

2026 Rates

2023	per Hour Worked for State Fund firms					%	Full-time employee		in \$Millions	
Hazard	Risk		Yr ending Mar '25	Composite	Base Rate	Changes	Costs or (Savings)		'26 Base	'26 Standard
Group	Class	Examples of Businesses within the Class	FTEs	2025	2026	2026	Employee	Employer	Premiums	Premiums
5	ALL CLASSIFICATIONS***		2,233,008	\$ 0.7517	\$ 0.7885	4.9%	\$ 15.03	\$ 56.12	\$ 3,381	\$ 2,535
8	BUILDING CONSTRUCTION AND TRADES		123,335	\$ 2.4420	\$ 2.5106	3%	\$ 4	\$ 128	\$ 595	\$ 495
3	0606	Vending Machine Installation, Service and Repair	1,206	\$ 1.3841	\$ 1.4153	2%	\$ 4	\$ 56	\$ 3.3	\$ 2.6
3	0308	Lawn Care Maintenance	8,587	\$ 1.4356	\$ 1.4948	4%	\$ 15	\$ 99	\$ 24.6	\$ 19.4
5	0301	Landscape Construction and Renovation	5,966	\$ 2.1151	\$ 2.1811	3%	\$ 15	\$ 112	\$ 25.0	\$ 20.5
6	0607	Appliance Install, Svc, Repair & Store Display Svs Contractor	3,432	\$ 1.7639	\$ 1.7894	1%	\$ 1	\$ 48	\$ 11.8	\$ 9.5
7	0608	Telephone and Electrical Alarm System Installation	4,087	\$ 0.9828	\$ 1.0155	3%	\$ 15	\$ 47	\$ 8.0	\$ 5.8
7	0521	Painting: Buildings - Interior Work	6,111	\$ 1.6966	\$ 1.8962	12%	\$ 37	\$ 346	\$ 22.2	\$ 18.0
7	0307	HVAC-R System/Wood stove-Install, Svs, Repair	9,306	\$ 1.8439	\$ 1.9751	7%	\$ 0	\$ 252	\$ 35.3	\$ 28.7
7	0513	Interior Finish Carpentry	6,068	\$ 1.9863	\$ 2.1088	6%	\$ 36	\$ 199	\$ 24.6	\$ 20.1
7	0502	Floor and Counter Covering Installation	2,080	\$ 1.9277	\$ 2.1296	10%	\$ 42	\$ 346	\$ 8.5	\$ 7.0
7	0514	Garage Door Installation, Service and Repair	851	\$ 2.8923	\$ 3.0113	4%	(\$ 14)	\$ 243	\$ 4.9	\$ 4.1
7	0511	Glass Installation: Buildings	1,667	\$ 3.2397	\$ 3.6183	12%	\$ 72	\$ 655	\$ 11.6	\$ 9.9
7	0510	Wood Frame Building Construction and Alterations	7,657	\$ 4.7435	\$ 4.6938	-1%	(\$ 37)	(\$ 59)	\$ 69.0	\$ 59.6
8	0601	Electrical Wiring: Buildings and Structures	15,504	\$ 1.3296	\$ 1.4370	8%	\$ 19	\$ 187	\$ 42.8	\$ 33.4
8	0512	Insulation Installation and Asbestos Abatement Work	2,582	\$ 2.6440	\$ 2.6240	-1%	(\$ 21)	(\$ 18)	\$ 13.0	\$ 10.9
8	0516	Building Repair, Remodeling and Carpentry, NOC	12,173	\$ 2.9430	\$ 2.9469	0%	(\$ 3)	\$ 10	\$ 68.9	\$ 58.0
8	0504	Painting: Building and Structures - Exterior Work	2,808	\$ 3.8688	\$ 3.7129	-4%	(\$ 60)	(\$ 239)	\$ 20.0	\$ 17.1
