARBAGE OR REFUSE LANDFILL, TRANSFER STATION AND MATERIAL RECOVERY FACILITY OPERATIONS – all employees</b>	<b>9424</b>
<p>This classification shall include gate attendants and cashiers who receive payments from customers.</p> <p>The collection of household and commercial waste and the curbside collection of recyclables, including but not limited to beverage containers for transport to transfer stations, material recovery facilities or disposal sites shall be separately classified as 9403(1), <i>Garbage or Refuse Collecting</i>.</p>	
<b>GAS MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$30.00 hour</b>	<b>6315(2)</b>
<p>This classification shall not apply to the construction of pipelines between natural gas producing fields and points of connection with local distributing systems. Such cross-country pipeline construction shall be separately classified as 6233, <i>Oil or Gas Pipeline Construction</i>.</p> <p>All tunneling other than at street crossings shall be separately classified.</p>	
<b>GAS MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage equals or exceeds \$30.00 per hour</b>	<b>6316(2)</b>
<p><b>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6315(2), <i>Gas Mains or Connections Construction</i>.</b></p> <p>This classification shall not apply to the construction of pipelines between natural gas producing fields and points of connection with local distributing systems. Such cross-country pipeline construction shall be separately classified as 6233, <i>Oil or Gas Pipeline Construction</i>.</p> <p>All tunneling other than at street crossings shall be separately classified.</p>	
<b>GASOLINE STATIONS – retail – all employees – including cashiers</b>	
See Automotive Industry.	
<b>GAS WORKS – all operations – including construction or extension of lines</b>	<b>7500</b>
Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside</i> .	
<b>GASKET MFG.</b>	<b>4983</b>
<b>GASOLINE OR OIL DEALERS – wholesale – including mixing or blending</b>	
See Petroleum Industry.	



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

See Petroleum Industry.

**GATE OR CORRAL MFG. – tube or pipe stock 3401(2)**

This classification applies to the manufacture of metal gates, corrals, stanchions, and guard rails when more than 50% of the metal used is tubular steel.

This classification does not apply to the fabrication of structural steel components used in the framing of buildings, whether or not tubular stock is utilized. Refer to Classification 3030, *Iron or Steel Works – structural*.

This classification does not apply to the fabrication of non-structural architectural or ornamental iron or steel components, whether or not tubular stock is utilized. Refer to Classification 3040, *Iron Works – non-structural*.

**GEOPHYSICAL EXPLORATION – including mapping of subsurface areas**

See Petroleum Industry.

**GLASS MERCHANTS – including bending, grinding, beveling or silvering plate glass 4130****GLASSWARE MFG. – no automatic or semi-automatic machines 4111(1)**

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

**GLASSWARE MFG. – N.O.C. 4114**

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

**GLAZIERS – away from shop – employees whose regular hourly wage does not equal or exceed \$29.00 per hour 5467****GLAZIERS – away from shop – employees whose regular hourly wage equals or exceeds \$29.00 per hour 5470**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$29.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$29.00 per hour shall be classified as 5467, *Glaziers*.

**GLUE MFG. – from animal by-products 4665(2)****GOLF CLUB OR FISHING ROD MFG. OR ASSEMBLY 3574(2)**

This classification also contemplates the assembly of archery arrows and ski poles.

**GRADING LAND – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage does not equal or exceed \$30.00 per hour 6218(2)**

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

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

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


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**GRADING LAND – N.O.C. – including borrowing, filling or backfilling – employees whose regular hourly wage equals or exceeds \$30.00 per hour** **6220(2)**

**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6218(2), *Grading Land*.**

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

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

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**GRAIN ELEVATORS OR GRAIN STORAGE WAREHOUSES – including local managers** **8304**

The storage or handling of sacked grain or beans shall be separately classified as 8215(2), *Warehouses – grain or bean*.

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**GRAIN OR RICE MILLING**

See Food Packaging and Processing.

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**GRAPHIC DESIGN – all operations**

See Printing, Publishing and Duplicating.

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**HARDWARE MFG. – N.O.C.** **3146(1)**

This classification applies to the manufacture of various metal hardware items, including but not limited to builders' hardware; electrical outlet and switch boxes; hinges; locks; pipe or cable hangers; brackets, latches, and casters; door, window and cabinet hardware; and drawer slides. The manufacture of computer hardware is not contemplated by this classification.

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

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

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

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

The manufacture of screw machine products, including but not limited to fittings, spacers, pins and bushings using fully automatic screw machines for some or all of the machining operations shall be classified as 3152(3), *Screw Machine Products Mfg.*

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**HARDWOOD FLOOR LAYING – including finishing** **5436**

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**HAT MFG.** **2501(2)**

The manufacture of plastic components shall be separately classified.

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****HAY, GRAIN OR FEED DEALERS****8215(1)**

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

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

This classification shall apply to those firms providing retirement facilities that, for a single monthly fee, provide a service package that typically includes a living unit, one to three meals a day, in-unit housekeeping, and personal laundry service. This classification shall not be assigned to operations that are licensed by the Department of Social Services.

Age restricted apartment or condominium complexes that do not provide the above services shall be classified as 9007, *Apartment or Condominium Complex Operation for Seniors*.

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

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

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

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

Convalescent homes engage in the provision of skilled nursing care and supportive care to patients whose primary need is the availability of skilled nursing care on an extended basis. These facilities provide 24-hour inpatient care including medical, nursing, dietary, and pharmaceutical services.

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

This classification also applies to orthodontists and periodontists.

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

The manufacture or customization of dental products primarily for other concerns shall be separately classified as 4692, *Dental Laboratories*.

**HOME CARE SERVICES – all employees****8827(1)**

This classification applies to employers that provide in-home personal care services, including but not limited to assistance with meals, dressing, personal hygiene, housekeeping and companionship for customers who are in need of such services due to age, illness or disability.

This classification includes the provision of home infusion therapy services when performed in connection with home care services. The provision of home infusion therapy services that are not performed in connection with home care services shall be classified as 8852, *Home Infusion Therapists*.

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

Employers that provide registered nurses, licensed vocational nurses and certified nursing assistants to provide in-home nursing care services for patients shall be classified as 8827(2), *Nursing Care – in private residences*.

Private residence cleaning services that are not performed in connection with home care services shall be classified as 9096, *Residential Cleaning Services*.

**HOME INFUSION THERAPISTS – all employees****8852**

**Classification 8852 shall not be used for division of payroll in connection with Classifications 8827(1), *Home Care Services*, or 8827(2), *Nursing Care*, unless the operation described by Classification 8852 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8827(1) or 8827(2).**

This classification applies to home health agencies whose outside operations are confined to the provision of infusion therapy. Outside operations may be performed at a patient's home, physician's office or hospital room. This classification includes pharmacy operations only when performed by the same employer who performs infusion therapy.

**HOSPITALS – all employees – including Clerical Office Employees and Outside Salespersons****9043**

The payroll for student nurses and interns shall be included at an average wage of at least \$100 per week.

This classification applies to facilities that are licensed by the California Department of Public Health as a General Acute Care Hospital, Acute Psychiatric Hospital or Special Hospital. Hospitals retain medical staff with the capability to provide 24-hour inpatient care.

A medical clinic that operates at a location separate from the hospital shall be classified as 8834, *Physicians*, provided the clinic does not provide 24-hour inpatient care.

Hospitals operated by municipal, state or other public agencies shall be classified as 8830, *Institutional Employees*.

Hospitals operated in connection with jails or prisons shall be classified as 7720, *Police, Sheriffs, Constables, Marshals, Animal Control Officers, Game and Fish Wardens, and Jailers*.

**NURSING CARE – in private residences – all employees****8827(2)**

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

This classification includes the provision of home infusion therapy services when performed in connection with in-home nursing care services. The provision of home infusion therapy services that are not performed in connection with home care services shall be classified as 8852, *Home Infusion Therapists*.

Employers that provide in-home personal care services, including but not limited to assistance with meals, dressing, personal hygiene, housekeeping and companionship for customers who are in need of such services due to age, illness or disability shall be classified as 8827(1), *Home Care Services*.

Private residence cleaning services that are not performed in connection with in-home nursing care services shall be classified as 9096, *Residential Cleaning Services*.

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

<b>NURSING HOMES – all employees</b>	<b>8829(1)</b>
<p>Nursing homes engage in the provision of skilled nursing care and supportive care to patients whose primary need is the availability of skilled nursing care on an extended basis. These facilities provide 24-hour inpatient care including medical, nursing, dietary and pharmaceutical services.</p>	
<b>PHYSICIANS' PRACTICES AND OUTPATIENT CLINICS – all employees – including Clerical Office Employees</b>	<b>8834</b>
<p>This classification applies to physicians' practices and clinics that provide outpatient medical services that are less than 24 hours in duration to treat patients for illness, disease and disorders. Outpatient medical services also include but are not limited to surgery; medical weight loss treatment; physical therapy; acupuncture; chiropractic care; dialysis; x-ray laboratory services; and blood, body fluid and tissue collection and testing.</p>	
<p>Physicians employed by facilities, including but not limited to hospitals, skilled nursing facilities and residential care facilities shall be assigned to the classification applicable to the facility.</p>	
<b>RESIDENTIAL CARE FACILITIES FOR ADULTS – N.O.C.</b>	<b>9070(3)</b>
<p><b>Classification 9070(3) shall not be used for division of payroll in connection with Classifications 8804(1), <i>Substance Use Disorder Recovery Homes</i>, or 8804(2), <i>Social Rehabilitation Facilities for Adults</i>, unless the operation described by Classification 9070(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).</b></p>	
<p>This classification shall apply to those firms providing community care facilities for residents who are ambulatory and where the facilities are nonmedically oriented. Such firms provide nonmedical care services including, but not limited to, assisting residents with dressing, eating, personal hygiene and taking medications.</p>	
<p>A separate unit operated at the same location for the provision of congregate living services only (no care and supervision) shall be separately classified as 8851, <i>Congregate Living Facilities</i>.</p>	
<p>Skilled nursing care provided at the same location as an identifiable unit shall be separately classified as 8829(1), <i>Nursing Homes</i>.</p>	
<p>When the residential care facility operates separate units at the same location that are classified as 8851, <i>Congregate Living Facilities</i>, and/or 8829(1), <i>Nursing Homes</i>, employees common to all operations including, but not limited to, food services, laundry, maintenance, security and supervisory employees shall be assigned to the Governing Classification. (See Section II, <i>Classification Terminology</i>, for the definition of "Governing Classification".)</p>	
<b>RESIDENTIAL CARE FACILITIES FOR CHILDREN – N.O.C.</b>	<b>8823</b>
<p>This classification applies to the operation of residential facilities that provide nonmedical residential care and supervision for children who are neglected, delinquent or emotionally disturbed.</p>	
<p>The operation of academic schools for educating children in subjects, including but not limited to reading, language arts, mathematics, science, arts, history and geography shall be separately classified.</p>	
<p>The operation of residential facilities that provide care and supervision for children or adults who are developmentally disabled shall be classified as 9085, <i>Residential Care Facilities for the Developmentally Disabled</i>.</p>	
<p>The operation of residential facilities that provide nonmedical care and supervision for adults (not developmentally disabled) shall be classified as 9070(3), <i>Residential Care Facilities for Adults</i>.</p>	

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

The operation of residential facilities that provide nonmedical care and supervision for the elderly (not developmentally disabled) shall be classified as 9070(1), *Residential Care Facilities for the Elderly*.

**RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED****9085**

This classification applies to the operation of residential facilities that provide care and supervision for children or adults who are developmentally disabled. The term developmental disability refers to a severe and chronic disability that is attributable to a mental or physical impairment that begins before an individual reaches adulthood.

This classification also applies to intermediate care facilities that may retain nursing staff to provide intermittent skilled nursing services (not continuous skilled nursing care) for developmentally disabled children or adults. Facilities that provide 24-hour continuous skilled nursing care for residents shall be classified as 8829(1), *Nursing Homes*.

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

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

The operation of residential facilities that provide nonmedical care and supervision for adults (not developmentally disabled) shall be classified as 9070(3), *Residential Care Facilities for Adults*.

The operation of residential facilities that provide nonmedical care and supervision for the elderly (not developmentally disabled) shall be classified as 9070(1), *Residential Care Facilities for the Elderly*.

**RESIDENTIAL CARE FACILITIES FOR THE ELDERLY – N.O.C.****9070(1)**

**Classification 9070(1) shall not be used for division of payroll in connection with Classifications 8804(1), *Substance Use Disorder Recovery Homes*, or 8804(2), *Social Rehabilitation Facilities for Adults*, unless the operation described by Classification 9070(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).**

This classification shall apply to those firms that provide nonmedical care and supervision to their residents. Such services include, but are not limited to, assisting residents with dressing, eating, personal hygiene and taking medications.

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

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

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

**REST HOMES – all employees****8829(4)**

Rest homes engage in the provision of skilled nursing care and supportive care to patients whose primary need is the availability of skilled nursing care on an extended basis. These facilities provide 24-hour inpatient care including medical, nursing, dietary and pharmaceutical services.

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

<b>SANITARIUMS – all employees</b>	<b>8829(5)</b>
<p>Sanitariums engage in the provision of skilled nursing care and supportive care to mentally ill individuals whose primary need is the availability of skilled nursing care on an extended basis. These facilities provide 24-hour inpatient care including medical, nursing, dietary and pharmaceutical services.</p>	
<b>SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS – all employees – including supervisors, educational instructors, counselors, production managers and vocational evaluators</b>	<b>8806</b>
<p>This classification shall apply to each location of those sheltered workshops or rehabilitation facilities certified as exempt from the minimum wage law by the United States Department of Labor, Employment Standards Administration, Wage and Hour Division, and/or the California State Department of Industrial Relations, Division of Labor Standards Enforcement.</p> <p>Retail store operations shall be separately classified.</p>	
<b>SOCIAL REHABILITATION FACILITIES FOR ADULTS – all employees</b>	<b>8804(2)</b>
<p><b>Classification 8804(2) shall not be used for division of payroll in connection with Classifications 9070(1), <i>Residential Care Facilities for the Elderly</i>, 9070(3), <i>Residential Care Facilities for Adults</i>, 8823, <i>Residential Care Facilities for Children</i>, or 8851, <i>Congregate Living Facilities for the Elderly</i>, unless the operation described by Classification 8804(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 9070(1), 9070(3), 8823 or 8851.</b></p>	
<p>This classification shall apply to nonmedical residential care facilities, including but not limited to, psychiatric, pre-parole or probation halfway houses that provide services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance and counseling.</p>	
<b>SUBSTANCE USE DISORDER RECOVERY HOMES – all employees</b>	<b>8804(1)</b>
<p><b>Classification 8804(1) shall not be used for division of payroll in connection with Classifications 9070(1), <i>Residential Care Facilities for the Elderly</i>, 9070(3), <i>Residential Care Facilities for Adults</i>, 8823, <i>Residential Care Facilities for Children</i>, or 8851, <i>Congregate Living Facilities for the Elderly</i>, unless the operation described by Classification 8804(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 9070(1), 9070(3), 8823 or 8851.</b></p>	
<p>This classification shall apply to nonmedical residential care facilities providing services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance or counseling.</p>	
<b>HEAT TREATING – metal</b>	<b>3146(2)</b>
<p>This classification applies to heat treating or annealing of metal parts to produce suitable hardness, toughness, ductility or strength, and to brazing metal parts, on a fee basis. Heat treating or brazing operations performed in connection with the employer's own manufacturing operations shall be assigned to the applicable manufacturing classification.</p>	
<p>Welding and hardfacing (welding to build up a hard metal surface) operations performed on a fee basis shall be classified as 3365, <i>Welding or Cutting</i>.</p>	
<b>HOME INFUSION THERAPISTS</b>	
<p>See Health and Human Services.</p>	

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

See Health and Human Services.

**HOMEOWNERS ASSOCIATIONS**

See Property Management/Operation.

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


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

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


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**HOSPITALS**

See Health and Human Services.

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


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This classification applies to employers engaged in the medical treatment of domestic animals, agricultural livestock and wild animals and includes all employees who handle or feed animals, dispense prescriptions or are otherwise exposed to any of the operative hazards of the business. This classification also applies to veterinary care provided at customers' locations, and the operation of private animal shelters and shelters operated under contract for municipalities.

Boarding, grooming and care of horses shall be classified as 7207(1), *Stables*.

Veterinarians employed by zoos shall be classified as 9016(1), *Amusement or Recreational Facilities*.

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

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


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

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

The payroll of employees engaged exclusively in connection with restaurant or tavern operations shall be separately classified as 9079(1), *Restaurants or Taverns*. This includes employees who prepare and serve hot food in connection with complimentary breakfasts, work in food and beverage departments, and room service employees who deliver food or restock in-room refrigerators, provided such employees perform no hotel duties. Employees who perform both restaurant or tavern activities and hotel activities shall be assigned to Classification 9050(1).

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


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


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

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



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


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Electrical wiring shall be separately classified.

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**HOUSING AUTHORITIES**

See Municipal, State or Other Public Agencies.

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

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

This classification shall apply to each separate location at which the sale of individual servings of ice cream or frozen yogurt for consumption on or away from the premises equals or exceeds 50% of the gross receipts.

Ice cream or frozen yogurt shops that pour and serve alcoholic beverages for consumption on the premises or prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), *Restaurants or Taverns*.

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**ICE MFG. OR ICE DEALERS****2150**

Icing or re-icing of railroad cars shall be separately classified.

