



July 16, 2025

CIRCULAR LETTER TO ALL WORKERS COMPENSATION MEMBER COMPANIES

Re: WC2025-02 Content Revisions to the Basic Manual

Summary – This filing clarifies the following:

- Code 3179 also includes the manufacturing of nicotine delivery systems.
- Code 4825 also includes the manufacturing of e-liquid products.
- Code 0008 also includes the growing of vegetables in greenhouses.
- Code 8033 is to be used when sales of fresh and cured meat, fish or poultry products do not exceed 65% of total sales.
- Code 3830 also includes helicopter manufacturing as well as rotary wings and related subassemblies.
- Code 6217 revised to include all landfills.
- Code 8293 also includes the rental and delivery of storage containers for temporary use at the customer's home.
- Code 9060 was updated to clarify that it is intended for outdoor sports clubs.

The North Carolina Rate Bureau filed, and the North Carolina Commissioner of Insurance has approved our filing number WC2025-02. This filing adds and/or clarifies language in the North Carolina Basic Manual for Workers Compensation and Employers Liability for the above referenced industries.

Complete copies of the WC2025-02 Filing Memorandum and exhibits outlining all changes are included for your review. These changes become effective January 1, 2026.

If you have any questions, contact Regulatory Manager, Jodi Webb at 919-719-3028 or via email at JLW@ncrb.org.

Sincerely,

Jarred Chappell
Chief Operating Officer

JC: ko
Attachments
C-25-6

**North Carolina Rate Bureau
Filing Memorandum
Filing WC2025-02**

Content Update to North Carolina Basic Manual for Workers Compensation and Employers Liability (Basic Manual) for Electronic nicotine delivery systems, Greenhouse vegetable growing, Handling fresh meats, Helicopter manufacturing, Landfills, Portable storage containers, and Tennis clubs

PURPOSE

The purpose of this update is to provide clarification to classification codes within the North Carolina Basic Manual for Workers Compensation and Employers Liability Manual (Basic Manual). There is no change in classification treatment and no premium impact is expected.

Electronic Nicotine Delivery Systems

Carolina Basic Manual for Workers Compensation and Employers Liability Basic Manual language to clarify exposure for electronic nicotine delivery systems within the following classification codes:

3179 – Electrical Apparatus Mfg. NOC – to include the manufacturing of electronic nicotine delivery devices such as electronic cigarettes and vaping devices.

4611 – Drug, Medicine or Pharmaceutical Preparation- Compounding or Blending-No Mfg. to include manufacturing of ingredients used in the manufacturing of e-liquid products

4825 – Drug, Medicine or Pharmaceutical Preparation Mfg to include manufacturing of ingredients used in the manufacturing of e-liquid products.

Greenhouse Vegetable Growing Operations

NCRB will add to its Basic Manual language to clarify vegetable growing and greenhouse exposures within the following classification:

0008 – Farm- Vegetable & Drivers – Applies to all acreage or facilities devoted to vegetable growing operation and also includes the growing of vegetables in greenhouses.

Handling Fresh Meats

NCRB will add to its Basic Manual language to clarify the proper classification code to use when fresh meat, fish or poultry products are sold.

8031 – Store-Meat, Fish or Poultry – Retail – Clarifying language added to identify this code as the proper code to use when sales of fresh and cured meat, fish or poultry products do not exceed 65% of total sales.

Helicopter Manufacturing Operation

NCRB will add to its Basic Manual clarifying language to include helicopter manufacturing as well as rotary wing and related subassemblies.

3830 – Airplane Mfg – Includes language related to helicopter manufacturing as well as rotary wings and related subassemblies when manufactured by an employer that manufactures the complete aircraft or complete wing or fuselage.

**North Carolina Rate Bureau
Filing Memorandum
Filing WC2025-02**

Content Update to North Carolina Basic Manual for Workers Compensation and Employers Liability (Basic Manual) for Electronic nicotine delivery systems, Greenhouse vegetable growing, Handling fresh meats, Helicopter manufacturing, Landfills, Portable storage containers, and Tennis clubs

Landfills

NCRB will add to its Basic Manual language to incorporate the operations of all landfills within code 6217.

6217 – Excavation & Drivers - Adding clarification to ensure all landfills are included in this classification by removing the word “sanitary” from the current language. Adding additional language to outline the various processes used by landfill operations as well.

