

Part 3 — Standard Classification System
Section VII — Standard Classifications

A

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

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AIRCRAFT OPERATION — patrol; photography; mapping; skywriting; advertising or survey work — all members of flying crew	7424(2)
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> .	
AIRCRAFT OPERATION — scheduled, commuter and supplemental air carriers — all employees other than members of the flying crew	7403
Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i> .	
Also refer to companion Classification 7405, <i>Aircraft Operation — scheduled, commuter and supplemental air carriers — all members of flying crew</i> .	
AIRCRAFT OPERATION — scheduled, commuter and supplemental air carriers — all members of flying crew	7405
This classification shall apply to scheduled or commercial air carriers, including commuter air carriers and cargo carriers.	
Also refer to companion Classification 7403, <i>Aircraft Operation — scheduled, commuter and supplemental air carriers — all employees other than members of the flying crew</i> , and Part 3, Section IV, <i>Special Industry Classification Procedures</i> , Rule 1, <i>Aircraft Operations</i> .	
AIRCRAFT OPERATION — student instruction — members of flying crew	7424(3)
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> .	
AIRCRAFT OPERATION — transportation of personnel in the business of an employer not otherwise engaged in aircraft operation — members of flying crew	7421
AIRCRAFT REMANUFACTURE, CONVERSION, MODIFICATION AND REPAIR COMPANIES — not engaged in the original manufacturing of aircraft	7428(3)
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>	
AIRPLANE MFG. — including foundry operations	3830
Aircraft operation or demonstration shall be separately classified.	
AIRPORT OPERATORS — all employees — including field or hangar instructors	7429
Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i> , classroom instructors shall be separately classified as 8868, <i>Colleges or Schools</i> , ground photographic laboratory employees shall be separately classified as 4361(1), <i>Photographers — all employees</i> ; payroll for members of flying crews shall be separately classified.	
ALCOHOL AND DRUG RECOVERY HOMES	
See <i>Substance Use Disorder Recovery Homes</i> under Health and Human Services.	
ALUMINUM WARE MFG. — from sheet aluminum	
See Metal Working Classifications.	
AMBULANCE SERVICES — all operations	7332

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<p>AMUSEMENT PARKS OR EXHIBITIONS — all employees other than those engaged in the operation or maintenance of merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith — including care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus — including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants</p>	9016(1)
<p>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), <i>Clerical Office Employees</i>.</p>	
<p>Also refer to companion Classification 9180(1), <i>Amusement Parks or Exhibitions — operation and maintenance of merry-go-rounds, swings, roller coasters or other amusement devices not specifically classified — including ticket collectors connected therewith</i>.</p>	
<p>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.</p>	
<p>AMUSEMENT PARKS OR EXHIBITIONS — operation and maintenance of merry-go-rounds, swings, roller coasters or other amusement devices not specifically classified — including ticket collectors connected therewith</p>	9180(1)
<p>Baths, billiard halls, bowling centers, dance halls, restaurants, retail stores, skating rinks and theaters shall be separately classified.</p>	
<p>Also refer to companion Classification 9016(1), <i>Amusement Parks or Exhibitions — all employees other than those engaged in the operation or maintenance of merry-go-rounds, swings, roller coasters or other amusement devices and ticket collectors connected therewith</i>.</p>	
<p>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.</p>	
<p>ANALYTICAL OR TESTING LABORATORIES — including outside operations — N.O.C.</p>	4511
<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 4511 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
<p>APARTMENT OR CONDOMINIUM COMPLEX OPERATION — N.O.C. — not Homeowners Associations</p>	
<p>See Property Management/Operation.</p>	
<p>APARTMENT OR CONDOMINIUM COMPLEX OPERATION — N.O.C. — property management supervisors</p>	
<p>See Property Management/Operation.</p>	
<p>APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS — age restricted — not Congregate Living Facilities or Homeowners Associations</p>	
<p>See Property Management/Operation.</p>	
<p>APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS — age restricted — property management supervisors</p>	
<p>See Property Management/Operation.</p>	
<p>ARMORED CAR SERVICES</p>	7198(2)

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ASBESTOS ABATEMENT — all operations — including shop	5473
Roof removal operations shall be separately classified as 5552, <i>Roofing</i> , or 5553, <i>Roofing</i> .	
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 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 \$106,600 per season. When a player works for two or more teams in the same sport during the season, the maximum of \$106,600 per person shall be prorated.	
Season shall include preseason and postseason exposure.	
Also refer to companion Classification 9182, <i>Athletic Teams or Parks — all employees other than players or umpires</i> .	
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, <i>Athletic Teams or Parks — all players on salary list of employer, whether regularly played or not — including umpires</i> .	
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.	
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
<p>This classification shall not be used for division of payroll in connection with any other classification unless the operations described by Classification 8820 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
<p>This classification does not apply to firms that specialize in the provision of legal support services as contemplated under Classification 8821, <i>Attorney Support Services</i>.</p>	
AUDIO POST PRODUCTION — computer or electronic — all employees — including Clerical Office Employees and Outside Salespersons	7607(2)
<p>This classification 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.</p>	
<p>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.</p>	
<p>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.</p>	
AUDIOVISUAL ELECTRONIC PRODUCTS MFG.	
<p>See Electronics Industry.</p>	
AUDITORS, ACCOUNTANTS, FACTORY COST OR OFFICE SYSTEMATIZERS — all employees — including Clerical Office Employees	8803
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exception Classification 8742(1), <i>Salespersons — Outside</i>, or General Exclusions) unless the operations described by Classification 8803 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
AUTOMATIC SPRINKLER INSTALLATION — within buildings — including storage and yard employees — employees whose regular hourly wage does not equal or exceed \$27.00 per hour	5185
AUTOMATIC SPRINKLER INSTALLATION — within buildings — including storage and yard employees — employees whose regular hourly wage equals or exceeds \$27.00 per hour	5186
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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, <i>Automatic Sprinkler Installation</i>.</p>	
AUTOMOBILE ACCESSORY STORES	
<p>See Stores.</p>	
AUTOMOBILE, AUTOMOBILE TRUCK OR MOTORCYCLE PARTS MFG. — N.O.C.	3840
<p>This classification applies to the manufacture of new automobile, automobile truck or motorcycle parts including, but not limited to wheels, mufflers, radiators, brakes, pistons, gears, bearings, push rods, manifolds, clutches and axles.</p>	
<p>The machining or rebuilding of used automobile or automobile truck parts shall be classified as 3828, <i>Automobile or Automobile Truck Parts Rebuilding</i>.</p>	

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AUTOMOBILE BODY MFG. — pleasure car or taxicab bodies	2797(2)
<p>Classification 2797(2) shall not be used for division of payroll in connection with Classification 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i>, unless the operation described by Classification 2797(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.</p>	
AUTOMOBILE BODY MFG. — truck, trailer or bus bodies	3815(2)
AUTOMOBILE BODY UPHOLSTERING	9522(3)
<p>Classification 9522(3) shall not be used for division of payroll in connection with Classifications 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i>, 3815(1), <i>Automobile Truck or Automobile Truck Trailer Mfg. or Assembling</i>, 3815(2), <i>Automobile Body Mfg.</i>, or 8390, <i>Automobile Van Conversion or Customizing</i>, unless the operation described by Classification 9522(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 3808, 3815(1), 3815(2) or 8390.</p>	
AUTOMOBILE GASOLINE STATIONS — retail — all employees — including cashiers	8324
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 8324 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification shall apply to those concerns engaged exclusively in the sale of gasoline or oil or replacement of accessories, such as wiper blades, radiator caps, fuses, dash lamps or similar accessories not requiring the use of any tools.</p> <p>This classification does not apply to any concern that engages in or maintains facilities for automobile repair, lubrication, tire repair or tire sales at the same location.</p> <p>Refer to the Special Industry Classification Procedure for stores to classify the operations of combination gasoline stations and stores.</p>	
AUTOMOBILE OR AUTOMOBILE TRUCK BODY AND FENDER REPAIRING AND PAINTING — all employees including estimators, service writers and customer service representatives	8393
<p>Towing, roadside assistance, and freeway service patrol operations when conducted on vehicles not owned by the employer shall be separately classified as 7227, <i>Automobile or Automobile Truck Towing, Roadside Assistance or Freeway Service Patrol</i>.</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, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.</p>	
AUTOMOBILE OR AUTOMOBILE TRUCK DEALERS — all employees other than vehicle salespersons — including estimators, service writers, vehicle maintenance and repair, accessory or spare parts sales and the transporting of vehicles that are owned by the employer	8391
<p>This classification shall apply 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, <i>Automobile or Automobile Truck Storage Garages or Parking Stations or Lots</i>, to employees who perform activities such as cleaning and washing vehicles, changing tires and recharging batteries.</p> <p>Also refer to companion Classification 8748, <i>Automobile or Automobile Truck Dealers — vehicle salespersons</i>.</p>	

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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 Automobile 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, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

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

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

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

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 Automobile 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, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

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

AUTOMOBILE OR AUTOMOBILE 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 or General Exclusions) unless the operations described by Classification 3828 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

This classification is intended to apply to operations such as automobile or automobile truck engine rebuilding, cylinder reboring, valve grinding, turning down brake drums, rebabbiting, carburetor and generator rebuilding, and fuel and water pump rebuilding. It does not apply to any employer who removes parts from automobiles or automobile trucks for the purpose of machining or rebuilding, installs parts in automobiles or automobile trucks or otherwise works directly upon automobiles or automobile trucks.

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 accessories*.

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

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AUTOMOBILE OR AUTOMOBILE TRUCK REPAIR SHOPS OR GARAGES — no retail gasoline sales — all employees — including estimators, service writers and customer service representatives — N.O.C. 8389

Classification 8389 shall not be used for division of payroll in connection with Classification 8388, *Rubber Tire Dealers*, unless the operation described by Classification 8389 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8388.

This classification does not apply to those automobile repair shop or garage locations at which the sale of rubber tires exceeds 10% of the total gross receipts. Such locations shall be classified as 8388, *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 Automobile 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, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

AUTOMOBILE OR AUTOMOBILE TRUCK SERVICE STATIONS — all employees — including accessories and spare parts departments and estimators, service writers, customer service representatives and cashiers — N.O.C. 8387

Classification 8387 shall not be used for division of payroll in connection with Classifications 8392, *Automobile or Automobile Truck Storage Garages or Parking Stations or Lots*, or 8388, *Rubber Tire Dealers*, unless the operation described by Classification 8387 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8392 or 8388.

This classification does not apply to those service station locations at which the sale of rubber tires exceeds 10% of the total gross receipts. Such locations shall be classified as 8388, *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 Automobile 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, 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 Procedure for stores to classify the operations of combination gasoline stations and stores.

AUTOMOBILE OR AUTOMOBILE 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, *Automobile or Automobile Truck Service Stations*, or 8389, *Automobile or Automobile Truck Repair Shops or Garages*, unless the operation described by Classification 8392 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8387 or 8389.

This classification is intended to cover automobile or automobile truck storage garages or parking stations where the operations are restricted to the storing or parking of automobiles or automobile trucks with incidental sale of gasoline or oil or servicing, such as washing, polishing or greasing, but does not apply to an employer engaged in repairing automobiles or automobile trucks. Such employers shall be assigned to the appropriate automobile repairing or servicing classification.

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

This classification does not apply to the storage of impounded vehicles that the employer tows to its premises.

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 Automobile 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, supplying a small amount of gasoline or performing minor vehicle repairs such as reattaching ignition wires or battery cables.

AUTOMOBILE OR AUTOMOBILE TRUCK TOWING, ROADSIDE ASSISTANCE OR FREEWAY SERVICE PATROL — for vehicles not owned by employer	7227
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This classification applies to vehicle towing, roadside assistance and freeway service patrol operations that are conducted away from premises occupied and operated by the employer. This classification also includes all operations – including cashiering, vehicle retrieval, and maintenance of the employer’s own vehicles – conducted in connection with the storage of impounded vehicles that the employer tows to its premises.

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

This classification does not apply to automobile or automobile truck shipping operations.

AUTOMOBILE OR AUTOMOBILE TRUCK TRANSMISSION REPAIRING AND REBUILDING — including removal and installation operations — all employees — including estimators, service writers and customer service representatives	8397
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Classification 8397 shall not be used for division of payroll in connection with Classifications 8389, *Automobile or Automobile Truck Repair Shops or Garages*, 8387, *Automobile or Automobile Truck Service Stations*, or 3828, *Automobile or Automobile Truck Parts Machining and Rebuilding*, unless the operation described by Classification 8397 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8389, 8387 or 3828.

AUTOMOBILE OR MOTORCYCLE MFG. OR ASSEMBLING	3808
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AUTOMOBILE RADIO AND TELEPHONE INSTALLATION, SERVICE OR REPAIR — shop and outside	9516(2)
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Store operations shall be separately classified.

AUTOMOBILE TRUCK OR AUTOMOBILE TRUCK TRAILER MFG. OR ASSEMBLING	3815(1)
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AUTOMOBILE VAN CONVERSION OR CUSTOMIZING — all operations	8390
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AWNING, TARP OR CANVAS GOODS MFG. — N.O.C. — shop only	2576
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This classification applies to the manufacture of fabric goods such as, but not limited to, awnings, tarps, canopies, tents, automobile covers, boat covers and sails.

The manufacture of framework for products such as tents, canopies, or awnings shall be separately classified.

The erection, removal, or repair of canvas goods away from shop shall be separately classified.

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B

BAG MFG. — paper	4279(2)
BAG MFG. — plastic	4286
BAG MFG. — traveling bags or hand luggage Molded plastic operations shall be separately classified.	2683
BAKERIES AND CRACKER MFG. See Food Packaging and Processing.	
BANKS — all employees — including appraisers, bank guards and attendants, field auditors, office machine repair, Clerical Office Employees and Outside Salespersons This classification does not apply to the operation of trusts, repossessed and other business properties away from the bank premises.	8808
BARBER SHOPS OR BEAUTY PARLORS — all employees — including receptionists	9586
BATHS — N.O.C. — all employees — including restaurant employees and receptionists	9053(1)
BATTERY MFG. — storage — including foundry operations	3647(1)
BEER OR ALE DEALERS — wholesale or combined wholesale and retail — all operations Classification 7392 shall not be used for division of payroll in connection with Classification 2121, <i>Breweries or Malt Houses</i> , unless the operation described by Classification 7392 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 2121.	7392
BEVERAGE CONTAINER COLLECTION OR REDEMPTION See Salvage Material Dealers.	
BEVERAGE PREPARATION SHOPS — not bars or taverns This classification contemplates firms that prepare and serve beverages such as coffee; coffee based beverages such as mochas, cappuccinos, lattes, and espressos; tea and tea-based beverages; or juice drinks such as juice blends, smoothies, and lemonade for consumption by walk-in trade on or away from the premises. This classification includes the incidental sale of muffins, pastries and other baked goods. This classification shall apply to each separate location at which the sale of prepared non-alcoholic beverages for consumption on or away from the premises equals or exceeds 50% of the gross receipts. Beverage preparation shops that pour and serve alcoholic beverages for consumption on the premises or prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), <i>Restaurants or Taverns</i> . The bottling or canning of beverages or the manufacture of concentrates shall be separately rated.	8078(2)
BILLIARD HALLS — all employees — including restaurant or tavern employees and counterpersons 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.	9092(2)
BIOMEDICAL RESEARCH LABORATORIES — including outside operations This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 4512 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	4512

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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.	
BLASTING — N.O.C. — all employees	1330
BOAT BUILDING OR REPAIRING — boats not exceeding 150 feet in length overall — including shop and yard work	6834
BOAT DEALERS — all operations	8057
Display and parts departments that are physically separated from the repair shop shall be separately classified as 8017(7), <i>Stores — hardware</i> .	
BOILER INSTALLATION, REPAIR OR SETTING — STEAM	3726
All masonry, brick work or concrete work in connection with this classification shall be separately classified as 5027, <i>Masonry</i> , 5028, <i>Masonry</i> , or 5213, <i>Concrete Construction</i> , respectively.	
BOILERMAKING — plate steel — N.O.C.	
See Metal Working Classifications.	
BOOKBINDING OPERATION — all other employees	
See Printing, Publishing and Duplicating.	
BOOKBINDING OPERATION — editing, designing, proofreading and photographic composing	
See Printing, Publishing and Duplicating.	
BOOKBINDING OPERATION — Salespersons — Outside	
See Printing, Publishing and Duplicating.	
BOOT OR SHOE MFG. OR REPAIRING	2660
BOTTLE DEALERS — secondhand	
See Salvage Material Dealers.	
BOTTLING — beverages — no spirituous liquors	
See Food Packaging and Processing.	
BOWLING CENTERS — with or without billiard halls — all employees — including restaurant or tavern employees and counterpersons	9092(1)
BOX, BOX SHOOK OR CONTAINER MFG. — wood	2759
BOX MFG. — folding paper boxes — N.O.C.	4243
Paper or paper board manufacturing shall be separately classified.	
BOX MFG. — rigid paper boxes	4240
Paper or paper board manufacturing shall be separately classified.	
BOY AND GIRL SCOUT COUNCILS — all camp operations — including Clerical Office Employees at camp locations	9048(2)
This classification applies to camps that provide supervised recreational or educational activities with guidance or counseling services, and with overnight facilities for camp participants.	
BOY AND GIRL SCOUT COUNCILS — executive secretaries — office and travel	8742(3)
BREWERIES OR MALT HOUSES — including bottling or canning	
See Food Packaging and Processing.	

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BRICK OR CLAY PRODUCTS MFG. — N.O.C. — including construction and reconstruction of sheds and kilns	4041(1)
This classification includes the manufacture of roof, drainage or fireproofing tile, wall copings, flue lining, foundry crucibles, conduits, retorts, sewer or drainpipe and similar products.	
Mining, quarrying or clay digging shall be separately classified.	
Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers</i> .	
BRIDGE BUILDING — metal	5040(2)
Excavation, concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.	
BRIDGE OR TRESTLE CONSTRUCTION — wood — all operations	6003(3)
Pile driving, excavation, concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.	
BRIQUETTE MFG. — coal or wood	1463(2)
BUFFING OR POLISHING OF METAL — N.O.C.	3372(3)
BUILDING MATERIAL DEALERS — commercial — no secondhand materials — including counterpersons	8232(2)
This classification contemplates the sale of sand, gravel, cement, brick, fencing wire, wallboard, doors, roofing paper, paneling, decorative stone, foundation piers, pipe, button board, and similar building material items.	
BUILDING MATERIAL DEALERS — dealers in secondhand materials	8204(1)
Wrecking or salvaging operations shall be separately classified.	
BUILDING OPERATION — N.O.C. — all other employees	
See Property Management/Operation.	
BUILDING OPERATION — N.O.C. — property management supervisors	
See Property Management/Operation.	
BUILDING OPERATION — commercial properties — all other employees	
See Property Management/Operation.	
BUILDING OPERATION — commercial properties — property management supervisors	
See Property Management/Operation.	
BUILDING OR ROOFING PAPER OR FELT PREPARATION	4283
This classification does not apply to asphalt or tar distillation or refining plants, which include the saturating of paper or felt as a part of their operations.	
Paper or felt manufacturing shall be separately classified.	
BURGLAR ALARM AND SECURITY ALARM SYSTEMS INSTALLATION, SERVICE OR REPAIR — within buildings — including storage and yard employees	7605(1)
Employees responding to alarms shall be separately classified as 7721(1), <i>Detective or Patrol Agencies</i> .	
BUS OR LIMOUSINE OPERATIONS — all employees	7382
BUSH BERRY CROPS	
See Farms.	
BUTCHERING — including the handling of livestock	2081(1)

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BUTTER SUBSTITUTES MFG.