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**INCANDESCENT LAMP AND FLUORESCENT TUBE MFG.****4111(2)**

This classification contemplates the manufacture of glass lamps or tubes including, but not limited to, incandescent lamps, fluorescent tubes, cathode ray tubes, electronic tubes and arc lamps.

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**INK, MUCILAGE OR POLISH MFG.****4557****INSPECTION FOR INSURANCE OR VALUATION PURPOSES – N.O.C. – including Outside Salespersons****8720(1)****INSTITUTIONAL EMPLOYEES**

See Municipal, State or Other Public Agencies.

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**INSTRUMENT – professional or scientific – installation, service or repair – away from shop – not office machines****5128****INSTRUMENT MFG. – electronic – professional or scientific – N.O.C.**

See Electronics Industry.

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**INSTRUMENT MFG. – non-electronic – scientific or medical – N.O.C.****3682**

The repair of instruments away from shop shall be separately classified.

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**INSULATION WORK – installation or application of acoustical or thermal insulating materials in buildings or within building walls – N.O.C.****5479****INSURANCE COMPANIES – all employees – including Clerical Office Employees and Outside Salespersons****8822****INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG.**

See Electronics Industry.

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

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**INTERNET OR WEB-BASED APPLICATION DEVELOPMENT OR OPERATION – including Clerical Office Employees and Outside Salespersons 8859(2)**

This classification applies to firms that specialize in the development and operation of Internet or web-based applications and websites. This classification also applies to employers engaged in such operations for other concerns on a contract basis.

This classification does not apply to firms that operate as Internet Service Providers (ISP) or to firms that operate websites in connection with additional, separately classified operations by the same employer.

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**IRON OR STEEL ERECTION – light gauge steel framing**

See Steel Framing.

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**IRON OR STEEL ERECTION – N.O.C. 5057**

This classification includes, but is not limited to, the erection of metal burners, staircases, hand-rails, monorails and exterior tanks, but not elevated tanks.

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**IRON OR STEEL ERECTION – structural – in the construction of buildings not over two stories in height 5059**

**At a particular job or location, Classification 5059 shall not be used for division of payroll in connection with Classification 5040(1), *Iron or Steel Erection – structural and exterior installation*.**

This classification includes the erection of staircases and exterior iron or steel work in connection with buildings not exceeding two stories in height. The erection of structural frame members in connection with buildings over two stories in height shall be separately classified as 5040(1), *Iron or Steel Erection – structural*.

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**IRON OR STEEL ERECTION – structural and exterior installation 5040(1)**

This classification includes, but is not limited to, the erection of elevated tanks, radio and television towers, penstocks, smokestacks, gas holders, structural frame members of bridges and fire escapes.

Excavation and concrete work shall be separately classified.

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**IRON OR STEEL MERCHANTS – not junk dealers or iron or steel scrap dealers 8106**

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**IRON OR STEEL SCRAP DEALERS**

See Salvage Material Dealers.

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**IRON OR STEEL WORKS – structural – shop – fabricating or assembling girders, beams, columns, trusses, stringers or other structural iron or steel**

See Metal Working Classifications.

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

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

The erection of staircases shall be separately classified.

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

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


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**IRON WORKS – non-structural – shop – fabricating, assembling or manufacturing ornamental brass, bronze or iron work; railings; balconies; fire escapes; staircases; iron shutters or other non-structural iron or steel work**

See Metal Working Classifications.

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

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

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

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

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## **J**

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

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

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

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

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

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

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

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**JEWELRY MFG. – including foundry operations** **3383(1)**

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## **JOCKEYS**

See Classification 8631, *Racing Stables*.

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## **JUNK DEALERS**

See Salvage Material Dealers.

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## **K**

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**KENNELS – boarding, grooming and care of domestic animals – all employees – including receptionists** **8831(3)**

This classification applies to the boarding, daycare and/or grooming of domestic animals and includes all employees who handle or feed animals, dispense prescriptions or are otherwise exposed to any of the operative hazards of the business.

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

Employees of a retail store who engage in pet grooming shall be classified as 8831(3) in accordance with the provisions of the Multiple Enterprises rule.

Boarding, grooming and care of horses shall be classified as 7207(1), *Stables*.

The medical treatment of domestic animals, agricultural livestock and wild animals shall be classified as 8831(1), *Hospitals – veterinary*.

**KNITTING – N.O.C.****2362****L****LABOR UNIONS – employees engaged outside of office – including Outside Salespersons****8755****LAMPSHADE MFG. – not metal or glass****2501(5)****LAND LEVELING – grading farm lands – employees whose regular hourly wage does not equal or exceed \$30.00 per hour****6218(3)****LAND LEVELING – grading farm lands – employees whose regular hourly wage equals or exceeds \$30.00 per hour****6220(3)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6218(3), *Land Leveling*.

**LANDSCAPE GARDENING – all operations – including maintenance of gardens****0042**

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

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

This classification shall not include the pruning, repairing or trimming of large, mature trees when any portion of the operations requires elevation using ladders, lifts or by climbing. Such operations, including ground crews, shall be classified as 0106, *Tree Pruning, Repairing or Trimming*.

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

**LATHING****5443****LAUNDRIES – N.O.C. – all employees – including cash and carry departments on plant premises****2585(1)**

Locations at which more than 50% of gross receipts are derived from the cleaning or laundering of garments, linens and other household items that are owned by the general public shall be classified as 2589(1), *Dry Cleaning or Laundry – retail*.

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

**Part 3 – Standard Classification System****Section VII – Standard Classifications****LEAD MFG., RECLAIMING OR ALLOYING – including litharge and lead oxide manufacturing**

See Metal Working Classifications

**LEATHER GOODS MFG. – N.O.C.** **2688**

**LENS MFG. – ground and polished lenses** **4150(2)**

**LIBRARIES – private – all employees other than librarians, professional assistants or Clerical Office Employees** **9015(5)**

This classification applies to employees other than librarians, professional assistants and clerical office employees, including but not limited to janitorial, maintenance, delivery and security personnel.

Also refer to companion Classification 8810(3), *Libraries – private – librarians or professional assistants*.

**LIBRARIES – private – librarians or professional assistants – including Clerical Office Employees** **8810(3)**

This classification applies to librarians, professional library assistants and clerical office employees who engage in activities, including but not limited to assisting customers to locate and check out materials, conducting research, ordering books and publications, maintaining reference systems and performing general clerical and administrative functions in support of the library.

Also refer to companion Classification 9015(5), *Libraries – private – all employees other than librarians, professional assistants or Clerical Office Employees*.

Public libraries shall be classified as 8810(4), *Libraries – public – librarians or professional assistants*.

**LIBRARIES – public**

See Municipal, State or Other Public Agencies.

**LIVESTOCK AUCTIONEERS – including Inside Salespersons or Outside Salespersons, solicitors or appraisers** **8286(2)**

**LIVESTOCK DEALERS OR COMMISSION MERCHANTS – N.O.C. – not operating stockyards, farms, ranches or sales stables – including Outside Salespersons** **8286(1)**

**LOG CHIPPING** **2710(2)**

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

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

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

**Part 3 – Standard Classification System****Section VII – Standard Classifications****LOGGING OR LUMBERING – all kinds – including construction, operation, maintenance or extension of logging roads or logging railroads 2702(1)**

Where bucking, felling, or limbing is performed by persons who furnish their own power equipment, such as, but not limited to, chain saws, under an agreement in which the rental value of such equipment is included in the contract price for such operations, not less than 80% of such total amount paid such persons shall be included as remuneration.

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

Mill operations shall be separately classified.

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

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

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

**M****MACARONI MFG.**

See Food Packaging and Processing.

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

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

**MACHINE SHOPS – aircraft components 3831**

This classification applies to firms approved by the Federal Aviation Administration that engage in the manufacture or repair of machined aircraft components and accessories.

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

**MACHINE SHOPS – N.O.C. 3632**

This classification applies to machining operations performed on a contract or proprietary basis when such operations are not specifically described by another machining, manufacturing or assembly classification. This classification includes the drilling of printed circuit boards on a contract basis.

Manufacturers primarily (over 50% of shop time) engaged in the production of screw machine products, including but not limited to connectors, fittings, spacers, pins and bushings, on a fee basis or as proprietary products, using fully automatic screw machines shall be classified as 3152(3), *Screw Machine Products Mfg.*

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

Manufacturers that produce machined aircraft parts pursuant to approval granted by the Federal Aviation Administration as a Parts Manufacturer shall be classified as 3831, *Machine Shops – aircraft components*.

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

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Manufacturers of new automobile or truck parts shall be classified as 3840, *Automobile, Automobile Truck or Motorcycle Parts Mfg.*

The machining or rebuilding of used automotive parts shall be classified as 3828, *Automobile or Truck Parts Rebuilding.*

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**MACHINERY AND EQUIPMENT DEALERS – secondhand – including incidental reconditioning or repairing** **8267**

This classification applies to dealers of secondhand machinery and equipment including, but not limited to, bull dozers, excavators, loaders, graders, mobile cranes, conveyers, machine tools, welding equipment, food processing equipment, mining and ore milling equipment, and farm equipment.

Wrecking or salvaging shall be separately classified.

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**MACHINERY DEALERS – N.O.C. – including demonstration and repair** **8107**

This classification applies to dealers of new machinery including, but not limited to, bull dozers, excavators, loaders, graders, mobile cranes, conveyers, machine tools, welding equipment, food processing equipment, mining and ore milling equipment.

Installation and repair operations away from premises of the employer shall be separately classified.

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

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

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**MACHINERY MFG. – commercial food processing equipment** **3560(1)**

This classification applies to the manufacture of commercial food processing equipment or machinery, including but not limited to bakery machinery, food choppers, mixers, grinders, slicing machines, meat and poultry processing machinery, fruit or vegetable grading equipment, bottling equipment, food packaging equipment and juice extractors.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The manufacture of forklift trucks shall be classified as 3815(1), *Truck, Truck Trailer or Bus Mfg. or Assembling*.

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

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

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

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

**MACHINERY MFG. – swimming pool and spa****3501(2)**

This classification applies to the manufacture or repair of swimming pool and spa equipment such as pumps, filters, heaters, sweeps and air blowers.

The fabrication or construction of swimming pools or spas shall be separately classified.

**MACHINERY OR EQUIPMENT MFG. – agricultural, construction, mining or ore milling****3507****MACHINERY OR EQUIPMENT RENTAL YARDS – not dealers in new or used machinery – all employees – including counterpersons****8028(2)**

This classification applies to employers engaged in the rental of machinery and equipment including but not limited to portable air compressors, augurs, jacks, chain saws, compactors, wheel barrows, electric drills, grinders, sanders, ladders, hammers, garden tools and equipment, paint compressors, plumbing tools, sandblasting equipment, portable generators, rototillers, chain saws, portable concrete mixers, vibrators, tractors, backhoes, loaders and trenchers.

The rental of mobile cranes and hoisting equipment with operators shall be classified as 7219(3), *Mobile Crane and Hoisting Service Contractors*.

**MAGNETIC TAPE MFG.****4922****MAIL DELIVERY SERVICE COMPANIES – firms operating under contract to the United States Postal Service – all employees****7232**

Mail delivery operations that are not performed under contract to the United States Postal Service shall be separately classified.



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

<b>MAILING OR ADDRESSING COMPANIES – including Clerical Office Employees</b>	<b>8800</b>
<p>This classification applies to companies that contract with customers to prepare and mail various items, including but not limited to promotional literature, flyers, advertisements, billing statements and business forms.</p> <p>This classification also includes printing operations if more than 50% of the printed materials are addressed or mailed by the insured. If 50% or more of the printed materials are not addressed or mailed by the insured, the printing operations and the mailing or addressing operations constitute Multiple Enterprises and shall be assigned in accordance with the provisions of the Multiple Enterprises rule.</p>	
<b>MARBLE CUTTING OR POLISHING</b>	<b>1803(2)</b>
<p>Quarrying shall be separately classified.</p> <p>Marble cutting in quarries shall be separately classified as 1624(1), <i>Quarries</i>.</p>	
<b>MARINE APPRAISERS OR SURVEYORS</b>	<b>7248</b>
<b>MASONRY – employees whose regular hourly wage does not equal or exceed \$27.00 per hour – N.O.C.</b>	<b>5027</b>
<p>This classification does not apply to masonry work in connection with 6307, <i>Sewer Construction</i>, or 6308, <i>Sewer Construction</i>.</p>	
<b>MASONRY – employees whose regular hourly wage equals or exceeds \$27.00 per hour – N.O.C.</b>	<b>5028</b>
<p><b>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5027, <i>Masonry</i>.</b></p> <p>This classification does not apply to masonry work in connection with 6307, <i>Sewer Construction</i>, or 6308, <i>Sewer Construction</i>.</p>	
<b>MATTRESS OR BOX SPRINGS MFG. – including pillow, quilt or cushion manufacturing</b>	<b>2570</b>
<p>This classification contemplates the receipt of bed springs and wire mattress assemblies, which are subsequently fitted with padding and fabric covers to produce mattresses, or secured into wood frames and fitted with padding and fabric covers to produce box springs. This classification also contemplates the manufacture of foam core mattresses.</p> <p>The manufacture of bed spring and wire mattress assemblies shall be classified as 3257, <i>Wire Goods Mfg. – N.O.C.</i></p>	
<b>MEAT PRODUCTS MFG. – including packaging</b>	
<p>See Food Packaging and Processing.</p>	
<b>MEDICAL INSTRUMENT MFG.</b>	
<p>See Electronics Industry.</p>	
<b>METAL GOODS MFG. – N.O.C.</b>	
<p>See Metal Working Classifications.</p>	

**Part 3 – Standard Classification System****Section VII – Standard Classifications****METAL SCRAP DEALERS**

See Salvage Material Dealers.

**METAL WORKING CLASSIFICATIONS**

The following grouping includes classifications applicable to the manufacturing and machining of metal stock to produce an end-product that is not specifically described by another classification. Pursuant to Part 3, Section II, Rule 17, a classification having a N.O.C. (not otherwise classified) qualifier shall not be used if another classification more accurately describes the operation. As such, the following group does not include all possible classifications applicable to the manufacture or machining of metal products. For classifications that describe the manufacture or assembly of specific products, refer to the alphabetical listing of classifications.

**ALUMINUM WARE MFG. – shop only – from sheet aluminum****3066(3)**

This classification applies to the manufacture of various aluminum products from sheet stock, including but not limited to aluminum cookware, foil baking pans and aluminum baseball bats.

The shop fabrication of aluminum sheet metal products in connection with installation, construction or erection operations by the same employer shall be classified as 5538/5542, *Sheet Metal Work*.

If more than 50% of the metal used is sheet copper or brass, the operations shall be classified as 3066(4), *Coppersmithing*.

**BOILERMAKING – plate steel – N.O.C.****3620(1)**

This classification shall apply to boilermaking if more than 50% of the metal used is #9 gauge or heavier. Employers fabricating boilers or water heaters, when 50% or more of the metal used is lighter than #9 gauge shall be classified as 3169, *Stove Mfg.*

Payroll of a tool and die department, when more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations, shall be classified as 3099, *Tool Mfg.*

**COPPERSMITHING – shop only****3066(4)**

This classification applies to the manufacture of various copper and brass products from sheet stock, including but not limited to cookware, architectural metalwork, sculptural and ornamental items, and metal musical instruments such as trumpets, cornets, horns and tubas.

Shop fabrication of copper or brass sheet metal products in connection with installation, construction or erection operations by the same employer shall be classified as 5538/5542, *Sheet Metal Work*.

If more than 50% of the metal used is sheet aluminum, the operations shall be classified as 3066(3), *Aluminum Ware Mfg.*

**IRON OR STEEL WORKS – structural – shop – fabricating or assembling girders, beams, columns, trusses, stringers or other structural iron or steel****3030**

Classification 3030 shall not be used for division of payroll in connection with Classification 3040, *Iron Works*, unless the operation described by Classification 3030 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3040.