Portable Storage Centers

NCRB will add to its Basic Manual clarifying language to include the rental and delivery of storage containers.

8293 – Furniture Moving & Storage, Drivers – Clarifying language added to include the rental and delivery of storage containers for the temporary storage of furniture or household good at the customer’s location.

Tennis Centers

NCRB will add to its Basic Manual language to clarify classification codes to be used for outdoor clubs, indoor tennis clubs and other amusement type operations.

9060 – Club-Country, Golf, Fishing, or Yacht – Language added to clarify that this code is intended primarily for outdoor sports clubs.

9016 – Amusement Park or Exhibition Operation & Drivers – Adds clarifying language to specify that this code is to be used for indoor tennis courts as well as archery ranges, baseball batting ranges, concessions, boat rentals, golf driving ranges, miniature golf courses, public tennis courts, shooting galleries and pony tracks.

IMPLEMENTATION

This filing proposes revising language in the Basic Manual to add clarity to existing classification codes. It is applicable to new and renewal policies with effective dates on or after 12:01 am on January 1, 2026.

		Refer to Code 7403 for ground support services performed at airports.			
AIRCRAFT ENGINE MFG	3826	Aircraft engine repair work, including rebuilding, when performed by a manufacturer, fixed-base operator, or contractor at an airport or off-site facility, away from airport ramp or flight line areas, is assigned to Code 3826. Refer to Code 7403 for ground support services performed at airports.		1	D
AIRPLANE MFG	3830	Includes airplane and helicopter modification, repair, maintenance work performed by a manufacturer, fixed-base operator, or contractor. These operations may be performed at an airport or off-site facility, away from airport ramp or flight line areas. Refer to code 3826 for specialists who manufacture aircraft engines. Refer to Code 7403 for ground support services performed at airports.		1	D
AIRPLANE SUBASSEMBLIES MFG - METAL	3076	Includes the manufacture of cowlings, wing components, tabs and ailerons. Codes 3076 and 3830 must not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses.		1	C
AIRPORT CONSTRUCTION GRADING & DRIVERS	6217		•	2	F
AIRPORT CONSTRUCTION PAVING & DRIVERS	5506		•	2	G
ALCOHOL MFG - GRAIN - ALL OPERATIONS	2130			1	C
ALCOHOL MFG - WOOD & DRIVERS	1472			1	F
ALE OR BEER DEALER - WHOLESALE - & DRIVERS	7390	Codes 7390 and 2121-Brewery shall not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses.		4	C
ALUMINUM WARE MFG	3227	Applies to goods manufactured from sheet aluminum. Rolling mills or smelting to be separately rated.		1	C
AMBULANCE SERVICE COMPANIES - GARAGE EMPLOYEES	8385	Includes the garage employees of volunteer ambulance service and EMS providers.		4	E
AMBULANCE SERVICE COMPANIES AND EMS (EMERGENCY MEDICAL SERVICE) PROVIDERS & DRIVERS	7705	Garage employees separately rated to Code 8385. Ambulance service also includes "door through door" nonemergency medical transportation of patients between medical facilities. All other noncertified, nonemergency transports to be separately rated as Code 7370 or Code 7382. Applies to volunteer ambulance or EMS personnel serving with or without payroll. Unless state statutes, regulations and/or rules specify otherwise, premium for such volunteers must be determined on the basis of payroll normally received by non volunteer ambulance or EMS personnel doing the same or similar work; however, in no case should the payroll of any such volunteer be less than \$300 per volunteer year. Separately rate firefighters who also perform EMS to Code 7710 or 7711.		5	D
AMMONIA MFG	4829			1	F
AMMONIUM NITRATE MFG	4829	Includes dehydration and graining.		1	F
AMUSEMENT DEVICE OPERATION NOC - NOT TRAVELING & DRIVERS	9180	Includes ticket sellers or collectors and applies to the operation and maintenance of merry-go-rounds, swings, roller coasters, and similar amusement devices not otherwise classified. This manual does not apply to amusements, exhibitions or other operations separately classified in this manual (such as bath houses, billiard halls, boat livery, bowling lanes, garages, restaurants, retail stores, theaters) whether operated by the owner or lessee of the exhibition or amusement park or through independent concession.		5	D