8	0519	Sheet Metal Siding, Gutter and Downspout Installation	1,231	\$ 4.0791	\$ 3.9378	-3%	(\$ 43)	(\$ 228)	\$ 9.3	\$ 8.0
9	0306	Plumbing	10,203	\$ 1.7561	\$ 1.8222	4%	\$ 10	\$ 117	\$ 35.7	\$ 28.8
9	0602	Elevator Installation, Service and Repair	1,003	\$ 1.8020	\$ 1.8819	4%	\$ 18	\$ 135	\$ 3.6	\$ 2.9
9	0603	Machinery Installation, Service and Repair	4,319	\$ 1.9309	\$ 2.0921	8%	\$ 23	\$ 286	\$ 17.3	\$ 14.2
9	0518	Non-Wood Frame Building Construction	6,421	\$ 2.6256	\$ 2.6722	2%	\$ 10	\$ 79	\$ 32.9	\$ 27.5
9	0517	Factory Built Home Set-up by Contractor/Manufacturer	88	\$ 3.4776	\$ 3.5608	2%	\$ 7	\$ 153	\$ 0.6	\$ 0.5
9	0302	Masonry Construction	1,214	\$ 3.7878	\$ 3.6401	-4%	(\$ 74)	(\$ 210)	\$ 8.5	\$ 7.2
9	0303	Plastering, Stuccoing and Lathing: Buildings	327	\$ 3.8560	\$ 4.1115	7%	\$ 43	\$ 448	\$ 2.6	\$ 2.2
9	0507	Roof Work - Construction and Repair	4,765	\$ 5.8440	\$ 5.7930	-1%	(\$ 103)	\$ 6	\$ 53.0	\$ 46.2
The following rates are per sq. ft. of wallboard installed										
8	0540	Wallboard Installation - Discounted Rate	709	\$ 0.0361	\$ 0.0404	12%	\$ 132	\$ 900	\$ 6.9	\$ 6.0
9	0541	Wallboard Taping - Discounted Rate	696	\$ 0.0197	\$ 0.0195	-1%	(\$ 48)	\$ 0	\$ 3.3	\$ 2.7
9	0551	Wallboard Taping - Undiscounted Rate	1,572	\$ 0.0305	\$ 0.0324	6%	\$ 0	\$ 456	\$ 12.2	\$ 10.5
9	0550	Wallboard Installation - Undiscounted Rate	703	\$ 0.0879	\$ 0.0896	2%	\$ 36	\$ 372	\$ 15.1	\$ 13.4
4	MISCELLANEOUS SERVICES		382,357	\$ 0.7284	\$ 0.7758	7%	\$ 20	\$ 71	\$ 570	\$ 387
0	7204	Preferred Workers	258	\$ 0.1758	\$ 0.1912	9%	\$ 15	\$ 15	\$ 0.1	\$ 0.0
0	7205	Life and rescue emergency personnel	0	\$ 0.1758	\$ 0.1912	9%	\$ 15	\$ 15	\$ 0.0	\$ 0.0
1	7203	Community Service Workers-Elective Coverage	52	\$ 0.4015	\$ 0.4208	5%	\$ 13	\$ 24	\$ 0.0	\$ 0.0
1	6203	YMCA, YWCA, Boys and Girls Clubs	3,659	\$ 0.4101	\$ 0.4427	8%	\$ 22	\$ 41	\$ 3.1	\$ 1.6
1	6704	Parking Lot Operations	1,249	\$ 0.4672	\$ 0.5071	9%	\$ 16	\$ 61	\$ 1.2	\$ 0.7
1	3905	Restaurants and Taverns	148,952	\$ 0.4851	\$ 0.5126	6%	\$ 14	\$ 39	\$ 146.6	\$ 82.9
1	4504	Theaters	3,396	\$ 0.4815	\$ 0.5374	12%	\$ 29	\$ 79	\$ 3.5	\$ 2.0
1	3409	Gas Stations-Self Service - No Groceries	88	\$ 0.5558	\$ 0.5918	6%	\$ 20	\$ 49	\$ 0.1	\$ 0.1
1	6206	Golf Courses NOC	2,171	\$ 0.6350	\$ 0.6524	3%	\$ 11	\$ 23	\$ 2.7	\$ 1.7