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

<p><b>IRON WORKS – non-structural – shop – fabricating, assembling or manufacturing ornamental brass, bronze or iron work; railings; balconies; fire escapes; staircases; iron shutters or other non-structural iron or steel work</b></p> <p><b>Classification 3040 shall not be used for division of payroll in connection with Classification 3030, <i>Iron or Steel Works</i>, unless the operation described by Classification 3040 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3030.</b></p> <p>Casting of steel or rolling mills shall be separately classified.</p>	<b>3040</b>
<p><b>LEAD MFG., RECLAIMING OR ALLOYING – including litharge and lead oxide manufacturing</b></p>	<b>3647(2)</b>
<p><b>METAL GOODS MFG. – N.O.C.</b></p> <p>This classification is applicable to employers engaged in the fabrication of miscellaneous products from metal sheet stock if more than 50% of the metal used is #10 to #14 gauge, or if more than 50% of the metal used is #15 or lighter and metal stamping payroll exceeds 10% of the total manufacturing payroll.</p> <p>Metal stamping is defined as the operation of power-driven presses or brakes and foot- or hand-power presses or brakes used for blanking, forming, trimming, drawing, punching or assembling metal where the operator places each piece under the point of operation at each complete press or brake stroke.</p> <p>Operations performed on power presses that may be interchangeably hand fed or automatically fed shall be considered as metal stamping.</p> <p>Metal stamping does not include (1) rotary punches, whether computer or manually controlled, which require only the loading and unloading of the work piece by the operator and does not require the operator to place or reposition the work piece after each stroke, or (2) hydraulic presses or brakes where the ram travel will automatically stop upon release of the activating mechanism.</p> <p>Payroll of a tool and die department shall be assigned to 3099, <i>Tool Mfg.</i>, if more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations.</p> <p>Employers rolling metal shall be classified in accordance with the following guides:</p> <ol style="list-style-type: none"> <li>Those concerns engaged in the processing by re-rolling of metal stock shall be classified as 3400, <i>Metal Goods Mfg.</i>, if more than 50% of the metal used is lighter than #9 gauge.</li> <li>Those concerns engaged in the processing by re-rolling of strip metal stock shall be classified as 3018, <i>Steel Making</i>, if more than 50% of the metal used is #9 gauge or heavier.</li> <li>Those concerns engaged in the drawing of metal rod stock 1/2" in diameter and heavier shall be classified as 3018, <i>Steel Making</i>.</li> <li>Those concerns engaged in heating metal stock and processing by rolling shall be classified as 3018, <i>Steel Making</i>.</li> </ol> <p>Also refer to Classifications 3066(1), <i>Sheet Metal Products Mfg. – N.O.C.</i>, and 3620(2), <i>Plate Steel Products Fabrication</i>.</p>	<b>3400</b>
<p><b>PIPE OR TUBE MFG. – other than iron or steel</b></p> <p>This classification also shall apply to concerns engaged in producing extruded metal forms – other than iron or steel.</p>	<b>3022</b>
<p><b>PLATE STEEL PRODUCTS FABRICATION – N.O.C.</b></p> <p>This classification shall apply to employers engaged in the fabrication of miscellaneous plate steel products and metal tanks when more than 50% of the metal used is #9 gauge and heavier.</p>	<b>3620(2)</b>

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

Payroll of a tool and die department, when more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations, shall be classified as 3099, *Tool Mfg.*

Also refer to Classification 3400, *Metal Goods Mfg. – N.O.C.*

<b>REINFORCING STEEL FABRICATION – shearing and bending – at permanent shop or yard location</b>	<b>3039</b>
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The fabrication of reinforcing steel at job sites shall be assigned to the appropriate construction classification.

<b>SHEET METAL PRODUCTS MFG. – shop only – N.O.C.</b>	<b>3066(1)</b>
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This classification applies to the manufacture of sheet metal products when more than 50% of the metal used is #15 gauge and lighter and metal stamping payroll, if any, does not exceed 10% of the total manufacturing payroll. If more than 50% of the metal used is #10 to #14 gauge, or if more than 50% of the metal used is #15 gauge or lighter and metal stamping payroll exceeds 10% of the total manufacturing payroll, operations shall be classified as 3400, *Metal Goods Mfg.*

Metal stamping is defined as the operation of power-driven presses or brakes and foot- or hand-power presses or brakes used for blanking, forming, trimming, drawing, punching or assembling metal where the operator places each piece under the point of operation at each complete press or brake stroke.

Operations performed on power presses that may be interchangeably hand fed or automatically fed shall be considered as metal stamping.

Metal stamping does not include (1) rotary punches, whether computer or manually controlled, which require only the loading and unloading of the work piece by the operator and does not require the operator to place or reposition the work piece after each stroke, or (2) hydraulic presses or brakes where the ram travel will automatically stop upon release of the activating mechanism.

Sheet metal products assignable to this classification include but are not limited to heating, ventilation and air conditioning duct work; electrical and electronic chassis and enclosures; metal musical instruments; and kitchen and restaurant equipment such as sinks, steam tables and overhead hoods.

The shop fabrication of sheet metal products in connection with installation, construction or erection operations by the same employer shall be classified as 5538/5542, *Sheet Metal Work*.

If more than 50% of the metal used is sheet aluminum, the operations shall be classified as 3066(3), *Aluminum Ware Mfg.*

If more than 50% of the metal used is sheet copper or brass, the operations shall be classified as 3066(4), *Coppersmithing*.

<b>STEEL MAKING</b>	<b>3018</b>
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This classification contemplates the reduction and casting of metal prior to the processing of same through rolling mills.

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

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

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

be classified as 3018, *Steel Making*.

4. Those concerns engaged in heating metal stock and processing by rolling shall be classified as 3018, *Steel Making*.

Wire drawing or coke manufacturing shall be separately classified.

**TUBE OR PIPE PRODUCTS MFG. – N.O.C.****3401(1)**

This classification applies to the manufacture of metal products if more than 50% of the metal used is tubular stock. It also applies to firms engaged in bending, cutting or perforating tube or pipe for separate concerns on a fee basis when more than 50% of the metal fabricated is tube or pipe stock.

This classification does not apply to the fabrication of structural steel components used in the framing of buildings, whether or not tubular stock is utilized. Refer to Classification 3030, *Iron or Steel Works – structural*.

This classification does not apply to the fabrication of non-structural architectural or ornamental iron or steel components, whether or not tubular stock is utilized. Refer to Classification 3040, *Iron Works – non-structural*.

**WIRE GOODS MFG. – N.O.C.****3257**

Wire drawing shall be separately classified.

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

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

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

Shop manufacturing or repair operations shall be separately classified.

**MINING**

Refer to Section IV, *Special Industry Classification Procedures*, Rule 5, pertaining to the following Mining Classifications.

**MINING – ore milling – including concentration and amalgamation****1452****MINING – surface – no shafts, tunnels, or drifts – all employees****1122**

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

This classification applies to surface mining (open pit method) of ores and minerals, including but not limited to gold, borax, tungsten, graphite, gypsum and coal.

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

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

Underground mining operations shall be classified as 1123, *Mining – underground*, and 1124, *Mining – Surface Employees of underground mining*.

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

**MINING – Surface Employees of underground mining****1124**

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

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

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

**MINING – underground – with shafts, tunnels, or drifts; underground employees****1123**

This classification shall include superintendents, mine forepersons, mining engineers, shift bosses, fire bosses, specimen bosses, shaft employees, timber employees, skip tenders, pump employees, highgraders or any other employee required to go underground.

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

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

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

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

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

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

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

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

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

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Employers engaged in the manufacture of campers, travel trailers and motor homes shall be classified as 2797(3), *Recreational Vehicle Mfg.*

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**MOBILE HOME PARK OPERATION – all other employees**

See Property Management/Operation.

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**MOBILE HOME PARK OPERATION – property management supervisors**

See Property Management/Operation.

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**MORTGAGE BANKERS – all employees – including Clerical Office Employees and Outside Salespersons 8749**

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

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

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

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

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

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

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

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

The payroll of employees engaged exclusively in connection with restaurant or tavern operations shall be separately classified as 9079(1), *Restaurants or Taverns*. This includes employees who prepare and serve hot food in connection with complimentary breakfasts, work in food and beverage departments, and room service employees who deliver food or restock in-room refrigerators, provided such employees perform no motel duties. Employees who perform both restaurant or tavern activities and motel activities shall be assigned to Classification 9050(2).

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**MOTION PICTURES – negative and print processors, distributors and film exchanges – not motion picture production companies 4362**

This classification applies to firms that specialize in the developing, printing or distribution of motion pictures for other concerns on a fee basis. This classification also includes motion picture film restoration.

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**MOTION PICTURES – production – in studios and outside – all employees 9610**

**The actual remuneration of actors, musicians, producers and the motion picture director must be included, subject, however, to a maximum of \$111,800 per year per person.**

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

**When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.**

This classification applies to firms that specialize in the production of motion pictures, television features, commercials, music videos or industrial films that are recorded on motion picture film stock, videotape, digital or other media.

Employees engaged exclusively in the electronic editing of digital files using computerized editing equipment are assignable to Classification 8810(1), *Clerical Office Employees*, provided they otherwise meet the definition of Clerical Office Employees as contained in Part 3, Section III, Rule 4.

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

The payroll limitation of this classification is applicable to the director responsible for all aspects of production. The payroll for all other directors such as assistant and associate directors is not subject to limitation.

The payroll limitation also applies to motion picture producers responsible for overseeing the financial, administrative and creative aspects of a motion picture.

<b>MOTORCYCLE DEALERS – all operations – including accessory or spare parts sales and Out-side Salespersons</b>	<b>8400</b>
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<b>MUNICIPAL, STATE OR OTHER PUBLIC AGENCIES</b>	
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<b>AIRPORT OPERATORS – all employees – including field or hangar instructors</b>	<b>7429</b>
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Ticket sellers or information clerks shall be separately classified as 8810(1), *Clerical Office Employees*, classroom instructors shall be separately classified as 8868, *Colleges or Schools*, ground photographic laboratory employees shall be separately classified as 4361(1), *Photographers – all employees*; payroll for members of flying crews shall be separately classified.

<b>BUS OR LIMOUSINE OPERATIONS – all employees</b>	<b>7382</b>
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<b>CEMETERY OPERATION – all employees</b>	<b>9220(1)</b>
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<b>FIRE FIGHTERS – not volunteers – including all employees of Fire Department</b>	<b>7706</b>
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<b>FIRE FIGHTERS – volunteers, serving with or without remuneration</b>	<b>7707</b>
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The exposure for this classification shall be on a per capita basis.

<b>HOUSING AUTHORITIES – all employees – including resident or on-site managers</b>	<b>9033</b>
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**When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.**

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

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



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

<b>INSTITUTIONAL EMPLOYEES – hospitals, sanitariums, rest homes or homes for the aged – all employees – including Clerical Office Employees and Outside Salespersons – not jail or prison employees</b>  <b>The payroll for student nurses or interns shall be included at an average wage of at least \$100 per week.</b>	<b>8830</b>
<b>IRRIGATION, DRAINAGE OR RECLAMATION WORKS OPERATION – all work incidental to maintenance and operation of irrigation, drainage or reclamation districts</b>  <b>Classification 0251 shall not be used for division of payroll in connection with any of the “Farm Classifications” unless the operation described by Classification 0251 constitutes a separate and distinct enterprise having no connection with the operations covered by any of the “Farm Classifications”.</b>	<b>0251</b>
<b>LIBRARIES – public – librarians or professional assistants – including Clerical Office Employees</b>  This classification applies to librarians, professional library assistants and clerical office employees who engage in activities, including but not limited to assisting customers to locate and check out materials, conducting research, ordering books and publications, maintaining reference systems and performing general clerical and administrative functions in support of the library.  Employees other than librarians, professional assistants and clerical office employees, including but not limited to janitorial, maintenance, delivery and security personnel, shall be classified as 9420, <i>Municipal, State or Public Agency Employees – all other employees</i> .  Private libraries shall be classified as 8810(3), <i>Libraries – private – librarians or professional assistants</i> .	<b>8810(4)</b>
<b>MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – not engaged in manual labor, or direct supervision of construction or erection work – N.O.C.</b>  This classification includes mayors, city council members, elected officials, judges, hearing officers, district attorneys, courthouse clerks and public records clerks, employees engaged in laboratory work, health inspectors, building inspectors, engineers not engaged in actual construction or operation, meter readers other than water meter readers and similar occupations.  This classification also includes recreation and park department operations that are performed by recreation leaders, coaches, instructors, referees, and officials; daycare/babysitting; activity supervisors; and similar operations that do not involve manual labor.	<b>9410</b>
<b>MUNICIPAL, STATE OR PUBLIC AGENCY EMPLOYEES – all other employees – including laborers, mechanics, and storekeepers – N.O.C.</b>  This classification includes park and facility maintenance, landscape, snack bar and vending operations, lifeguards, security and similar activities in support of the facility.  Classification 9420 does not apply to park security operations when performed by fish and game wardens or by park rangers. Such operations shall be classified as 7720, <i>Police, Sheriffs, Constables, Marshals, Animal Control Officers, Game and Fish Wardens, and Jailers</i> , or 7722, <i>Police, Sheriffs, Constables, Marshals, Animal Control Officers, Game and Fish Wardens, and Jailers</i> .  New construction work, pest control operations, and electrical light or power department operations shall be separately classified. Marina or harbor operations shall be separately classified as 9016(4), <i>Boat Marina and Boat Rental Operation</i> .	<b>9420</b>
<b>POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS – including deputies – not volunteers</b>	<b>7720</b>

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

<b>POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS – including deputies – volunteers, serving with or without remuneration</b>	<b>7722</b>
The exposure for this classification shall be on a per capita basis.	
<b>PUBLIC COLLEGES OR SCHOOLS – all employees – including cafeteria, Clerical Office Employees and Outside Salespersons</b>	<b>8875(1)</b>
This classification also applies to state or county vocational training programs and to school counselors who are provided to public schools by separate concerns under contract.	
The operation of private colleges or schools shall be classified as 8868, <i>Colleges or Schools – private – academic professionals</i> , and 9101, <i>Colleges or Schools – private</i> .	
<b>RAILROADS – N.O.C. – operation and maintenance – all employees</b>	<b>7133</b>
All employees connected with the operation or maintenance of bus lines shall be separately classified as 7382, <i>Bus or Limousine Operations</i> .	
Truck delivery of freight shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
<b>ROAD DISTRICTS OR DEPARTMENTS – all operations – including shop, yard and store employees engaged in the maintenance, repair and storage of equipment and supplies</b>	<b>9422</b>
Tunneling, subway construction, grade separation work, bridge construction, or pile driving shall be separately classified.	
<b>SANITARY OR SANITATION DISTRICTS OPERATION – all employees</b>	<b>7580</b>
This classification shall apply to all work incidental to the maintenance and operation of sewer systems or sewage disposal plants. Additions to, alterations or construction of sewer lines or sewage disposal plants shall be separately classified.	
<b>SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE – all employees – including Clerical Office Employees and Outside Salespersons</b>	<b>8875(2)</b>
<b>WATERWORKS – operation – all employees – including construction or extension of lines</b>	<b>7520</b>
The construction of aqueducts, buildings, dams or reservoirs shall be separately classified.	
The payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside</i> .	
<b>MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES – not engaged in manual labor, or direct supervision of construction or erection work – N.O.C.</b>	
See Municipal, State or Other Public Agencies.	
<b>MUNICIPAL, STATE OR PUBLIC AGENCY EMPLOYEES – all other employees – including laborers, mechanics, and storekeepers – N.O.C.</b>	
See Municipal, State or Other Public Agencies.	
<b>MUSEUMS – all employees – including Clerical Office Employees</b>	<b>8838</b>
This classification applies to employers that display art objects, natural science exhibits, antiquities and objects of historical or cultural significance for viewing by the general public. This classification also applies to public aquariums, botanical gardens and planetariums.	
Art galleries that display art objects for sale to the walk-in trade shall be classified as 8017(1), <i>Stores – retail</i> .	

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

Zoos shall be classified as 9180(1), *Amusement or Recreational Facilities – N.O.C. – operation and maintenance of merry-go-rounds, swings, roller coasters or other amusement devices not specifically classified – including ticket collectors connected therewith*, and 9016(1), *Amusement or Recreational Facilities – N.O.C. – all employees other than those engaged in the operation or maintenance of merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith*.

Retail store and restaurant operations shall be separately classified.

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

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

Steel making or rolling mills shall be separately classified.

**NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS**

See Printing, Publishing and Duplicating.

**NEWSPAPER DELIVERY**

See Printing, Publishing and Duplicating.

**NEWSPAPER, MAGAZINE OR BOOK PUBLISHING – no printing or distribution**

See Printing, Publishing and Duplicating.

**NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – all other employees**

See Printing, Publishing and Duplicating.

**NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – editing, designing, proofreading, and photographic composing**

See Printing, Publishing and Duplicating.

**NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – reporters, advertising or circulation solicitors**

See Printing, Publishing and Duplicating.

**NURSERIES – propagation and cultivation of nursery stock****0005**

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

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

**NURSING HOMES**

See Health and Human Services.

**NUT, BOLT OR SCREW MFG. – cold or hot work****3152(2)**

This classification applies to the manufacture of threaded fasteners, including but not limited to nuts, bolts and screws, on a fee basis or as proprietary products.

Steel making or rolling mills shall be separately classified.

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

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Employers that do not specialize in nut, bolt or screw manufacturing but manufacture individual threaded fasteners for other concerns on a contract basis shall be classified as 3632, *Machine Shops – N.O.C.*

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

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**NUT HULLING, SHELLING OR PROCESSING**

See Food Packaging and Processing.

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

The manufacture of office machines shall be separately classified.

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**OIL MFG. OR REFINING – vegetable – N.O.C.**

See Food Packaging and Processing.

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**OIL OR GAS GEOLOGISTS OR SCOUTS**

See Petroleum Industry.

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**OIL OR GAS LEASE OPERATORS**

See Petroleum Industry.

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**OIL OR GAS LEASE WORK**

See Petroleum Industry.

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**OIL OR GAS PIPELINE CONSTRUCTION**

See Petroleum Industry.

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**OIL OR GAS PIPELINE OPERATION**

See Petroleum Industry.

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**OIL OR GAS REFINING, DISTILLING OR COMPRESSING UNITS**

See Petroleum Industry.

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**OIL OR GAS WELL SERVICING**

See Petroleum Industry.

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**OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – secondhand**

See Petroleum Industry.

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**OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – store or yard only – not secondhand**

See Petroleum Industry.

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**OIL OR GAS WELLS – acidizing**

See Petroleum Industry.

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****OIL OR GAS WELLS – cementing**

See Petroleum Industry.

**OIL OR GAS WELLS – drilling or redrilling**

See Petroleum Industry.

**OIL OR GAS WELLS – gravel packing**

See Petroleum Industry.

**OIL OR GAS WELLS – installation or recovery of casing**

See Petroleum Industry.

**OIL OR GAS WELLS – perforating of casing**

See Petroleum Industry.

**OIL OR GAS WELLS – specialty tool companies**

See Petroleum Industry.