AMUSEMENT DEVICE OPERATOR, CARNIVAL, OR CIRCUS - TRAVELING - ALL EMPLOYEES & DRIVERS	9186			5	F
AMUSEMENT PARK OR EXHIBITION OPERATION & DRIVERS	9016	Applies to the operation by owners or lessees and includes musicians and box office employees. Operation or maintenance of amusement devices to be separately rated. Also includes employers that operate archery ranges, ball or dart throwing at targets, baseball batting ranges, concessions, renting boats in parks (not boat liveries), golf driving ranges, miniature golf courses, public tennis courts, shooting galleries using air rifles, (not firearms) and maintenance of pony tracks. The two foregoing classifications (Codes 9180 and 9016) do not apply to amusements, exhibitions, or other operations separately classified in this manual (such as bathhouses, billiards halls, boat livery, bowling lanes, garages, restaurants, retail stores, theaters) whether operated by the owner or lessee of the exhibition or amusement park or through independent concession.		4	C
ANALYTICAL LABORATORIES OR ASSAYING - INCLUDING LABORATORY, OUTSIDE EMPLOYEES, COLLECTORS OF SAMPLES & DRIVERS	4511	The collection of samples away from the lab and the testing of samples at any location are included. Operations beyond the collection or testing of samples and preparation of a report must be assigned to Code 8601. Assaying is the qualitative and quantitative analysis of a substance such as an ore or a drug. Operations must be conducted as a separate and distinct business and not in support of an entity's principal business. If the operation is in support of an entity's principal business, such as pharmaceutical research, the operation must be separately rated with the principal business. Independent medical testing labs that analyze medical specimens are assigned to Code 4511. Testing labs that are not independent but part of a hospital, medical facility, or physician's office must be classified to the codes applicable to these risks.		4	D
ARCHITECTURAL OR ENGINEERING FIRM - CLERICAL	8603	Drafting performed by personnel of these firms confined to an office setting are classified to Code 8603. Refer to Code 8601 when drafting is performed by architects and engineers, licensed or unlicensed, in conjunction with other duties outside the office. Division of payroll between Code 8601 and 8603 is not permitted.		3	C
ARCHITECTURAL OR ENGINEERING FIRM - INCLUDING SALESPERSONS & DRIVERS	8601	Does not apply when performing actual construction. Code 8601 is applicable to insureds engaged in the architectural or engineering profession as a separate and distinct business and not in support of an entity's principal business. Architectural and engineering personnel in support of an entity's principal business, including but not limited to vehicle manufacturers, chemical manufacturers, or power and light companies, must be separately rated to the governing classification of that business. Drafting performed by architects and engineers, licensed or unlicensed, is considered incidental to the overall job function when performed in conjunction with other duties outside the office. Division of payroll between Code 8601 and 8603 is not permitted. Refer to Code 8603 for those employees solely performing drafting and clerical work confined to an office setting. Code 8601 is differentiated from Code 4511 because Code 8601 includes operations beyond the collection or testing of samples and the preparation of a report.		3	F