See Food Packaging and Processing.

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CABINET MFG. — wood — including the manufacture of commercial or industrial fixtures	2812
<p>This classification contemplates the manufacture of cabinets and fixtures that are designed to be affixed to building walls or floors.</p> <p>Upholstery operations shall be separately classified as 9522(1), <i>Upholstering</i>.</p> <p>Commercial lumberyards, building material dealers, or fuel and material dealers shall be separately classified.</p> <p>When an employer deals in any lumber or building materials or in any fuel and materials in addition to performing cabinet manufacturing operations, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.</p>	
CABINET OR FIXTURES — portable; interior trim — installation — N.O.C.	5146(1)
<p>At a particular job or location, Classification 5146(1) shall not be used for division of payroll in connection with Classifications 5403, <i>Carpentry</i>, or 5432, <i>Carpentry</i>.</p> <p>The installation of doors, door frames and sash shall be assigned to Classification 5107, <i>Door, Door Frame or Pre-Glazed Window Installation — no overhead doors</i>.</p>	
CABLE MFG.	
<p>See Wire Rope.</p>	
CABLE TELEVISION COMPANIES — all employees — including operation, maintenance, extension of lines and making service connections — including shop	7606
<p>The operation of television studios shall be separately classified as 7610, <i>Radio, Television or Commercial Broadcasting Stations</i>.</p>	
CAMPS — recreational or educational — all operations — including Clerical Office Employees at camp locations	9048(1)
<p>This classification applies to camps that provide supervised recreational or educational activities with guidance or counseling services, and with overnight facilities for camp participants.</p> <p>Firms that solely operate recreational and/or educational day camps that do not include overnight lodging shall be assigned to Classification 9059, <i>Day Care Centers</i>.</p>	
CAN MFG.	3220
CANAL CONSTRUCTION — all operations	6361(1)
<p>Pile driving, tunneling, and dam or sewer construction shall be separately classified.</p>	
CANVAS GOODS MFG. — N.O.C. — shop only	
<p>See Awning, Tarp or Canvas Goods Mfg.</p>	
CARNIVALS OR CIRCUSES — all employees — including Clerical Office Employees and Outside Salespersons	9185
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	5403
<p>This classification shall apply to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs 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.</p> <p>The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.</p>	

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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	5432
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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, <i>Carpentry</i>.</p> <p>This classification shall apply to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs 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.</p> <p>The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.</p>	
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
<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 2584 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>Dry cleaning operations shall be separately classified.</p>	
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
<p>Excavation or digging, dredging, mining or quarrying shall be separately classified.</p> <p>Hauling of finished product shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	
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)

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CHURCHES — all employees other than clergy, professional assistants, organists, members of choir or Clerical Office Employees	9015(4)
When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.	
Classification 9015(4) includes, but is not limited to, church maintenance employees, janitors, custodians, gardeners, security personnel, drivers, and parking lot attendants.	
Overnight camps operated by the employer shall be separately classified as 9048(1), <i>Camps — recreational or educational — all operations — including Clerical Office Employees at camp locations</i> . The operation of child day care centers whereby services are provided to the public for a fee shall be separately classified as 9059, <i>Day Care Centers — child — not residential care facilities — all employees — including receptionists</i> .	
Also refer to companion Classification 8840, <i>Churches — clergy, professional assistants, organists, or members of choir</i> .	
If an employee who performs duties described by Classification 9015(4) also performs duties described by Classification 8840, the payroll of that employee may be divided between Classifications 9015(4) and 8840, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.	
CHURCHES — clergy, professional assistants, organists, or members of choir — including Clerical Office Employees	8840
When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.	
Employees assigned to this classification provide spiritual leadership, teaching, counseling, guidance, and support for their congregations. Employees include, but are not limited to, clergy, organists, choir directors and members, youth directors, Sunday school teachers, pastoral counselors, and clerical office employees.	
This classification also applies to church nursery attendants, childcare employees, and baby-sitters, provided their duties are restricted to providing care for children or infants during religious services.	
Overnight camps operated by the employer shall be separately classified as 9048(1), <i>Camps — recreational or educational — all operations — including Clerical Office Employees at camp locations</i> . The operation of child day care centers whereby services are provided to the public for a fee shall be separately classified as 9059, <i>Day Care Centers — child — not residential care facilities — all employees — including receptionists</i> .	
Also refer to companion Classification 9015(4), <i>Churches — all employees other than clergy, professional assistants, organists, members of choir or Clerical Office Employees</i> .	
If an employee who performs duties described by Classification 8840 also performs duties described by Classification 9015(4), the payroll of that employee may be divided between Classifications 8840 and 9015(4), provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.	
CLAY DIGGING — including construction, repair and maintenance of all buildings, structures or equipment and the installation of machinery	4000(2)
Canal, sewer or cellar excavation or underground mining shall be separately classified.	
CLEARING LAND — all operations	2702(2)
CLERICAL OFFICE EMPLOYEES — N.O.C.	8810(1)
Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.	
CLOCK MFG. — including foundry operations	3383(2)
CLOTHING MFG. — including embroidery manufacturing	2501(1)

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CLUBS — boys and girls — all employees — including front desk employees, teachers and instructors	9067(2)
The operation of camps shall be separately classified as 9048(1), <i>Camps</i> .	
CLUBS — country or golf — all employees — including front desk employees and restaurant or tavern employees	9060
CLUBS — gaming — all employees — including front desk employees and restaurant or tavern employees	9069
This classification applies to the operation of gaming houses such as card rooms and bingo parlors.	
CLUBS — N.O.C. — all employees — including front desk employees and restaurant or tavern employees	9061
CLUBS — riding — all employees — including front desk employees	7207(2)
CLUBS — shooting — including front desk employees	9180(2)
The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
CLUBS — swimming — all employees — including front desk employees and restaurant or tavern employees	9053(4)
CLUBS — tennis or racquetball — all employees — including front desk employees and restaurant or tavern employees	9053(5)
COFFIN OR CASKET MFG. OR ASSEMBLING — wood	2881(2)
Upholstery operations shall be separately classified as 9522(4), <i>Coffin or Casket Upholstery Work</i> .	
COFFIN OR CASKET UPHOLSTERY WORK	9522(4)
COKE MFG. — by-product ovens	1463(3)
COLLEGES OR SCHOOLS — private — not automobile schools — all employees other than professors, teachers, or academic professional employees — including cafeterias	9101
Classification 9101 includes, but is not limited to, cafeteria workers, drivers, maintenance employees, janitors, gardeners, security personnel, resident advisors or assistants, and book supply department employees.	
Also refer to companion Classification 8868, <i>Colleges or Schools — private — not automobile schools — professors, teachers, or academic professional employees</i> .	
If an employee who performs duties described by Classification 9101 also performs duties described by Classification 8868, the payroll of that employee may be divided between Classifications 9101 and 8868, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.	
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:	
<ul style="list-style-type: none"> • Instructors — 8748, <i>Automobile or Automobile Truck Salespersons</i> • Vehicle maintenance and repair — 8391, <i>Automobile or Automobile Truck Dealers</i> 	

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

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

COLLEGES OR SCHOOLS — public

See Municipal, State or Other Public Agencies.

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

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

COMPOSITION GOODS

See Plastics.

COMPUTER MEMORY DISK MFG. — rigid

See Electronics Industry.

COMPUTER OR COMPUTER PERIPHERAL EQUIPMENT MFG.

See Electronics Industry.

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

The manufacture of computers shall be separately classified.

COMPUTER PRINTING RIBBON MFG. OR REFURBISHING **4250(2)**

COMPUTER PROGRAMMING OR SOFTWARE DEVELOPMENT — all employees — including Clerical Office Employees and Outside Salespersons **8859(1)**

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

This classification shall apply to those firms engaged in the development or customization of computer programs or software for other concerns on a contract basis, as well as the development of standard ("generic") programs for use by other concerns.

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

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

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

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

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

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<p>CONCRETE OR CEMENT WORK — pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters — including the making or stripping of forms — employees whose regular hourly wage does not equal or exceed \$24.00 per hour</p>	5201(1)
<p>CONCRETE OR CEMENT WORK — pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters — including the making or stripping of forms — employees whose regular hourly wage equals or exceeds \$24.00 per hour</p> <p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5201(1), <i>Concrete or Cement Work</i>.</p>	5205(1)
<p>CONCRETE OR CEMENT WORK — pouring or finishing of concrete floor slabs, poured in place and on the ground for other than concrete buildings or structural steel buildings of multi-story construction — including the making or stripping of forms — employees whose regular hourly wage does not equal or exceed \$24.00 per hour</p> <p>This classification also applies to the pouring or finishing of concrete foundations for private residences for occupancy by one or two families or other wood frame family dwellings not exceeding three stories in height and garages in connection with either.</p> <p>This classification does not apply to the pouring or finishing of any floors of concrete buildings, nor to the foundations or any concrete floors poured in place of structural steel buildings of multi-story construction.</p>	5201(2)
<p>CONCRETE OR CEMENT WORK — pouring or finishing of concrete floor slabs, poured in place and on the ground for other than concrete buildings or structural steel buildings of multi-story construction — including the making or stripping of forms — employees whose regular hourly wage equals or exceeds \$24.00 per hour</p> <p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5201(2), <i>Concrete or Cement Work</i>.</p> <p>This classification also applies to the pouring or finishing of concrete foundations for private residences for occupancy by one or two families or other wood frame family dwellings not exceeding three stories in height and garages in connection with either.</p> <p>This classification does not apply to the pouring or finishing of any floors of concrete buildings, nor to the foundations or any concrete floors poured in place of structural steel buildings of multi-story construction.</p>	5205(2)
<p>CONCRETE OR CEMENT WORK — pouring or finishing of precast concrete wall panels, precast floor slabs or precast roof slabs at ground level and at job site —including the making or stripping of forms</p> <p>This classification also applies to the pouring or finishing of ground floors of buildings for which precast concrete wall panels, floor slabs or roof slabs become an integral part. It does not apply to the subsequent erection and placement of panels and slabs; all concrete operations performed in connection therewith, including floors poured in place above the ground floor, shall be separately classified as 5213, <i>Concrete Construction — N.O.C.</i></p> <p>Reinforcing steel installation shall be separately classified.</p>	5214
<p>CONCRETE PRODUCTS MFG. — shop or yard work only</p> <p>This classification includes the manufacture of concrete blocks, bricks, poles, piles, beams, sewer pipes, irrigation pipes, tile or similar products at a permanent location. It is not available for division of payroll when the work is done at the place where construction operations are carried on or for any plant specially established or operated in connection with such construction work.</p> <p>Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	4034

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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).	
CONCRETE SAWING OR DRILLING — N.O.C.	3724(3)
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.	
CONDUIT CONSTRUCTION — for cables or wires — including tunneling at street crossings	6325
All tunneling other than at street crossings shall be separately classified.	
CONGREGATE LIVING FACILITIES FOR THE ELDERLY	
See Health and Human Services.	
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 II, <i>Construction and Erection Classifications</i>) for the maintenance of equipment or the storage of materials or equipment. It is not available for division of payroll at the place where construction operations are conducted, or when the specific construction or erection classification includes storage, shop or yard activities.	
Mill operations or fabrication shall be separately classified.	
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 II, <i>Construction and Erection Classifications</i> , and must be confirmed by specific written approval from the WCIRB.	
This classification applies to executive level supervisors that exercise control through second level (or higher) supervisors. First level supervisors have authority and accountability over a crew of workers and report to second level supervisors. Second level supervisors have authority and accountability over one or more first level supervisors and report to executive level supervisors.	
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), <i>Building Operation — all other employees</i> , shall apply to job site cleanup and warranty repair conducted after construction is completed.	
Also refer to Part 3, <i>Standard Classification System</i> , Section IV, <i>Special Industry Classification Procedures</i> , Rule 2, <i>Construction or Erection Work</i> .	
CONVALESCENT HOMES OR CONVALESCENT HOSPITALS	
See Health and Human Services.	
COPPERSMITHING — shop	
See Metal Working Classifications.	
CORRUGATED OR FIBRE BOARD CONTAINER MFG. — including corrugating or laminating of paper	4244
Paper or paper board manufacturing shall be separately classified.	

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COSMETIC, PERSONAL CARE OR PERFUMERY PRODUCTS MFG. — production or packaging — not manufacturing ingredients	4623
<p>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.</p> <p>The manufacture of soap shall be separately classified as 4720, <i>Soap or Synthetic Detergent Mfg.</i></p>	
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)
<p>Classification 0400(1) shall not be used for division of payroll in connection with Classification 0401, <i>Cotton Gin Operation</i>, unless the operation described by Classification 0400(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 0401.</p>	
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
<p>This classification applies to federally or state chartered credit unions (not-for-profit, member-owned organizations). Classification 8801 contemplates the provision of financial services, such as share draft accounts, individual retirement accounts, savings accounts, travelers' checks, consumer loans and commercial loans.</p> <p>The operation of trusts, repossessed and other business properties away from the credit union premises shall be separately classified.</p>	
CREMATORY OPERATORS — all employees	9220(2)
CROSS-COUNTRY WATER PIPELINE CONSTRUCTION — all operations	6361(2)
Pile driving, tunneling, and dam or sewer construction shall be separately classified.	

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DAIRY FARMS	
See Farms.	
DAM CONSTRUCTION — all operations — including dam repair, alteration, seismic retrofitting and demolition	6011
Tunneling shall be separately classified.	
DAY CARE CENTERS — child — not residential care facilities — all employees — including receptionists	9059
Classification 9059 shall not be used for division of payroll in connection with Classifications 8868, Colleges or Schools — private — academic professionals, or 9101, Colleges or Schools — private, unless the operation described by Classification 9059 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8868 or 9101.	
This classification shall also apply to day care services provided by employers primarily for the use of their employees' dependents.	
DECORATING — interior or exterior — hanging flags or bunting for conventions or celebrations	9529(2)
DENTAL LABORATORIES — including foundry or casting operations	4692
DENTISTS AND DENTAL SURGEONS	
See Health and Human Services.	
DETECTIVE OR PATROL AGENCIES	7721(1)
DETINNING	3372(2)
DIE CASTING MFG.	1925
DISTILLING — N.O.C.	
See Food Packaging and Processing.	
DOCUMENT DUPLICATION OR PHOTOCOPYING SERVICE — all employees — including Clerical Office Employees and Outside Salespersons	
See Printing, Publishing and Duplicating.	
DOG SHOWS — operation, care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus — including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants	9016(2)
Kennel employees shall be separately classified as 8831(3), <i>Kennels</i> .	
The operation or maintenance of amusement devices, restaurants and retail stores shall be separately classified.	
DOOR, DOOR FRAME OR PRE-GLAZED WINDOW INSTALLATION — not overhead doors	5107
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.	

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DOOR INSTALLATION — overhead doors	5108
<p>This classification shall apply to the installation, service or repair of overhead doors, including tilt-up, sectional and roll-up doors.</p> <p>The installation, service or repair of automatic door openers shall be separately classified.</p>	
DOOR OR WINDOW FRAME MFG. — metal or plastic	3060(2)
<p>Sheet metal cladding of wooden doors shall be separately classified as 3066(1), <i>Sheet Metal Products Mfg.</i></p>	
DOOR OR WINDOW MFG. — metal or plastic — including glass	3060(1)
<p>Sheet metal cladding of wooden doors shall be separately classified as 3066(1), <i>Sheet Metal Products Mfg.</i></p>	
DOOR OR WINDOW MFG. — screen	3060(3)
DOOR, SASH OR WINDOW MFG. — wood	2806(1)
<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>	
DRAFTSPERSONS	8810(2)
<p>Assignment of this classification is subject to the rules for Standard Exceptions.</p>	
DREDGING — including maintenance and repair of dredging equipment	4000(4)
<p>Yard and delivery operations pertaining to the sale of dredged materials shall be separately classified as 8232(2), <i>Building Material Dealers.</i></p>	
DRESSMAKING OR TAILORING — custom exclusively	2501(4)
DRILLING — geothermal wells — including installation of casing	6235(3)
DRILLING — N.O.C. — not geothermal, oil or gas producing, mining or quarrying	6204
<p>At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).</p>	
DRUG, MEDICINE OR PHARMACEUTICAL PREPARATIONS MFG. — compounding, blending or packaging only — not manufacturing ingredients — N.O.C.	4611
<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.</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 separately 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, Anti-Toxin or Virus Mfg.</i></p>	
DRY CLEANING OR DYEING — N.O.C. — including repairing or pressing, and cash and carry departments on plant premises	2586(1)
<p>Retail dry cleaning and laundering establishments engaged primarily (in excess of 50% of gross receipts) in the cleaning of garments, linens and other household items for the general public shall be classified as 2589, <i>Dry Cleaning or Laundry — retail.</i></p>	

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

This classification applies to those retail establishments engaged primarily (in excess of 50% of gross receipts) in the dry cleaning or laundering of garments, linens and other household items for the general public. This classification also applies to coin-operated laundries that retain attendants to perform “fluff and fold” activities.

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

This classification does not apply to diaper service companies or uniform and linen rental or service companies. Such firms shall be classified as 2585, *Laundries*, or 2586(1), *Dry Cleaning or Dyeing*.