**OIL OR GAS WELLS – vacuum truck service companies**

See Petroleum Industry.

**OIL OR GAS WELLS – wireline service companies**

See Petroleum Industry.

**OIL REFINING**

See Petroleum Industry.

**OLIVE HANDLING – sorting, curing, packing and canning**

See Food Packaging and Processing.

**OPTICAL GOODS MFG. – N.O.C.****4150(1)****ORCHARDS – citrus and deciduous fruits**

See Farms.

**ORCHARDS – nut crops**

See Farms.

**ORE MILLING**

See Mining.

**ORTHOTIC OR PROSTHETIC DEVICE MFG. – including fitting and adjusting****4691**

This classification contemplates the manufacture of body braces and artificial limbs, including all fitting operations when performed by the manufacturer.

The manufacture of corsets or braces made exclusively of fabric shall be classified as 2501(1), *Clothing Mfg.*

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

**OXYGEN OR HYDROGEN MFG. – including tank charging****4635**

### Part 3 – Standard Classification System

#### Section VII – Standard Classifications

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<b>PACK TRAINS – all employees</b>	<b>7207(4)</b>
<b>PAINT, VARNISH OR LACQUER MFG.</b>	<b>4558(1)</b>
The manufacture of lead compounds, nitro-cellulose or solvents shall be separately classified.	
<b>PAINTING – automobile or truck bodies – including incidental sanding – no body or fender repairing – including estimators, service writers and customer service representatives who inspect vehicles</b>	
See Automotive Industry.	
<b>PAINTING, DECORATING OR PAPER HANGING – including shop operations – employees whose regular hourly wage does not equal or exceed \$24.00 per hour – N.O.C.</b>	<b>5474(1)</b>
This classification includes incidental patching and surface preparation for painting.	
Wallboard taping, finishing or texturing shall be classified as 5446/5447, <i>Wallboard Application</i> .	
Painting steel structures or bridges shall be separately classified.	
<b>PAINTING, DECORATING OR PAPER HANGING – including shop operations – employees whose regular hourly wage equals or exceeds \$24.00 per hour – N.O.C.</b>	<b>5482(1)</b>
<b>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(1), <i>Painting, Decorating or Paper Hanging</i>.</b>	
This classification includes incidental patching and surface preparation for painting.	
Wallboard taping, finishing or texturing shall be classified as 5446/5447, <i>Wallboard Application</i> .	
Painting steel structures or bridges shall be separately classified.	
<b>PAINTING – oil or gasoline storage tanks – including shop operations – employees whose regular hourly wage does not equal or exceed \$24.00 per hour</b>	<b>5474(3)</b>
<b>PAINTING – oil or gasoline storage tanks – including shop operations – employees whose regular hourly wage equals or exceeds \$24.00 per hour</b>	<b>5482(3)</b>
<b>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(3), <i>Painting</i>.</b>	
<b>PAINTING – shop only – N.O.C.</b>	<b>9501(1)</b>
<b>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 9501(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</b>	
This classification applies to the shop painting of various objects, including but not limited to wood, metal and plastic parts, automotive components, bicycle parts, computer housings, electrical boxes and wheels for separate concerns on a fee basis. This classification includes the application of coatings by electrostatic powder coating and vapor deposition.	
This classification also applies to furniture refinishing operations including incidental disassembly and reassembly.	

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

The application of coatings by electroplating or anodizing shall be classified as 3372(1), *Electroplating*.

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

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

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

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<b>PAINTING – steel structures or bridges</b>	<b>5040(3)</b>
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Painting of oil or gasoline storage tanks shall be separately classified.

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<b>PALLET DEALERS – secondhand</b>	<b>2757(2)</b>
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This classification applies to firms that engage in the purchase, repair and sale of used wooden pallets.

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<b>PALLET MFG., REPAIR OR RECONDITIONING – wood</b>	<b>2757(1)</b>
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<b>PAPER COATING OR LAMINATING</b>	<b>4250(1)</b>
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This classification includes coating or laminating paper, foil or plastic film to produce products such as pressure-sensitive paper, adhesive tape, waxed paper and colored paper.

The conversion of paper to produce finished goods, including but not limited to notebook paper, paper towels, napkins, cups, plates, diapers, medical gowns, paper tubes, air filter elements and coffee filters shall be classified as 4279(1), *Paper Goods Mfg.*

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<b>PAPER GOODS MFG. – N.O.C.</b>	<b>4279(1)</b>
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Paper manufacturing shall be separately classified.

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<b>PAPER OR PULP MFG. – including card, bristol, paper, straw, fibre or leather board manufacturing</b>	<b>4239(1)</b>
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Logging or lumbering shall be separately classified.

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<b>PAPER STOCK DEALERS – secondhand</b>	
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See Salvage Material Dealers.

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<b>PARCEL DELIVERY AND MESSENGER SERVICE COMPANIES – including terminal employees and mechanics – no handling of bulk merchandise or freight</b>	<b>7198(1)</b>
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This classification does not apply: (1) if 10% or more of the individual parcels and packages delivered weigh in excess of one hundred pounds, or (2) if the total combined weight of all items delivered at any one stop exceeds two hundred pounds for 10% or more of all deliveries.

When employees furnish the vehicles utilized in the delivery of parcels, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, *Drivers' and Their Helpers' Payroll*.

The transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, *Mail Delivery Service Companies*.

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<b>PATTERN OR MODEL MFG. – metal, plastic or wood</b>	<b>2790</b>
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<b>PEN OR MECHANICAL PENCIL MFG.</b>	<b>4432</b>
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**Part 3 – Standard Classification System****Section VII – Standard Classifications****PEST CONTROL – all operations – including yard employees, Outside Salespersons and estimators 9031**

This classification applies to operations involving the control and extermination of pests by the use of pesticides, rodenticides, fumigants, traps and mechanical devices.

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

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

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

The spraying or spreading of lawn fertilizers and herbicides shall be classified as 0042, *Land-scape Gardening*.

**PETROLEUM INDUSTRY****GASOLINE OR OIL DEALERS – wholesale – including mixing or blending 8350**

This classification applies to the wholesale distribution of gasoline or oil and other types of petroleum products, including but not limited to grease, road oil, fuel oil, propane gas, butane gas and kerosene. This classification includes the collection, filtering and redistribution of reclaimed oil, and the mixing and blending of various grades and viscosities of oil, grease or gasoline to achieve a custom blend per customer specifications.

This classification also applies to the sale and delivery of propane or liquefied petroleum gas to household and commercial accounts and the delivery and set-up of liquefied petroleum gas tanks when performed in support of propane sales.

The sale, installation, service or repair of propane heaters, stoves and other appliances shall be separately classified.

The hauling of gasoline or oil under contract shall be classified as 7219(1), *Trucking Firms*.

**GASOLINE RECOVERY – from casing head or natural gas 4740(3)**

This classification applies to the production of various grades of petroleum gas by processing natural gas through absorption, fractionation, dehydration and cryogenic processing to produce liquefied petroleum gas components such as propane, butane, ethane, pentanes and raw gasoline.

**GEOPHYSICAL EXPLORATION – including mapping of sub-surface areas – including Outside Salespersons and Clerical Office Employees 8601(3)**

Classification 8601(3) shall not be used for division of payroll in connection with Classifications 6235(1), *Oil or Gas Wells – drilling*, 1320, *Oil or Gas Lease Operators*, or 7515, *Oil or Gas Pipeline Operation*, unless the operation described by Classification 8601(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 6235(1), 1320 or 7515.

**OIL FIELD EQUIPMENT TRUCKING**

See *Trucking Firms*.

**OIL OR GAS GEOLOGISTS OR SCOUTS – including Outside Salespersons and Clerical Office Employees 8601(2)**

Classification 8601(2) shall not be used for division of payroll in connection with Classifications 6235(1), *Oil or Gas Wells – drilling*, 1320, *Oil or Gas Lease Operators*, or 7515, *Oil or Gas Pipeline Operation*, unless the operation described by Classification 8601(2)



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

<b>constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 6235(1), 1320 or 7515.</b>	
<b>OIL OR GAS LEASE OPERATORS – all operations</b>	<b>1320</b>
Drilling or redrilling, installation or recovery of casing, cementing, tank building, topping operations or gasoline recovery shall be separately classified.	
<b>OIL OR GAS LEASE WORK – N.O.C. – not lease operators</b>	<b>6216</b>
This classification includes the clearing of land, building of lease roads, slush pits, levees or fire walls; the laying or taking up of flow lines and water lines; installation and repair of oil field equipment, such as central pumping units, compressors, engines, oil and water separation units and steam generators; and lease beautification work. However, this classification shall not be assigned to a specialty contractor who performs a single construction activity on an oil or gas lease site; such activity shall be assigned to the appropriate construction classification.	
Pipeline construction, tank building, oil or gas storage tank painting, installation or recovery of casing, drilling or redrilling, cementing, gravel packing, acidizing and all downhole well servicing, such as pulling and replacing rods, tubing and pumps, well cleaning and swabbing, shall be separately classified.	
<b>OIL OR GAS PIPELINE CONSTRUCTION – all operations</b>	<b>6233</b>
Pile driving, dredging or tunneling shall be separately classified.	
<b>OIL OR GAS PIPELINE OPERATION</b>	<b>7515</b>
The operation of wells or oil refining shall be separately classified.	
<b>OIL OR GAS REFINING, DISTILLING OR COMPRESSING UNITS – erection or repair – all operations</b>	<b>3719</b>
This classification shall apply to the erection and repair of oil or gas refineries, casing head plants, cracking plants, polymerizing units, compressor units, and similar installations, including power plants, pumping units, piping and incidental equipment that is an integral part of these installations. However, this classification shall not be assigned to a specialty contractor who performs a single construction or erection activity at an oil or gas refining, distilling or compressing unit site; such activity shall be assigned to the appropriate construction or erection classification.	
This classification shall not apply to storage tanks or pumping equipment that are not an integral part of these installations.	
<b>OIL OR GAS WELL SERVICING – N.O.C. – by contractors using well service or work-over rigs – no drilling or redrilling – including Outside Salespersons</b>	<b>1322</b>
This classification shall apply to oil or gas well servicing contractors who perform downhole services, such as pulling and replacing rods, tubing and pumps, well cleaning or swabbing.	
<b>OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – secondhand – including incidental reconditioning or repairing</b>	<b>8113</b>
Installation, erection, dismantling or salvage operations shall be separately classified.	
<b>OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS – store or yard only – not secondhand</b>	<b>8111(2)</b>
<b>OIL OR GAS WELLS – acidizing – all operations</b>	<b>6206(2)</b>

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

<b>OIL OR GAS WELLS – cementing</b>	<b>6206(1)</b>
Classification 6206(1) shall not be used for division of payroll in connection with Classification 6235(1), <i>Oil or Gas Wells – drilling</i> , unless the operation described by Classification 6206(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 6235(1).	
<b>OIL OR GAS WELLS – drilling or redrilling – including installation of casing</b>	<b>6235(1)</b>
<b>OIL OR GAS WELLS – gravel packing</b>	<b>6206(4)</b>
At a particular job or location, Classification 6206(4) shall not be used for division of payroll in connection with Classification 6235(1), <i>Oil or Gas Wells – drilling</i> .	
<b>OIL OR GAS WELLS – installation or recovery of casing</b>	<b>6235(2)</b>
<b>OIL OR GAS WELLS – perforating of casing – all operations</b>	<b>6237(2)</b>
<b>OIL OR GAS WELLS – specialty tool companies – N.O.C. – all employees – including outside supervisors and shop or yard employees</b>	<b>6213</b>
This classification shall apply to the outside supervisory personnel of specialty tool companies who lease, without operating crews, special equipment, such as drilling, fishing or casing-cutting tools.	
Specialty well tool companies that furnish operating crews with such equipment shall be separately classified.	
<b>OIL OR GAS WELLS – vacuum truck service companies – all operations</b>	<b>6206(3)</b>
<b>OIL OR GAS WELLS – wireline service companies – including instrument logging or survey work in wells</b>	<b>6237(1)</b>
At a particular job or location, Classification 6237(1) shall not be used for division of payroll in connection with Classification 6235(1), <i>Oil or Gas Wells – drilling</i> .	
<b>OIL REFINING – petroleum</b>	<b>4740(1)</b>
This classification applies to the processing and refining of crude oil and reclaimed oil through a series of operations such as heating, distilling, fractionating, vaporizing and condensing to produce products such as gasoline, diesel fuel, petroleum naphtha, kerosene, heating oil, asphalt base and liquefied petroleum gas.	
Oil producing shall be separately classified.	
The refining of vegetable oil or waste cooking oil shall be classified as 4683(1), <i>Oil Mfg. or Refining – vegetable</i> .	
<b>PHOTO ENGRAVING</b>	
See Printing, Publishing and Duplicating.	
<b>PHOTOFINISHING</b>	
See Printing, Publishing and Duplicating.	
<b>PHOTOGRAPHERS</b>	
See Printing, Publishing and Duplicating.	
<b>PHYSICIANS</b>	
See Health and Human Services.	

**Part 3 – Standard Classification System****Section VII – Standard Classifications****PICKLE MFG.**

See Food Packaging and Processing.

**PICTURE FRAME ASSEMBLY – wood or metal 2840(1)**

Retail store operations and picture frame stock manufacturing shall be separately classified.

**PICTURE OR ARTWORK FRAMING – including frame assembly 2840(2)**

Retail store operations and picture frame stock manufacturing shall be separately classified.

**PILE DRIVING 6003(1)****PILLOW, QUILT, COMFORTER OR CUSHION MFG. – no mattress or box spring manufacturing 2571**

This classification contemplates the manufacture of pillows, quilts, comforters, cushions, stuffed animals, sleeping bags and similar non-clothing products that are filled with insulation such as batting or down. These operations may be conducted by hand or with the use of machinery such as sewing machines or automatic quilting machines.

**PIPE OR TUBE MFG. – other than iron or steel**

See Metal Working Classifications.

**PIPE RECLAIMING 8204(2)**

**Classification 8204(2) shall not be used for division of payroll in connection with Classifications 8267, *Machinery and Equipment Dealers – secondhand*, or 8113, *Oil or Gas Well Supplies or Equipment Dealers – secondhand*, unless the operation described by Classification 8204(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8267 or 8113.**

**PLANING OR MOULDING MILLS 2731**

This classification shall apply to employers whose principal product is dressed lumber, flooring or unassembled millwork.

All yard operations, including all drivers and their helpers, shall be separately classified as 8232(1), *Lumberyards*.

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

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

**PLASTER BOARD OR PLASTER BLOCK MFG. 4036**

Quarrying, crushing or grinding shall be separately classified.

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

**PLASTER MILLS 1741(3)**

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

**PLASTER STATUARY OR ORNAMENT MFG. 4038(1)****PLASTERING OR STUCCO WORK – employees whose regular hourly wage does not equal or exceed \$27.00 per hour 5484**

**Part 3 – Standard Classification System****Section VII – Standard Classifications****PLASTERING OR STUCCO WORK – employees whose regular hourly wage equals or exceeds \$27.00 per hour 5485**

**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5484, *Plastering or Stucco Work*.**

**PLASTIC PRODUCTS MANUFACTURING**

The following grouping includes classifications applicable to the manufacturing and fabrication of plastic materials to produce an end-product that is not specifically described by another classification.

Pursuant to Part 3, Section II, Rule 17, a classification having a N.O.C. (not otherwise classified) qualifier shall not be used if another classification more accurately describes the operation. As such, the following group does not include all possible classifications applicable to the manufacture or fabrication of plastic products. When possible, firms engaged in the manufacture of a plastic product shall be assigned to the classification that specifically describes the firm's product. However, in those cases where no specific product classification exists, the firm shall be assigned to the appropriate Plastics classification listed below.

**PLASTIC GOODS MFG. – N.O.C. 4478**

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4478, *Plastic Goods Mfg.*; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or the repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4478, *Plastic Goods Mfg.*

**PLASTICS – blow molded products mfg. – N.O.C. 4494**

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4494, *Plastics – blow molded products mfg.*; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or the repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4494, *Plastics – blow molded products mfg.*

**PLASTICS – extrusion molded products mfg. – N.O.C. 4495**

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4495, *Plastics – extrusion molded products mfg.*; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the

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

maintenance or the repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4495, *Plastics – extrusion molded products mfg.*

**PLASTICS – fabricated products mfg. – no molding – N.O.C.****4496**

This classification shall apply to those firms engaged in the fabrication of plastic products typically by machining, bending, grinding, polishing or assembling. This classification also applies to firms engaged in the cutting, shaping and assembly of molded foam. This classification does not apply to any firm that engages in the molding of plastics or plastic foams that are subsequently used in the firm's fabrication operations.

**PLASTICS – fiber reinforced plastic products mfg. – N.O.C.****4497**

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4497, *Plastics – fiber reinforced plastic products mfg.*; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or the repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4497, *Plastics – fiber reinforced plastic products mfg.*

**PLASTICS – injection molded products mfg. – N.O.C.****4498**

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4498, *Plastics – injection molded products mfg.*; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user) or the maintenance or the repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4498, *Plastics – injection molded products mfg.*

**PLASTICS – thermoformed products mfg. – N.O.C.****4499**

This classification contemplates secondary machining operations, such as routing, drilling, grinding and assembly.