CLOTH PRINTING - SILK SCREEN PROCESS - MACHINERY OPERATIONS	2413	Applies to operations before or after the hand printing process.		1	C
CLOTH PRINTING - SILK SCREEN PROCESS: HAND PRINTING	2501	Includes drying.		1	C
CLOTH, CANVAS AND RELATED PRODUCTS MFG NOC	2501	The installation, removal, or repair of awnings, tents, or other canvas products away from the shop must be classified to Code 5102. Unless payroll records are accurately maintained, showing the amount of payroll expended for shop work, the entire payroll must be assigned to Code 5102.		1	C
CLUB - COUNTRY - GOLF - FISHING OR YACHT - ALL EMPLOYEES & CLERICAL, SALESPERSONS, DRIVERS	9060	Applies to clubs such as country clubs, golf clubs, fishing clubs, ski clubs and yacht clubs where the majority of employees work in outdoor sports clubs. Employees working exclusively for a country club operation run by a hotel, resort, condominium, or other community association are included in Code 9060. The actual payroll of all caddies must be included with the payroll of the regular club employees in calculating the premium for the risk. If the actual payroll is not available, the payroll for caddies must be taken at \$40.00 per club member per season subject to a maximum of 300 members per course of 18 holes, which limit will be adjusted pro rata for larger or smaller courses; provided, however, that if the club is open to the public, 150 members per course of 18 holes will constitute the minimum number of club members, which limit will be adjusted pro rata for larger or smaller courses for the purpose of applying this rule.		4	B
CLUB - RIDING & DRIVERS	8279	Clubs employing only clerical office employees shall be classified as Code 8810 - Clerical Office Employees.	■	4	F
CLUB - SHOOTING & DRIVERS	9180	Clubs employing only clerical office employees shall be classified as Code 8810- Clerical Office Employees.		5	E
CLUB NOC & CLERICAL	9061	Clubs employing only clerical office employees shall be classified as Code 8810 - Clerical Office Employees.		4	B
COAL BILLET OR BRIQUET MFG. & DRIVERS	1463	Mfg. of by-products to be separately rated.		1	F
COAL DOCK OPERATION & STEVEDORING	7313	Applies to coal docks using mechanical apparatus. Not applicable to contract stevedores or coal merchants operating yards.	F	7	G
COAL MERCHANT & LOCAL MANAGERS, DRIVERS	8233		♦	4	E
COAL MINING - SURFACE & DRIVERS	1005	Includes stripping or other preliminary work; construction, repair or maintenance of all buildings, structures or equipment; installation of machinery.		5	G
COFFEE SERVICE COMPANIES - ALL OPERATIONS & SALESPERSONS, DRIVERS	5192	Applies to the sale and delivery of coffee, tea, hot chocolate mixes, dehydrated soups, etc. to business establishments and the installation, service or repair of coffeemakers and similar equipment. Includes storage, shop and outside operations. Catering operations to be separately rated.		4	C
COFFERDAM WORK - NOT PNEUMATIC - ALL OPERATIONS TO COMPLETION	6252	Includes pile driving, excavation, and masonry or concrete work up to completion of the substructure only.	•	2	G
COFFIN AND CASKET MFG. AND INSTALLATION - CONCRETE & DRIVERS	4034			1	E
COFFIN AND CASKET MFG. OR ASSEMBLY - WOOD	2881	Includes the manufacturing of metal fittings.		1	A

DRAPERIES OR CURTAINS MFG. FROM CLOTH, PAPER, OR PLASTIC - CUTTING AND SEWING	2501			1	C
DREDGE, STEAM SHOVEL, OR CONSTRUCTION MACHINERY MFG. NOC	3507			1	C
STEVEDORING - CONTAINERIZED FREIGHT & DRIVERS	7327	Applies to ships designed for freight carrying containers. No work in holds. Over-the-road trucking operations to be separately rated to the appropriate trucking classification. Code 7327F must not be assigned to the same employer in connection with a single vessel unless the operations described by this classification are conducted as a separate and distinct business.	F	7	G
DREDGING ALL TYPES - COVERAGE UNDER ADMIRALTY LAW - PROGRAM I	7333		M	5	G
DREDGING ALL TYPES - COVERAGE UNDER ADMIRALTY LAW - PROGRAM II - STATE ACT BENEFITS	7335		M	5	G
DREDGING ALL TYPES - COVERAGE UNDER ADMIRALTY LAW - PROGRAM II - USL&HW ACT BENEFITS	7337		M	5	G
DREDGING FOR MATERIALS ON NON-NAVIGABLE WATERS & DRIVERS	4000	Includes incidental shore operations.		5	F
DRESS FORM MFG	4038	Applies to papier mache or plaster forms.		1	A
DRESS PATTERN MFG - PAPER	4279	Includes designers, drafting employees, and cutters. Magazine printing to be separately rated as Code 4299.		1	C
DRESSING OR POLISH MFG	4557	Applies to shoe, stove, harness, furniture, automobile, or metal polish or dressing manufacturing. Can manufacturing to be separately rated as Code 3220.		1	B
DRESSMAKING OR TAILORING - CUSTOM EXCLUSIVELY	2503	Not manufacturing. Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to Code 2503 are conducted as a separate and distinct business.		1	C
DRILLING NOC & DRIVERS	6204	Code 6204 is applied to specialist contractors engaged in drilling work not otherwise classified. All types of drilling are included except drilling related to oil or gas wells or drilling in underground mines. The code is not applicable to drilling performed by an artisan, such as a plumber or electrician, as a part of their work.	•	2	F
DRILLING OR REDRILLING OF OIL OR GAS WELLS & INSTALLATION OF CASING, DRIVERS	6235	Includes flowback services when performed during drilling or redrilling operations.	•	2	G
DRIVERS, CHAUFFEURS, MESSENGERS, AND THEIR HELPERS NOC - COMMERCIAL	7380	Subject to Basic Manual rules. Messenger and courier deliveries of owned documents or goods made by foot or public transportation are assigned to the governing class code.		5	E
DRUG, MEDICINE OR PHARMACEUTICAL PREPARATION MFG - INCLUDES MFG OF INGREDIENTS	4825	Applies to compounding, blending or packing drugs, medicines or pharmaceutical preparations including the mfg. of ingredients using these products. Includes patent drugs, medicines, perfumes and cosmetics. Also contemplates e-liquid products, incense mfg., licorice extract mfg., penicillin mfg., essential oil mfg., syrups used for carbonated beverages, natural dye and tanning extract mfg. Code 4825 and 4611 -. Drug, Medicine or Pharmaceutical Preparation - Compounding or Blending - No Mfg. of Ingredients shall not be		1	E

