

**WORKFORCE SAFETY & INSURANCE  
MANUAL RATES - 2024 / 2025**

| DESCRIPTION                             | CLASS  | BASE     | BASE     | \$ AMT | PERCENT | MAX PP               | MAX PP               |
|-----------------------------------------|--------|----------|----------|--------|---------|----------------------|----------------------|
|                                         |        | RATE     | RATE     |        |         | CHARGE               | CHARGE               |
|                                         |        | 7/1/2023 | 7/1/2024 | CHANGE | CHANGE  | 7/1/2023<br>\$40,800 | 7/1/2024<br>\$43,800 |
| Florists - Nurseries - Gardening        | 0003   | 1.27     | 1.27     | 0.00   | 0.0%    | 518.16               | 556.26               |
| Tree Planting - Trimming - Harvest.     | 0004   | 5.69     | 6.39     | 0.70   | 12.3%   | 2,321.52             | 2,798.82             |
| Apiaries                                | 0005   | 1.48     | 1.35     | (0.13) | -8.8%   | 603.84               | 591.30               |
| Farming and Ranching                    | 0006   | 3.72     | 3.71     | (0.01) | -0.3%   | 1,517.76             | 1,624.98             |
| Row Crop Non-Mach. Farm Labor           | 0007   | 1.15     | 1.10     | (0.05) | -4.3%   | 469.20               | 481.80               |
| Poisoning & Spraying                    | 0010   | 1.88     | 1.59     | (0.29) | -15.4%  | 767.04               | 696.42               |
| Hatcheries and Egg Production           | 0034   | 0.60     | 0.58     | (0.02) | -3.3%   | 244.80               | 254.04               |
| Commercial Farm Mach. Operations        | 0050   | 2.31     | 2.56     | 0.25   | 10.8%   | 942.48               | 1,121.28             |
| Irrigation                              | 0251   | 5.40     | 5.26     | (0.14) | -2.6%   | 2,203.20             | 2,303.88             |
| Coal Mining                             | 1005   | 1.09     | 1.09     | 0.00   | 0.0%    | 444.72               | 477.42               |
| Oil or Gas Operations                   | 1320   | 2.23     | 2.14     | (0.09) | -4.0%   | 909.84               | 937.32               |
| Briquette and Clay Products Mfg.        | 1463   | 3.50     | 3.09     | (0.41) | -11.7%  | 1,428.00             | 1,353.42             |
| Stonecutters                            | 1802   | 2.54     | 2.23     | (0.31) | -12.2%  | 1,036.32             | 976.74               |
| Bakeries                                | 2000   | 1.87     | 1.42     | (0.45) | -24.1%  | 762.96               | 621.96               |
| Food Processing                         | 2014   | 2.21     | 2.17     | (0.04) | -1.8%   | 901.68               | 950.46               |
| Sugar Mfg. and Refining                 | 2030   | 2.03     | 1.75     | (0.28) | -13.8%  | 828.24               | 766.50               |
| Food Preparation - Nonretail            | 2041   | 1.74     | 1.50     | (0.24) | -13.8%  | 709.92               | 657.00               |
| Creameries and Dairy Products Mfg.      | 2064   | 3.42     | 2.89     | (0.53) | -15.5%  | 1,395.36             | 1,265.82             |
| Packing Plants & Slaughter Houses       | 2094   | 5.32     | 4.77     | (0.55) | -10.3%  | 2,170.56             | 2,089.26             |
| Beverage Manufacturing                  | 2163   | 3.14     | 2.70     | (0.44) | -14.0%  | 1,281.12             | 1,182.60             |
| Cleaners and Laundries                  | 2583   | 2.09     | 1.88     | (0.21) | -10.0%  | 852.72               | 823.44               |
| Shoe Repair                             | 2660 * | 0.73     | 0.70     | (0.03) | -4.1%   | 297.84               | 306.60               |