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ELECTRIC APPLIANCE MFG. — N.O.C.	3570
<p>This classification contemplates, but is not limited to, the manufacture or repair of lighting apparatus, flashlights, heating elements and domestic appliances such as vacuum cleaners, food processors and hair dryers.</p> <p>Display and parts departments that are physically separated from the repair shop and sell parts commercially shall be separately classified as 8017(7), <i>Stores — hardware</i>.</p>	
ELECTRIC CONTROL PANEL OR SWITCHGEAR MFG.	
<p>See Electronics Industry.</p>	
ELECTRIC LIGHT OR POWER COMPANIES — all operations — including construction or extension of lines	7539
<p>The construction of buildings, dams or reservoirs shall be separately classified.</p> <p>Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons — Outside</i>.</p>	
ELECTRIC LIGHT OR POWER LINE CONSTRUCTION	7538
ELECTRIC MOTOR MFG. OR REPAIR	3569
<p>This classification applies to firms that specialize in the manufacture or repair of electric motors including the cleaning and rewinding of armatures, field coils, rotors and similar parts.</p>	
ELECTRIC POWER OR TRANSMISSION EQUIPMENT MFG.	
<p>See Electronics Industry.</p>	
ELECTRICAL APPARATUS MFG.	
<p>See Electronics Industry.</p>	
ELECTRICAL CONNECTOR MFG.	
<p>See Electronics Industry.</p>	
ELECTRICAL MACHINERY OR AUXILIARY APPARATUS — installation or repair — including incidental wiring	3724(2)
<p>This classification is not available for division of payroll of employees of employers engaged in the installation or repair of electrical apparatus on the premises both occupied and operated by the employer. Such payroll shall be included in the governing classification.</p> <p>The erection of poles, stringing of wires, installation of service transformers on poles or on the outside of buildings, or the making of service connections shall be separately classified.</p>	
ELECTRICAL WIRE HARNESS MFG.	
<p>See Electronics Industry.</p>	
ELECTRICAL WIRING — within buildings — including installation or repair of fixtures or appliances — shop and outside — employees whose regular hourly wage does not equal or exceed \$28.00 per hour	5190
<p>The installation of electrical machinery or auxiliary apparatus shall be separately classified.</p>	
ELECTRICAL WIRING — within buildings — including installation or repair of fixtures or appliances — shop and outside — employees whose regular hourly wage equals or exceeds \$28.00 per hour	5140
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$28.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$28.00 per hour shall be classified as 5190, <i>Electrical Wiring</i>.</p> <p>The installation of electrical machinery or auxiliary apparatus shall be separately classified.</p>	

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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, key-boards, 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 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 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.

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<p>ELECTRICAL WIRE HARNESS MFG.</p> <p>This classification contemplates the manufacture or assembly of electrical wire harnesses, connector cable assemblies and electrical cords.</p> <p>The manufacture of electrical wire or cable shall be separately classified.</p>	<p>3651</p>
<p>ELECTRONIC ELEMENT MFG. — N.O.C.</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3178 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification contemplates, but is not limited to, the manufacture of electronic component parts used to receive, store, govern or direct the flow of current within an electrical circuit. Electronic components assigned to this classification include, but are not limited to, resistors, capacitors, coils, transformers, filters, magnetic recording heads, potentiometers and transducers. This classification does not apply to the fabrication of components with a power rating in excess of 746 watts (one horsepower).</p>	<p>3178</p>
<p>INSTRUMENT MFG. — electronic — professional or scientific — N.O.C.</p> <p>The repair of instruments away from shop shall be separately classified.</p>	<p>3681(1)</p>
<p>INTEGRATED CIRCUIT AND SEMICONDUCTOR WAFER MFG.</p> <p>This classification contemplates the manufacture of integrated circuits and similar electronic components using semiconductor processing methods such as thin film deposition, high temperature oxidation and diffusion, micron-range photo-lithography, and wet and dry etching. This classification also applies to the fabrication of semiconductor wafers.</p>	<p>4112</p>
<p>MEDICAL INSTRUMENT MFG. — electronic — diagnostic or treatment</p> <p>This classification contemplates the manufacture of electronic medical equipment used for diagnostic or treatment purposes. The repair of instruments away from the shop shall be separately classified.</p>	<p>3572</p>
<p>POWER SUPPLY MFG.</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3573 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification applies to the manufacture of power supply units with a power rating of less than one horsepower.</p> <p>The repair of power supplies away from the shop shall be separately classified.</p>	<p>3573</p>
<p>PRINTED CIRCUIT BOARD ASSEMBLING — by contractor</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3577 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification applies to firms engaged in the assembling of components onto printed circuit boards for other concerns on a contract basis. Printed circuit board assembling when performed by the original equipment manufacturer shall be assigned to the product specific classification.</p> <p>The manufacture (etching and plating) of printed circuit boards on a contract basis shall be classified as 4354, <i>Printed Circuit Board Mfg.</i></p>	<p>3577</p>

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PRINTED CIRCUIT BOARD MFG.	4354
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 4354 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
TELECOMMUNICATIONS EQUIPMENT MFG.	3681(3)
<p>This classification applies to the manufacture of electronic telecommunications equipment, including radio, television and telephone equipment, military communication equipment, professional broadcasting/receiving equipment, wireless communication equipment, and related equipment used to transmit, receive, route or amplify data.</p> <p>The repair of telecommunications equipment away from the shop shall be separately classified.</p>	
ELECTROPLATING	3372(1)
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3372(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
ELEVATOR ERECTION OR REPAIR	5160
ELEVATOR INSPECTING — including Outside Salespersons — no service inspections, oiling, adjusting or repairing	8720(2)
ELEVATOR SERVICE INSPECTIONS, OILING AND ADJUSTING — no repair	8729
ENAMELED IRONWARE MFG.	3081(2)
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)
<p>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.</p> <p>This classification includes land surveying.</p> <p>Forest engineers shall be classified as 8601(4), <i>Forest Engineers</i>.</p>	
ENGRAVING	3131(2)
<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 3131(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
ENVELOPE MFG.	4251
<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 4251 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
EQUIPMENT OR MACHINERY RENTAL YARDS — not dealers in new or used equipment — all employees — including counterpersons	8028(1)

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EXCAVATION — N.O.C. — including borrowing, filling or backfilling — employees whose regular hourly wage does not equal or exceed \$26.00 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.	
Trenching operations conducted by specialty contractors in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction shall be assigned to the corresponding construction classification.	
EXCAVATION — N.O.C. — including borrowing, filling or backfilling — employees whose regular hourly wage equals or exceeds \$26.00 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 \$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 6218(1), <i>Excavation — N.O.C.</i>	
Mass rock excavation, grading or excavation in connection with street or road construction, pile driving, shaft sinking, caisson or cofferdam work shall be separately classified.	
Trenching operations conducted by specialty contractors in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction shall be assigned to the corresponding construction classification.	
EXCAVATION — rock — no tunneling	1624(2)
EXERCISE OR HEALTH INSTITUTES — all employees — including restaurant employees and receptionists	9053(2)
EXHIBITIONS	
See Amusement Parks.	
EXPLOSIVE MFG.	4771(1)
This classification includes the manufacture of explosives such as, but not limited to, fuses, flares and detonators.	
EXPRESS COMPANIES — including employees engaged in railroad transportation	7219(2)

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FARM MACHINERY DEALERS — shop and outside — including demonstration and repair	8116
Display and parts departments that are physically separated from the repair shop and sell parts commercially shall be separately classified as 8017(7), <i>Stores — hardware</i> .	
Secondhand farm machinery dealers shall be classified as 8267, <i>Machinery and Equipment Dealers — secondhand</i> .	
FARM MACHINERY OPERATION — by contractors — including yard employees	0050
FARMS	
Refer to Section IV, <i>Special Industry Classification Procedures</i> , Rule 3, pertaining to the following Farm Classifications.	
BUSH BERRY CROPS	0079(2)
This classification applies to all acreage devoted to the raising of raspberries, olallieberries (blackberries) and boysenberries.	
COTTON FARMS	0044
This classification applies to all acreage devoted to the raising of cotton.	
DAIRY FARMS	0036
This classification applies to all acreage devoted to the production of milk or cream. The payroll of route drivers delivering bottled milk to retail customers and performing no other duties on the farm premises may be segregated and classified as 2063, <i>Creameries and Dairy Products Mfg</i> . The Dairy Farms classification shall also include acreage devoted to the raising of goats.	
FEED YARDS	0038(2)
This classification applies to all operations of feeding cattle, sheep and hogs.	
This classification includes growing incidental feed, hay or grain crops for the purpose of maintaining the subject animals, unless the majority of feed, hay or grain crops are sold commercially and not used by the employer.	
FIELD CROPS	0171
This classification applies to all acreage devoted to the raising of hay, alfalfa, all the cereal grains — wheat, barley, rice, corn and oats — all sorghums, flax and maize.	
ORCHARDS — citrus and deciduous fruits	0016
This classification applies to all acreage devoted to citrus and deciduous tree crops, as well as avocados and olives.	
ORCHARDS — nut crops	0045
This classification applies to all acreage devoted to nut tree crops, including almonds, walnuts and pistachios.	
POTATO CROPS	0041
This classification applies to all acreage devoted to the raising of all types of potatoes and shall also include sweet potatoes, peanuts and sugar beets.	
POULTRY RAISING, EGG PRODUCTION AND HATCHERIES	0034(1)
This classification applies to all acreage devoted to the raising of poultry, turkeys, rabbits and squabs.	
SHEEP RAISING AND HOG FARMS	0034(2)
This classification applies to all acreage devoted to the raising of sheep and hogs, but not at Feed Yards.	

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STOCK FARMS	0038(1)
This classification applies to all acreage devoted to the raising of beef cattle and horses.	
This classification includes growing incidental feed, hay or grain crops for the purpose of maintaining the subject animals, unless the majority of feed, hay or grain crops are sold commercially and not used by the employer.	
STRAWBERRY CROPS	0079(1)
This classification applies to all acreage devoted to the raising of strawberries.	
TRUCK FARMS	0172
This classification applies to all acreage devoted to the raising of garden vegetables, and shall also include dry peas, dry beans, soy beans, melons, sweet corn, mushrooms, bean sprouts, and flower and vegetable seeds.	
VINEYARDS	0040
This classification applies to all acreage devoted to the raising of all grapes — table, wine or raisin — and shall also include hops and Kadota figs.	
FEED MFG. — preparing or compounding feeds for livestock and poultry	2014(2)
FEED YARDS	
See Farms.	
FELTING MFG.	2211(3)
FENCE CONSTRUCTION — metal or wood	6400
FIBRE PREPARATION — wood	4239(2)
FIELD CROPS	
See Farms.	
FIRE ALARM SYSTEMS INSTALLATION, SERVICE OR REPAIR — within buildings — including storage and yard employees	7605(2)
FIRE FIGHTERS — not volunteers	
See Municipal, State or Other Public Agencies.	
FIRE FIGHTERS — volunteers	
See Municipal, State or Other Public Agencies.	
FISH OR SEAFOOD PRODUCTS MFG. — including packaging	
See Food Packaging and Processing.	
FIXTURES OR LAMP MFG. OR ASSEMBLY — metal — electric or gas	3180
FLOOR COVERING — installation	9521(2)
This classification contemplates the installation of linoleum, vinyl, asphalt or rubber tile within buildings, as well as the laying of carpets or rugs.	
FLOOR INSTALLATION — elevated	5102(3)
This classification includes the installation of elevated access floors, including the installation of access steps, ramps, and railings in connection therewith.	
FLORISTS — cultivating or gardening	0035
FLOWER OR FLOWER ARRANGEMENT MFG. — artificial	2501(6)

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FOOD PACKAGING AND PROCESSING	
BAKERIES AND CRACKER MFG.	2003
Store operations shall be separately classified.	
BOTTLING — beverages — no spirituous liquors	2163
BREWERIES OR MALT HOUSES — including bottling or canning	2121
BUTTER SUBSTITUTES MFG.	4717
COTTONSEED OIL MFG. OR REFINING — during both active and dormant seasons — including installation or repair of equipment; yard employees; seed or fuel haulers	4683(2)
CREAMERIES AND DAIRY PRODUCTS MFG.	2063
Can manufacturing shall be separately classified.	
DISTILLING — N.O.C.	2142(2)
Bottle manufacturing shall be separately classified.	
FISH OR SEAFOOD PRODUCTS MFG. — including packaging	2113
Can manufacturing and the rendering of fish oil shall be separately classified.	
FOOD PRODUCTS MFG. OR PROCESSING — N.O.C.	6504
FRUIT — citrus fruit packing and handling — including storage	2108
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.	
FRUIT — dried fruit packing and handling	2109
FRUIT — fresh fruit packing and handling — including storage — N.O.C.	2107
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.	
FRUIT JUICE OR CONCENTRATE MFG.	2116
Can manufacturing shall be separately classified.	
FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING	2102
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.	
FRUIT OR VEGETABLE PRESERVING — including packaging	2111(1)
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.	

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FRUIT OR VEGETABLE PROCESSING — fresh — ready-to-eat	2123
<p>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:</p> <ol style="list-style-type: none"> 1. The produce is pre-washed to remove soil and other contaminants; 2. The produce is in a form that can be consumed without further peeling or trimming; 3. The produce is in a package that serves to protect the food from contamination during transportation and storage; and 4. The package label declares the produce as “ready-to-eat” or “pre-washed”. <p>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.</p> <p>Growing or harvesting of crops shall be separately classified.</p>	
FRUIT OR VEGETABLE PROCESSING — frozen	2117
<p>Can manufacturing shall be separately classified.</p> <p>Growing or harvesting of crops shall be separately classified.</p>	
GRAIN OR RICE MILLING	2014(1)
MACARONI MFG.	2002
MEAT PRODUCTS MFG. — including packaging	2095
<p>Can manufacturing shall be separately classified.</p>	
NUT HULLING, SHELLING OR PROCESSING	0096
<p>Growing or harvesting of crops shall be separately classified.</p>	
OIL MFG. OR REFINING — vegetable — N.O.C.	4683(1)
OLIVE HANDLING — sorting, curing, packing and canning	2111(2)
<p>Can manufacturing shall be separately classified.</p>	
PICKLE MFG.	2111(3)
SUGAR MFG. OR REFINING — beet or cane — including beet dumps	2030
VEGETABLES — fresh vegetable and tomato packing and handling — including storage	8209
<p>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>.</p> <p>Growing or harvesting of crops shall be separately classified.</p>	
VINEGAR MFG.	2142(3)
<p>Bottle manufacturing shall be separately classified.</p>	
VITAMIN OR FOOD SUPPLEMENT MFG. — compounding, blending or packaging only — not manufacturing ingredients	4831
WINERIES — all operations	2142(1)
<p>Bottle manufacturing shall be separately classified.</p>	

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FOOD PRODUCTS MFG. OR PROCESSING — N.O.C.	
See Food Packaging and Processing.	
FOREST ENGINEERS — including Outside Salespersons and Clerical Office Employees	8601(4)
This classification includes timber cruising.	
FORGING WORKS — drop or machine — including trimming or grinding, heat treating and die making operations	3110(1)
FOUNDATION PREPARATION WORK — including foundation drilling — all operations to completion of substructure	6258
This classification shall apply to the drilling of foundation holes and the subsequent construction of poured in place foundation piers to completion of the substructure. It also shall apply to the installation of shoring systems, including incidental concrete work, masonry or pile driving associated therewith.	
Building site excavation shall be separately classified.	
FOUNDRIES — investment casting — all operations — including pattern and mould manufacturing	3339
This classification applies to the manufacture of metal castings, either ferrous or non-ferrous, by the lost wax or investment process.	
FOUNDRIES — iron — N.O.C.	3081(1)
FOUNDRIES — non-ferrous — N.O.C.	3085
FOUNDRIES — steel castings	3082
FREIGHT FORWARDERS OR CONSOLIDATORS — N.O.C.	7360(2)
This classification contemplates the consolidation of freight at a terminal location in preparation for shipping by air, rail, or ship as well as the de-consolidation of freight shipped by separate concerns. Incidental pickup of freight for consolidation purposes is also contemplated by this classification.	
Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i> .	
The storage of freight on a fee basis shall be separately classified.	
FREIGHT HANDLERS — packing or handling merchandise at shipping or receiving terminals — N.O.C.	7360(1)
Hauling of freight on a fee basis or freight handling activities in connection therewith shall be classified as 7219(1), <i>Trucking Firms</i> .	
The storage of freight on a fee basis shall be separately classified.	
FRUIT — citrus fruit packing and handling — including storage	
See Food Packaging and Processing.	
FRUIT — dried fruit packing and handling	
See Food Packaging and Processing.	
FRUIT — fresh fruit packing and handling — including storage — N.O.C.	
See Food Packaging and Processing.	
FRUIT JUICE OR CONCENTRATE MFG.	
See Food Packaging and Processing.	
FRUIT OR VEGETABLE EVAPORATION OR DEHYDRATING	
See Food Packaging and Processing.	