1	6208	Amusement Parks, Race Tracks and Fairs-Permanent site	2,454	\$ 0.6729	\$ 0.6796	1%	\$ 4	\$ 9	\$ 3.2	\$ 2.1
1	3406	Gas Stations-Full Service, Car Washes and Detailers	4,734	\$ 0.7290	\$ 0.7649	5%	\$ 12	\$ 57	\$ 7.0	\$ 4.7
1	6511	Chore Services	20,907	\$ 0.7596	\$ 0.7947	5%	\$ 11	\$ 57	\$ 31.9	\$ 21.8
1	7308	Pet Grooming/Boarding Services/Animal Shelters	4,165	\$ 0.8454	\$ 0.9176	9%	\$ 36	\$ 102	\$ 7.3	\$ 5.2
1	4905	Motels and Hotels	14,950	\$ 1.0905	\$ 1.2117	11%	\$ 42	\$ 191	\$ 34.8	\$ 26.4
1	6705	Ski Facilities and Outdoor Recreation Guides	1,141	\$ 2.0410	\$ 2.2828	12%	\$ 95	\$ 370	\$ 5.0	\$ 4.1
1	6809	Baseball, Basketball and Soccer Teams	78	\$ 7.6707	\$ 7.9129	3%	\$ 50	\$ 415	\$ 1.2	\$ 1.0
1	6707	Contact Sports, NOC	13	\$ 20.8013	\$ 23.2807	12%	\$ 1,247	\$ 3,513	\$ 0.6	\$ 0.5
2	5308	Community Action Organizations	7,314	\$ 0.3927	\$ 0.4394	12%	\$ 22	\$ 68	\$ 6.2	\$ 3.1
2	6204	Health Clubs, Gyms, Exercise Facilities and Baths NOC	7,048	\$ 0.4554	\$ 0.4890	7%	\$ 18	\$ 46	\$ 6.6	\$ 3.6
2	6607	Card Rooms, Bingo Parlors and Recreational Centers	4,181	\$ 0.4589	\$ 0.5010	9%	\$ 22	\$ 59	\$ 4.0	\$ 2.2
2	5207	Bowling Centers and Skating Rinks	1,238	\$ 0.5611	\$ 0.6246	11%	\$ 31	\$ 91	\$ 1.5	\$ 0.9
2	6709	Sheltered Workshops and work activity centers	2,493	\$ 0.7647	\$ 0.7780	2%	\$ 8	\$ 18	\$ 3.7	\$ 2.5
2	3909	Caterers	3,937	\$ 0.7559	\$ 0.8528	13%	\$ 41	\$ 145	\$ 6.4	\$ 4.5
2	6509	Assisted Living, Adult Family Homes, Retirement Centers	32,646	\$ 0.7866	\$ 0.8789	12%	\$ 34	\$ 143	\$ 55.1	\$ 38.9
2	2203	Laundries - Commercial NOC	1,636	\$ 1.3460	\$ 1.4303	6%	\$ 33	\$ 128	\$ 4.5	\$ 3.5
3	6205	Clubs NOC	3,137	\$ 0.6225	\$ 0.6808	9%	\$ 30	\$ 82	\$ 4.1	\$ 2.7
3	6706	Sports Teams - Operations and Facilities	727	\$ 0.7196	\$ 0.7670	7%	\$ 18	\$ 73	\$ 1.1	\$ 0.7
3	6209	Campgrounds and Public Swimming Pools	2,429	\$ 0.8082	\$ 0.8583	6%	\$ 23	\$ 73	\$ 4.0	\$ 2.8
3	2201	Laundry and Dry Cleaning Services	830	\$ 0.9521	\$ 0.9938	4%	\$ 13	\$ 67	\$ 1.6	\$ 1.2
3	2204	Laundries - Coin Operated	259	\$ 0.9521	\$ 0.9938	4%	\$ 13	\$ 67	\$ 0.5	\$ 0.4
3	6602	Janitorial Services and Pest Control	15,219	\$ 1.6098	\$ 1.6799	4%	\$ 25	\$ 110	\$ 49.1	\$ 39.2
4	6201	Mortuaries	712	\$ 1.3751	\$ 1.4194	3%	\$ 15	\$ 70	\$ 1.9	\$ 1.5
4	6202	Cemeteries	261	\$ 2.1773	\$ 2.3421	8%	\$ 37	\$ 279	\$ 1.2	\$ 1.0