| Leather and Canvas Goods Mfg.           | 2681   | 2.04     | 1.85     | (0.19) | -9.3%   | 832.32               | 810.30               |
| Logging and Sawmill Operations          | 2705   | 7.55     | 6.77     | (0.78) | -10.3%  | 3,080.40             | 2,965.26             |
| Woodworking Mfg.                        | 2803   | 1.35     | 1.08     | (0.27) | -20.0%  | 550.80               | 473.04               |
| Upholstering                            | 2860   | 2.74     | 2.45     | (0.29) | -10.6%  | 1,117.92             | 1,073.10             |
| Mfg. of Light Metal - Nonmetal          | 3124   | 1.37     | 1.21     | (0.16) | -11.7%  | 558.96               | 529.98               |
| Welding and Blacksmithing               | 3360   | 2.15     | 2.42     | 0.27   | 12.6%   | 877.20               | 1,059.96             |
| Foundries - Implement and/or Equip.     | 3504   | 3.38     | 3.12     | (0.26) | -7.7%   | 1,379.04             | 1,366.56             |
| Boiler and Tank Manufacturing           | 3620   | 3.25     | 2.76     | (0.49) | -15.1%  | 1,326.00             | 1,208.88             |
| Auto Repair - Body Shops - Mech.        | 3630   | 2.38     | 2.28     | (0.10) | -4.2%   | 971.04               | 998.64               |
| Computer/Electronic/Assembly            | 3685   | 0.62     | 0.54     | (0.08) | -12.9%  | 252.96               | 236.52               |
| Motor Coach-Carriage Assembly           | 3866   | 2.04     | 1.87     | (0.17) | -8.3%   | 832.32               | 819.06               |
| Brick - Pipe - Concrete Products Mfg.   | 4036   | 2.38     | 2.34     | (0.04) | -1.7%   | 971.04               | 1,024.92             |
| Pottery and Ceramics Mfg.               | 4061   | 0.60     | 0.54     | (0.06) | -10.0%  | 244.80               | 236.52               |
| Glass Merchants                         | 4130   | 4.80     | 4.16     | (0.64) | -13.3%  | 1,958.40             | 1,822.08             |
| Jewelry &/or Optical Goods Mfg.         | 4150   | 0.27     | 0.24     | (0.03) | -11.1%  | 110.16               | 105.12               |
| Printing and Publishing                 | 4310 * | 0.56     | 0.55     | (0.01) | -1.8%   | 228.48               | 240.90               |
| Photographers                           | 4365 * | 0.37     | 0.34     | (0.03) | -8.1%   | 150.96               | 148.92               |
| Fertilizer & Chemical Dealers           | 4583   | 2.13     | 1.93     | (0.20) | -9.4%   | 869.04               | 845.34               |
| Laboratory Work and Medicine Mfg.       | 4601   | 0.36     | 0.34     | (0.02) | -5.6%   | 146.88               | 148.92               |
| Dental Laboratories                     | 4692 * | 0.66     | 0.59     | (0.07) | -10.6%  | 269.28               | 258.42               |
| Oil Refining - Synthetic Fuels Mfg.     | 4740   | 1.70     | 1.66     | (0.04) | -2.4%   | 693.60               | 727.08               |
| Masonry Work                            | 5025   | 2.24     | 2.32     | 0.08   | 3.6%    | 913.92               | 1,016.16             |
| Iron or Steel Construction              | 5040   | 1.94     | 2.18     | 0.24   | 12.4%   | 791.52               | 954.84               |
| Ornamental Work                         | 5100   | 2.05     | 2.02     | (0.03) | -1.5%   | 836.40               | 884.76               |
| Boiler and Elevator Installation & Svc. | 5110   | 2.93     | 3.02     | 0.09   | 3.1%    | 1,195.44             | 1,322.76             |
| Plumbing, Heating, Sheet Metal          | 5183   | 1.85     | 1.88     | 0.03   | 1.6%    | 754.80               | 823.44               |