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FRUIT OR VEGETABLE PRESERVING – including packaging	
See Food Packaging and Processing.	
FRUIT OR VEGETABLE PROCESSING – fresh – ready-to-eat	
See Food Packaging and Processing.	
FRUIT OR VEGETABLE PROCESSING — frozen	
See Food Packaging and Processing.	
FUEL AND MATERIAL DEALERS — N.O.C. — no secondhand building materials or lumber — including counterpersons	8232(3)
FUNERAL DIRECTORS — all employees — including receptionists	9620
FURNACE, HEATER OR RADIATOR MFG.	3175
Foundry operations shall be separately classified.	
FURNITURE ASSEMBLING — other than metal — including finishing	2881(1)
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 9522(2), <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).	
This classification shall apply to employers assembling furniture exclusively from parts fabricated by others. This classification does not apply to employers engaged in the fabrication and subsequent assembly of furniture parts.	
Upholstery operations shall be separately classified as 9522(2), <i>Furniture — upholstering</i> .	
FURNITURE MFG. — metal	3076(1)
This classification applies to the manufacture of metal furniture including but not limited to tables, chairs, desks, bed frames, bookcases, and storage, filing or medicine cabinets.	
Upholstery operations shall be separately classified as 9522(2), <i>Furniture — upholstering</i> .	
FURNITURE MFG. — wood — including assembling or finishing	2883
This classification includes, but is not limited to, the manufacture of tables, chairs, desks, bookcases, bed frames, assembled furniture framework parts, entertainment cabinets, game tables, credenzas, church furniture, benches and similar furniture items.	
This classification shall include the fabrication of metal hardware parts, if such operations account for less than 50% of the total payroll.	
Upholstery operations shall be separately classified as 9522(2), <i>Furniture — upholstering</i> .	
FURNITURE MOVING — including packing or handling household goods	8293(2)
The transporting of furniture under contract for a manufacturer or store shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
FURNITURE — upholstering	9522(2)

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GALVANIZING OR TINNING	3372(4)
<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>	
GARBAGE, ASHES OR REFUSE COLLECTING	9403(1)
<p>Dump operations shall be separately classified as 9424, <i>Garbage, Ashes or Refuse Dump Operations</i>.</p>	
GARBAGE, ASHES OR REFUSE DUMP OPERATIONS — all employees	9424
<p>This classification shall include gate attendants and cashiers who receive payments from customers.</p> <p>Collection of garbage, ashes or refuse shall be separately classified as 9403(1), <i>Garbage, Ashes or Refuse Collecting</i>.</p>	
GAS MAINS OR CONNECTIONS CONSTRUCTION — including tunneling at street crossings — employees whose regular hourly wage does not equal or exceed \$26.00 hour	6315(2)
<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>	
GAS MAINS OR CONNECTIONS CONSTRUCTION — including tunneling at street crossings — employees whose regular hourly wage equals or exceeds \$26.00 per hour	6316(2)
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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 6315(2), <i>Gas Mains or Connections Construction</i>.</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>	
GAS WORKS — all operations — including construction or extension of lines	7500
<p>Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons — Outside</i>.</p>	
GASKET MFG.	4983
GASOLINE OR OIL DEALERS — wholesale — including mixing or blending	
<p>See Petroleum Industry.</p>	
GASOLINE RECOVERY	
<p>See Petroleum Industry.</p>	

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GATE OR CORRAL MFG. — tube or pipe stock	3401(2)
<p>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.</p> <p>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, <i>Iron or Steel Works — structural</i>.</p> <p>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, <i>Iron Works — non-structural</i>.</p>	
GEOPHYSICAL EXPLORATION — including mapping of subsurface areas	
<p>See Petroleum Industry.</p>	
GLASS MERCHANTS — including bending, grinding, beveling or silvering plate glass	4130
GLASSWARE MFG. — no automatic or semi-automatic machines	4111(1)
<p>Sand or gravel digging, clay digging, or quarrying shall be separately classified.</p>	
GLASSWARE MFG. — N.O.C.	4114
<p>Sand or gravel digging, clay digging, or quarrying shall be separately classified.</p>	
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
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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, <i>Glaziers</i>.</p>	
GLUE MFG. — from animal by-products	4665(2)
GOLF CLUB OR FISHING ROD MFG. OR ASSEMBLY	3574(2)
<p>This classification also contemplates the assembly of archery arrows and ski poles.</p>	
GRADING LAND — N.O.C. — including borrowing, filling or backfilling — employees whose regular hourly wage does not equal or exceed \$26.00 per hour	6218(2)
<p>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.</p> <p>Trenching operations conducted by specialty contractors in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction shall be assigned to the corresponding construction classification.</p>	
GRADING LAND — N.O.C. — including borrowing, filling or backfilling — employees whose regular hourly wage equals or exceeds \$26.00 per hour	6220(2)
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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 6218(2), <i>Grading Land</i>.</p> <p>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.</p> <p>Trenching operations conducted by specialty contractors in connection with the construction of canals, irrigation systems, cross-country water pipelines, oil or gas pipeline construction or sewer construction shall be assigned to the corresponding construction classification.</p>	

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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.*

GRAIN OR RICE MILLING

See Food Packaging and Processing.

GRAPHIC DESIGN — all operations

See Printing, Publishing and Duplicating.

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HARDWARE MFG. — N.O.C.	3146(1)
HARDWOOD FLOOR LAYING — including finishing	5436
HAT MFG.	2501(2)
The manufacture of plastic components shall be separately classified.	
HAY, GRAIN OR FEED DEALERS	8215(1)
Classification 8215(1) shall not be used for division of payroll in connection with Classification 8232(3), <i>Fuel and Material Dealers</i>, unless the operation described by Classification 8215(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8232(3).	
HEALTH AND HUMAN SERVICES	
CONGREGATE LIVING FACILITIES FOR THE ELDERLY — no care or supervision	8851
<p>This classification shall apply to those firms providing retirement facilities that, for a single monthly fee, provide a service package that typically includes a living unit, one to three meals a day, in-unit housekeeping, and personal laundry service. This classification shall not be assigned to operations that are licensed by the Department of Social Services.</p> <p>Age restricted apartment or condominium complexes that do not provide the above services shall be classified as 9007, <i>Apartment or Condominium Complex Operation for Seniors</i>. Operations licensed by the Department of Social Services to provide assisted care services, including but not limited to, assisting residents with dressing, eating, personal hygiene and taking medications shall be classified as 9070(1), <i>Residential Care Facilities for the Elderly</i>.</p> <p>When skilled nursing care is provided as an identifiable unit, such nursing care shall be classified as 8829(1), <i>Nursing Homes</i>.</p>	
CONVALESCENT HOMES OR CONVALESCENT HOSPITALS — all employees	8829(2)
DENTISTS AND DENTAL SURGEONS — all employees — including Clerical Office Employees	8839
This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1), <i>Salespersons – Outside</i>, or General Exclusions) unless the operations described by Classification 8839 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
HOME INFUSION THERAPISTS — all employees	8852
Classification 8852 shall not be used for division of payroll in connection with Classifications 8827(1), <i>Homemaker Services</i>, or 8827(2), <i>Public Health Nursing Associations</i>, unless the operation described by Classification 8852 constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8827(1) or 8827(2).	
<p>This classification shall apply to home health agencies whose outside operations are confined to the provision of infusion therapy. Outside operations may be performed at patient's home, physician's office or hospital room. This classification includes pharmacy operations only when performed by the same employer who performs infusion therapy.</p>	
HOMEMAKER SERVICES — all employees	8827(1)
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.	
NURSING HOMES — all employees	8829(1)

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<p>PHYSICIANS — all employees — including Clerical Office Employees</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1), <i>Salespersons — Outside</i>, or General Exclusions) unless the operations described by Classification 8834 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	8834
<p>PUBLIC HEALTH NURSING ASSOCIATIONS — all employees</p>	8827(2)
<p>RESIDENTIAL CARE FACILITIES FOR ADULTS — N.O.C. — all employees</p> <p>Classification 9070(3) shall not be used for division of payroll in connection with Classifications 8804(1), <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).</p> <p>This classification shall apply to those firms providing community care facilities for residents who are ambulatory and where the facilities are nonmedically oriented.</p> <p>When skilled nursing care is provided as an identifiable unit, such nursing care unit shall be separately classified as 8829(1), <i>Nursing Homes</i>.</p>	9070(3)
<p>RESIDENTIAL CARE FACILITIES FOR CHILDREN — N.O.C. — all employees</p> <p>This classification shall apply to nonmedical residential care facilities for children who are neglected, delinquent, or emotionally disturbed.</p>	8823
<p>RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED — all employees</p> <p>This classification shall apply to nonmedical residential care facilities for children or adults who are developmentally disabled.</p>	9085
<p>RESIDENTIAL CARE FACILITIES FOR THE ELDERLY — N.O.C. — all employees</p> <p>Classification 9070(1) shall not be used for division of payroll in connection with Classifications 8804(1), <i>Substance Use Disorder Recovery Homes</i>, or 8804(2), <i>Social Rehabilitation Facilities for Adults</i>, unless the operation described by Classification 9070(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 8804(1) or 8804(2).</p> <p>This classification shall apply to those firms that provide nonmedical care and supervision to their residents.</p> <p>When a separate unit is operated for the provision of congregate living services only (no care and supervision), such unit shall be separately classified as 8851, <i>Congregate Living Facilities</i>.</p> <p>When skilled nursing care is provided as an identifiable unit, such nursing care shall be separately classified as 8829(1), <i>Nursing Homes</i>.</p>	9070(1)
<p>REST HOMES — all employees</p>	8829(4)
<p>SANITARIUMS — all employees</p>	8829(5)
<p>SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS — all employees — including supervisors, educational instructors, counselors, production managers and vocational evaluators</p> <p>This classification shall apply to each location of those sheltered workshops or rehabilitation facilities certified as exempt from the minimum wage law by the United States Department of Labor, Employment Standards Administration, Wage and Hour Division, and/or the California State Department of Industrial Relations, Division of Labor Standards Enforcement.</p> <p>Retail store operations shall be separately classified.</p>	8806

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SOCIAL REHABILITATION FACILITIES FOR ADULTS — all employees	8804(2)
<p>Classification 8804(2) shall not be used for division of payroll in connection with Classifications 9070(1), <i>Residential Care Facilities for the Elderly</i>, 9070(3), <i>Residential Care Facilities for Adults</i>, 8823, <i>Residential Care Facilities for Children</i>, or 8851, <i>Congregate Living 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.</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>	
SUBSTANCE USE DISORDER RECOVERY HOMES — all employees	8804(1)
<p>Classification 8804(1) shall not be used for division of payroll in connection with Classifications 9070(1), <i>Residential Care Facilities for the Elderly</i>, 9070(3), <i>Residential Care Facilities for Adults</i>, 8823, <i>Residential Care Facilities for Children</i>, or 8851, <i>Congregate Living Facilities for the Elderly</i>, unless the operation described by Classification 8804(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 9070(1), 9070(3), 8823 or 8851.</p> <p>This classification shall apply to nonmedical residential care facilities providing services in a group setting to persons who are capable of meeting their life support needs independently, but who temporarily need assistance, guidance or counseling.</p>	
HEAT TREATING — metal	3146(2)
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 3146(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	
HIDE OR FUR CLEANING, PROCESSING OR PRESERVING	2586(3)
HOME INFUSION THERAPISTS	
See Health and Human Services.	
HOMEMAKER SERVICES	
See Health and Human Services.	
HOMEOWNERS ASSOCIATIONS	
See Property Management/Operation.	
HORSE SHOWS — operation, care, custody and maintenance of premises; operation of elevators or heating, lighting or power apparatus — including police, watchpersons, musicians, box office employees, ticket sellers or gate attendants	9016(3)
The operation or maintenance of amusement devices, restaurants and retail stores shall be separately classified.	
HORSE SHOWS — stable employees	7207(3)
HOSPITALS	
See Health and Human Services.	
HOSPITALS — veterinary — all employees — including receptionists	8831(1)
This classification applies to employees who handle animals, dispense prescriptions or are otherwise exposed to any of the operative hazards of the business.	

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

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

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

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

HOUSE FURNISHINGS — N.O.C. — installation — including upholstery **9521(1)**

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

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

Electrical wiring shall be separately classified.

HOUSING AUTHORITIES

See Municipal, State or Other Public Agencies.

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ICE CREAM OR FROZEN YOGURT SHOPS	8078(3)
<p>This classification contemplates firms that sell individual servings of ice cream and frozen yogurt for consumption by the walk-in trade on or away from the premises. This classification includes the incidental sale of hand packed ice cream and prepackaged ice cream confections sold as such.</p> <p>This classification shall apply to each separate location at which the sale of individual servings of ice cream or frozen yogurt for consumption on or away from the premises equals or exceeds 50% of the gross receipts.</p> <p>Ice cream or frozen yogurt shops that pour and serve alcoholic beverages for consumption on the premises or prepare and serve hot food for consumption on or away from the premises shall be assigned to Classification 9079(1), <i>Restaurants or Taverns</i>.</p>	
ICE MFG. OR ICE DEALERS	2150
<p>Icing or re-icing of railroad cars shall be separately classified.</p>	
INCANDESCENT LAMP AND FLUORESCENT TUBE MFG.	4111(2)
<p>This classification contemplates the manufacture of glass lamps or tubes including, but not limited to, incandescent lamps, fluorescent tubes, cathode ray tubes, electronic tubes and arc lamps.</p>	
INK, MUCILAGE OR POLISH MFG.	4557
INSPECTION FOR INSURANCE OR VALUATION PURPOSES — N.O.C. — including Outside Salespersons	8720(1)
INSTITUTIONAL EMPLOYEES	
<p>See Municipal, State or Other Public Agencies.</p>	
INSTRUMENT — professional or scientific — installation, service or repair — away from shop — not office machines	5128
INSTRUMENT MFG. — electronic — professional or scientific — N.O.C.	
<p>See Electronics Industry.</p>	
INSTRUMENT MFG. — non-electronic — scientific or medical — N.O.C.	3682
<p>The repair of instruments away from shop shall be separately classified.</p>	
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.	
<p>See Electronics Industry.</p>	
INTERNET OR WEB-BASED APPLICATION DEVELOPMENT OR OPERATION — including Clerical Office Employees and Outside Salespersons	8859(2)
<p>This classification shall not be used for division of payroll in connection with any other classification (other than the General Exclusions) unless the operations described by Classification 8859(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification shall apply to firms that specialize in the development and operation of Internet or web-based applications and websites. This classification also applies to employers engaged in such operations for other concerns on a contract basis.</p> <p>This classification does not apply to firms that operate as Internet Service Providers (ISP) or to firms that operate websites to sell merchandise and also handle or ship same.</p>	

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IRON OR STEEL ERECTION — light gauge steel framing	
See Steel Framing.	
IRON OR STEEL ERECTION — N.O.C.	5057
This classification includes, but is not limited to, the erection of metal burners, staircases, handrails, monorails and exterior tanks, but not elevated tanks.	
IRON OR STEEL ERECTION — structural — in the construction of buildings not over two stories in height	5059
At a particular job or location, Classification 5059 shall not be used for division of payroll in connection with Classification 5040(1), <i>Iron or Steel Erection — structural and exterior installation</i>.	
This classification includes the erection of staircases and exterior iron or steel work in connection with buildings not exceeding two stories in height. The erection of structural frame members in connection with buildings over two stories in height shall be separately classified as 5040(1), <i>Iron or Steel Erection — structural</i> .	
IRON OR STEEL ERECTION — structural and exterior installation	5040(1)
This classification includes, but is not limited to, the erection of elevated tanks, radio and television towers, penstocks, smokestacks, gas holders, structural frame members of bridges and fire escapes.	
Excavation and concrete work shall be separately classified.	
IRON OR STEEL MERCHANTS — not junk dealers or iron or steel scrap dealers	8106
IRON OR STEEL SCRAP DEALERS	
See Salvage Material Dealers.	
IRON OR STEEL WORKS — structural — shop — fabricating or assembling girders, beams, columns, trusses, stringers or other structural iron or steel	
See Metal Working Classifications.	
IRON, STEEL, BRASS, BRONZE OR ALUMINUM ERECTION — non-structural — within buildings	5102(1)
This classification includes all the following and similar metal features of construction within buildings: railings, bank cages and similar grille work, metal wall paneling, and movable steel partitions.	
The erection of staircases shall be separately classified.	
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.	
IRRIGATION, DRAINAGE OR RECLAMATION WORKS OPERATION — all work incidental to maintenance and operation of irrigation, drainage or reclamation districts	0251
Classification 0251 shall not be used for division of payroll in connection with any of the “Farm Classifications”, unless the operation described by Classification 0251 constitutes a separate and distinct enterprise having no connection with the operations covered by any of the “Farm Classifications”.	
Additions to, alterations or construction of, irrigation or drainage systems, pile driving, dredging, tunneling and dam or sewer construction shall be separately classified.	
IRRIGATION PIPE INSTALLATION — agricultural — all operations	6364

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J**JANITORIAL SERVICES — by contractors****9008**

This classification includes incidental maintenance operations performed in connection with the janitorial services.

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

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

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

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

JEWELRY MFG. — including foundry operations**3383(1)****JOCKEYS**

See Classification 8631, *Racing Stables*.

JUNK DEALERS

See Salvage Material Dealers.

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

KNITTING — N.O.C.	2362
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LABOR UNIONS — employees engaged outside of office — including Outside Salespersons	8755
LAMPSHADE MFG. — not metal or glass	2501(5)
LAND LEVELING — grading farm lands — employees whose regular hourly wage does not equal or exceed \$26.00 per hour	6218(3)
LAND LEVELING — grading farm lands — employees whose regular hourly wage equals or exceeds \$26.00 per hour Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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 6218(3), <i>Land Leveling</i> .	6220(3)
LANDSCAPE GARDENING — all operations — including maintenance of gardens The excavating, transporting and transplanting of mature trees shall be separately classified as 7219(1), <i>Trucking Firms</i> .	0042
LATHING	5443
LAUNDRIES — N.O.C. — all employees — including cash and carry departments on plant premises Retail dry cleaning and laundering establishments engaged primarily (in excess of 50% of gross receipts) in the cleaning of garments, linens and other household items for the general public shall be classified as 2589, <i>Dry Cleaning or Laundry — retail</i> .	2585
LEAD MFG., RECLAIMING OR ALLOYING — including litharge and lead oxide manufacturing	3647(2)
LEATHER GOODS MFG. — N.O.C.	2688
LENS MFG. — ground and polished lenses	4150(2)
LIBRARIES — all employees other than librarians, professional assistants or Clerical Office Employees	9015(5)
LIBRARIES — librarians or professional assistants — including Clerical Office Employees	8810(3)
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 This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 2702(1), <i>Logging or Lumbering</i>) unless the operations described by Classification 2710(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification, except Classification 2702(1).	2710(2)
LOG HAULING — including terminal, garage and repair employees 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), <i>Logging or Lumbering</i> .	2727

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LOGGING OR LUMBERING — including construction, operation, maintenance or extension of logging roads or logging railroads 2702(1)

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

Mill operations shall be separately classified.

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

LUMBERYARDS — commercial — no secondhand materials — including counterpersons 8232(1)

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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

MACHINERY AND EQUIPMENT DEALERS — secondhand — including incidental reconditioning or repairing 8267

Wrecking or salvaging shall be separately classified.

MACHINERY DEALERS — N.O.C. — including demonstration and repair 8107

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

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

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

MACHINERY MFG. — commercial food processing equipment 3560(1)

This classification applies to the manufacture of commercial food processing equipment or machinery such as bakery machinery, food choppers, mixers, grinders, slicing machines, meat and poultry processing machinery, and juice extractors.

MACHINERY MFG. — industrial — N.O.C. 3560(2)

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

MACHINERY MFG. — material handling equipment 3560(3)

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

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

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

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

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MACHINERY MFG. — swimming pool and spa	3501(2)
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)
MAGNETIC TAPE MFG.	4922
MAIL DELIVERY SERVICE COMPANIES — firms operating under contract to the United States Postal Service — all employees	7232
Mail delivery operations that are not performed under contract to the United States Postal Service shall be separately classified.	
MAILING OR ADDRESSING COMPANIES — including Clerical Office Employees	8800
This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1), <i>Salespersons — Outside</i> , or General Exclusions) unless the operations described by Classification 8800 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
MARBLE CUTTING OR POLISHING	1803(2)
Quarrying shall be separately classified.	
Marble cutting in quarries shall be separately classified as 1624(1), <i>Quarries</i> .	
MARINE APPRAISERS OR SURVEYORS	7248
MASONRY — employees whose regular hourly wage does not equal or exceed \$27.00 per hour — N.O.C.	5027
This classification does not apply to masonry work in connection with 6307, <i>Sewer Construction</i> , or 6308, <i>Sewer Construction</i> .	
MASONRY — employees whose regular hourly wage equals or exceeds \$27.00 per hour — N.O.C.	5028
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$27.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$27.00 per hour shall be classified as 5027, <i>Masonry</i> .	
This classification does not apply to masonry work in connection with 6307, <i>Sewer Construction</i> , or 6308, <i>Sewer Construction</i> .	
MATTRESS OR BOX SPRINGS MFG. — including pillow, quilt or cushion manufacturing	2570
This classification contemplates the receipt of bed springs and wire mattress assemblies, which are subsequently fitted with padding and fabric covers to produce mattresses, or secured into wood frames and fitted with padding and fabric covers to produce box springs. This classification also contemplates the manufacture of foam core mattresses.	
The manufacture of bed spring and wire mattress assemblies shall be classified as 3257, <i>Wire Goods Mfg. — N.O.C.</i>	
MEAT PRODUCTS MFG. — including packaging	
See Food Packaging and Processing.	