		connections to be separately rated as Code 7538 - Electric Light or Power Construction.			
ELECTRICAL APPARATUS MFG NOC	3179	Includes electrical fixtures or appliances. Codes 3179 and 3643 - Electric Power or Transmission Equipment Mfg. shall not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses. Includes manufacturing of electronic nicotine delivery devices such as electronic cigarettes and vaping devices.		1	C
ELECTRICAL CORD SET, RADIO, OR IGNITION HARNESS ASSEMBLY	3681			1	B
ELECTRICAL WIRING-WITHIN BUILDINGS & DRIVERS	5190	Includes installation or repair of fixtures or appliances. Installation of electrical machinery or auxiliary apparatus to be separately rated as Code 3724 - Electrical Apparatus Installation.	•	2	F
ELECTRONIC EQUIPMENT - INSTALLATION, SERVICE OR REPAIR - SHOP AND OUTSIDE & DRIVERS	9516	Electronic equipment can be installed in homes, automobiles, and boats. Electrical wiring or tower erection to be separately rated. Applies to the installation, service or repair of electronic equipment by retail store employees. Store operations to be separately rated. Refer to Code 9519 for the installation, service and repair of household and commercial appliances. The installation of visual and sound equipment for stadiums and theaters is assigned to Code 9154. Refer to Code 5191 for the installation, service or repair of office machine equipment. Refer to Code 7600 for insured's under contract with a telecommunications company.		4	D
ELECTROPLATING	3372	Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to 3372 are conducted as a separate and distinct business.		1	D
ELECTROTYPING	4299	Codes 4299 - Printing and lithographing and 4304 - Newspaper publishing shall not be assigned to the same risk unless the operations described by these classifications are conducted as a separate and distinct business.		1	B
ELEVATOR ERECTION OR REPAIR	5160		•	2	G
ELEVATOR OR ESCALATOR MFG	3042			1	D
EMBROIDERY MFG	2388			1	B
EMERY WORKS & DRIVERS	1747	Applies to crushing or grinding. Digging, mining, or quarrying to be separately rated.		1	E
ENAMEL OR AGATE WARE MFG	3224			1	B
ENAMELED IRONWARE MFG	3081			1	E
ENGINE MFG AUTOMOBILE	3827			1	D
ENGINE MFG NOC	3612	Foundry operations to be separately rated.		1	D
ENGRAVING	4352			1	C
ESCALATOR OR ELEVATOR MFG	3042			1	D
ESSENTIAL OILS MFG. & DISTILLATION	4825			1	E
EXCAVATION & DRIVERS	6217	Includes burrowing, filling or backfilling. Also contemplates specialist contractors engaged in grading land and landfill operations. Landfill operations include receiving, sorting and storing waste, compacting or crushing waste, covering waste with other materials, collecting and filtering leachate or gases and final covering or capping the landfill. Grading or excavation in connection with street or road construction, dam or lock construction, pile driving, shaft sinking, caisson or cofferdam work to be separately rated.	•	2	G