5	6512	Home Care Services/Consumer Directed Employer Program	37,869	\$ 0.3980	\$ 0.4331	9%	\$ 19	\$ 48	\$ 31.5	\$ 15.8
5	4910	Property and Building Management Services	23,085	\$ 1.2732	\$ 1.3610	7%	\$ 31	\$ 138	\$ 60.3	\$ 46.7
5	2202	Carpet Cleaning	452	\$ 1.8346	\$ 2.1446	17%	\$ 63	\$ 532	\$ 1.9	\$ 1.5
5	6207	Carnivals, Circuses, Rodeos - Traveling	134	\$ 2.2299	\$ 2.2500	1%	(\$ 3)	\$ 42	\$ 0.6	\$ 0.5
6	3411	Automobile Dealers, Rentals and Service Shops	21,470	\$ 1.2132	\$ 1.2681	5%	\$ 19	\$ 86	\$ 52.3	\$ 40.0
6	3414	Boat Dealers, Marinas and Boat House Operations: Boat Storage Facilities	1,359	\$ 1.9488	\$ 2.0444	5%	\$ 20	\$ 163	\$ 5.3	\$ 4.4
6	3415	Factory Built Housing Dealers	218	\$ 3.1525	\$ 3.3444	6%	\$ 38	\$ 330	\$ 1.4	\$ 1.2
6	6708	Auto & Boat Racing	0	\$ 21.5261	\$ 22.0321	2%	(\$ 1)	\$ 98	\$ 0.0	\$ 0.0

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Group	Class	FTEs	2025	2026	2026	Employee	Employer	Premiums	Premiums
8	3412 Automobile/truck: Body and Fender Repair Shops	4,598	\$ 1.7583	\$ 1.6400	-7%	(\$ 28)	(\$ 199)	\$ 14.5	\$ 11.5
9	6510 Domestic Workers in Private Residence	838	\$ 1.1833	\$ 1.2309	4%	\$ 12	\$ 80	\$ 2.0	\$ 1.5
5	GOVERNMENT AND SCHOOLS	271,388	\$ 0.8625	\$ 0.9348	8%	\$ 19	\$ 119	\$ 487	\$ 349
1	6901 Volunteers, Student Volunteers, Unpaid Students	2,286	\$ 0.0748	\$ 0.0677	-9%	(\$ 7)	(\$ 7)	\$ 0.3	\$ 0.3
1	4909 Inmates - Juvenile Camps	1	\$ 0.2704	\$ 0.2877	6%	\$ 15	\$ 19	\$ 0.0	\$ 0.0
1	5306 Counties - Office and Administrative Employees	13,918	\$ 0.2664	\$ 0.2920	10%	\$ 15	\$ 35	\$ 7.8	\$ 2.4
1	4907 Inmates - Prison Industries	1,347	\$ 0.3045	\$ 0.3240	6%	\$ 13	\$ 24	\$ 0.8	\$ 0.3
1	6103 Schools, Churches and Day Care - Professional/Clerical Staff	56,639	\$ 0.3846	\$ 0.4289	12%	\$ 21	\$ 64	\$ 46.6	\$ 23.3
1	4908 Inmates - Adult Camps	253	\$ 0.4122	\$ 0.4324	5%	\$ 14	\$ 25	\$ 0.2	\$ 0.1
1	6505 Welfare Special Works Programs	914	\$ 0.5178	\$ 0.5624	9%	\$ 28	\$ 57	\$ 1.0	\$ 0.6
1	6906 Volunteer Law Enforcement Officers	14	\$ 0.6341	\$ 0.7328	16%	\$ 95	\$ 95	\$ 0.0	\$ 0.0
2	5300 State Government - Administrative Field Staff	16,514	\$ 0.3626	\$ 0.3924	8%	\$ 16	\$ 42	\$ 12.4	\$ 5.7
3	5305 Cities - Office and Administrative Employees	6,306	\$ 0.2895	\$ 0.3096	7%	\$ 14	\$ 25	\$ 3.7	\$ 1.3