Minimum Premium - Proposed - \$250, Current - \$250

\*Composite Rate Classification

\*\*Risk Free Class Subject to \$250 Minimum

PC = Per 100 Capita

PP = Per Person

Prepared by Employer Services

4/18/2024

**WORKFORCE SAFETY & INSURANCE  
MANUAL RATES - 2024 / 2025**

| DESCRIPTION                             | CLASS   | BASE     | BASE     | \$ AMT | PERCENT | MAX PP               | MAX PP               |
|-----------------------------------------|---------|----------|----------|--------|---------|----------------------|----------------------|
|                                         |         | RATE     | RATE     |        |         | CHARGE               | CHARGE               |
|                                         |         | 7/1/2023 | 7/1/2024 | CHANGE | CHANGE  | 7/1/2023<br>\$40,800 | 7/1/2024<br>\$43,800 |
| Electrical - Wiring - Svc. & Repair     | 5190    | 1.44     | 1.44     | 0.00   | 0.0%    | 587.52               | 630.72               |
| Concrete Work                           | 5205    | 2.63     | 2.44     | (0.19) | -7.2%   | 1,073.04             | 1,068.72             |
| Plastering-Stucco-Drywall               | 5345    | 3.45     | 3.26     | (0.19) | -5.5%   | 1,407.60             | 1,427.88             |
| Building Construction                   | 5410    | 3.82     | 3.58     | (0.24) | -6.3%   | 1,558.56             | 1,568.04             |
| Painting and Paper Hanging              | 5474    | 3.43     | 3.87     | 0.44   | 12.8%   | 1,399.44             | 1,695.06             |
| Floor Covering Installation             | 5502    | 3.83     | 3.50     | (0.33) | -8.6%   | 1,562.64             | 1,533.00             |
| Roofing-Hot Tar Method & Sandblast      | 5545    | 9.53     | 8.89     | (0.64) | -6.7%   | 3,888.24             | 3,893.82             |
| Consulting Engineers                    | 5603    | 0.34     | 0.26     | (0.08) | -23.5%  | 138.72               | 113.88               |
| Street and Road Construction            | 6042    | 2.86     | 2.76     | (0.10) | -3.5%   | 1,166.88             | 1,208.88             |
| Water Well Drilling Operations          | 6200    | 4.23     | 3.97     | (0.26) | -6.1%   | 1,725.84             | 1,738.86             |
| Oil and Gas Development - Drilling      | 6203    | 3.26     | 3.20     | (0.06) | -1.8%   | 1,330.08             | 1,401.60             |
| Oil & Gas Well Sply. Or Equip. Dlr.     | 6204    | 1.58     | 1.30     | (0.28) | -17.7%  | 644.64               | 569.40               |
| Oil Well Trucking                       | 6205    | 4.92     | 4.79     | (0.13) | -2.6%   | 2,007.36             | 2,098.02             |
| Oil Well Servicing                      | 6206    | 3.37     | 3.12     | (0.25) | -7.4%   | 1,374.96             | 1,366.56             |
| Oil and Gas Instrument Logging          | 6208    | 0.77     | 0.67     | (0.10) | -13.0%  | 314.16               | 293.46               |
| Junk and Scrap Metal Dealers            | 6209    | 1.92     | 1.88     | (0.04) | -2.1%   | 783.36               | 823.44               |
| Bldg. Moving - Demolition - Salvage     | 6210    | 4.98     | 5.25     | 0.27   | 5.4%    | 2,031.84             | 2,299.50             |
| Excavating                              | 6221    | 2.14     | 2.11     | (0.03) | -1.4%   | 873.12               | 924.18               |
| Dredging                                | 6223    | 6.53     | 6.44     | (0.09) | -1.4%   | 2,664.24             | 2,820.72             |
| Tunnel Construction                     | 6233    | TBA      | TBA      | TBA    | TBA     | TBA                  | TBA                  |
| Caisson Work                            | 6253    | 16.69    | 15.64    | (1.05) | -6.3%   | 6,809.52             | 6,850.32             |