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MEDICAL INSTRUMENT MFG.

See Electronics Industry.

METAL GOODS MFG. — N.O.C.

See Metal Working Classifications.

METAL SCRAP DEALERS

See Salvage Material Dealers.

METAL WORKING CLASSIFICATIONS

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

ALUMINUM WARE MFG. — from sheet aluminum 3066(3)

Rolling mill or smelting shall be separately classified.

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 3066(4)

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

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

IRON WORKS — non-structural — shop — fabricating, assembling or manufacturing ornamental brass, bronze or iron work; railings; balconies; fire escapes; staircases; iron shutters or other non-structural iron or steel work 3040

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

Casting of steel or rolling mills shall be separately classified.

METAL GOODS MFG. — N.O.C. 3400

This classification is applicable to employers engaged in the fabrication of miscellaneous products from metal sheet stock if more than 50% of the metal used is #10 to #14 gauge, or if more than 50% of the metal used is #15 or lighter and metal stamping payroll exceeds 10% of the total manufacturing payroll.

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

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

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<ol style="list-style-type: none"> 1. 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. 2. 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. 3. 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>. 4. Those concerns engaged in heating metal stock and processing by rolling shall be classified as 3018, <i>Steel Making</i>. <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>	
<p>PIPE OR TUBE MFG. — other than iron or steel</p> <p>This classification also shall apply to concerns engaged in producing extruded metal forms — other than iron or steel.</p>	3022
<p>PLATE STEEL PRODUCTS FABRICATION — N.O.C.</p> <p>This classification shall apply to employers engaged in the fabrication of miscellaneous plate steel products and metal tanks when more than 50% of the metal used is #9 gauge and heavier.</p> <p>Payroll of a tool and die department, when more than 50% of the tools and dies are sold commercially and are not used in any way in the employer's production operations, shall be classified as 3099, <i>Tool Mfg.</i></p> <p>Also refer to Classification 3400, <i>Metal Goods Mfg. — N.O.C.</i></p>	3620(2)
<p>SHEET METAL PRODUCTS MFG. — N.O.C.</p> <p>This classification is applicable if more than 50% of the metal used is #15 gauge and lighter and metal stamping payroll, if any, does not exceed 10% of the total manufacturing payroll.</p> <p>Also refer to Classification 3400, <i>Metal Goods Mfg. — N.O.C.</i></p>	3066(1)
<p>STEEL MAKING</p> <p>This classification contemplates the reduction and casting of metal prior to the processing of same through rolling mills.</p> <p>Employers exclusively engaged in rolling metal shall be classified in accordance with the following guides:</p> <ol style="list-style-type: none"> 1. Those concerns engaged in the processing by rerolling of metal stock lighter than #9 gauge shall be classified as 3400, <i>Metal Goods Mfg.</i> 2. Those concerns engaged in the processing by rerolling of strip metal stock #9 gauge or heavier shall be classified as 3018, <i>Steel Making</i>. 3. 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>. 4. Those concerns engaged in heating metal stock and processing by rolling shall be classified as 3018, <i>Steel Making</i>. <p>Wire drawing or coke manufacturing shall be separately classified.</p>	3018
<p>TUBE OR PIPE PRODUCTS MFG. — N.O.C.</p> <p>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.</p> <p>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, <i>Iron or Steel Works — structural</i>.</p>	3401(1)

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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, <i>Iron Works — non-structural</i> .	
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.	
MINING	
Refer to Section IV, <i>Special Industry Classification Procedures</i> , Rule 4, pertaining to the following Mining Classifications.	
MINING — ore milling — including concentration and amalgamation	1452
MINING — surface — no shafts, tunnels, or drifts — all employees	1122
This classification includes commissary department employees, watchpersons and all employees engaged in any work incidental to or in connection with the construction of buildings, the reconditioning, preparation, development, operation and/or maintenance of the project, including the operation of tramways not connected with underground haulage, the installation of surface equipment and surface machinery, construction of roads, the clearing of ground, construction, repair and maintenance of flumes, ditches, sluice boxes, water systems, power lines, buildings, structures or equipment, and the operation of blacksmith shops, sawmills, machine shops, car repair shops, mechanical gold separators, and drivers and their helpers.	
MINING — Surface Employees of underground mining	1124
Classification 1124 shall not be used for division of payroll in connection with Classification 1122, <i>Mining</i>, 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.	

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MOBILE CRANE AND HOISTING SERVICE CONTRACTORS — N.O.C. — all operations — including yard employees	7219(3)
<p>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.</p>	
MOBILE HOME MFG.	2797(1)
<p>Classification 2797(1) shall not be used for division of payroll in connection with Classification 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i>, unless the operation described by Classification 2797(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.</p>	
MOBILE HOME PARK OPERATION — all other employees	
<p>See Property Management/Operation.</p>	
MOBILE HOME PARK OPERATION — property management supervisors	
<p>See Property Management/Operation.</p>	
MORTGAGE BANKERS — all employees — including Clerical Office Employees and Outside Salespersons	8749
<p>This classification applies to firms that specialize in the direct lending of funds for residential and commercial mortgages.</p>	
<p>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, <i>Mortgage Brokers — all employees — including Clerical Office Employees and Outside Salespersons</i>.</p>	
MORTGAGE BROKERS — all employees — including Clerical Office Employees and Outside Salespersons	8743
<p>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.</p>	
<p>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, <i>Mortgage Bankers — all employees — including Clerical Office Employees and Outside Salespersons</i>.</p>	
MOTELS — all employees other than employees exclusively engaged in restaurant or tavern operations	9050(2)
<p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p>	
<p>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.</p>	
<p>The payroll of employees engaged exclusively in connection with restaurant or tavern operations shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>. 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).</p>	
MOTION PICTURES — negative and print processors, distributors and film exchanges — not motion picture production companies	4362
<p>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.</p>	

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MOTION PICTURES — production — in studios and outside — all employees	9610
<p>The actual remuneration of actors, musicians, producers and the motion picture director must be included, subject, however, to a maximum of \$106,600 per year per person.</p> <p>When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.</p> <p>This classification applies to 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.</p> <p>Employees engaged exclusively in the electronic editing of digital files using computerized editing equipment are assignable to Classification 8810(1), <i>Clerical Office Employees</i>, provided they otherwise meet the definition of Clerical Office Employees as contained in Part 3, Section III, Rule 4.</p> <p>Employees that create animation using computer or digital applications are assignable to Classification 8810(1), <i>Clerical Office Employees</i>, provided they otherwise meet the definition of Clerical Office Employees as contained in Part 3, Section III, Rule 4.</p> <p>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.</p> <p>The payroll limitation also applies to motion picture producers responsible for overseeing the financial, administrative and creative aspects of a motion picture.</p>	
MOTORCYCLE DEALERS — all operations — including accessory or spare parts sales and Outside Salespersons	8400
MUNICIPAL, STATE OR OTHER PUBLIC AGENCIES	
AIRPORT OPERATORS — all employees — including field or hangar instructors	7429
<p>Ticket sellers or information clerks shall be separately classified as 8810(1), <i>Clerical Office Employees</i>, classroom instructors shall be separately classified as 8868, <i>Colleges or Schools</i>, ground photographic laboratory employees shall be separately classified as 4361(1), <i>Photographers — all employees</i>; payroll for members of flying crews shall be separately classified.</p>	
BUS OR LIMOUSINE OPERATIONS — all employees	7382
CEMETERY OPERATION — all employees	9220(1)
FIRE FIGHTERS — not volunteers — including all employees of Fire Department	7706
FIRE FIGHTERS — volunteers, serving with or without remuneration	7707
<p>The exposure for this classification shall be on a per capita basis.</p>	
HOUSING AUTHORITIES — all employees — including resident or on-site managers	9033
<p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p> <p>Flats, apartments, or multiple dwellings that have four or more units are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.</p> <p>New construction, alteration or demolition work shall be separately classified.</p>	
INSTITUTIONAL EMPLOYEES — hospitals, sanitariums, rest homes or homes for the aged — all employees — including Clerical Office Employees and Outside Salespersons — not jail or prison employees	8830
<p>The payroll for student nurses or interns shall be included at an average wage of at least \$100 per week.</p>	

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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".	
LIBRARIES — public — librarians or professional assistants — including Clerical Office Employees	8810(4)
MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES — not engaged in manual labor, or direct supervision of construction or erection work — N.O.C.	9410
This classification includes mayors, city council members, elected officials, judges, hearing officers, district attorneys, courthouse clerks and public records clerks, employees engaged in laboratory work, health inspectors, building inspectors, engineers not engaged in actual construction or operation, and similar occupations.	
MUNICIPAL, STATE OR PUBLIC AGENCY EMPLOYEES — all other employees — including laborers, mechanics, and storekeepers — N.O.C.	9420
New construction work, pest control operations, and electrical light or power department operations shall be separately classified. Marina or harbor operations shall be separately classified as 9016(1), <i>Amusement Parks or Exhibitions</i> .	
POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS — including deputies — not volunteers	7720
POLICE, SHERIFFS, CONSTABLES, MARSHALS, ANIMAL CONTROL OFFICERS, GAME AND FISH WARDENS, AND JAILERS — including deputies — volunteers, serving with or without remuneration	7722
The exposure for this classification shall be on a per capita basis.	
PUBLIC COLLEGES OR SCHOOLS — all employees — including cafeteria, Clerical Office Employees and Outside Salespersons	8875(1)
RAILROADS — N.O.C. — operation and maintenance — all employees	7133
All employees connected with the operation or maintenance of bus lines shall be separately classified as 7382, <i>Bus or Limousine Operations</i> .	
Truck delivery of freight shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
ROAD DISTRICTS OR DEPARTMENTS — all operations — including shop, yard and store employees engaged in the maintenance, repair and storage of equipment and supplies	9422
Tunneling, subway construction, grade separation work, bridge construction, or pile driving shall be separately classified.	
SANITARY OR SANITATION DISTRICTS OPERATION — all employees	7580
This classification shall apply to all work incidental to the maintenance and operation of sewer systems or sewage disposal plants. Additions to, alterations or construction of sewer lines or sewage disposal plants shall be separately classified.	
SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE — all employees — including Clerical Office Employees and Outside Salespersons	8875(2)
WATERWORKS — operation — all employees — including construction or extension of lines	7520
The construction of aqueducts, buildings, dams or reservoirs shall be separately classified.	
The payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons — Outside</i> .	

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MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES — not engaged in manual labor, or direct supervision of construction or erection work — N.O.C.

See Municipal, State or Other Public Agencies.

MUNICIPAL, STATE OR PUBLIC AGENCY EMPLOYEES — all other employees — including laborers, mechanics, and storekeepers — N.O.C.

See Municipal, State or Other Public Agencies.

MUSEUMS — all employees — including Clerical Office Employees **8838**
 Retail store operations shall be separately classified.

MUSICAL INSTRUMENT MFG. — other than metal — N.O.C. **2923**

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NAIL, TACK OR RIVET MFG. — cold or hot work	3152(1)
Steel making or rolling mills shall be separately classified.	
NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS	
See Printing, Publishing and Duplicating.	
NEWSPAPER DELIVERY	
See Printing, Publishing and Duplicating.	
NEWSPAPER, MAGAZINE OR BOOK PUBLISHING — no printing 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
NURSING HOMES	
See Health and Human Services.	
NUT, BOLT OR SCREW MFG. — cold or hot work	3152(2)
Steel making or rolling mills shall be separately classified.	
NUT HULLING, SHELLING OR PROCESSING	
See Food Packaging and Processing.	

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

The manufacture of office machines shall be separately classified.

OIL MFG. OR REFINING — vegetable — N.O.C.

See Food Packaging and Processing.

OIL OR GAS GEOLOGISTS OR SCOUTS

See Petroleum Industry.

OIL OR GAS LEASE OPERATORS

See Petroleum Industry.

OIL OR GAS LEASE WORK

See Petroleum Industry.

OIL OR GAS PIPELINE CONSTRUCTION

See Petroleum Industry.

OIL OR GAS PIPELINE OPERATION

See Petroleum Industry.

OIL OR GAS REFINING, DISTILLING OR COMPRESSING UNITS

See Petroleum Industry.

OIL OR GAS WELL SERVICING

See Petroleum Industry.

OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS — secondhand

See Petroleum Industry.

OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS — store or yard only — not secondhand

See Petroleum Industry.

OIL OR GAS WELLS — acidizing

See Petroleum Industry.

OIL OR GAS WELLS — cementing

See Petroleum Industry.

OIL OR GAS WELLS — drilling or 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.

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OIL OR GAS WELLS — vacuum truck service companies	
See Petroleum Industry.	
OIL OR GAS WELLS — wireline service companies	
See Petroleum Industry.	
OIL REFINING	
See Petroleum Industry.	
OLIVE HANDLING — sorting, curing, packing and canning	
See Food Packaging and Processing.	
OPTICAL GOODS MFG. — N.O.C.	4150(1)
ORCHARDS — citrus and deciduous fruits	
See Farms.	
ORCHARDS — nut crops	
See Farms.	
ORE MILLING	
See Mining.	
ORTHOTIC OR PROSTHETIC DEVICE MFG. — including fitting and adjusting	4691
This classification contemplates the manufacture of body braces and artificial limbs, including all fitting operations when performed by the manufacturer.	
The manufacture of corsets or braces made exclusively of fabric shall be classified as 2501(1), <i>Clothing Mfg.</i>	
Orthotic shoe manufacturing shall be classified as 2660, <i>Boot or Shoe Mfg. or Repairing.</i>	
OXYGEN OR HYDROGEN MFG. — including tank charging	4635

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PACK TRAINS — all employees	7207(4)
PAINT, VARNISH OR LACQUER MFG.	4558(1)
The manufacture of lead compounds, nitro-cellulose or solvents shall be separately classified.	
PAINTING — automobile or automobile truck bodies — including incidental sanding — no body or fender repairing	9501(3)
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 9501(3) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
PAINTING, DECORATING OR PAPER HANGING — including shop operations — employees whose regular hourly wage does not equal or exceed \$24.00 per hour — N.O.C.	5474(1)
Painting steel structures or bridges shall be separately classified.	
PAINTING, DECORATING OR PAPER HANGING — including shop operations — employees whose regular hourly wage equals or exceeds \$24.00 per hour — N.O.C.	5482(1)
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(1), <i>Painting, Decorating or Paper Hanging</i> .	
Painting steel structures or bridges shall be separately classified.	
PAINTING — oil or gasoline storage tanks — including shop operations — employees whose regular hourly wage does not equal or exceed \$24.00 per hour	5474(3)
PAINTING — oil or gasoline storage tanks — including shop operations — employees whose regular hourly wage equals or exceeds \$24.00 per hour	5482(3)
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$24.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$24.00 per hour shall be classified as 5474(3), <i>Painting</i> .	
PAINTING — shop only	9501(1)
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 9501(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
PAINTING — steel structures or bridges	5040(3)
Painting of oil or gasoline storage tanks shall be separately classified.	
PALLET DEALERS — secondhand	2757(2)
This classification applies to firms that engage in the purchase, repair and sale of used wooden pallets.	
PALLET MFG., REPAIR OR RECONDITIONING — wood	2757(1)
PAPER COATING OR LAMINATING	4250(1)
PAPER GOODS MFG. — N.O.C.	4279(1)
Paper manufacturing shall be separately classified.	

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PAPER OR PULP MFG. — including card, bristol, paper, straw, fibre or leather board manufacturing	4239(1)
Logging or lumbering shall be separately classified.	
PAPER STOCK DEALERS — secondhand	
See Salvage Material Dealers.	
PARCEL DELIVERY COMPANIES — no handling of bulk merchandise or freight	7198(1)
This classification does not apply: (1) if 10% or more of the individual parcels and packages delivered weigh in excess of one hundred pounds, or (2) if the total combined weight of all items delivered at any one stop exceeds two hundred pounds for 10% or more of all deliveries.	
When employees furnish the vehicles utilized in the delivery of parcels, the determination of reportable remuneration shall be made in accordance with Section V, Rule 4, <i>Drivers' and their Helpers' Payroll</i> .	
The transport of the United States mail under contract to the United States Postal Service shall be classified as 7232, <i>Mail Delivery Service Companies</i> .	
PATROL OR GUARD SERVICES — in connection with industrial plants or waterworks	7721(2)
PATTERN OR MODEL MFG. — metal, plastic or wood	2790
PEN OR MECHANICAL PENCIL MFG.	4432
PEST CONTROL — all operations — including yard employees, Outside Salespersons and estimators	9031
This classification applies to operations involving the control and extermination of pests by the use of pesticides, rodenticides and fumigants.	
Termite control and the spraying of orchards and farm crops shall be separately classified.	
PETROLEUM INDUSTRY	
GASOLINE OR OIL DEALERS — wholesale — including mixing or blending	8350
GASOLINE RECOVERY — from casing head or natural gas	4740(3)
GEOPHYSICAL EXPLORATION — including mapping of sub-surface areas — 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), <i>Oil or Gas Wells — drilling</i> , 1320, <i>Oil or Gas Lease Operators</i> , or 7515, <i>Oil or Gas Pipeline Operation</i> , unless the operation described by Classification 8601(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 6235(1), 1320 or 7515.	
OIL FIELD EQUIPMENT TRUCKING	
See Trucking Firms.	
OIL OR GAS GEOLOGISTS OR SCOUTS — 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), <i>Oil or Gas Wells — drilling</i> , 1320, <i>Oil or Gas Lease Operators</i> , or 7515, <i>Oil or Gas Pipeline Operation</i> , unless the operation described by Classification 8601(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classifications 6235(1), 1320 or 7515.	
OIL OR GAS LEASE OPERATORS — all operations	1320
Drilling or redrilling, installation or recovery of casing, cementing, tank building, topping operations or gasoline recovery shall be separately classified.	