The entire payroll of a tool and die department shall be classified as follows:

- If 50% or more of the department's total time is devoted to the maintenance or repair (not manufacture or modification) of molds and dies used in the employer's production operations, the department shall be classified as 4499, *Plastics – thermoformed products mfg.*; otherwise, the department shall be separately classified as 3099, *Tool Mfg.*
- If more than 50% of the department's total time is devoted to the manufacture or modification (not maintenance or repair) of molds or dies (irrespective of the end user), or the maintenance or the repair of customers' molds and dies that are not used in the employer's production operations, the department shall be separately classified as 3099, *Tool Mfg.*; otherwise, the department shall be classified as 4499, *Plastics – thermoformed products mfg.*

**PLATE STEEL PRODUCTS FABRICATION – N.O.C.**

See Metal Working Classifications.

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


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

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 8111(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

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

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

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**PLUMBING – shop and outside – gas, steam, hot water or other pipe fittings installation, including house connections installation – employees whose regular hourly wage equals or exceeds \$26.00 per hour – N.O.C.** **5187(1)**

Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$26.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$26.00 per hour shall be classified as 5183(1), *Plumbing*.

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

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**POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS – including deputies – not volunteers**

See Municipal, State or Other Public Agencies.

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

See Municipal, State or Other Public Agencies.

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**POTATO CROPS**

See Farms.

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

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

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

Mining or clay digging shall be separately classified.

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**POULTRY RAISING, EGG PRODUCTION AND HATCHERIES**

See Farms.

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**POWER SUPPLY MFG.**

See Electronics Industry.

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**PRINTED CIRCUIT BOARD ASSEMBLING – by contractor**

See Electronics Industry.

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****PRINTED CIRCUIT BOARD MFG.**

See Electronics Industry.

**PRINTING, PUBLISHING AND DUPLICATING****BOOKBINDING OPERATION – all other employees – including counterpersons and drivers and their helpers 4299(2)**

Also refer to companion Classification 8813(2), Bookbinding Operation – editing, designing, proofreading, and photographic composing.

**BOOKBINDING OPERATION – editing, designing, proofreading and photographic composing – including Clerical Office Employees 8813(2)**

This classification includes pre-bindery activities and Clerical Office Employees of firms engaged in bookbinding. Pre-bindery activities include editing, designing, proofreading, and photographic composition including negative stripping and plate making.

Also refer to companion Classification 4299(2), *Bookbinding Operation – all other employees*.

**BOOKBINDING OPERATION – Salespersons – Outside 8742(2)****DOCUMENT DUPLICATION OR PHOTOCOPYING SERVICE – all employees – including Clerical Office Employees and Outside Salespersons 8019(2)**

This classification applies to those locations engaged in document duplication or photocopying on a job basis using electrostatic copiers, scanners, ink jet or laser printers on paper of any size. This classification also applies to locations that reproduce technical drawings, sketches and renderings for architects, contractors, engineers and similar customers.

This classification does not apply to locations that perform offset printing.

This classification does not apply to firms that specialize in the provision of legal support services as contemplated under Classification 8821, *Attorney Support Services*.

**ELECTRONIC PREPRESS – all operations – including Clerical Office Employees 4297(1)**

This classification applies to the production of computer generated typeset materials or color separations, including all incidental camera work, that are used by separate concerns in connection with commercial printing operations.

Electronic prepress operations performed in connection with the employer's operations shall be assigned to the applicable classification.

**GRAPHIC DESIGN – all operations – including Clerical Office Employees 4297(2)**

This classification applies to the production of camera-ready layouts by combining text, photographs, artwork and graphics for use in commercial printing operations performed by separate concerns. This classification also contemplates the creation or modification of artwork that is used in such materials.

Graphic design operations performed in connection with the employer's own operations shall be assigned to the applicable classification.

**NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS – not retail dealers – including Outside Salespersons 8745**

Selling or delivering of newspapers to customers for their personal use and not for resale shall be separately classified.

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

<b>NEWSPAPER DELIVERY</b>	<b>4312</b>
This classification applies to persons selling or delivering newspapers to customers for their personal use and not for resale.	
<b>NEWSPAPER, MAGAZINE OR BOOK PUBLISHING – no printing or distribution – editing, designing, proofreading, and photographic composing – including Clerical Office Employees</b>	<b>8807</b>
This classification includes pre-press activities and Clerical Office Employees of firms engaged in publishing newspapers, magazines or books where all printing and distribution is conducted by separate concerns. Pre-press activities include editing, designing, proofreading, and photographic composing including negative stripping and plate making.	
<b>NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – all other employees – including drivers and their helpers</b>	<b>4304</b>
This classification applies to employers engaged in the publishing or printing of newspapers, tabloids, advertising newspapers, and specialty sections, such as the comics section and the television section of newspapers.	
This classification applies to newspaper publishers that assemble, bundle, label or distribute newspapers that are printed by other employers.	
Selling or delivering of newspapers to customers for their personal use and not for resale shall be separately classified.	
Also refer to companion Classification 8818, <i>Newspaper Publishing or Newspaper Printing – editing, designing, proofreading, and photographic composing</i> .	
<b>NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – editing, designing, proofreading, and photographic composing – including Clerical Office Employees</b>	<b>8818</b>
This classification includes pre-press activities and Clerical Office Employees of firms engaged in publishing or printing newspapers. Pre-press activities include editing, designing, proofreading, and photographic composition including negative stripping and plate making.	
Also refer to companion Classification 4304, <i>Newspaper Publishing or Newspaper Printing – all other employees</i> .	
<b>NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING – reporters, advertising or circulation solicitors</b>	<b>8742(4)</b>
<b>PHOTO ENGRAVING</b>	<b>4351</b>
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 4351 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
<b>PHOTOFINISHING – all employees – including receptionists</b>	<b>4361(2)</b>
Classification 4361(2) shall not be used for division of payroll in connection with Classification 4362, <i>Motion Pictures – negative and print processors, distributors and film exchanges – not motion picture production companies</i> , unless the operation described by Classification 4361(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 4362.	



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

<b>PHOTOGRAPHERS – all employees – including receptionists</b>	<b>4361(1)</b>
<b>PRINTING – quick printing – all employees – including Clerical Office Employees and Outside Salespersons</b>  This classification applies to those locations engaged in job printing using sheet-fed offset printing presses on paper not exceeding 18" x 24". This classification does not apply to locations that use roll-fed presses or where the paper fed to the press exceeds 18" x 24".	<b>8019(1)</b>
<b>PRINTING OPERATION – all other employees – including counterpersons and drivers and their helpers – N.O.C.</b>  Also refer to companion Classification 8813(1), <i>Printing Operation – editing, designing, proofreading, and photographic composing</i> .  This classification applies to employers engaged in commercial offset printing using methods such as lithography, flexography, rotogravure or letterpress to produce printed matter such as business forms, stationery, greeting cards, labels, bank checks, books and magazines.  Locations at which job printing is exclusively performed with sheet-fed offset printing presses on paper not exceeding 18" x 24" shall be classified as 8019(1), <i>Printing – quick printing</i> .  Also refer to Classifications 4304, Newspaper Publishing or Newspaper Printing, 4295(1), <i>Printing Operation – screen printing</i> , and 8019(1), <i>Printing – quick printing</i> .	<b>4299(1)</b>
<b>PRINTING OPERATION – editing, designing, proofreading, and photographic composing – including Clerical Office Employees</b>  This classification includes pre-press activities and Clerical Office Employees of firms engaged in commercial printing. Pre-press activities include editing, designing, proofreading, and photographic composition including negative stripping and plate making.  Also refer to companion Classification 4299(1), <i>Printing Operation – all other employees – N.O.C.</i>	<b>8813(1)</b>
<b>PRINTING OPERATION – Salespersons – Outside</b>	<b>8742(5)</b>
<b>PRINTING OPERATION – screen printing – all other employees</b>  Also refer to companion Classification 8846(1), <i>Printing Operation – screen printing – editing, designing, proofreading, and photographic composing – including Clerical Office Employees</i> .	<b>4295(1)</b>
<b>PRINTING OPERATION – screen printing – editing, designing, proofreading, and photographic composing – including Clerical Office Employees</b>  Also refer to companion Classification 4295(1), <i>Printing Operation – screen printing – all other employees</i> .	<b>8846(1)</b>
<b>SCREEN PRINTED MERCHANDISE DEALERS – all other employees</b>  This classification applies to those firms engaged in the screen printing of merchandise where not less than 75% of gross receipts are developed through the sale of items printed by the employer. Such firms typically print and distribute items such as clothing, advertising novelties, balloons, souvenirs, etc.  Retail store operations shall be separately classified.  Also refer to companion Classification 8846(2), <i>Screen Printed Merchandise Dealers – editing, designing, proofreading, and photographic composing</i> .	<b>4295(2)</b>

**Part 3 – Standard Classification System****Section VII – Standard Classifications****SCREEN PRINTED MERCHANDISE DEALERS – editing, designing, proofreading and photographic composing – including Clerical Office Employees 8846(2)**

Also refer to companion Classification 4295(2), *Screen Printed Merchandise Dealers – all other employees*.

**PRINTING – quick printing or photocopying – all employees**

See Printing, Publishing and Duplicating.

**PRINTING OPERATION – all other employees**

See Printing, Publishing and Duplicating.

**PRINTING OPERATION – editing, designing, proofreading, and photographic composing**

See Printing, Publishing and Duplicating.

**PRINTING OPERATION – Salespersons – Outside**

See Printing, Publishing and Duplicating.

**PRINTING OPERATION – screen printing – all other employees**

See Printing, Publishing and Duplicating.

**PRINTING OPERATION – screen printing – editing, designing, proofreading, and photographic composing**

See Printing, Publishing and Duplicating.

**PRODUCT DEMONSTRATORS AND SAMPLE DISTRIBUTORS – by contractors – in stores 8017(9)**

This classification applies to employers that provide product demonstrators and sample distributors to promote products or services in stores such as but not limited to retail warehouse stores, grocery stores and department stores. Operations include demonstrating products, distributing samples or offering promotional materials to store patrons. Food demonstrators may set up display tables and operate appliances to prepare food product samples that are distributed to store patrons.

This classification does not apply to store employees engaged in in-store product demonstration or sample distribution. Such operations shall be assigned to the applicable store classification.

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

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

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

This classification applies to employers engaged in the management and operation of residential apartment or condominium complexes. Such employers may own the property or may be contracted by the property owner or homeowners association to provide management operations. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining lobbies and common areas, maintaining ventilation and

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

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

On-site property managers are those employees whose base of operations is at any property location that they are employed to manage. The term “resident” shall refer to any employee who resides at a property managed by the employer.

Also refer to companion Classification 8740(1), *Apartment or Condominium Complex Operation – N.O.C. – property management supervisors – not resident or on-site managers or supervisors*. Classification 8740(1) applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. Classification 8740(1) also applies to off-site property management supervisors who oversee apartment or condominium complexes at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9011, *Apartment or Condominium Complex Operation*. Property managers not meeting the above conditions shall be classified as 9011.

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

The management and operation of properties, including but not limited to residential homes and apartment or condominium complexes, by homeowners associations shall be classified as 9066, *Homeowners Associations*.

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

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

<b>APARTMENT OR CONDOMINIUM COMPLEX OPERATION – N.O.C. – property management supervisors – not resident or on-site managers or supervisors</b>	<b>8740(1)</b>
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This classification applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. This classification also applies to off-site property management supervisors who oversee apartment or condominium complexes at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9011, *Apartment or Condominium Complex Operation*.

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

Also refer to companion Classification 9011, *Apartment or Condominium Complex Operation – N.O.C. – not Homeowners Associations – all other employees*.

<b>APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees – including on-site managers, resident employees and resident Clerical Office Employees</b>	<b>9007</b>
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**When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.**

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

This classification applies to employers engaged in the management and operation of apartment or condominium complexes that, in compliance with State or Federal housing laws, restrict tenancy to persons who have reached a minimum age (typically either 55 or 62 depending on the type of facility). Such employers may own the property or may be contracted by the property owner or

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homeowners association to provide management operations. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining lobbies and common areas, maintaining ventilation and heating systems, changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, security and the operation of parking facilities.

On-site managers are those employees whose base of operations is at any property location that they are employed to manage. The term “resident” shall refer to any employee who resides at a property managed by the employer.

Also refer to companion Classification 8740(6), *Apartment or Condominium Complex Operation for Seniors – age-restricted – property management supervisors – not resident or on-site managers or supervisors*. Classification 8740(6) applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. Classification 8740(6) also applies to off-site property management supervisors who oversee apartment or condominium complexes for seniors at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9007, *Apartment or Condominium Complex Operation for Seniors*. Property managers not meeting the above conditions shall be classified as 9007.

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

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

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

Those facilities that, for a single monthly fee, provide a service package that typically includes a living unit, one to three meals a day, in-unit housekeeping, and personal laundry service shall be classified as 8851, *Congregate Living Facilities for the Elderly*.

<b>APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS – age restricted – property management supervisors – not resident or on-site managers or supervisors</b>	<b>8740(6)</b>
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This classification applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. This classification also applies to off-site property management supervisors who oversee apartment or condominium complexes for seniors at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9007, *Apartment or Condominium Complex Operation for Seniors*.

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

Also refer to companion Classification 9007, *Apartment or Condominium Complex Operation for Seniors – age restricted – not Congregate Living Facilities or Homeowners Associations – all other employees*.

<b>BUILDING OPERATION – commercial properties – all other employees</b>	<b>9009</b>
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This classification applies to employers engaged in the management and operation of commercial properties, including but not limited to office buildings, office complexes, shopping malls and centers, and industrial buildings. Such firms may own the property or may be contracted by the property owner to provide management operations. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include, but are not limited to cleaning and maintaining re-

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

strooms, lobbies and common areas, maintaining ventilation and heating systems, changing door locks and office directories, interior remodeling, exterior landscape maintenance, security and the operation of parking facilities.

Also refer to companion Classification 8740(2), *Building Operation – commercial properties – property management supervisors*. Classification 8740(2) applies to property management supervisors who exercise direction through managers who directly supervise employees engaged in the operation, maintenance and care of properties. Classification 8740(2) also applies to property management supervisors who oversee commercial properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9009, *Building Operation – commercial properties*. Property managers not meeting the above conditions shall be classified as 9009.

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

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

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

**BUILDING OPERATION – commercial properties – property management supervisors****8740(2)**

This classification applies to property management supervisors who exercise direction through managers who directly supervise employees engaged in the operation, maintenance and care of commercial properties, including but not limited to office buildings, office complexes, shopping malls and centers, and industrial buildings. This classification also applies to property management supervisors who oversee commercial properties at which all operation, maintenance and care activities are conducted by separate concerns. Property managers not meeting the above conditions shall be classified as 9009, *Building Operation – commercial properties – all other employees*.

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

**BUILDING OPERATION – N.O.C. – all other employees – including resident or on-site managers****9015(1)**

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

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

This classification applies to the management or operation of properties such as family residences, including but not limited to duplexes and triplexes, individual apartment or condominium units (not apartment or condominium complexes), undeveloped land, recreational vehicle parks and campgrounds that are not described by another Property Management/Operation classification. Such employers may own the property or may be contracted by the property owner or homeowners association to provide management operations. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include but are not limited to cleaning and maintaining property grounds and structures, maintaining ventilation and heating systems, changing door locks and directories, interior remodeling, exterior landscape maintenance, swimming pool maintenance, restroom maintenance, security and the operation of parking facilities.

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

Also refer to companion Classification 8740(3), *Building Operation – N.O.C. – property management supervisors*. Classification 8740(3) applies to off-site property management supervisors who exercise direction through resident or on-site property managers. Classification 8740(3) also applies to off-site property management supervisors who oversee properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9015(1), *Building Operation – N.O.C. – all other employees*. Property managers not meeting the above conditions shall be classified as 9015(1).

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

Classification 9015(1) also applies to employers that perform a variety of minor property repairs for other concerns on a fee basis for which no contractor's license is required. Such repairs include but are not limited to patching walls, touch up painting, faucet repair, door hardware repair and replacement of electrical switches.

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

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

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

<b>BUILDING OPERATION – N.O.C. – property management supervisors – not resident or on-site managers or supervisors</b>	<b>8740(3)</b>
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This classification applies to off-site property management supervisors who exercise direction through resident or on-site property managers. This classification also applies to off-site property management supervisors who oversee properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9015(1), *Building Operation – N.O.C. – all other employees*.

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

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

<b>HOMEOWNERS ASSOCIATIONS – not Building Operation</b>	<b>9066</b>
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This classification shall apply to the maintenance of common grounds; the operation of swimming pools, tennis courts, saunas, weight rooms and recreational clubhouse facilities; and the functions performed by security personnel.

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

**HOUSING AUTHORITIES**

See Municipal, State or Other Public Agencies.

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

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

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

This classification applies to employers engaged in the management and operation of mobile home parks where tenants are provided with a space for the placement of the mobile home and utility services. The mobile home unit may be owned by the tenant or the mobile home may be owned by the park owner and rented or leased to the resident. Spaces are rented on a month-to-month or extended lease basis. Such employers may own the mobile home park property or may be contracted by the property owner to provide management operations. This classification includes property managers engaged in the direct supervision of employees engaged in the operation, maintenance and care of properties. Such operations include, but are not limited to cleaning and maintaining restrooms, lobbies, swimming pools and common areas, general property repairs, exterior landscape maintenance and security.

On-site managers are those employees whose base of operations is at any property location that they are employed to manage. The term "resident" shall refer to any employee who resides at a property managed by the employer.