| Sewer-Water-Gas-Oil-Pipeline Const.     | 6301    | 1.41     | 1.29     | (0.12) | -8.5%   | 575.28               | 565.02               |
| Fence Construction                      | 6400    | 1.98     | 1.80     | (0.18) | -9.1%   | 807.84               | 788.40               |
| Trucking and Hauling                    | 7215    | 4.46     | 4.36     | (0.10) | -2.2%   | 1,819.68             | 1,909.68             |
| Explosive Ammunition Handlers           | 7217    | 3.31     | 3.13     | (0.18) | -5.4%   | 1,350.48             | 1,370.94             |
| Chauffeurs-School Bus - Ambulance       | 7380    | 1.93     | 1.89     | (0.04) | -2.1%   | 787.44               | 827.82               |
| Ice Handling                            | 7384    | 3.53     | 3.34     | (0.19) | -5.4%   | 1,440.24             | 1,462.92             |
| Aircraft Ground Crew Operations         | 7403    | 1.85     | 1.71     | (0.14) | -7.6%   | 754.80               | 748.98               |
| Aircraft Flying Operation               | 7405    | 2.08     | 1.92     | (0.16) | -7.7%   | 848.64               | 840.96               |
| Specialized Aircraft Operations         | 7420    | 18.48    | 17.57    | (0.91) | -4.9%   | 7,539.84             | 7,695.66             |
| Gas Works                               | 7500    | 1.02     | 1.02     | 0.00   | 0.0%    | 416.16               | 446.76               |
| Water Works                             | 7520    | 2.45     | 2.32     | (0.13) | -5.3%   | 999.60               | 1,016.16             |
| Electric Light & Power Const. - REA     | 7529    | 2.29     | 2.58     | 0.29   | 12.7%   | 934.32               | 1,130.04             |
| Electric Light & Power Companies        | 7531    | 2.22     | 2.40     | 0.18   | 8.1%    | 905.76               | 1,051.20             |
| Elec. Light./Power Const./Invest. Own.  | 7533    | 1.12     | 1.17     | 0.05   | 4.5%    | 456.96               | 512.46               |
| Electric Light/Power Const. - Special   | 7534    | 2.24     | 2.26     | 0.02   | 0.9%    | 913.92               | 989.88               |
| Electronic Equip. - Install. & Repair   | 7535    | 0.76     | 0.71     | (0.05) | -6.6%   | 310.08               | 310.98               |
| Telephone Operations                    | 7600    | 1.26     | 1.19     | (0.07) | -5.6%   | 514.08               | 521.22               |
| Telephone and Cable Line Const.         | 7601    | 2.26     | 2.44     | 0.18   | 8.0%    | 922.08               | 1,068.72             |
| Radio and Television                    | 7602    | 0.24     | 0.21     | (0.03) | -12.5%  | 97.92                | 91.98                |
| Cable Install. - Service & Repair       | 7603    | 2.04     | 1.93     | (0.11) | -5.4%   | 832.32               | 845.34               |
| Switching & Switchboard Repairing       | 7605    | 0.20     | 0.20     | 0.00   | 0.0%    | 81.60                | 87.60                |
| Fire Departments - Paid Employees       | 7700    | 3.39     | 3.27     | (0.12) | -3.5%   | 1,383.12             | 1,432.26             |
| Fire Departments - Volunteer            | 7710    | 53.87PC  | 57.37PC  | 3.50   | 6.5%    | N/A                  | N/A                  |
| Emergency Response Members & Volunteers | 7715 ** | N/A      | N/A      | N/A    | N/A     | 250.00               | 250.00               |
| Law Enforcement                         | 7720    | 2.72     | 3.01     | 0.29   | 10.7%   | 1,109.76             | 1,318.38             |
| Stores - Retail                         | 8000 *  | 0.76     | 0.74     | (0.02) | -2.6%   | 310.08               | 324.12               |
| Full-Line Department Stores             | 8001 *  | 1.39     | 1.32     | (0.07) | -5.0%   | 567.12               | 578.16               |