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OIL OR GAS LEASE WORK — N.O.C. — not lease operators	6216
<p>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.</p> <p>Pipeline construction, tank building, oil or gas storage tank painting, installation or recovery of casing, drilling or re-drilling, cementing, gravel packing, acidizing and all downhole well servicing, such as pulling and replacing rods, tubing and pumps, well cleaning and swabbing, shall be separately classified.</p>	
OIL OR GAS PIPELINE CONSTRUCTION	6233
<p>Pile driving, dredging or tunneling shall be separately classified.</p>	
OIL OR GAS PIPELINE OPERATION	7515
<p>The operation of wells or oil refining shall be separately classified.</p>	
OIL OR GAS REFINING, DISTILLING OR COMPRESSING UNITS — erection or repair — all operations	3719
<p>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.</p> <p>This classification shall not apply to storage tanks or pumping equipment that are not an integral part of these installations.</p>	
OIL OR GAS WELL SERVICING — N.O.C. — by contractors using well service or work-over rigs — no drilling or re-drilling — including Outside Salespersons	1322
<p>This classification 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.</p>	
OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS — secondhand — including incidental reconditioning or repairing	8113
<p>Installation, erection, dismantling or salvage operations shall be separately classified.</p>	
OIL OR GAS WELL SUPPLIES OR EQUIPMENT DEALERS — store or yard only — not secondhand	8111(2)
OIL OR GAS WELLS — acidizing — all operations	6206(2)
OIL OR GAS WELLS — cementing	6206(1)
<p>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).</p>	
OIL OR GAS WELLS — drilling or re-drilling — including installation of casing	6235(1)
OIL OR GAS WELLS — gravel packing	6206(4)
<p>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>.</p>	
OIL OR GAS WELLS — installation or recovery of casing	6235(2)
OIL OR GAS WELLS — perforating of casing — all operations	6237(2)

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OIL OR GAS WELLS — specialty tool companies — N.O.C. — all employees — including outside supervisors and shop or yard employees	6213
This classification shall apply to the outside supervisory personnel of specialty tool companies who lease, without operating crews, special equipment, such as drilling, fishing or casing-cutting tools. Specialty well tool companies that furnish operating crews with such equipment shall be separately classified.	
OIL OR GAS WELLS — vacuum truck service companies — all operations	6206(3)
OIL OR GAS WELLS — wireline service companies — including instrument logging or survey work in wells	6237(1)
At a particular job or location, Classification 6237(1) shall not be used for division of payroll in connection with Classification 6235(1), <i>Oil or Gas Wells — drilling</i> .	
OIL REFINING — petroleum	4740(1)
Oil producing shall be separately classified.	
PHOTO ENGRAVING	
See Printing, Publishing and Duplicating.	
PHOTOFINISHING	
See Printing, Publishing and Duplicating.	
PHOTOGRAPHERS	
See Printing, Publishing and Duplicating.	
PHYSICIANS	
See Health and Human Services.	
PICKLE MFG.	
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, <i>Machinery and Equipment Dealers — secondhand</i> , or 8113, <i>Oil or Gas Well Supplies or Equipment Dealers — secondhand</i> , 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.	

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PLANING OR MOULDING MILLS	2731
<p>This classification shall apply to employers whose principal product is dressed lumber, flooring or unassembled millwork.</p> <p>All yard operations, including all drivers and their helpers, shall be separately classified as 8232(1), <i>Lumberyards</i>.</p> <p>Lumberyards, building material dealers, or fuel and material dealers shall be separately classified.</p> <p>Forest engineering and timber cruising operations shall be separately classified as 8601(4), <i>Forest Engineers</i>.</p>	
PLASTER BOARD OR PLASTER BLOCK MFG.	4036
<p>Quarrying, crushing or grinding shall be separately classified.</p> <p>Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	
PLASTER MILLS	1741(3)
<p>Sand, gravel, or clay digging, mining or quarrying shall be separately classified.</p>	
PLASTER STATUARY OR ORNAMENT MFG.	4038(1)
PLASTERING OR STUCCO WORK — employees whose regular hourly wage does not equal or exceed \$25.00 per hour	5484
PLASTERING OR STUCCO WORK — employees whose regular hourly wage equals or exceeds \$25.00 per hour	5485
<p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$25.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$25.00 per hour shall be classified as 5484, <i>Plastering or Stucco Work</i>.</p>	
PLASTIC GOODS MFG. — N.O.C.	4478
<p>The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i>, if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.</p> <p>Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4478, <i>Plastic Goods Mfg. — N.O.C.</i></p>	
PLASTICS — blow molded products mfg. — N.O.C.	4494
<p>The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i>, if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.</p> <p>Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4494, <i>Plastics — blow molded products mfg.</i></p>	
PLASTICS — extrusion molded products mfg. — N.O.C.	4495
<p>The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i>, if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.</p> <p>Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4495, <i>Plastics — extrusion molded products mfg.</i></p>	

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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
PLASTICS — injection molded products mfg. — N.O.C.	4498
The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i> , if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.	
Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4498, <i>Plastics — injection molded products mfg.</i>	
PLASTICS — thermoformed products mfg. — N.O.C.	4499
This classification contemplates secondary machining operations, such as routing, drilling, grinding and assembly.	
The payroll of a tool and die department shall be classified as 3099, <i>Tool Mfg.</i> , if the amount of time devoted to the manufacture or modification of molds or dies (irrespective of the end user) exceeds 50% of the department's time.	
Tool and die departments primarily engaged in the maintenance or repair of molds and dies used in the employer's production operations shall be classified as 4499, <i>Plastics — thermoformed products mfg.</i>	
PLATE STEEL PRODUCTS FABRICATION — N.O.C.	
See Metal Working Classifications.	
PLUMBERS' SUPPLIES DEALERS — wholesale or retail — gas, steam or hot water equipment — no manufacturing	8111(1)
This classification 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.	
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 \$24.00 per hour — N.O.C.	5183(1)
Automatic sprinkler installation, within buildings, shall be separately classified.	
PLUMBING — shop and outside — gas, steam, hot water or other pipe fittings installation, including house connections installation — employees whose regular hourly wage equals or exceeds \$24.00 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 \$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 5183(1), <i>Plumbing</i> .	
Automatic sprinkler installation, within buildings, shall be separately classified.	
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.

POTATO CROPS

See Farms.

POTTERIES — glazed or porcelain, earthenware

4049(1)

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

Mining or clay digging shall be separately classified.

POULTRY RAISING, EGG PRODUCTION AND HATCHERIES

See Farms.

POWER SUPPLY MFG.

See Electronics Industry.

PRINTED CIRCUIT BOARD ASSEMBLING — by contractor

See Electronics Industry.

PRINTED CIRCUIT BOARD MFG.

See Electronics Industry.

PRINTING, PUBLISHING AND DUPLICATING

BOOKBINDING OPERATION — all other employees — including counterpersons and drivers and their helpers

4299(2)

Also refer to companion Classification 8813(2), *Bookbinding Operation — editing, designing, proof-reading, and photographic composing.*

BOOKBINDING OPERATION — editing, designing, proofreading and photographic composing — including Clerical Office Employees

8813(2)

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 shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1), *Salespersons — Outside*, or General Exclusions) unless the operations described by Classification 4297(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

This classification shall apply to specialty firms that produce computer generated typeset materials or color separations, including all incidental camera work.

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<p>GRAPHIC DESIGN — all operations — including Clerical Office Employees</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than Standard Exception Classification 8742(1), <i>Salespersons — Outside</i>, or General Exclusions) unless the operations described by Classification 4297(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p> <p>This classification shall apply to specialty firms that compose camera-ready layouts such as brochures, posters, signs and other printed materials by combining text, photographs and graphics. This classification also contemplates the creation or modification of artwork that is used in such materials.</p>	4297(2)
<p>NEWS AGENTS OR DISTRIBUTORS OF MAGAZINES OR OTHER PERIODICALS — not retail dealers — including Outside Salespersons</p> <p>Selling or delivering of newspapers to customers for their personal use and not for resale shall be separately classified.</p>	8745
<p>NEWSPAPER DELIVERY</p> <p>This classification applies to persons selling or delivering newspapers to customers for their personal use and not for resale.</p>	4312
<p>NEWSPAPER, MAGAZINE OR BOOK PUBLISHING — no printing or distribution — editing, designing, proofreading, and photographic composing — including Clerical Office Employees</p>	8807
<p>NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING — all other employees — including drivers and their helpers</p> <p>Selling or delivering of newspapers to customers for their personal use and not for resale shall be separately classified.</p> <p>Also refer to companion Classification 8818, <i>Newspaper Publishing or Newspaper Printing — editing, designing, proofreading, and photographic composing</i>.</p>	4304
<p>NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING — editing, designing, proofreading, and photographic composing — including Clerical Office Employees</p> <p>Also refer to companion Classification 4304, <i>Newspaper Publishing or Newspaper Printing — all other employees</i>.</p>	8818
<p>NEWSPAPER PUBLISHING OR NEWSPAPER PRINTING — reporters, advertising or circulation solicitors</p>	8742(4)
<p>PHOTO ENGRAVING</p> <p>This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 4351 constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.</p>	4351
<p>PHOTOFINISHING — all employees — including receptionists</p> <p>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.</p>	4361(2)
<p>PHOTOGRAPHERS — all employees — including receptionists</p>	4361(1)

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PRINTING — quick printing — all employees — including Clerical Office Employees and Outside Salespersons	8019(1)
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".	
PRINTING OPERATION — all other employees — including counterpersons and drivers and their helpers — N.O.C.	4299(1)
Also refer to companion Classification 8813(1), <i>Printing Operation — editing, designing, proofreading, and photographic composing</i> .	
PRINTING OPERATION — editing, designing, proofreading, and photographic composing — including Clerical Office Employees	8813(1)
Also refer to companion Classification 4299(1), <i>Printing Operation — all other employees — N.O.C.</i>	
PRINTING OPERATION — Salespersons — Outside	8742(5)
PRINTING OPERATION — screen printing — all other employees	4295(1)
Also refer to companion Classification 8846(1), <i>Printing Operation — screen printing — editing, designing, proofreading, and photographic composing — including Clerical Office Employees</i> .	
PRINTING OPERATION — screen printing — editing, designing, proofreading, and photographic composing — including Clerical Office Employees	8846(1)
Also refer to companion Classification 4295(1), <i>Printing Operation — screen printing — all other employees</i> .	
SCREEN PRINTED MERCHANDISE DEALERS — all other employees	4295(2)
This classification applies to those firms engaged in the screen printing of merchandise where not less than 75% of gross receipts are developed through the sale of items printed by the employer. Such firms typically print and distribute items such as clothing, advertising novelties, balloons, souvenirs, etc. Retail store operations shall be separately classified. Also refer to companion Classification 8846(2), <i>Screen Printed Merchandise Dealers — editing, designing, proofreading, and photographic composing</i> .	
SCREEN PRINTED MERCHANDISE DEALERS — editing, designing, proofreading and photographic composing — including Clerical Office Employees	8846(2)
Also refer to companion Classification 4295(2), <i>Screen Printed Merchandise Dealers — all other employees</i> .	

PRINTING — quick printing or photocopying — all employees

See Printing, Publishing and Duplicating.

PRINTING OPERATION — all other employees

See Printing, Publishing and Duplicating.

PRINTING OPERATION — editing, designing, proofreading, and photographic composing

See Printing, Publishing and Duplicating.

PRINTING OPERATION — Salespersons — Outside

See Printing, Publishing and Duplicating.

PRINTING OPERATION — screen printing — all other employees

See Printing, Publishing and Duplicating.

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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.

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*.

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*.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION — N.O.C. — property management supervisors — not resident or on-site managers or supervisors 8740(1)

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*.

Also refer to companion Classification 9011, *Apartment or Condominium Complex Operation — N.O.C. — not Homeowners Associations — all other employees*.

APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS — age restricted — not Congregate Living Facilities or Homeowners Associations — all other employees — including on-site managers, resident employees and resident Clerical Office Employees 9007

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 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).

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*.

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<p>New construction, alteration or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(6), <i>Apartment or Condominium Complex Operation for Seniors — age-restricted — property management supervisors — not resident or on-site managers or supervisors</i>.</p>	
<p>APARTMENT OR CONDOMINIUM COMPLEX OPERATION FOR SENIORS — age restricted — property management supervisors — not resident or on-site managers or supervisors</p> <p>This classification applies to off-site property management supervisors who exercise direction through resident or on-site apartment or condominium complex managers. This classification also applies to off-site property management supervisors who oversee apartment or condominium complexes for seniors at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9007, <i>Apartment or Condominium Complex Operation for Seniors</i>.</p> <p>Also refer to companion Classification 9007, <i>Apartment or Condominium Complex Operation for Seniors — age restricted — not Congregate Living Facilities or Homeowners Associations — all other employees</i>.</p>	8740(6)
<p>BUILDING OPERATION — N.O.C. — all other employees — including resident or on-site managers</p> <p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p> <p>Flats, apartments, or multiple dwellings having four or more units are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.</p> <p>New construction, alteration or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(3), <i>Building Operation — N.O.C. — property management supervisors — not resident or on-site managers or supervisors</i>.</p>	9015(1)
<p>BUILDING OPERATION — N.O.C. — property management supervisors — not resident or on-site managers or supervisors</p> <p>This classification applies to off-site property management supervisors who exercise direction through resident or on-site property managers. This classification also applies to off-site property management supervisors who oversee properties at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 9015(1), <i>Building Operation — N.O.C. — all other employees</i>.</p> <p>Also refer to companion Classification 9015(1), <i>Building Operation — N.O.C. — all other employees</i>.</p>	8740(3)
<p>BUILDING OPERATION — commercial properties — all other employees</p> <p>New construction, alteration or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(2), <i>Building Operation — commercial properties — property management supervisors</i>.</p>	9009

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<p>BUILDING OPERATION — commercial properties — property management supervisors</p> <p>This classification applies to property management supervisors who exercise direction through managers who directly supervise employees engaged in the operation, maintenance and care of properties. This classification also applies to property management supervisors who oversee commercial properties at which all operation, maintenance and care activities are conducted by separate concerns. Property managers not meeting the above conditions shall be classified as 9009, <i>Building Operation — commercial properties</i>.</p> <p>Also refer to companion Classification 9009, <i>Building Operation — commercial properties — all other employees</i>.</p>	8740(2)
<p>HOMEOWNERS ASSOCIATIONS — not Building Operation</p> <p>This classification shall apply to the maintenance of common grounds; the operation of swimming pools, tennis courts, saunas, weight rooms and recreational clubhouse facilities; and the functions performed by security personnel.</p> <p>Operations such as, but not limited to, golf courses, stables, restaurants, out-patient clinics, boat marinas, day nurseries, water works and fire departments shall be separately classified.</p>	9066
<p>HOUSING AUTHORITIES</p> <p>See Municipal, State or Other Public Agencies.</p>	
<p>MOBILE HOME PARK OPERATION — all other employees — including on-site managers, resident employees and resident Clerical Office Employees</p> <p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p> <p>Mobile home parks are subject to a minimum payroll of \$2,000 per annum for one location and to a minimum of \$1,000 for each additional location covered by the same policy.</p> <p>New construction, alteration, or demolition work shall be separately classified.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p> <p>Also refer to companion Classification 8740(4), <i>Mobile Home Park Operation — property management supervisors — not resident or on-site managers or supervisors</i>.</p>	9010
<p>MOBILE HOME PARK OPERATION — property management supervisors — not resident or on-site managers or supervisors</p> <p>This classification applies to off-site property management supervisors who exercise direction through resident or on-site mobile home park managers. This classification also applies to off-site property management supervisors who oversee mobile home parks at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is developed under 9010, <i>Mobile Home Park Operation</i>.</p> <p>Also refer to companion Classification 9010, <i>Mobile Home Park Operation — all other employees</i>.</p>	8740(4)
<p>REAL ESTATE AGENCIES — all employees — including Clerical Office Employees and Outside Salespersons</p> <p>Care, custody and maintenance or construction work shall be separately classified.</p>	8741
<p>WAREHOUSES — self-storage — all other employees — including on-site managers, resident employees and resident Clerical Office Employees</p> <p>When lodging is provided by the employer, the total remuneration shall include the market value of such lodging to the employee.</p> <p>Also refer to companion Classification 8740(5), <i>Warehouses — self-storage — property management supervisors — not resident or on-site managers or supervisors</i>.</p>	8290

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

This classification applies to off-site property management supervisors who exercise direction through resident or on-site self-storage warehouse managers. This classification also applies to off-site property management supervisors who oversee self-storage warehouses at which all operation, maintenance and care activities are conducted by separate concerns and no payroll is assignable to 8290, *Warehouses — self-storage*.

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

PUBLIC 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

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

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

Crushing operations shall be separately classified.

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

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RACING STABLES — jockeys employed on a per race basis	8278
The exposure for jockeys employed on a per race basis shall be the number of races.	
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, <i>Racing Stables</i> .	
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 \$106,600 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.	
Motion picture production shall be separately classified.	
RAILROAD CONSTRUCTION — all operations — including the laying or relaying of track and the maintenance of the right-of-way	7855
Rock excavation, bridge building and tunneling shall be separately classified.	
RAILROADS — N.O.C. — operation and maintenance — all employees	7133
All employees connected with the operation or maintenance of bus lines shall be separately classified as 7382, <i>Bus or Limousine Operations</i> .	
Truck delivery of freight shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
REAL ESTATE AGENCIES — all employees — including Clerical Office Employees and Outside Salespersons	8741
Care, custody and maintenance or construction work shall be separately classified.	
RECREATIONAL VEHICLE MFG.	2797(3)
Classification 2797(3) shall not be used for division of payroll in connection with Classification 3808, <i>Automobile or Motorcycle Mfg. or Assembling</i> , unless the operation described by Classification 2797(3) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3808.	
This classification also shall apply to the manufacturing of campers, travel trailers and motor homes.	
REFRIGERATION EQUIPMENT — not household units — installation, service and repair — shop and outside — employees whose regular hourly wage does not equal or exceed \$24.00 per hour — N.O.C.	5183(2)
Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), <i>Household Appliances</i> .	
REFRIGERATION EQUIPMENT — not household units — installation, service and repair — shop and outside — employees whose regular hourly wage equals or exceeds \$24.00 per hour — N.O.C.	5187(2)
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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 5183(2), <i>Refrigeration Equipment</i> .	
Delivery and connection of household refrigeration on purchaser's premises shall be separately classified as 9519(1), <i>Household Appliances</i> .	