Also refer to companion Classification 8740(4), *Mobile Home Park Operation – property management supervisors – not resident or on-site managers or supervisors*. Classification 8740(4) applies to off-site property management supervisors who exercise direction through resident or on-site mobile home park managers. Classification 8740(4) also applies to off-site property management supervisors who oversee mobile home parks at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9010, *Mobile Home Park Operation*. Property managers not meeting the above conditions shall be classified as 9010.

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

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

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

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

This classification applies to off-site property management supervisors who exercise direction through resident or on-site mobile home park managers. This classification also applies to off-site property management supervisors who oversee mobile home parks at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is developed under 9010, *Mobile Home Park Operation*.

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

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

**Part 3 – Standard Classification System****Section VII – Standard Classifications****REAL ESTATE AGENCIES – all employees – including Clerical Office Employees and Outside Salespersons 8741**

This classification applies to real estate agencies that represent buyers, sellers, lessees and lessors in real estate transactions.

The operation or management of rental property, construction and remodeling operations shall be separately classified.

This classification also applies to non-residing leasing agents of a property management company who are engaged exclusively in the rental or leasing of property to clients and who have no other duties of any kind except clerical office work and the property management company retains separate employees to manage the property.

Employers that specialize in residential and commercial mortgage brokerage or mortgage banking operations that do not engage in the direct lending of mortgage funds shall be classified as 8743, *Mortgage Brokers*.

Employers that specialize in the direct lending of funds for residential and commercial mortgages shall be classified as 8749, *Mortgage Bankers*.

**WAREHOUSES – self-storage – all other employees – including on-site managers, resident employees and resident Clerical Office Employees 8290**

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

On-site managers are those employees who work at any property location that they are employed to manage. The term “resident” shall refer to any employee who resides at a property managed by the employer.

Also refer to companion Classification 8740(5), *Warehouses – self-storage – property management supervisors – not resident or on-site managers or supervisors*.

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

This classification applies to off-site property management supervisors who exercise direction through resident or on-site self-storage warehouse managers. This classification also applies to off-site property management supervisors who oversee self-storage warehouses at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 8290, *Warehouses – self-storage*.

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

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

**PUBLIC COLLEGES OR SCHOOLS**

See Municipal, State or Other Public Agencies.

**PUBLIC HEALTH NURSING ASSOCIATIONS**

See Health and Human Services.

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

This classification applies to the manufacture or shop repair of various types of pumps or hydraulic apparatus, including but not limited to hydraulic pumps, centrifugal pumps, filtration pumps, fuel dispensing pumps, submersible pumps, regenerative turbine pumps and variable speed



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pumps; however, the manufacture or shop repair of pumps or hydraulic apparatus for use in aircraft, automobiles or trucks, or swimming pools or spas shall be separately classified.

The installation, service and repair of pumps and hydraulic apparatus away from the shop shall be separately classified as 3724(1), *Millwright Work*.

**Q**


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

Crushing operations shall be separately classified.

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

This classification applies to open quarries for the removal of rock, including but not limited to granite, limestone, sandstone and soapstone.

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

Underground mining shall be classified as 1123, *Mining – underground*, and 1124, *Mining – Surface Employees of underground mining*.

**R**


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**RACING STABLES – jockeys employed on a per race basis** **8278**

The exposure for jockeys employed on a per race basis shall be the number of races.

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**RACING STABLES – operation – all employees** **8631**

The payroll of all employees must be included at their actual remuneration excluding shares of winning purses. This classification does not apply to jockeys employed on a per race basis; such jockeys shall be assigned to 8278, *Racing Stables*.

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

The actual remuneration of players, entertainers or musicians shall be subject to a maximum of \$111,800 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.

Motion picture production shall be separately classified.

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

Rock excavation, bridge building and tunneling shall be separately classified.

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**RAILROADS – N.O.C. – operation and maintenance – all employees** **7133**

All employees connected with the operation or maintenance of bus lines shall be separately classified as 7382, *Bus or Limousine Operations*.

Truck delivery of freight shall be separately classified as 7219(1), *Trucking Firms*.

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<b>REAL ESTATE AGENCIES – all employees – including Clerical Office Employees and Outside Salespersons</b>	<b>8741</b>
Care, custody and maintenance or construction work shall be separately classified.	
<b>RECREATIONAL VEHICLE MFG.</b>	
See Automotive Industry.	
<b>REFRIGERATION EQUIPMENT – not household units – installation, service and repair – shop and outside – employees whose regular hourly wage does not equal or exceed \$26.00 per hour – N.O.C.</b>	<b>5183(2)</b>
Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), <i>Household Appliances</i> .	
<b>REFRIGERATION EQUIPMENT – not household units – installation, service and repair – shop and outside – employees whose regular hourly wage equals or exceeds \$26.00 per hour – N.O.C.</b>	<b>5187(2)</b>
<b>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$26.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$26.00 per hour shall be classified as 5183(2), <i>Refrigeration Equipment</i>.</b>	
Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), <i>Household Appliances</i> .	
<b>REFRIGERATOR MFG. – metal</b>	<b>3165(2)</b>
<b>REINFORCING STEEL FABRICATION – shearing and bending – at permanent shop or yard location</b>	
See Metal Working Classifications.	
<b>REINFORCING STEEL INSTALLATION – placing for concrete construction</b>	<b>5225</b>
Reinforcing steel installation in connection with the construction of canal, irrigation or drainage systems, cross-country water pipelines, sewers, tunnels, caissons and dams or with operations assigned to Classification 5201(1)/5205(1), <i>Concrete or Cement Work</i> , and 5201(2)/5205(2), <i>Concrete or Cement Work</i> , shall be assigned to the classification describing the construction with which such reinforcing steel installation is connected.	
The cutting, bending, forming and assembly of reinforcing steel at a permanent shop or yard location shall be classified as 3039, <i>Reinforcing Steel Fabrication</i> .	
<b>RENDERING OR FERTILIZER WORKS</b>	<b>4665(1)</b>
<b>RESIDENTIAL CARE FACILITIES FOR ADULTS</b>	
See Health and Human Services.	
<b>RESIDENTIAL CARE FACILITIES FOR CHILDREN</b>	
See Health and Human Services.	
<b>RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED</b>	
See Health and Human Services.	
<b>RESIDENTIAL CARE FACILITIES FOR THE ELDERLY</b>	
See Health and Human Services.	

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

<b>RESIDENTIAL CLEANING SERVICES – by contractors</b>	<b>9096</b>
<p>This classification shall apply to the interior general cleaning of occupied or vacant residences. Painting, remodeling, or repair operations shall be separately classified.</p> <p>This classification includes carpet cleaning when incidental to general cleaning services. Carpet cleaning that is not incidental to general cleaning shall be classified as 2584, <i>Carpet, Rug, or Upholstery Cleaning</i>.</p> <p>Contract janitorial services performed at commercial and industrial buildings and facilities; exterior post-construction cleanup; fire, smoke, and water damage cleanup; or window cleaning as a specialty operation shall be classified as 9008, <i>Janitorial Services</i>.</p>	
<b>RESIN MFG. – synthetic</b>	<b>4558(2)</b>
<p>This classification does not apply to the manufacturing of polyethylene, polypropylene or polystyrene.</p>	
<b>REST HOMES</b>	
<p>See Health and Human Services.</p>	
<b>RESTAURANTS OR TAVERNS – all employees – including musicians and entertainers</b>	<b>9079(1)</b>
<p>This classification contemplates the preparation and serving of hot and cold food items for consumption on or away from the premises or the preparation, pouring and serving of alcoholic beverages for consumption on the premises. This classification also applies to mobile food vending operations involving the use of food trucks, trailers, carts or temporary booths wherein hot food is prepared for sale to customers. Mobile food vending operations that do not include the preparation of hot food shall be classified as 8017(1), <i>Stores – retail</i>, 8078(1), <i>Sandwich Shops</i>, 8078(2), <i>Beverage Preparation Shops</i>, or 8078(3), <i>Ice Cream or Frozen Yogurt Shops</i>, depending on the products sold.</p> <p>Hot foods items are foods that are cooked to order for customers and served hot. Foods that are prepared and served from a warming tray or similar device are also considered hot foods.</p>	
<b>ROAD DISTRICTS OR DEPARTMENTS</b>	
<p>See Municipal, State or Other Public Agencies.</p>	
<b>ROCK WOOL MFG.</b>	<b>1699</b>
<p>Sand, gravel, or clay digging or quarrying shall be separately classified.</p>	
<b>ROCKET PROPELLANT MFG. – solid propellant</b>	<b>4771(2)</b>
<p>This classification applies to the compounding of ingredients and the loading of same into containers. This classification also includes rocket fueling at launch sites.</p>	
<b>ROOFING – all kinds – including yard employees – employees whose regular hourly wage does not equal or exceed \$23.00 per hour</b>	<b>5552</b>
<p>This classification applies to the installation, repair, removal and waterproofing of all types of roofs and roofing systems to prevent water and other substances from penetrating and damaging the structure. This classification includes but is not limited to preparing surfaces and application of torchdown or adhesive modified bitumen, hot or cold tar, felt glass, fabric, urethane foam, shakes, shingles, tile, slat, sheet metal, and other roofing, waterproofing, weatherproofing or membrane material onto rooftops.</p> <p>A physical audit shall be conducted on the complete policy period of each policy insuring the holder of a C-39 Roofing Contractor license from the Contractors State License Board. Refer to Part 3, Section VI, Rule 4.</p>	

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

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The installation of shingle roofing when performed by the same employer that performs carpentry work in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5403/5432, *Carpentry*.

The installation of sheet metal roofing when installed by the same employer that performs sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5538/5542, *Sheet Metal Work*.

The installation of photovoltaic solar panels shall be separately classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

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<b>ROOFING – all kinds – including yard employees – employees whose regular hourly wage equals or exceeds \$23.00 per hour</b>	<b>5553</b>
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**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$23.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$23.00 per hour shall be classified as 5552, *Roofing*.**

This classification applies to the installation, repair, removal and waterproofing of all types of roofs and roofing systems to prevent water and other substances from penetrating and damaging the structure. This classification includes but is not limited to preparing surfaces and application of torchdown or adhesive modified bitumen, hot or cold tar, felt, glass, fabric, urethane foam, shakes, shingles, tile, slat, sheet metal, and other roofing, waterproofing, weatherproofing or membrane material onto rooftops.

A physical audit shall be conducted on the complete policy period of each policy insuring the holder of a C-39 Roofing Contractor license from the Contractors State License Board. Refer to Part 3, Section VI, Rule 4.

The installation of shingle roofing when performed by the same employer that performs carpentry work in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5403/5432, *Carpentry*.

The installation of sheet metal roofing when installed by the same employer that performs sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location shall be classified as 5538/5542, *Sheet Metal Work*.

The installation of photovoltaic solar panels shall be separately classified as 3724(2), *Electrical Machinery or Auxiliary Apparatus*.

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<b>RUBBER GOODS MFG. – N.O.C.</b>	<b>4410</b>
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**RUBBER STOCK DEALERS – secondhand**

See Salvage Material Dealers.

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**RUBBER TIRE DEALERS – wholesale or retail, or combined wholesale and retail – including inside salespersons, estimators, service writers, customer service representatives and cashiers; repairing and adjusting tires away from the premises; and accessories and spare parts departments**

See Automotive Industry.

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<b>RUBBER TIRE RECAPPING OR RETREADING</b>	<b>4420</b>
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Sales or service operations shall be separately classified.

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****S****SALESPERSONS – Outside****8742(1)**

Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.

**SALT PRODUCTION – by solar evaporation exclusively****4000(3)**

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

**SALVAGE MATERIAL DEALERS****BEVERAGE CONTAINER COLLECTION OR REDEMPTION****8847**

**Classification 8847 shall not be used for division of payroll in connection with processing facilities.**

This classification shall apply to the operation of certified recycling centers, mobile recycling centers or collection programs for the collection and redemption of California Refund Value beverage containers. This classification does not apply to collection or redemption operations conducted at processing facilities.

The curbside collection of recyclables, including but not limited to beverage containers shall be classified as 9403(1), *Garbage or Refuse Collecting*.

**BOTTLE DEALERS – secondhand****8264(2)**

This classification applies to the purchasing, sorting, crushing and resale of glass originating from glass bottles.

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

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

Operations that include the handling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to bottles, rags, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

**IRON OR STEEL SCRAP DEALERS****8265(1)**

Wrecking or salvaging shall be separately classified.

**JUNK DEALERS – N.O.C.****8265(2)**

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 8265(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification shall apply to those employers engaged in collecting and handling ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to bottles, rags, paper and rubber.

Wrecking or salvaging shall be separately classified.

**METAL SCRAP DEALERS – collection, sorting, and reduction of non-ferrous scrap metal****8500**

The handling of iron or steel scrap shall be separately classified.

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

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

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

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

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

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

Operations that include the handling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to bottles, rags, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

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

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

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

Operations that include the handling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to bottles, rags, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

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

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

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

Operations that include the handling of ferrous or nonferrous scrap metals in addition to a miscellaneous line of secondhand materials, including but not limited to bottles, rags, paper and rubber shall be classified as 8265(2), *Junk Dealers*.

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

If 25% or less of the excavated material is crushed or ground, all sand or gravel processing, such as crushing, grinding, washing, screening and bagging, shall be assigned to Classification 4000(1).

If more than 25% of the excavated material is crushed or ground, all sand or gravel processing, such as crushing, grinding, washing, screening and bagging, shall be assigned to Classification 1710, *Stone Crushing*, unless the crushed product will pass through an 8-mesh or finer screen, in which case such payroll shall be assigned to Classification 1741(1), *Silica Grinding*.

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

Drivers and their helpers engaged exclusively in delivery of the finished product from storage bunkers shall be separately classified as 8232(2), *Building Material Dealers*.

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

This classification contemplates the preparation, serving and sale of cold food items such as

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

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sandwiches, salads, and side dishes that are prepared for consumption by the walk-in trade.

Cold food items are foods that are prepared and served cold or cooked in advance of orders and allowed to cool. This classification contemplates incidental warming of cold food items using microwave ovens, toaster ovens or heat lamps and the preparation of sandwiches with meats that are kept warm in a steam table.

Classification 8078(1) also applies to stores that prepare and sell fresh, unbaked pizzas.

This classification shall apply to each separate location at which the sale of prepared cold food items for consumption on or away from the premises equals or exceeds 50% of the gross receipts.

Sandwich shops that pour and serve alcoholic beverages for consumption on the premises or prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), *Restaurants or Taverns*.

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**SANITARIUMS**

See Health and Human Services.

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<b>SANITARY COMPANIES – firms engaged in the cleaning of septic tanks, cesspools and chemical portable toilets – all employees</b>	<b>9426</b>
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<b>SANITARY OR SANITATION DISTRICTS OPERATION – all employees</b>	<b>7580</b>
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This classification shall apply to all work incidental to the maintenance and operation of sewer systems or sewage disposal plants.

Additions to, alterations or construction of sewer lines or sewage disposal plants shall be separately classified.

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<b>SAWMILLS OR SHINGLE MILLS – all employees – including grading, sorting, pulling, piling, drying, loading, storage and shipping of sawmill products</b>	<b>2710(1)</b>
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Subsequent manufacturing operations shall be separately classified.

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

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<b>SCAFFOLDS, SHORING, CONCRETE OR CEMENT DISTRIBUTING TOWERS, HOD HOISTS OR CONSTRUCTION ELEVATORS – installation or removal</b>	<b>9529(1)</b>
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The installation or removal of scaffolds, shoring, concrete or cement distributing towers, hod hoists, or construction elevators, when performed by building contractors, shall be assigned to the construction classification with which this work is associated.

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**SCHOOLS**

See Colleges or Schools.

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<b>SCREEN PRINTED MERCHANDISE DEALERS – all other employees</b>	
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See Printing, Publishing and Duplicating.

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<b>SCREEN PRINTED MERCHANDISE DEALERS – editing, designing, proofreading and photographic composing</b>	
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See Printing, Publishing and Duplicating.

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<b>SCREW MACHINE PRODUCTS MFG. – N.O.C.</b>	<b>3152(3)</b>
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This classification applies to the manufacture of screw machine products such as connectors, fit-

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

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tings, spacers, pins and bushings, on a fee basis or as proprietary products, using fully automatic screw machines for some or all of the machining operations.

Employers that engage in the machining of metal parts on a fee basis and do not use fully automatic screw machines for some or all of the machining operations shall be classified as 3632, *Machine Shops – N.O.C.*

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**SECURITY GUARD OR PATROL SERVICES – private****7721(2)**

This classification applies to employers that contract with others to provide guard or patrol services for the purpose of controlling access, maintaining security, public safety or loss prevention at locations, including but not limited to shopping malls, office buildings, retail stores, apartment complexes, hospitals, hotels, gated communities, sporting events, clubs, restaurants or taverns, public roadways, public events and parties. Security or patrol personnel include but are not limited to security guards, bodyguards, street crossing guards, loss prevention agents, gate attendants, lobby attendants and door attendants. Security or patrol personnel may or may not be armed or in uniform.

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**SEED MERCHANTS – including operation of seed sorting machinery****8102**

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**SERUM, ANTITOXIN OR VIRUS MFG.****5951**

This classification applies to the manufacture of serum, antitoxins and viruses. This classification also applies to blood and plasma processing operations, and to the manufacture of diagnostic test kits for a variety of purposes, including but not limited to allergy testing, enzyme research and pregnancy testing. This classification includes any care and handling of animals in connection with these operations.

Blood banks and blood donor centers shall be classified as 8834, *Physicians*.