EXERCISE OR HEALTH INSTITUTE & CLERICAL	9063			4	B
EXPLOSIVES DISTRIBUTORS & DRIVERS	4777	Includes the preparation of blasting agents and the distribution of high explosives. Blasting operations to be separately rated as Code 6217. No high explosives manufacturing.		1	F
EXPLOSIVES OR AMMUNITION MFG - CARTRIDGE OR SHELL CASE MFG - METAL	3315	Insertion of percussion caps or primers, loading or testing with explosives to be separately rated.		1	B
EXPLOSIVES OR AMMUNITION MFG - NOC & DRIVERS	4771	Includes the following operations whether conducted by individual enterprises or as combined multiple enterprises: bag loading—propellant charges; black powder mfg.; cap, primer, fuse, booster, or detonator assembly; cartridge charging or loading; fireworks mfg.; high explosives mfg.; projectile, bomb, mine, or grenade loading; projectile or shell mfg.; shell case loading and smokeless powder mfg.—single base. Code 0771 shall be assigned in conjunction with this code to reflect the non-ratable catastrophe loading. Premium generated by Code 0771 is not subject to experience rating or retrospective rating.	N	1	F
EXPLOSIVES OR AMMUNITION MFG.-CARTRIDGE MFG OR ASSEMBLY - SMALL ARMS	3574	Includes manufacturing of components, other than cartridge case mfg., mixing of fulminate, charging or loading. Explosives or fulminate manufacturing to be separately rated.		1	B
EXPLOSIVES OR AMMUNITION MFG.-PROJECTILE OR SHELL MFG	3632	Includes incidental "Nosing In"— Not cartridge or shell case mfg. Forging or casting of shapes or loading or testing with explosives to be separately rated.		1	D
EXTERMINATOR & DRIVERS	9014	Includes termite control. Carpentry repair or use of poisonous gases to be separately rated.		4	C
EXTRACT MFG	4825	Applies to dyewood, licorice, tanning, perfumery, medicinal, or flavoring extract mfg. Includes distillation of essential oils.		1	E
EYELET MFG	3270			1	C
FABRIC COATING OR IMPREGNATING NOC	4493	Includes the coating or impregnating of fabrics with oils, varnishes, lacquers, plastics, or rubber.		1	D
FARM - ANIMAL RAISING & DRIVERS	0170	Applies to fur-bearing animals.	■	4	C
FARM - APIARY & DRIVERS	0034		■	4	C
FARM - BERRY OR VINEYARD & DRIVERS	0079	Applies to all acreage devoted to the raising of all berries, grapes (all types), or hops.	■	4	D
FARM - CATTLE OR LIVESTOCK RAISING NOC & DRIVERS	0083		■	4	D
FARM - DAIRY & DRIVERS	0036	Processing of raw milk received from others and manufacturing of butter, cheese, ice cream to be separately rated.	■	4	C
FARM - FIELD CROPS & DRIVERS	0037	Harvesting of sweet potatoes is assigned to Code 0008.	■	4	E
FARM - FISH HATCHERY & DRIVERS	0113		■	4	C
FARM - FLORIST & DRIVERS	0035	Applies to all acreage or facilities devoted to the raising and cultivating of potted houseplants, fresh-cut flowers, and flower bulbs; raising and harvesting of annuals, perennials, or other bedding plants used in garden beds or as ground covers; growing, harvesting, and processing of algae; hydroponic vegetable growing and mushroom farming. Wholesale or retail sales conducted from the farm location are also assigned to Code 0035.	■	4	D
FARM - GARDENING - MARKET OR TRUCK & DRIVERS	0008	Cultivating, harvesting & packaging of perishable vegetables. This code applies to all acreage or facilities devoted to vegetable growing operations and also includes the growing of vegetables in greenhouses.	■	4	C