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REFRIGERATOR MFG. — metal	3165(2)
REINFORCING STEEL FABRICATION — shearing and bending — at permanent shop or yard location	3039
The fabrication of reinforcing steel at job sites shall be assigned to the appropriate construction classification.	
REINFORCING STEEL INSTALLATION — placing for concrete construction	5225
Reinforcing steel installation in connection with the construction of canal, irrigation or drainage systems, cross-country water pipelines, sewers, tunnels, caissons and dams shall be assigned to the classification describing the construction with which such reinforcing steel installation is connected.	
RENDERING OR FERTILIZER WORKS	4665(1)
RESIDENTIAL CARE FACILITIES FOR ADULTS	
See Health and Human Services.	
RESIDENTIAL CARE FACILITIES FOR CHILDREN	
See Health and Human Services.	
RESIDENTIAL CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED	
See Health and Human Services.	
RESIDENTIAL CARE FACILITIES FOR THE ELDERLY	
See Health and Human Services.	
RESIDENTIAL CLEANING SERVICES — by contractors	9096
This classification shall apply to the interior general cleaning of occupied or vacant residences. Painting, remodeling, or repair operations shall be separately classified.	
Exterior post-construction cleanup; fire, smoke, and water damage cleanup; or window cleaning as a specialty operation shall be assigned to 9008, <i>Janitorial Services — by contractors</i> .	
RESIN MFG. — synthetic	4558(2)
This classification does not apply to the manufacturing of polyethylene, polypropylene or polystyrene.	
REST HOMES	
See Health and Human Services.	
RESTAURANTS OR TAVERNS — all employees — including musicians and entertainers	9079(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 9079(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
This classification contemplates the preparation and serving of hot and cold food items for consumption on or away from the premises or the preparation, pouring and serving of alcoholic beverages for consumption on the premises.	
Hot foods items are foods that are cooked to order for customers and served hot. Foods that are prepared and served from a warming tray or similar device are also considered hot foods.	
ROAD DISTRICTS OR DEPARTMENTS	
See Municipal, State or Other Public Agencies.	
ROCK WOOL MFG.	1699
Sand, gravel, or clay digging or quarrying shall be separately classified.	

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ROCKET PROPELLANT MFG. — solid propellant	4771(2)
This classification applies to the compounding of ingredients and the loading of same into containers. This classification also includes rocket fueling at launch sites.	
ROOFING — all kinds — including yard employees — employees whose regular hourly wage does not equal or exceed \$23.00 per hour	5552
ROOFING — all kinds — including yard employees — employees whose regular hourly wage equals or exceeds \$23.00 per hour	5553
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$23.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$23.00 per hour shall be classified as 5552, <i>Roofing</i> .	
RUBBER GOODS MFG. — N.O.C.	4410
RUBBER STOCK DEALERS — secondhand	
See Salvage Material Dealers.	
RUBBER TIRE DEALERS — wholesale or retail, or combined wholesale and retail — including inside salespersons, estimators, service writers, customer service representatives and cashiers; repairing and adjusting tires away from the premises; and accessories and spare parts departments	8388
This classification shall also apply to those automobile service or repair locations at which the sale of rubber tires exceeds 10% of the total gross receipts. Recapping or retreading of tires shall be separately classified.	
RUBBER TIRE RECAPPING OR RETREADING	4420
Sales or service operations shall be separately classified.	

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SALESPERSONS — Outside	8742(1)
Assignment of this classification is subject to the provisions of the rules for Standard Exceptions.	
SALT PRODUCTION — by solar evaporation exclusively	4000(3)
Mining of salt, borax or potash shall be separately classified.	
SALVAGE MATERIAL DEALERS	
BEVERAGE CONTAINER COLLECTION OR REDEMPTION	8847
Classification 8847 shall not be used for division of payroll in connection with processing facilities.	
This classification shall apply to the operation of certified recycling centers, mobile recycling centers, collection programs or curbside collection programs for the collection and redemption of California Refund Value beverage containers. This classification does not apply to collection or redemption operations conducted at processing facilities.	
BOTTLE DEALERS — secondhand	8264(2)
The handling of metal shall be separately classified. The collection and redemption of California Refund Value beverage containers at sites other than processing facilities shall be classified as 8847, <i>Beverage Container Collection or Redemption</i> .	
IRON OR STEEL SCRAP DEALERS	8265(1)
Wrecking or salvaging shall be separately classified.	
JUNK DEALERS — N.O.C.	8265(2)
This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 8265(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.	
This classification shall apply to those employers engaged in collecting and handling a miscellaneous line of secondhand materials such as bottles, rags, paper, rubber and, in addition, ferrous or non-ferrous scrap metals.	
Wrecking or salvaging shall be separately classified.	
METAL SCRAP DEALERS — collection, sorting, and reduction of non-ferrous scrap metal	8500
The handling of iron or steel scrap shall be separately classified.	
The collection and redemption of California Refund Value beverage containers at sites other than processing facilities shall be classified as 8847, <i>Beverage Container Collection or Redemption</i> .	
PAPER STOCK DEALERS — secondhand	8264(1)
The handling of metal shall be separately classified.	
The collection and redemption of California Refund Value beverage containers at sites other than processing facilities shall be classified as 8847, <i>Beverage Container Collection or Redemption</i> .	
RUBBER STOCK DEALERS — secondhand	8264(3)
The handling of metal shall be separately classified.	
WIPING CLOTH OR RAG DEALERS — including all laundry operations	8103

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SAND OR GRAVEL DIGGING — including construction, repair or maintenance of all buildings, structures or equipment and installation of machinery	4000(1)
<p>If 25% or less of the excavated material is crushed or ground, all sand or gravel processing, such as crushing, grinding, washing, screening and bagging, shall be assigned to Classification 4000(1).</p> <p>If more than 25% of the excavated material is crushed or ground, all sand or gravel processing, such as crushing, grinding, washing, screening and bagging, shall be assigned to Classification 1710, <i>Stone Crushing</i>, unless the crushed product will pass through an 8-mesh or finer screen, in which case such payroll shall be assigned to Classification 1741(1), <i>Silica Grinding</i>.</p> <p>Canal, sewer or cellar excavation or mining shall be separately classified.</p> <p>Drivers and their helpers engaged exclusively in delivery of the finished product from storage bunn-ers shall be separately classified as 8232(2), <i>Building Material Dealers</i>.</p>	
SANDWICH SHOPS — not restaurants — N.O.C.	8078(1)
<p>This classification contemplates the preparation, serving and sale of cold food items such as sand-wiches, salads, and side dishes that are prepared for consumption by the walk-in trade.</p> <p>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 mi-crowave ovens, toaster ovens or heat lamps and the preparation of sandwiches with meats that are kept warm in a steam table.</p> <p>Classification 8078(1) also applies to stores that prepare and sell fresh, unbaked pizzas.</p> <p>This classification shall apply to each separate location at which the sale of prepared cold food items for consumption on or away from the premises equals or exceeds 50% of the gross receipts.</p> <p>Sandwich shops that pour and serve alcoholic beverages for consumption on the premises or pre-prepare and serve hot food for consumption on or away from the premises shall be assigned to Classi-fication 9079(1), <i>Restaurants or Taverns</i>.</p>	
SANITARIUMS	
See Health and Human Services.	
SANITARY COMPANIES — firms engaged in the cleaning of septic tanks, cesspools and chem-ical portable toilets — all employees	9426
SANITARY OR SANITATION DISTRICTS OPERATION — all employees	7580
<p>This classification shall apply to all work incidental to the maintenance and operation of sewer sys-tems or sewage disposal plants.</p> <p>Additions to, alterations or construction of sewer lines or sewage disposal plants shall be separate-ly classified.</p>	
SAWMILLS OR SHINGLE MILLS — all employees — including grading, sorting, pulling, piling, drying, loading, storage and shipping of sawmill products	2710(1)
<p>Subsequent manufacturing operations shall be separately classified.</p> <p>Forest engineering and timber cruising operations shall be separately classified as 8601(4), <i>Forest Engineers</i>.</p>	
SCAFFOLDS, SHORING, CONCRETE OR CEMENT DISTRIBUTING TOWERS, HOD HOISTS OR CONSTRUCTION ELEVATORS — installation or removal	9529(1)
<p>The installation or removal of scaffolds, shoring, concrete or cement distributing towers, hod hoists, or construction elevators, when performed by building contractors, shall be assigned to the con-struction classification with which this work is associated.</p>	
SCHOOLS	
See Colleges or Schools.	

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SCREEN PRINTED MERCHANDISE DEALERS — all other employees	
See Printing, Publishing and Duplicating.	
SCREEN PRINTED MERCHANDISE DEALERS — editing, designing, proofreading and photographic composing	
See Printing, Publishing and Duplicating.	
SCREW MACHINE PRODUCTS MFG. — N.O.C.	3152(3)
This classification applies to the manufacture of screw machine products such as connectors, fittings, spacers, pins and bushings.	
SEED MERCHANTS — including operation of seed sorting machinery	8102
SERUM, ANTI-TOXIN OR VIRUS MFG.	5951
SEWER CONSTRUCTION — all operations — including construction of laterals and tunneling at street crossings — employees whose regular hourly wage does not equal or exceed \$26.00 per hour	6307
SEWER CONSTRUCTION — all operations — including construction of laterals and tunneling at street crossings — employees whose regular hourly wage equals or exceeds \$26.00 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 \$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 6307, <i>Sewer Construction</i> .	
SEWER OR TANK CLEANING — N.O.C.	9402
SHEEP RAISING AND HOG FARMS	
See Farms.	
SHEET METAL PRODUCTS MFG. — N.O.C.	
See Metal Working Classifications.	
SHEET METAL WORK — erection, installation or repair — shop and outside — including installation of furnaces or air conditioning systems — employees whose regular hourly wage does not equal or exceed \$25.00 per hour — N.O.C.	5538
This classification shall apply to the installation of sheet metal roofing, but only if installed by the same employer who performs the sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.	
The installation of pipe and pipe fittings shall be separately classified.	
SHEET METAL WORK — erection, installation or repair — shop and outside — including installation of furnaces or air conditioning systems — employees whose regular hourly wage equals or exceeds \$25.00 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 \$25.00 per hour. The payroll of an employee whose regular hourly wage is not shown to equal or exceed \$25.00 per hour shall be classified as 5538, <i>Sheet Metal Work</i> .	
This classification shall apply to the installation of sheet metal roofing, but only if installed by the same employer who performs the sheet metal skinning in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.	
The installation of pipe and pipe fittings shall be separately classified.	
SHELTERED WORKSHOPS OR WORK ACTIVITY CENTERS	
See Health and Human Services.	

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SHOOTING GALLERIES	9180(3)
The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i> .	
SHUTTER MFG. — wood	2806(2)
When an employer deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.	
Commercial lumberyards, building material dealers or fuel and material dealers shall be separately classified.	
SIGN INDUSTRY	
SIGN ERECTION OR REPAIR — N.O.C.	9552
This classification contemplates the installation of pole signs, tower signs, monument signs, street signs, and signs not affixed directly to building surfaces. It also contemplates electrical wiring activities within 6 feet of the sign in connection with sign installation.	
The installation of street signs, when conducted by firms contracted to construct the road or street, shall be classified as 5506, <i>Street or Road Construction</i> , or 5507, <i>Street or Road Construction</i> .	
SIGN INSTALLATION OR REPAIR — interior or affixed to building surfaces	5146(2)
This classification contemplates the installation of cabinet signs, channel letters, three dimensional letters, directional signs, neon signs, and other signs affixed directly to building surfaces. It also contemplates electrical wiring activities within 6 feet of the sign in connection with sign installation.	
The installation of awnings shall be classified as 5102(1), <i>Iron, Steel, Brass, Bronze or Aluminum Erection</i> .	
SIGN MFG. — metal, plastic or wood — N.O.C.	4492
Neon tube sign manufacturing or neon tube bending shall be classified as 4111(2), <i>Incandescent Lamp and Fluorescent Tube Mfg.</i>	
SIGN MFG. — quick sign shops — including outside operations — including counterpersons	9507(2)
Classification 9507(2) shall not be used for division of payroll in connection with Classification 9549, <i>Advertising Companies</i>, 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), <i>Clerical Office Employees</i> , 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, <i>Advertising Companies</i>, unless the operation described by Classification 9507(1) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 9549.	

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Employees engaged exclusively in sign design activities using Computer Aided Design (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)
<p>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, <i>Stone Crushing</i>.</p> <p>Sand or gravel, or clay digging, mining or quarrying shall be separately classified.</p>	
SKATING CENTERS — ice or roller — all employees — including restaurant or tavern employees and counterpersons	9092(3)
<p>This classification also applies to the operation of snack bars, concession stands, and retail stores for the sale of equipment and clothing. It also applies to instructors when on the payroll of skating centers.</p>	
SKI RESORTS — Alpine — all operations — including the operation of Nordic ski trails at Alpine ski resort locations	9184
<p>Restaurants, stores and hotels shall be separately classified.</p> <p>Ski equipment rental shops engaged in the rental or sale of skis, boots, poles, gloves, goggles and related accessories shall be classified as 8017(1), <i>Stores — retail — N.O.C.</i></p>	
SMELTING, SINTERING, REFINING OR ALLOYING — metals — not lead — N.O.C.	1438
SOAP OR SYNTHETIC DETERGENT MFG.	4720
<p>This classification shall apply to the manufacture of bar soap, granulated, powdered and sprayed soaps, soap chips and flakes, liquid soap and synthetic detergents that have characteristics and uses similar to soap.</p>	
SOCIAL REHABILITATION FACILITIES FOR ADULTS	
<p>See Health and Human Services.</p>	
SOLAR PANEL MFG.	3165(3)
SOUND SYSTEMS INSTALLATION, SERVICE OR REPAIR — within buildings — including storage and yard employees	7605(3)
SPEAKER MFG.	3683
<p>The manufacture of wooden cabinetry shall be separately classified as 2883, <i>Furniture Mfg. — wood — including assembling or finishing</i>.</p>	
SPINNING OR WEAVING — natural and synthetic fibres — N.O.C.	2222
STABLES — all employees	7207(1)
STEAM PIPE OR BOILER INSULATION — applying non-conducting materials — including shop	5184
STEEL — fabrication or erection	
<p>See Iron or Steel.</p>	

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<p>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</p> <p>This classification shall apply to the structural framing of buildings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (#15 gauge or lighter).</p> <p>This classification shall apply to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs light gauge steel framing in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.</p> <p>The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.</p> <p>The assembly of light gauge steel building components, including wall panels and trusses, at a permanent shop or yard location shall be classified as 3066(1), <i>Sheet Metal Products Mfg. — N.O.C.</i></p>	5632
<p>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</p> <p>Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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, <i>Steel Framing — light gauge.</i></p> <p>This classification shall apply to the structural framing of buildings using cold formed, light gauge steel studs and joists that are not more than 0.06 inch thick (15 # or lighter).</p> <p>This classification shall apply to the installation of shingle roofing and the installation or application of insulation materials in buildings or within building walls, but only if installed by the same employer who performs light gauge steel framing in constructing new buildings or additions to existing buildings at the same job or location. All other roofing shall be separately classified.</p> <p>The making, erecting or stripping of forms in connection with concrete work shall be assigned to the appropriate concrete classification.</p> <p>The assembly of light gauge steel building components, including wall panels and trusses, at a permanent shop or yard location shall be classified as 3066(1), <i>Sheet Metal Products Mfg. — N.O.C.</i></p>	5633
STEEL MAKING	
See Metal Working Classifications.	
STOCK FARMS	
See Farms.	
STOCKYARDS — with or without butchering	2081(2)
<p>STONE CRUSHING — including construction, repair or maintenance of all buildings, structures or equipment and installation of machinery</p> <p>This classification contemplates the crushing or grinding of excavated or quarried materials to produce products that will be retained on an 8-mesh screen. If the crushed or ground products pass through an 8-mesh or finer screen, the crushing or grinding operations shall be assigned to Classification 1741(1), <i>Silica Grinding.</i></p> <p>Sand or gravel, or clay digging, mining or quarrying shall be separately classified.</p> <p>Drivers and their helpers engaged exclusively in delivery of the finished product shall be separately classified as 8232(2), <i>Building Material Dealers — commercial.</i></p>	1710
STONE CUTTING OR POLISHING	1803(1)
Quarrying shall be separately classified.	
Stone cutting in quarries shall be separately classified as 1624(1), <i>Quarries.</i>	

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STORES	
Refer to Section IV, <i>Special Industry Classification Procedures</i> , Rule 5, pertaining to Stores.	
STORES — automobile accessories — wholesale or retail — including Inside Salespersons or Outside Salespersons	8046
<p>At a particular location, Classification 8046 shall not be used for division of payroll in connection with Classification 3821, <i>Automobile or Automobile Truck Dismantling</i>, unless the operation described by Classification 8046 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 3821.</p> <p>Recapping or retreading of tires shall be separately classified.</p>	
STORES — bicycles and bicycle accessories — wholesale or retail — including repairs or rental operations	8066
STORES — books — retail	8071
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.	
STORES — ceramic tile — wholesale or retail	8059
STORES — clothing, wearing apparel or dry goods — retail — including alteration department	8008
Manufacturing operations shall be separately classified.	
STORES — clothing, wearing apparel or dry goods — wholesale	8032
STORES — computer — wholesale or retail — including Outside Salespersons	8062
<p>This classification shall apply to each location of an employer at which the sale of computers, computer peripheral items, computer software, computer accessories, computer parts and computer supplies equals or exceeds 75% of gross receipts and no less than 10% of gross receipts is derived from the sale of computers.</p> <p>The manufacture of computers shall be classified as 3681(2), <i>Computer or Computer Peripheral Equipment Mfg.</i></p> <p>The installation, service or repair of computers or computer systems shall be classified as 5191(2), <i>Computer or Computer System Installation, Inspection, Adjustment or Repair.</i></p>	
STORES — department stores — retail — including Clerical Office Employees and Outside Salespersons	8039
<p>This classification includes installation of house furnishings and household appliances and shall apply to each location of an employer at which all the following conditions exist:</p> <ol style="list-style-type: none"> 1. The payroll subject to this classification is at least \$900,000 per annum. 2. The merchandise handled must include: <ol style="list-style-type: none"> (a) Wearing Apparel (b) Linens (c) House Furnishings (other than furniture) (d) One or more of the following: <ul style="list-style-type: none"> • Cosmetics • Drugs • Furniture • Groceries • Hardware • Jewelry • Luggage • Musical Instruments • Sporting Goods • Toys 3. The total annual sales of items (a), (b) and (c), above, must exceed 50% of the total annual sales. 	