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

The manufacture of drugs, medicine or pharmaceutical preparations by compounding, blending or packaging only, with no manufacturing of ingredients, shall be classified as 4611, *Drug, Medicine or Pharmaceutical Preparations Mfg.*

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**SEWER CONSTRUCTION – all operations – including construction of laterals and tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$30.00 per hour****6307**

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

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**SEWER CONSTRUCTION – all operations – including construction of laterals and tunneling at street crossings – employees whose regular hourly wage equals or exceeds \$30.00 per hour****6308**

**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$30.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$30.00 per hour shall be classified as 6307, *Sewer Construction*.**

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

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

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**SHEEP RAISING AND HOG FARMS**

See Farms.

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**Part 3 – Standard Classification System****Section VII – Standard Classifications****SHEET METAL PRODUCTS MFG. – N.O.C.**

See Metal Working Classifications.

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

This classification shall apply to the installation of sheet metal roofing, but only if installed by the same employer who performs the sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

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

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

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

This classification shall apply to the installation of sheet metal roofing, but only if installed by the same employer who performs the sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

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

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**SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS**

See Health and Human Services.

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**SHOOTING GALLERIES 9180(3)**

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

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**SHUTTER MFG. – wood 2806(2)**

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

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

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**SIGN INDUSTRY**


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

This classification contemplates the installation of pole signs, tower signs, monument signs, street signs, and signs not affixed directly to building surfaces. It also contemplates electrical wiring activities within 6 feet of the sign in connection with sign installation.

The installation of street signs, when conducted by firms contracted to construct the road or street, shall be classified as 5506, *Street or Road Construction*, or 5507, *Street or Road Construction*.

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**SIGN INSTALLATION OR REPAIR – interior or affixed to building surfaces 5146(2)**

This classification contemplates the installation of cabinet signs, channel letters, three dimensional letters, directional signs, neon signs, and other signs affixed directly to building

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

surfaces. It also contemplates electrical wiring activities within 6 feet of the sign in connection with sign installation.

The installation of permanent pole signs, tower signs, monument signs and street signs not affixed directly to building surfaces shall be classified as 9552, *Sign Erection or Repair*.

The installation of temporary signs, including but not limited to real estate and construction site signs shall be classified as 8028(2), *Machinery or Equipment Rental Yards*.

The installation of awnings shall be classified as 5102(1), *Iron, Steel, Brass, Bronze or Aluminum Erection*.

**SIGN MFG. – metal, plastic or wood – N.O.C.****4492**

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

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

**Classification 9507(2) shall not be used for division of payroll in connection with Classification 9549, *Advertising Companies*, unless the operation described by Classification 9507(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 9549.**

This classification applies to firms engaged exclusively in the production of signs and related products using pressure sensitive vinyl letters and graphics.

Employees engaged exclusively in sign design activities using Computer Aided Design (CAD) equipment shall be classified as 8810(1), *Clerical Office Employees*, provided such operations are separated from sign painting and lettering activities. CAD equipment includes office type computers and plotters/printers. The application of vinyl lettering to a sign or banner surface shall be classified as 9507(2).

**SIGN MFG. AND INSTALLATION BY ADVERTISING COMPANIES**

See Advertising Companies.

**SIGN PAINTING OR LETTERING – shop and outside – including counterpersons****9507(1)**

**Classification 9507(1) shall not be used for division of payroll in connection with Classification 9549, *Advertising Companies*, unless the operation described by Classification 9507(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 9549.**

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

**SILICA GRINDING****1741(1)**

This classification contemplates the crushing or grinding of excavated or quarried materials to produce products that will pass through an 8-mesh screen. If the crushed or ground material is retained on an 8-mesh screen, the crushing or grinding operations shall be assigned to Classification 1710, *Stone Crushing*.

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

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

<b>SKATING CENTERS – ice or roller – all employees – including restaurant or tavern employees and counterpersons</b>	<b>9092(3)</b>
This classification also applies to the operation of snack bars, concession stands, and retail stores for the sale of equipment and clothing. It also applies to instructors when on the payroll of skating centers.	
<b>SKI RESORTS – Alpine – all operations – including the operation of Nordic ski trails at Alpine ski resort locations</b>	<b>9184</b>
Restaurants, stores and hotels shall be separately classified.	
Ski equipment rental shops engaged in the rental or sale of skis, boots, poles, gloves, goggles and related accessories shall be classified as 8017(1), <i>Stores – retail – N.O.C.</i>	
<b>SMELTING, SINTERING, REFINING OR ALLOYING – metals – not lead – N.O.C.</b>	<b>1438</b>
<b>SOAP OR SYNTHETIC DETERGENT MFG.</b>	<b>4720</b>
This classification shall apply to the manufacture of bar soap, granulated, powdered and sprayed soaps, soap chips and flakes, liquid soap and synthetic detergents that have characteristics and uses similar to soap.	
<b>SOCIAL REHABILITATION FACILITIES FOR ADULTS</b>	
See Health and Human Services.	
<b>SOLAR PANEL MFG.</b>	<b>3165(3)</b>
<b>SOUND SYSTEMS INSTALLATION, SERVICE OR REPAIR – within buildings – including storage and yard employees</b>	<b>7605(3)</b>
<b>SPEAKER MFG.</b>	<b>3683</b>
The manufacture of wooden cabinetry shall be separately classified as 2883, <i>Furniture Mfg. – wood – including assembling or finishing.</i>	
<b>SPINNING OR WEAVING – natural and synthetic fibres – N.O.C.</b>	<b>2222</b>
<b>STABLES – all employees</b>	<b>7207(1)</b>
<b>STEAM PIPE OR BOILER INSULATION – applying non-conducting materials – including shop</b>	<b>5184</b>
<b>STEEL – fabrication or erection</b>	
See Iron or Steel.	
<b>STEEL FRAMING – light gauge – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage does not equal or exceed \$29.00 per hour</b>	<b>5632</b>
This classification shall apply to the structural framing of buildings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (#15 gauge or lighter).	
This classification shall apply to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs light gauge steel framing in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.	
The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.	

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

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

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<b>STEEL FRAMING – light gauge – including the installation of interior trim, builders finish, doors and cabinet work in connection therewith – employees whose regular hourly wage equals or exceeds \$29.00 per hour</b>	<b>5633</b>
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**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$29.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$29.00 per hour shall be classified as 5632, *Steel Framing – light gauge*.**

This classification shall apply to the structural framing of buildings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (15 # or lighter).

This classification shall apply to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs light gauge steel framing in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.

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

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

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**STEEL MAKING**

See Metal Working Classifications.

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**STOCK FARMS**

See Farms.

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<b>STOCKYARDS – with or without butchering</b>	<b>2081(2)</b>
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<b>STONE CRUSHING – including construction, repair or maintenance of all buildings, structures or equipment and installation of machinery</b>	<b>1710</b>
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This classification contemplates the crushing or grinding of excavated or quarried materials to produce products that will be retained on an 8-mesh screen. If the crushed or ground products pass through an 8-mesh or finer screen, the crushing or grinding operations shall be assigned to Classification 1741(1), *Silica Grinding*.

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

Drivers and their helpers engaged exclusively in delivery of the finished product shall be separately classified as 8232(2), *Building Material Dealers – commercial*.

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<b>STONE CUTTING OR POLISHING</b>	<b>1803(1)</b>
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Quarrying shall be separately classified.

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

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

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

<b>STORES – automobile or truck parts or accessories – wholesale or retail – including Inside Salespersons or Outside Salespersons</b>	<b>8046</b>
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**At a particular location, Classification 8046 shall not be used for division of payroll in connection with Classification 3821, *Automobile or Truck Dismantling*, unless the operation described by Classification 8046 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3821.**

Recapping or retreading of tires shall be separately classified.

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

This classification does not apply to an automobile or truck dealer that maintains a department for the sale of parts or accessories. Such operations shall be classified as 8391, *Automobile or Truck Dealers*.

<b>STORES – bicycles and bicycle accessories – wholesale or retail – including repairs or rental operations</b>	<b>8066</b>
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<b>STORES – books – retail</b>	<b>8071</b>
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This classification shall apply to each separate store location at which the sale of books and magazines equals or exceeds 75% of the gross receipts and not less than 75% of the square footage devoted to the display and sale of merchandise is dedicated to books and magazines.

<b>STORES – ceramic tile – wholesale or retail</b>	<b>8059</b>
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<b>STORES – clothing, wearing apparel or dry goods – retail – including alteration department</b>	<b>8008</b>
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Manufacturing operations shall be separately classified.

<b>STORES – clothing, wearing apparel or dry goods – wholesale</b>	<b>8032</b>
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Clothing manufacturers that design garments, even if some or all of the production sewing or assembling operations are subcontracted, shall be classified as 2501(1), *Clothing Mfg.*

<b>STORES – computer – wholesale or retail – including Outside Salespersons</b>	<b>8062</b>
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This classification shall apply to each location of an employer at which the sale of computers, computer peripheral items, computer software, computer accessories, computer parts and computer supplies equals or exceeds 75% of gross receipts and no less than 10% of gross receipts is derived from the sale of computers.

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

The installation, service or repair of computers or computer systems shall be classified as 5191(2), *Computer or Computer System Installation, Inspection, Adjustment or Repair*.

<b>STORES – department stores – retail – including Clerical Office Employees and Outside Salespersons</b>	<b>8039</b>
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This classification includes installation of house furnishings and household appliances and shall apply to each location of an employer at which all the following conditions exist:

1. The payroll subject to this classification is at least \$900,000 per annum.
2. The merchandise handled must include:
  - (a) Wearing Apparel

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

<p>(b) Linens</p> <p>(c) House Furnishings (other than furniture)</p> <p>(d) One or more of the following:</p> <ul style="list-style-type: none"> <li>• Cosmetics</li> <li>• Drugs</li> <li>• Furniture</li> <li>• Groceries</li> <li>• Hardware</li> <li>• Jewelry</li> <li>• Luggage</li> <li>• Musical Instruments</li> <li>• Sporting Goods</li> <li>• Toys</li> </ul> <p>3. The total annual sales of items (a), (b) and (c), above, must exceed 50% of the total annual sales.</p> <p>This classification also applies to satellite warehouse or clerical office locations that primarily support the department store location(s).</p>	
<p><b>STORES – eyewear – wholesale or retail</b></p> <p>This classification applies to stores engaged in the sale of eyeglasses, contact lenses and sun-glasses, including fitting operations. This classification also applies to dispensing opticians.</p> <p>Optometrists shall be separately classified as 8834, <i>Physicians</i>.</p> <p>Lens grinding and manufacturing shall be separately classified as 4150(2), <i>Lens Mfg.</i></p>	<b>8013(2)</b>
<p><b>STORES – feed, tack and farm supplies – retail</b></p> <p>This classification shall apply to stores engaged in the sale of feed, tack, and farm supplies, such as, but not limited to, barbed wire, chicken wire, sacked animal feed, saddles, bridles, reins, clothing, hats, and boots.</p>	<b>8117</b>
<p><b>STORES – floor covering – wholesale or retail – carpet, rugs, vinyl or linoleum – including showroom sales</b></p> <p>The application or laying of linoleum, vinyl, carpet, rugs or asphalt or rubber tile performed within buildings shall be separately classified as 9521(2), <i>Floor Covering – installation</i>.</p>	<b>8042</b>
<p><b>STORES – florists – including service away from premises</b></p> <p>Cultivating or gardening of flowers, potted flower plants, ferns and similar potted plants that are sold for indoor decorative purposes shall be separately classified as 0035, <i>Florists</i>.</p>	<b>8001</b>
<p><b>STORES – fruit or vegetables – retail</b></p> <p>The following departments shall be separately classified:</p> <ul style="list-style-type: none"> <li>• Fresh meat (cutting or wrapping)</li> <li>• Bakery</li> <li>• Hot food (preparation or serving)</li> </ul>	<b>8006(2)</b>
<p><b>STORES – furniture – wholesale or retail</b></p> <p>The installation, service and repair of electrical household appliances shall be separately classified as 9519(1), <i>Household Appliances</i>.</p> <p>The application, laying or installation of linoleum, vinyl, carpet, rugs or asphalt or rubber tile performed within buildings shall be separately classified as 9521(2), <i>Floor Covering – installation</i>.</p>	<b>8015</b>

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

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

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

This classification shall apply to firms that maintain a display area for the sale of purchased nursery stock, such as bedding plants, sod, ornamental trees and ground cover. In addition, garden supply stores typically engage in the sale of items such as fertilizers, insecticides, lawn mowers and garden tools, barbecue supplies, cut or arranged flowers, statuary, fountains or patio furniture.

**STORES – groceries and provisions – convenience – retail****8061**

This classification shall apply to each separate store location open after 11:00 P.M. any night of the week; having less than 5,000 square feet devoted to the display and sale of merchandise; and selling a variety of items such as, but not limited to, bread, breakfast cereal, processed packaged food items, canned foods, snack foods, prepackaged sandwiches, canned or bottled beverages, coffee, tea, dairy products, flour, sugar, condiments, soap, toiletries, pet food, charcoal, cigarettes, magazines and sundries.

Stores meeting the qualifications contained in the footnote under 8060, *Stores – wine, beer or spirits – retail*, shall be assigned to 8060.

**STORES – groceries and provisions – retail****8006(1)**

This classification shall apply to stores principally (over 50% of gross receipts) engaged in the sale of grocery items such as, but not limited to, fresh and frozen produce, dairy products, cereals, canned goods, frozen foods, bread, condiments, baking supplies, flour, soft drinks, coffee, tea, delicatessen style meats, salads, and cheeses.

The following departments shall be separately classified:

- Fresh meat (cutting or wrapping)
- Bakery
- Hot food (preparation or serving)

Stores having less than 5,000 square feet devoted to the display and sale of merchandise and open past 11:00 P.M. any night of the week shall be separately classified.

**STORES – hardware – retail****8017(7)****STORES – jewelry – wholesale or retail****8013(1)**

This classification applies to stores predominantly (over 50% of gross receipts) engaged in the sale of jewelry items such as rings, earrings, bracelets, necklaces, watches, and similar items intended for personal adornment.

This classification includes repairing, polishing, or engraving jewelry when performed by a retail jewelry store for individual customers.

**STORES – lighting fixtures – wholesale or retail****8063****STORES – meat, fish or poultry – retail****8031****STORES – meat, fish or poultry – wholesale****8021**

**Classification 8021 shall not be used for division of payroll in connection with Classification 2081(1), *Butchering*, unless the operation described by Classification 8021 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 2081(1).**

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

Wholesale stores that confine the operations to the receiving, shipping or repackaging of pre-packaged meat, fish or poultry shall qualify for the assignment of Classification 8018, <i>Stores – wholesale</i> . When a wholesale meat, fish or poultry store cuts, trims, debones or otherwise processes any meat, fish or poultry, all operations shall be classified as 8021, <i>Stores – meat, fish or poultry – wholesale</i> .	
<b>STORES – office supplies and stationery – including incidental sale of office machines or office furniture – wholesale or retail</b>	<b>8064</b>
<b>STORES – paint or paint supplies – wholesale or retail</b>	<b>8065</b>
<b>STORES – retail – N.O.C.</b>	<b>8017(1)</b>
The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
<b>STORES – video media – rental – retail</b>	<b>8070</b>
This classification shall apply to each separate store location at which the rental or sale of video media, such as video discs, videotape, console video games or similar media, equals or exceeds 75% of gross receipts and receipts from video media rental equals or exceeds 25% of the gross receipts.	
<b>STORES – welding supplies – wholesale or retail – including the charging of welding cylinders</b>	<b>8110</b>
<b>STORES – wholesale – N.O.C.</b>	<b>8018</b>
<b>STORES – wine, beer or spirits – retail</b>	<b>8060</b>
This classification shall apply to those firms operating under “off-sale” licenses issued by the California State Alcohol Board of Control and predominately (in excess of 50% of gross sales) engaged in the sale of alcoholic beverages to walk-in trade for consumption away from the store premises.	
<b>STORES – wine or spirits – wholesale – including blending, rectifying, distilling or bottling</b>	<b>8041</b>
<b>STOVE MFG.</b>	<b>3169</b>
<b>STRAWBERRY CROPS</b>	
See Farms.	
<b>STREET OR ROAD CONSTRUCTION – grading – all operations of bringing roadbed to grade, including clearing and grubbing right-of-way and temporary surfacing</b>	<b>5507</b>
Bridge or culvert building where clearance is more than 10 feet at any point or the entire distance between terminal abutments exceeds 20 feet, tunneling, sewer construction, quarrying, stone crushing, and sand and gravel digging shall be separately classified.	
<b>STREET OR ROAD CONSTRUCTION – paving or repaving, surfacing or resurfacing or scraping – all kinds – including airport runways, warming aprons, incidental field plants, fence or guardrail construction</b>	<b>5506</b>
Clearing of right-of-way, earth or rock excavation, filling or grading, tunneling, bridge or culvert building, quarrying, stone crushing, and sand or gravel digging shall be separately classified.	
<b>STREET SWEEPING SERVICE COMPANIES</b>	<b>9403(2)</b>
<b>SUBSTANCE USE DISORDER RECOVERY HOMES</b>	
See Health and Human Services.	



**Part 3 – Standard Classification System****Section VII – Standard Classifications****SUGAR MFG. OR REFINING – beet or cane – including beet dumps**

See Food Packaging and Processing.

**SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE**

See Municipal, State or Other Public Agencies.