		wood, laminates, engineered wood products, hardy plank, plywood, and formica. Any stain or lacquer that may be applied is also included. Other operations assigned to this code include: sign manufacturing—wood—no painting, with power machinery; billiard table manufacturing; cabinet manufacturing for audio or visual devices and the installation of components; piano case manufacturing; trunk manufacturing; and cigar box manufacturing. Codes 2883, 2881, and 2735 must not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses.			
FURNITURE MOVING & STORAGE, DRIVERS	8293	Includes packing or handling household goods away from the insured's premises. They have no equity in items being stored. Also applies to employers that move or store furniture or household goods using portable storage containers. This code includes the rental and delivery of storage containers for the temporary storage of furniture or household goods at the customer's location.	X	4	E
FURNITURE OR FIXTURES INSTALLATION - PORTABLE - NOC	5146	Applies to installation in offices or stores.	•	2	E
FURNITURE RENTAL - CHAIRS, COAT RACKS, DISHES & DRIVERS	8044		♦	4	D
FURNITURE STOCK MFG	2735			1	C
FURNITURE UPHOLSTERING	9522			1	C
GALVANIZING OR TINNING - NOT ELECTROLYTIC	3373	Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to Code 3373 are conducted as a separate and distinct business.		1	C
GARBAGE - ASHES OR REFUSE COLLECTION & DRIVERS	9403	Reduction, rendering, or fertilizer plants to be separately rated.		5	F
GARBAGE-WORKS	7590	Applies to reduction or incineration. Drivers to be separately rated as Code 9403 - Garbage Collection.		5	E
GAS - CO - NATURAL GAS - LOCAL DISTRIBUTION & DRIVERS	7502	Applies to all operations including store employees and meter readers. Separately rate: drilling or operation of wells, construction or operation of cross-country pipelines or construction of buildings or gas-holders.		5	E
GAS - MAIN OR CONNECTION CONSTRUCTION & DRIVERS	6319	Includes tunneling at street crossings when not performed under air pressure. All other tunneling is to be separately rated. Separately rate: the construction of pipelines between natural gas – producing fields and points of connection with local distributing systems. Such cross-country pipeline construction must be rated to code 6233. Code 7502 – must not be assigned at same job or location that Code 6319 applies.	•	2	G
GAS - METER MFG	3574			1	B
GAS OR OIL - BURNER INSTALLATION - DOMESTIC & DRIVERS	5183		•	2	E
GAS OR OIL - BURNER INSTALLATION NOC & DRIVERS	3724		•	2	F
GAS OR OIL - LEASE OPERATOR - NATURAL GAS - ALL OPERATIONS & DRIVERS	1320	Applies to oil or gas lease owner/operators, and to insureds under contract that operate a facility for its owner. The following operations are not included in Code 1320, and must be separately rated: erecting or dismantling of derricks, drilling, installation or recovery of casing, well shooting,		5	F

		assigned to the classification that would be used for a wholesale store dealing in the commodities handled.			
STORE - MEAT, FISH OR POULTRY - RETAIL	8031	Applies to stores engaged in retail selling of fresh and cured meats, fish or poultry. If the cost of merchandise does not exceed 65% of the total cost of all merchandise, use code 8033.	◆	4	C
STORE - MEAT, FISH OR POULTRY DEALER - WHOLESALE	8021	Codes 8021 and 2089 shall not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses.	◆	4	C
STORE - MEAT, GROCERY & PROVISION COMBINED - RETAIL-NOC	8033	Applicable to a store where the employer's books of accounts show that the cost of fresh and cured meats, poultry or fish did not exceed 65% of the total cost of all merchandise purchased during the policy period. Where the insured cannot satisfactorily establish that the cost of fresh and cured meats, poultry or fish constitute less than 65% of the total cost of all merchandise purchased during the policy period, the store shall be assigned to Code 8031 - Store - Meat, Fish or Poultry Retail.	◆	4	B
STORE - PAINT OR WALLPAPER - RETAIL	8017		◆	4	B
STORE - PAINT OR WALLPAPER -WHOLESALE	8018		◆	4	B
STORE - PET AND PET SUPPLY - RETAIL	8017		◆	4	B
STORE - PET AND PET SUPPLY - WHOLESALE	8018		◆	4	B
STORE - PIANO OR ORGAN & DRIVERS	8044		◆	4	D
STORE - RECORD, BOOK, COMPACT DISC, SOFTWARE, VIDEO OR AUDIO CASSETTE - RETAIL	8072		◆	4	B
STORE - RETAIL NOC	8017		◆	4	B
STORE - SHIP CHANDLER	8010	No mfg. operations.	◆	4	B
STORE - SHOE - RETAIL	8008		◆	4	B
STORE - SHOE - WHOLESALE	8032		◆	4	B
STORE - SPORTING GOODS - RETAIL	8017		◆	4	B
STORE - SUPERMARKET	8033	Applicable to a store where the employer's books of accounts show that the cost of fresh and cured meats, poultry or fish did not exceed 65% of the total cost of all merchandise purchased during the policy period. Where the insured cannot satisfactorily establish that the cost of fresh and cured meats,	◆	4	C