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This classification also applies to satellite warehouse or clerical office locations that primarily support the department store location(s).	
STORES — eyewear — wholesale or retail	8013(2)
This classification applies to stores engaged in the sale of eyeglasses, contact lenses and sunglasses, including fitting operations. This classification also applies to dispensing opticians. Optometrists shall be separately classified as 8834, <i>Physicians</i> . Lens grinding and manufacturing shall be separately classified as 4150(2), <i>Lens Mfg.</i>	
STORES — feed, tack and farm supplies — retail	8117
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.	
STORES — floor covering — wholesale or retail — carpet, rugs, vinyl or linoleum — including showroom sales	8042
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> .	
STORES — florists — including service away from premises	8001
Cultivating or gardening shall be separately classified.	
STORES — fruit or vegetables — retail	8006(2)
The following departments shall be separately classified: <ul style="list-style-type: none"> • Fresh meat (cutting or wrapping) • Bakery • Hot food (preparation or serving) 	
STORES — furniture — wholesale or retail	8015
The installation, service and repair of electrical household appliances shall be separately classified as 9519(1), <i>Household Appliances</i> . 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> . The installation of window coverings and associated hardware within buildings shall be separately classified as 9521(3), <i>Window Covering — installation</i> .	
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, <i>Stores — wine, beer or spirits — retail</i> , shall be assigned to 8060.	

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<p>STORES — groceries and provisions — retail</p> <p>This classification shall apply to stores principally (over 50% of gross receipts) engaged in the sale of grocery items such as, but not limited to, fresh and frozen produce, dairy products, cereals, canned goods, frozen foods, bread, condiments, baking supplies, flour, soft drinks, coffee, tea, delicatessen style meats, salads, and cheeses.</p> <p>The following departments shall be separately classified:</p> <ul style="list-style-type: none"> • Fresh meat (cutting or wrapping) • Bakery • Hot food (preparation or serving) <p>Stores having less than 5,000 square feet devoted to the display and sale of merchandise and open past 11:00 P.M. any night of the week shall be separately classified.</p>	8006(1)
<p>STORES — hardware — retail</p>	8017(7)
<p>STORES — jewelry — wholesale or retail</p> <p>This classification applies to stores predominantly (over 50% of gross receipts) engaged in the sale of jewelry items such as rings, earrings, bracelets, necklaces, watches, and similar items intended for personal adornment.</p> <p>This classification includes repairing, polishing, or engraving jewelry when performed by a retail jewelry store for individual customers.</p>	8013(1)
<p>STORES — lighting fixtures — wholesale or retail</p>	8063
<p>STORES — meat, fish or poultry — retail</p>	8031
<p>STORES — meat, fish or poultry — wholesale</p> <p>Classification 8021 shall not be used for division of payroll in connection with Classification 2081(1), <i>Butchering</i>, unless the operation described by Classification 8021 constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 2081(1).</p> <p>Wholesale stores that confine the operations to the receiving, shipping or repackaging of prepackaged meat, fish or poultry shall qualify for the assignment of Classification 8018, <i>Stores — wholesale</i>. When a wholesale meat, fish or poultry store cuts, trims, debones or otherwise processes any meat, fish or poultry, all operations shall be classified as 8021, <i>Stores — meat, fish or poultry — wholesale</i>.</p>	8021
<p>STORES — office supplies and stationery — including incidental sale of office machines or office furniture — wholesale or retail</p>	8064
<p>STORES — paint or paint supplies — wholesale or retail</p>	8065
<p>STORES — retail — N.O.C.</p> <p>The preparation or serving of hot foods shall be separately classified as 9079(1), <i>Restaurants or Taverns</i>.</p>	8017(1)
<p>STORES — video media — rental — retail</p> <p>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.</p>	8070
<p>STORES — welding supplies — wholesale or retail — including the charging of welding cylinders</p>	8110
<p>STORES — wholesale — N.O.C.</p>	8018

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STORES — wine, beer or spirits — retail	8060
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.	
STORES — wine or spirits — wholesale — including blending, rectifying, distilling or bottling	8041
STOVE MFG.	3169
STRAWBERRY CROPS	
See Farms.	
STREET OR ROAD CONSTRUCTION — grading — all operations of bringing roadbed to grade, including clearing and grubbing right-of-way and temporary surfacing	5507
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.	
STREET OR ROAD CONSTRUCTION — paving or repaving, surfacing or resurfacing or scraping — all kinds — including airport runways, warming aprons, incidental field plants, fence or guardrail construction	5506
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.	
STREET SWEEPING SERVICE COMPANIES	9403(2)
SUBSTANCE USE DISORDER RECOVERY HOMES	
See Health and Human Services.	
SUGAR MFG. OR REFINING — beet or cane — including beet dumps	
See Food Packaging and Processing.	
SUPERINTENDENT OF PUBLIC SCHOOLS OFFICE	
See Municipal, State or Other Public Agencies.	
SWIMMING POOL CLEANING AND SERVICING — by specialty contractors	9097
SWIMMING POOLS — commercial — all employees — including restaurant employees and receptionists	9053(3)

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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 \$29,800 per annum per taxicab dispatched by or operated under the auspices of the insured. The minimum payroll amount is in consideration of vehicle down-time, vacation time or other periods during which the vehicle is not in operation. The per annum payroll amount shall be prorated only when the vehicle is not dispatched by or under the auspices of the insured or registered for the full policy period or when the policy period is less than one year.	
TAXIDERMIST	4038(2)
TELECOMMUNICATIONS COMPANIES — all employees — including installation, maintenance, repair and operation of telephone lines and systems, remote transmission sites, and central office switching equipment — including shop	7600
This classification applies to FCC licensed telecommunications firms engaged in the provision of wireline, long distance, cellular, radio paging or mobile radio services for customers on a fee basis. Contractors performing services for telecommunications companies shall be separately classified.	
TELECOMMUNICATIONS EQUIPMENT MFG.	
See Electronics Industry.	
TELEPHONE OR TELEPHONE SYSTEM INSTALLATION, SERVICE OR REPAIR — shop and outside	5191(3)
TELEPHONE, TELEGRAPH OR FIRE ALARM LINE CONSTRUCTION	7601
TELEVISION STATIONS	
See Radio or Television Broadcasting.	
TELEVISION, VIDEO, AUDIO AND RADIO EQUIPMENT INSTALLATION, SERVICE OR REPAIR — shop and outside	9516(1)
Store operations shall be separately classified.	
TENT — erection, removal or repair — away from shop	9529(3)
The erection, removal or repair of canvas awnings shall be separately classified as 5102(1), <i>Iron, Steel, Brass, Bronze or Aluminum Erection — non-structural.</i>	
TERMITE CONTROL WORK — all operations — including yard employees, Outside Salespersons and estimators	5650
This classification shall apply to operations involved in the control and extermination of termites and other wood-destroying pests or organisms by fumigation or spraying of poisonous insecticides. It also applies to structural repair operations conducted in connection therewith.	
TERRA COTTA MFG. — for decorative or architectural purposes — not fireproofing tile	4049(2)
Mining or clay digging shall be separately classified.	
TEXTILES — bleaching, dyeing, mercerizing, finishing — new goods — not cleaning and dyeing of garments	2413

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THEATERS — dance, opera and theater companies — all performers and directors of performers — N.O.C.	9156
<p>The actual remuneration of performers and directors of performers must be included, subject, however, to a maximum of \$106,600 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.</p>	
<p>This classification shall apply to those firms engaged in the production of dance, opera, dramatic, musical, comedic or other theatrical presentations before a live audience. This classification includes all stage performers, directors and musicians in connection therewith.</p>	
<p>Also refer to companion Classification 9154, <i>Theaters — not motion picture — all employees other than performers and directors of performers.</i></p>	
<p>If an employee who performs duties described by Classification 9156 also performs duties described by Classification 9154, the payroll of that employee may be divided between Classifications 9156 and 9154, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.</p>	
THEATERS — motion picture — all employees	9155
THEATERS — music ensembles — all performers and directors of performers	9151
<p>The actual remuneration of performers and directors of performers must be included, subject, however, to a maximum of \$106,600 per year per person. When such employees do not work the entire year, the payroll limitation shall be prorated based upon the number of weeks in which such employees worked during the policy period.</p>	
<p>This classification shall apply to those firms that primarily retain professional musicians for the provision of musical entertainment before a live audience. This includes, but is not limited to, orchestras, touring bands and casual or steady engagement music groups.</p>	
<p>Also refer to companion Classification 9154, <i>Theaters — not motion picture — all employees other than performers and directors of performers.</i></p>	
<p>If an employee who performs duties described by Classification 9151 also performs duties described by Classification 9154, the payroll of that employee may be divided between Classifications 9151 and 9154, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.</p>	
THEATERS — not motion picture — all employees other than performers and directors of performers — including managers, stage hands, box office employees or ushers	9154
<p>Also refer to companion Classification 9156, <i>Theaters — dance, opera and theater companies — all performers and directors of performers — N.O.C.</i>, and to companion Classification 9151, <i>Theaters — music ensembles — all performers and directors of performers.</i></p>	
<p>If an employee who performs duties described by Classification 9154 also performs duties described by Classification 9156 or Classification 9151, the payroll of that employee may be divided between Classifications 9154 and 9156, or between Classifications 9154 and 9151, provided the employer maintains accurate records supported by time cards or time book entries that show such division. Refer to Part 3, Section V, Rule 3.</p>	
TILE OR EARTHENWARE MFG. — N.O.C.	4041(2)
<p>This classification includes the manufacture of roof, drainage or fireproofing tile, wall copings, flue linings, foundry crucibles, conduits, retorts, sewer or drain pipe and similar products.</p>	
<p>Mining or clay digging shall be separately classified.</p>	
<p>Drivers and their helpers shall be separately classified as 8232(2), <i>Building Material Dealers.</i></p>	
TILE, STONE, MOSAIC OR TERRAZZO WORK — interior construction only — not fireproof tile construction	5348

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TOOL MFG. — hot formed tools — including trimming or grinding, heat treating and die making operations	3110(2)
TOOL MFG. — N.O.C.	3099
TOWEL OR TOILET SUPPLY COMPANIES — no laundry operations	8017(8)
TREE PRUNING, REPAIRING OR TRIMMING — N.O.C. — hand or mechanical power — including yard employees	0106
This classification includes spraying or fumigating in connection with tree pruning, repairing or trimming.	
TROPHY MFG. — including foundry operations	3383(4)
TRUCK FARMS	
See Farms.	
TRUCKING FIRMS — N.O.C. — including terminal employees and mechanics	7219(1)
Trucking firms engaged in hauling under contract, whether for one or more individuals or concerns, shall be classified in accordance with this classification; however, the hauling of logs under contract shall be classified as 2727, <i>Log Hauling</i> .	
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)

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U

UNDERTAKERS

See Funeral Directors.

UPHOLSTERING

9522(1)

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions, General Exclusions or in connection with Classification 2812, *Cabinet Mfg. — wood*) unless the operations described by Classification 9522(1) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification other than Classification 2812.

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V

VALVE MFG. — N.O.C.	3634
The manufacture of valves for aircraft, automobiles or automobile trucks, or swimming pools or spas shall be separately classified.	
VEGETABLES — fresh vegetable and tomato packing and handling — including storage	
See Food Packaging and Processing.	
VENDING CONCESSIONAIRES — dispensing food, drinks, candy, etc., at ball parks, race tracks, theaters and exhibitions	9079(2)
This classification does not apply to vendors selling at locations other than those specified. Such vendors, including street vendors, shall be classified based upon the operations performed.	
VENDING OR COIN-OPERATED MACHINES — installation, service or repair — including storage, shop and outside operations and Outside Salespersons	5192
VENEER OR VENEER PRODUCTS MFG. — N.O.C.	2915
VIDEO POST PRODUCTION — computer or electronic — all employees — including Clerical Office Employees and Outside Salespersons	7607(1)
<p>This classification 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.</p> <p>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.</p> <p>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.</p>	
VINEGAR MFG.	
See Food Packaging and Processing.	
VINEYARDS	
See Farms.	
VITAMIN OR FOOD SUPPLEMENT MFG. — compounding, blending or packaging only — not manufacturing ingredients	
See Food Packaging and Processing.	

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W

WALLBOARD APPLICATION — within buildings — installation or application of gypsum wallboard — including finishing and preparation prior to painting —employees whose regular hourly wage does not equal or exceed \$31.00 per hour — N.O.C.	5446
This classification shall apply to the installation or application of insulating materials within building walls, but only if installed by the same employer who performs the wallboard application in constructing new buildings or additions to existing buildings at the same job or location.	
WALLBOARD APPLICATION — within buildings — installation or application of gypsum wallboard — including finishing and preparation prior to painting —employees whose regular hourly wage equals or exceeds \$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, <i>Wallboard Application</i>.	
This classification shall apply to the installation or application of insulating materials within building walls, but only if installed by the same employer who performs the wallboard application in constructing new buildings or additions to existing buildings at the same job or location.	
WAREHOUSES — cold storage	8291
WAREHOUSES — cotton — including cotton compressing	0400(2)
Classification 0400(2) shall not be used for division of payroll in connection with Classification 0401, <i>Cotton Gin Operation</i>, unless the operation described by Classification 0400(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 0401.	
WAREHOUSES — furniture — including packing or handling household goods away from employer's premises	8293(1)
The transporting of furniture under contract for a manufacturer or store shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
WAREHOUSES — general merchandise — N.O.C.	8292
Drivers and their helpers shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
WAREHOUSES — grain or bean — including bean cleaning and handling	8215(2)
Classification 8215(2) shall not be used for division of payroll in connection with Classification 8232(3), <i>Fuel and Material Dealers</i>, unless the operation described by Classification 8215(2) constitutes a separate and distinct enterprise having no connection with the operations covered by Classification 8232(3).	
This classification contemplates the storage and cleaning of beans or grains that are sacked. The storage of grain or beans in bulk, where no sacking or handling of sacked products is performed, shall be classified as 8304, <i>Grain Elevators or Grain Storage Warehouses</i> . Hand sorting departments physically separated from other operations shall be separately classified as 6504, <i>Food Products Mfg. or Processing — N.O.C.</i>	
WAREHOUSES — self-storage — all other employees	
See Property Management/Operation.	
WAREHOUSES — self-storage — property management supervisors	
See Property Management/Operation.	
WATCH MFG. — including foundry operations	3383(3)
WATCHPERSONS OR GUARDS — block or special police	7721(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 \$26.00 per hour	6315(1)
This classification does not apply to the construction of aqueducts, cross-country pipelines or hydroelectric projects.	
All tunneling other than at street crossings shall be separately classified.	
WATER MAINS OR CONNECTIONS CONSTRUCTION — including tunneling at street crossings — employees whose regular hourly wage equals or exceeds \$26.00 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 \$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 6315(1), <i>Water Mains or Connections Construction</i>.	
This classification does not apply to the construction of aqueducts, cross-country pipelines or hydroelectric projects.	
All tunneling other than at street crossings shall be separately classified.	
WATER SOFTENING OR CONDITIONING SYSTEMS — household — installation, service or repair — shop and outside	9519(4)
WATER TRUCK SERVICE COMPANIES — all operations	7272
WATERPROOFING — other than roofing or subaqueous work when performed as a separate operation not a part of or incidental to any other operation — including shop operations — employees whose regular hourly wage does not equal or exceed \$24.00 per hour	5474(2)
WATERPROOFING — other than roofing or subaqueous work when performed as a separate operation not a part of or incidental to any other operation — including shop operations — employees whose regular hourly wage equals or exceeds \$24.00 per hour	5482(2)
Assignment of this classification is subject to verification at the time of final audit that the employee's regular hourly wage equals or exceeds \$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>.	
WATERWORKS — operation — all employees — including construction or extension of lines	7520
The construction of aqueducts, buildings, dams or reservoirs shall be separately classified.	
Payroll of meter readers not exposed to operative hazards shall be separately classified as 8742(1), <i>Salespersons — Outside</i> .	
WEIGHERS, SAMPLERS OR INSPECTORS OF MERCHANDISE ON DOCKS OR AT RAILWAY STATIONS OR WAREHOUSES — including mending or repacking of damaged containers — including Outside Salespersons	8720(3)
The operation of warehouses shall be separately classified.	
WELDING OR CUTTING — N.O.C. — shop or outside — including incidental machining operations connected therewith	3365
At a particular job or location, this classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions).	
Welding or cutting in connection with manufacturing, demolition, wrecking, salvaging or construction operations shall be assigned to the classification describing the operations with which such welding or cutting is connected.	
WHARF BUILDING — timber — including pile driving	6003(2)
Concrete work and reinforcing steel installation in connection with concrete work shall be separately classified.	

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WHEELCHAIR MFG. — metal	3076(6)
Upholstery operations shall be separately classified as 9522(5), <i>Wheelchair Upholstering</i> .	
WHEELCHAIR UPHOLSTERING	9522(5)
WINDOW BLIND MFG. OR ASSEMBLY — all types	2852
This classification shall apply to those firms engaged in the manufacture or assembly of window coverings, such as mini blinds, vertical blinds, louvered blinds or window shades. Such products may be fabricated from metal, wood, plastic or fabric.	
This classification does not apply to the manufacture or assembly of draperies, curtains, wooden shutters or similar products.	
WINDOW COVERING — installation — within buildings	9521(3)
WINERIES — all operations	
See Food Packaging and Processing.	
WIPING CLOTH OR RAG DEALERS	
See Salvage Material Dealers.	
WIRE DRAWING	3241(2)
WIRE GOODS MFG. — N.O.C.	
See Metal Working Classifications.	
WIRE ROPE OR CABLE MFG. — including wire drawing	3241(1)
WIRE ROPE OR CABLE MFG. — no wire drawing	4470
WOOD CHOPPING OR TIE MAKING — including lumbering, timber cutting and incidental sawing in connection therewith	2702(3)
An independent contractor engaged in hauling split wood products shall be separately classified as 7219(1), <i>Trucking Firms</i> .	
WOOD PRODUCTS MFG. — N.O.C.	2842
Commercial lumberyards, building material dealers, or fuel and material dealers shall be separately classified.	
When an employer deals in any lumber or building materials or in any fuel and materials in addition to performing wood products manufacturing operations, all yard operations, including all drivers and their helpers, shall be assigned to the appropriate yard classification.	
WOOD TREATING OR PRESERVING — including yard or incidental woodworking operations	2710(3)
WOOL COMBING OR SCOURING	2211(4)

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Y

YARN OR THREAD DYEING OR FINISHING — no yarn or thread manufacturing 2586(2)

This classification shall not be used for division of payroll in connection with any other classification (other than the Standard Exceptions or General Exclusions) unless the operations described by Classification 2586(2) constitute a separate and distinct enterprise having no connection with the operations covered by any other applicable classification.

YMCA OR YWCA INSTITUTIONS — all employees — including front desk employees, teachers and instructors 9067(1)

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