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**WORKFORCE SAFETY & INSURANCE  
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| DESCRIPTION                           | CLASS   | BASE<br>RATE | BASE<br>RATE | \$ AMT<br>CHANGE | PERCENT<br>CHANGE | MAX PP<br>CHARGE     | MAX PP<br>CHARGE     |
|---------------------------------------|---------|--------------|--------------|------------------|-------------------|----------------------|----------------------|
|                                       |         | 7/1/2023     | 7/1/2024     |                  |                   | 7/1/2023<br>\$40,800 | 7/1/2024<br>\$43,800 |
| Meat Markets                          | 8003    | 2.13         | 1.90         | (0.23)           | -10.8%            | 869.04               | 832.20               |
| Stores - Hardware and Appliance       | 8010 *  | 0.64         | 0.62         | (0.02)           | -3.1%             | 261.12               | 271.56               |
| Furniture and Floor Covering Dealers  | 8015 *  | 1.23         | 1.20         | (0.03)           | -2.4%             | 501.84               | 525.60               |
| Wholesale Warehouse                   | 8016    | 2.53         | 2.39         | (0.14)           | -5.5%             | 1,032.24             | 1,046.82             |
| Commission & Produce Merchants        | 8022    | 2.59         | 2.67         | 0.08             | 3.1%              | 1,056.72             | 1,169.46             |
| Hide & Leather Dealers - Tanners      | 8100    | 1.14         | 1.09         | (0.05)           | -4.4%             | 465.12               | 477.42               |
| Lumber Yard Employees                 | 8207 *  | 1.45         | 1.28         | (0.17)           | -11.7%            | 591.60               | 560.64               |
| Coal, Iron, or Steel Merchants        | 8221    | 3.12         | 2.86         | (0.26)           | -8.3%             | 1,272.96             | 1,252.68             |
| Livestock Dealers and Operations      | 8284    | 5.54         | 5.10         | (0.44)           | -7.9%             | 2,260.32             | 2,233.80             |
| Cold Storage Warehouse                | 8291    | 1.76         | 1.66         | (0.10)           | -5.7%             | 718.08               | 727.08               |
| General Warehouse & Storage           | 8292    | 2.25         | 2.12         | (0.13)           | -5.8%             | 918.00               | 928.56               |
| Grain Elevators                       | 8304    | 2.72         | 3.01         | 0.29             | 10.7%             | 1,109.76             | 1,318.38             |
| Oil & Gas Distributing-Bulk-Dealers   | 8350    | 2.17         | 2.02         | (0.15)           | -6.9%             | 885.36               | 884.76               |
| Automotive Dealers & Svc. Stations    | 8380 *  | 1.51         | 1.46         | (0.05)           | -3.3%             | 616.08               | 639.48               |
| Geologists and Scouts                 | 8605    | 0.60         | 0.60         | 0.00             | 0.0%              | 244.80               | 262.80               |
| Professional/Business Reps            | 8747    | 0.26         | 0.23         | (0.03)           | -11.5%            | 106.08               | 100.74               |
| Clerical Office Employees             | 8805    | 0.16         | 0.14         | (0.02)           | -12.5%            | 65.28                | 61.32                |
| Banks-S & L Assocs.- Credit Unions    | 8808 *  | 0.13         | 0.11         | (0.02)           | -15.4%            | 53.04                | 48.18                |
| Veterinary Surgeons & Hospitals       | 8831    | 1.36         | 1.40         | 0.04             | 2.9%              | 554.88               | 613.20               |
| Domestics                             | 9002    | 1.31         | 1.26         | (0.05)           | -3.8%             | 534.48               | 551.88               |
| Building Custodians & Janitorial Svc. | 9007    | 2.07         | 1.93         | (0.14)           | -6.8%             | 844.56               | 845.34               |