**SWIMMING POOL CLEANING AND SERVICING – by specialty contractors** **9097****SWIMMING POOLS – commercial – all employees – including restaurant employees and receptionists** **9053(3)****T****TAG, BUTTON OR FASTENER MFG.** **3131(1)****TALC MILLS** **1741(2)**

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

**TAXICAB OPERATIONS – all employees** **7365**

Payroll shall include the entire remuneration earned by all taxicab drivers during the policy period. In the event an employer does not keep verifiable payroll records for all taxicab drivers, the minimum remuneration for taxicab drivers shall not be less than \$31,300 per annum per taxicab dispatched by or operated under the auspices of the insured. The minimum payroll amount is in consideration of vehicle down-time, vacation time or other periods during which the vehicle is not in operation. The per annum payroll amount shall be prorated only when the vehicle is not dispatched by or under the auspices of the insured or registered for the full policy period or when the policy period is less than one year.

**TAXIDERMIST** **4038(2)****TELECOMMUNICATIONS COMPANIES – all employees – including installation, maintenance, repair and operation of telephone lines and systems, remote transmission sites, and central office switching equipment – including shop** **7600**

This classification applies to FCC licensed telecommunications firms engaged in the provision of wireline, long distance, cellular, radio paging or mobile radio services for customers on a fee basis.

Contractors performing services for telecommunications companies shall be separately classified.

**TELECOMMUNICATIONS EQUIPMENT MFG.**

See Electronics Industry.

**TELEPHONE OR TELEPHONE SYSTEM INSTALLATION, SERVICE OR REPAIR – shop and outside** **5191(3)****TELEVISION STATIONS**

See Radio or Television Broadcasting.

**TELEVISION, VIDEO, AUDIO AND RADIO EQUIPMENT INSTALLATION, SERVICE OR REPAIR – shop and outside** **9516(1)**

Store operations shall be separately classified.

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

<b>TENT – erection, removal or repair – away from shop</b>	<b>9529(3)</b>
The erection, removal or repair of canvas awnings shall be separately classified as 5102(1), <i>Iron, Steel, Brass, Bronze or Aluminum Erection – non-structural.</i>	
<b>TERMITE CONTROL WORK – all operations – including yard employees, Outside Salespersons and estimators</b>	<b>5650</b>
This classification shall apply to operations involved in the control and extermination of termites and other wood-destroying pests or organisms by fumigation or spraying of poisonous insecticides. It also applies to structural repair operations conducted in connection therewith.	
<b>TERRA COTTA MFG. – for decorative or architectural purposes – not fireproofing tile</b>	<b>4049(2)</b>
Mining or clay digging shall be separately classified.	
<b>TEXTILES – bleaching, dyeing, mercerizing, finishing – new goods – not cleaning and dyeing of garments</b>	<b>2413</b>
<b>THEATERS – dance, opera and theater companies – all performers and directors of performers – N.O.C.</b>	<b>9156</b>
<p><b>The actual remuneration of performers and directors of performers must be included, subject, however, to a maximum of \$111,800 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.</b></p> <p>This classification shall apply to those firms engaged in the production of dance, opera, dramatic, musical, comedic or other theatrical presentations before a live audience. This classification includes all stage performers, directors and musicians in connection therewith.</p> <p>Also refer to companion Classification 9154, <i>Theaters – not motion picture – all employees other than performers and directors of performers.</i></p> <p>If an employee who performs duties described by Classification 9156 also performs duties described by Classification 9154, the payroll of that employee may be divided between Classifications 9156 and 9154, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.</p>	
<b>THEATERS – motion picture – all employees</b>	<b>9155</b>
<b>THEATERS – music ensembles – all performers and directors of performers</b>	<b>9151</b>
<p><b>The actual remuneration of performers and directors of performers must be included, subject, however, to a maximum of \$111,800 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.</b></p> <p>This classification shall apply to those firms that primarily retain professional musicians for the provision of musical entertainment before a live audience. This includes, but is not limited to, orchestras, touring bands and casual or steady engagement music groups.</p> <p>Also refer to companion Classification 9154, <i>Theaters – not motion picture – all employees other than performers and directors of performers.</i></p> <p>If an employee who performs duties described by Classification 9151 also performs duties described by Classification 9154, the payroll of that employee may be divided between Classifications 9151 and 9154, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.</p>	

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

<b>THEATERS – not motion picture – all employees other than performers and directors of performers – including managers, stage hands, box office employees or ushers</b>	<b>9154</b>
<p>Also refer to companion Classification 9156, <i>Theaters – dance, opera and theater companies – all performers and directors of performers – N.O.C.</i>, and to companion Classification 9151, <i>Theaters – music ensembles – all performers and directors of performers.</i></p> <p>If an employee who performs duties described by Classification 9154 also performs duties described by Classification 9156 or Classification 9151, the payroll of that employee may be divided between Classifications 9154 and 9156, or between Classifications 9154 and 9151, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.</p>	
<b>TILE OR EARTHENWARE MFG. – N.O.C.</b>	<b>4041(2)</b>
<p>This classification includes the manufacture of roof, drainage or fireproofing tile, wall copings, flue linings, foundry crucibles, conduits, retorts, sewer or drain pipe and similar products.</p> <p>Mining or clay digging shall be separately classified.</p> <p>Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers.</i></p>	
<b>TILE, STONE, MOSAIC OR TERRAZZO WORK – interior construction only – not fireproof tile construction</b>	<b>5348</b>
<b>TOOL MFG. – hot formed tools – including trimming or grinding, heat treating and die making operations</b>	<b>3110(2)</b>
<b>TOOL MFG. – N.O.C.</b>	<b>3099</b>
<p>This classification applies to tool manufacturing and maintenance operations that are not specifically described by another manufacturing or assembling classification. This classification includes the manufacture and maintenance of products such as non-powered hand tools, cutting and machining tools, abrasive sanding disks and belts, dies, molds, and jigs and fixtures used to position materials for machining.</p> <p>Classification 3099 shall be assigned to the payroll of a tool and die department operated by a plastic products manufacturer provided certain conditions are met. Refer to <i>Plastic Products Manufacturing Industry Group</i>. For all other types of manufacturers, the payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i>, when more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations. Otherwise, the payroll of a tool and die department shall be assigned to the Governing Classification. (See Section II, <i>Classification Terminology</i>, for the definition of "Governing Classification.")</p> <p>The manufacture of hot formed tools shall be classified as 3110(2), <i>Tool Mfg. – hot formed tools.</i></p> <p>The manufacture of portable power tools shall be classified as 3501(1), <i>Machinery Mfg. – portable tools and lawn care.</i></p>	
<b>TOWEL OR TOILET SUPPLY COMPANIES – no laundry operations</b>	<b>8017(8)</b>
<b>TREE PRUNING, REPAIRING OR TRIMMING – N.O.C. – hand or mechanical power – including yard employees</b>	<b>0106</b>
<p>This classification includes spraying or fumigating in connection with tree pruning, repairing or trimming.</p>	
<b>TROPHY MFG. – including foundry operations</b>	<b>3383(4)</b>
<b>TRUCK BODY MFG. – truck, truck trailer or bus bodies</b>	
<p>See Automotive Industry.</p>	

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

See Farms.

**TRUCKING FIRMS – N.O.C. – including terminal employees and mechanics****7219(1)**

This classification applies to hauling customers' goods under contract, whether for one or more individuals or concerns, when such operations are not more specifically described by another classification.

When employees furnish the vehicles utilized in these operations, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, *Drivers' and Their Helpers' Payroll*.

This classification also applies to the rental of trucks or forklift trucks with operators and the excavation, transportation and transplanting of mature trees.

The transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, *Mail Delivery Service Companies*.

The contract delivery of parcels shall be classified as 7198(1), *Parcel Delivery and Messenger Companies*, if (1) less than 10% of the individual parcels and packages delivered weigh in excess of one hundred pounds, and (2) less than 10% of all deliveries have a total combined weight of all items delivered at any one stop exceeding two hundred pounds.

The hauling of logs under contract shall be classified as 2727, *Log Hauling*.

The contract hauling and disposal of waste shall be classified as 9403(1), *Garbage or Refuse Collecting*.

The transporting of household goods and furniture, office furniture and fixtures for separate concerns on a fee basis shall be classified as 8293(2), *Furniture Moving*.

**TRUCK, TRUCK TRAILER OR BUS MFG. OR ASSEMBLING**

See Automotive Industry.

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

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

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

**TUBE OR PIPE PRODUCTS MFG. – N.O.C.**

See Metal Working Classifications.

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

See Funeral Directors.

**Part 3 – Standard Classification System****Section VII – Standard Classifications****UPHOLSTERING****9522(1)**

**This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 2812, *Cabinet Mfg. – wood*) unless the operations described by Classification 9522(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification other than Classification 2812.**

This classification does not include frame manufacturing or assembly. Such operations shall be assigned to the appropriate manufacturing or assembly classification.

**V****VALVE MFG. – N.O.C.****3634**

This classification applies to the manufacture or shop repair of various types of valves, including but not limited to gas valves, gate valves, globe valves, oil well head valves, pneumatic and hydraulic valves, steam valves, water faucets and fire hydrants; however, the manufacture or shop repair of valves for use in aircraft, automobiles or trucks, or swimming pools or spas shall be separately classified.

The installation, service and repair of valves away from the shop shall be separately classified as 3724(1), *Millwright Work*.

**VEGETABLES – fresh vegetable and tomato packing and handling – including storage**

See Food Packaging and Processing.

**VENDING CONCESSIONAIRES – dispensing food, drinks, candy, etc., at ball parks, race tracks, theaters and exhibitions****9079(2)**

This classification does not apply to vendors selling at locations other than those specified. Such vendors, including street vendors, shall be classified based upon the operations performed.

**VENDING OR COIN-OPERATED MACHINES – installation, service or repair – including storage, shop and outside operations and Outside Salespersons****5192****VENEER OR VENEER PRODUCTS MFG. – N.O.C.****2915****VIDEO POST PRODUCTION – computer or electronic – all employees – including Clerical Office Employees and Outside Salespersons****7607(1)**

**This classification shall not be used for division of payroll in connection with any other classification (other than General Exclusions) unless the operations described by Classification 7607(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.**

This classification applies to those firms engaged exclusively in computerized or electronic video post-production activities for other concerns in connection with motion pictures, television features, commercials or similar productions, on a contract basis.

This classification does not apply to firms engaged in television production, motion picture production, or post-production operations such as the developing of film, production of prints by exposing raw film stock, editing of film prints by cutting or splicing, or contract video duplication.

**VINEGAR MFG.**

See Food Packaging and Processing.

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

See Farms.

**VITAMIN OR FOOD SUPPLEMENT MFG. – compounding, blending or packaging only – not manufacturing ingredients**

See Food Packaging and Processing.

**W****WALLBOARD APPLICATION – within buildings – installation or application of gypsum wall-board – including finishing and preparation prior to painting —employees whose regular hourly wage does not equal or exceed \$31.00 per hour – N.O.C. 5446**

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

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

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

**WALLBOARD APPLICATION – within buildings – installation or application of gypsum wall-board – including finishing and preparation prior to painting —employees whose regular hourly wage equals or exceeds \$31.00 per hour – N.O.C. 5447**

**Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$31.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$31.00 per hour shall be classified as 5446, *Wallboard Application*.**

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

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

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

**WAREHOUSES – cold storage 8291****WAREHOUSES – cotton – including cotton compressing 0400(2)**

**Classification 0400(2) shall not be used for division of payroll in connection with Classification 0401, *Cotton Gin Operation*, unless the operation described by Classification 0400(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 0401.**

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

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**WAREHOUSES – furniture – including packing or handling household goods away from employer's premises 8293(1)**

The transporting of furniture under contract for a manufacturer or store shall be separately classified as 7219(1), *Trucking Firms*.

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**WAREHOUSES – general merchandise – N.O.C. 8292**

This classification applies to the storage of general merchandise, including new furniture, for separate concerns on a fee basis when no other classification more specifically describes the operations. This classification also includes the crating of merchandise on a fee basis.

Drivers and their helpers shall be separately classified as 7219(1), *Trucking Firms*.

The storage of household goods and furniture (not new furniture) for separate concerns on a fee basis shall be classified as 8293(1), *Warehouses – furniture*.

Warehouses that provide climate controlled storage maintaining below ambient temperatures to prevent spoilage and preserve the integrity of the stored merchandise shall be classified as 8291, *Warehouses – cold storage*.

The operation of self-storage warehouses and facilities shall be classified as 8290, *Warehouses – self-storage*.

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**WAREHOUSES – grain or bean – including bean cleaning and handling 8215(2)**

**Classification 8215(2) shall not be used for division of payroll in connection with Classification 8232(3), *Fuel and Material Dealers*, unless the operation described by Classification 8215(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8232(3).**

This classification contemplates the storage and cleaning of beans or grains that are sacked. The storage of grain or beans in bulk, where no sacking or handling of sacked products is performed, shall be classified as 8304, *Grain Elevators or Grain Storage Warehouses*. Hand sorting departments physically separated from other operations shall be separately classified as 6504, *Food Products Mfg. or Processing – N.O.C.*

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**WAREHOUSES – self-storage – all other employees**

See Property Management/Operation.

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**WAREHOUSES – self-storage – property management supervisors**

See Property Management/Operation.

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**WATCH MFG. – including foundry operations 3383(3)**

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**WATER MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage does not equal or exceed \$30.00 per hour 6315(1)**

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

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

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**WATER MAINS OR CONNECTIONS CONSTRUCTION – including tunneling at street crossings – employees whose regular hourly wage equals or exceeds \$30.00 per hour 6316(1)**

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

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

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

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

<b>WATER SOFTENING OR CONDITIONING SYSTEMS – household – installation, service or repair – shop and outside</b>	<b>9519(4)</b>
<b>WATER TRUCK SERVICE COMPANIES – all operations</b>	<b>7272</b>
<b>WATERPROOFING – other than roofing or subaqueous work when performed as a separate operation not a part of or incidental to any other operation – including shop operations – employees whose regular hourly wage does not equal or exceed \$24.00 per hour</b>	<b>5474(2)</b>
<b>WATERPROOFING – other than roofing or subaqueous work when performed as a separate operation not a part of or incidental to any other operation – including shop operations – employees whose regular hourly wage equals or exceeds \$24.00 per hour</b>	<b>5482(2)</b>
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(2), <i>Waterproofing</i> .	
<b>WATERWORKS – operation – all employees – including construction or extension of lines</b>	<b>7520</b>
The construction of aqueducts, buildings, dams or reservoirs shall be separately classified.	
Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons – Outside</i> .	
<b>WEIGHERS, SAMPLERS OR INSPECTORS OF MERCHANDISE ON DOCKS OR AT RAILWAY STATIONS OR WAREHOUSES – including mending or repacking of damaged containers – including Outside Salespersons</b>	<b>8720(3)</b>
The operation of warehouses shall be separately classified.	
<b>WELDING OR CUTTING – N.O.C. – shop or outside – including incidental machining operations connected therewith</b>	<b>3365</b>
At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).	
Welding or cutting in connection with manufacturing, demolition, wrecking, salvaging or construction operations shall be assigned to the classification describing the operations with which such welding or cutting is connected.	
<b>WHARF BUILDING – timber – including pile driving</b>	<b>6003(2)</b>
Concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.	
<b>WHEELCHAIR MFG. – metal</b>	<b>3076(6)</b>
Upholstery operations shall be separately classified as 9522(5), <i>Wheelchair Upholstering</i> .	
<b>WHEELCHAIR UPHOLSTERING</b>	<b>9522(5)</b>
This classification does not include wheelchair manufacturing or assembly. Such operations shall be classified as 3076(6), <i>Wheelchair Mfg.</i>	



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

<b>WINDOW BLIND MFG. OR ASSEMBLY – all types</b>	<b>2852</b>
<p>This classification shall apply to those firms engaged in the manufacture or assembly of window coverings, such as mini blinds, vertical blinds, louvered blinds or window shades. Such products may be fabricated from metal, wood, plastic or fabric.</p> <p>This classification does not apply to the manufacture or assembly of draperies, curtains, wooden shutters or similar products.</p>	
<b>WINDOW COVERING – installation – within buildings</b>	<b>9521(3)</b>
<b>WINERIES – all operations</b>	
See Food Packaging and Processing.	
<b>WIPING CLOTH OR RAG DEALERS</b>	
See Salvage Material Dealers.	
<b>WIRE DRAWING</b>	<b>3241(2)</b>
<b>WIRE GOODS MFG. – N.O.C.</b>	
See Metal Working Classifications.	
<b>WIRE ROPE OR CABLE MFG. – including wire drawing</b>	<b>3241(1)</b>
<b>WIRE ROPE OR CABLE MFG. – no wire drawing</b>	<b>4470</b>
<b>WOOD CHOPPING OR TIE MAKING – including lumbering, timber cutting and incidental sawing in connection therewith</b>	<b>2702(3)</b>
An independent contractor engaged in hauling split wood products shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
<b>WOOD PRODUCTS MFG. – N.O.C.</b>	<b>2842</b>
<p>Commercial lumberyards, building material dealers, or fuel and material dealers shall be separately classified.</p> <p>When an employer deals in any lumber or building materials or in any fuel and materials in addition to performing wood products manufacturing operations, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.</p>	
<b>WOOD TREATING OR PRESERVING – including yard or incidental woodworking operations</b>	<b>2710(3)</b>
<b>WOOL COMBING OR SCOURING</b>	<b>2211(4)</b>
<b>Y</b>	
<b>YMCA OR YWCA INSTITUTIONS – all employees – including front desk employees, teachers and instructors</b>	<b>9067(1)</b>
Camp operation shall be separately classified as 9048(1), <i>Camps</i> .	