| Hospitals                             | 9040 *  | 0.74         | 0.69         | (0.05)           | -6.8%             | 301.92               | 302.22               |
| Nursing Homes                         | 9041 *  | 1.01         | 0.92         | (0.09)           | -8.9%             | 412.08               | 402.96               |
| Medical Clinic-Physicians-Dentists    | 9042 *  | 0.31         | 0.28         | (0.03)           | -9.7%             | 126.48               | 122.64               |
| Hotels and Motels                     | 9050 *  | 0.87         | 0.87         | 0.00             | 0.0%              | 354.96               | 381.06               |
| Community Outreach & Support Prg.     | 9061 *  | 0.99         | 0.86         | (0.13)           | -13.1%            | 403.92               | 376.68               |
| Schools - Libraries - Institutions    | 9062    | 0.36         | 0.34         | (0.02)           | -5.6%             | 146.88               | 148.92               |
| Restaurants                           | 9071 *  | 0.79         | 0.76         | (0.03)           | -3.8%             | 322.32               | 332.88               |
| Camp Operations                       | 9078    | 1.50         | 1.45         | (0.05)           | -3.3%             | 612.00               | 635.10               |
| Athletic Clubs or Entertainment Fac.  | 9090 *  | 1.00         | 1.06         | 0.06             | 6.0%              | 408.00               | 464.28               |
| Religious Organizations & Churches    | 9104    | 0.30         | 0.30         | 0.00             | 0.0%              | 122.40               | 131.40               |
| Carnivals - Circus - Race Tracks      | 9180    | 10.22        | 9.90         | (0.32)           | -3.1%             | 4,169.76             | 4,336.20             |
| Professional Athletics                | 9181    | 61.03        | 57.21        | (3.82)           | -6.3%             | 24,900.24            | 25,057.98            |
| Park Boards and Amusement             | 9182    | 1.40         | 1.25         | (0.15)           | -10.7%            | 571.20               | 547.50               |
| Cemetery Operations                   | 9220    | 1.37         | 1.53         | 0.16             | 11.7%             | 558.96               | 670.14               |
| Sanitation Operations                 | 9403    | 6.21         | 5.12         | (1.09)           | -17.6%            | 2,533.68             | 2,242.56             |
| Sign Manufacturing                    | 9544    | 2.76         | 2.32         | (0.44)           | -15.9%            | 1,126.08             | 1,016.16             |
| Barbers and Beauticians               | 9580 *  | 0.37         | 0.33         | (0.04)           | -10.8%            | 150.96               | 144.54               |
| Motion Picture and Video Production   | 9615 *  | 0.57         | 0.54         | (0.03)           | -5.3%             | 232.56               | 236.52               |
| Funeral Homes                         | 9620    | 0.91         | 0.85         | (0.06)           | -6.6%             | 371.28               | 372.30               |
| Townships - All Employees             | 9757 *  | 0.62         | 0.61         | (0.01)           | -1.6%             | 252.96               | 267.18               |
| Civil Air Patrol - Volunteer          | 9830 ** | N/A          | N/A          | N/A              | N/A               | 250.00               | 250.00               |
| Volunteer Programs                    | 9835    | 8.36PP       | 8.39PP       | 0.03             | 0.4%              | 8.39PP               | 8.39PP               |
| Vocational Training - Work Eval. Prg. | 9840    | 6.36PP       | 6.42PP       | 0.06             | 0.9%              | 6.42PP               | 6.42PP               |
| Prison Industry Programs              | 9850 ** | N/A          | N/A          | N/A              | N/A               | 250.00               | 250.00               |

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