3	4906 Colleges and Universities	79,074	\$ 0.4292	\$ 0.4649	8%	\$ 19	\$ 50	\$ 70.6	\$ 37.4
3	6104 Schools, Churches and Day Care - All Other Staff	8,085	\$ 1.0067	\$ 1.0899	8%	\$ 21	\$ 139	\$ 16.9	\$ 12.6
4	4902 State Government - Office and Administrative Employees	31,802	\$ 0.3274	\$ 0.3365	3%	\$ 10	\$ 8	\$ 20.5	\$ 8.0
4	5307 State Government - All Other Employees, NOC	13,115	\$ 1.7178	\$ 1.8213	6%	\$ 16	\$ 182	\$ 45.9	\$ 36.9
4	6905 County and City Law Enforcement Officers	4,346	\$ 3.1183	\$ 3.5860	15%	\$ 89	\$ 809	\$ 29.9	\$ 25.5
5	0803 Cities and Towns - All Other Employees, NOC	6,143	\$ 1.5466	\$ 1.5508	0%	(\$ 3)	\$ 11	\$ 18.3	\$ 14.4
5	7103 State Government - Law Enforcement Officers	6,323	\$ 2.8108	\$ 2.9377	5%	\$ 8	\$ 236	\$ 35.7	\$ 30.0
5	7201 State Patient and Health Care Personnel, NOC	3,959	\$ 4.4844	\$ 4.6270	3%	(\$ 1)	\$ 275	\$ 35.2	\$ 30.3
6	1501 County and Tribal Councils - All Other Employees, NOC	8,909	\$ 2.0948	\$ 2.2523	8%	\$ 30	\$ 272	\$ 38.5	\$ 31.7
6	Firefighter Injury and Illness Reduction - Pilot Program	4,775	\$ 3.6168	\$ 4.1593	15%	\$ 60	\$ 981	\$ 38.1	\$ 32.7
6	Firefighter Injury and Illness Reduction - Review Quarter	0	\$ 3.8055	\$ 4.3763	15%	\$ 63	\$ 1,033	\$ 0.0	\$ 0.0
6	6904 County and City Fire Fighters - Salaried**	3,102	\$ 3.9941	\$ 4.5932	15%	\$ 65	\$ 1,085	\$ 27.4	\$ 23.6
6	7400 State Acute Health Care Facilities w/o Safe Patient Handling	0	\$ 7.0604	\$ 7.7351	10%	\$ 49	\$ 1,246	\$ 0.0	\$ 0.0
7	7200 State Acute Health Care Facilities w/Safe Patient Handling	2,525	\$ 6.1625	\$ 6.7512	10%	\$ 45	\$ 1,085	\$ 32.7	\$ 28.6
8	4201 Longshore and Stevedoring: Port Districts	1,039	\$ 2.0514	\$ 2.2052	7%	\$ 38	\$ 257	\$ 4.4	\$ 3.6
5	TRANSPORTATION AND WAREHOUSING	91,023	\$ 2.4614	\$ 2.4599	0%	(\$ 9)	\$ 6	\$ 430	\$ 357
2	6801 Scheduled Airlines - Flight Crew	2,761	\$ 1.8033	\$ 1.9401	8%	\$ 24	\$ 239	\$ 10.3	\$ 8.3
2	2103 Fulfillment Centers	16,160	\$ 3.5659	\$ 3.5217	-1%	(\$ 11)	(\$ 74)	\$ 109.3	\$ 93.1
3	2008 Field Bonded Warehouses	0	\$ 0.7143	\$ 0.8172	14%	\$ 32	\$ 166	\$ 0.0	\$ 0.0
3	6804 Non Scheduled Airlines - Ground Crew	5,475	\$ 0.8127	\$ 0.8854	9%	\$ 21	\$ 118	\$ 9.3	\$ 6.6
3	2102 Warehouses, NOC, Grocery Distribution and Recycle Centers	5,538	\$ 1.6057	\$ 1.6525	3%	\$ 20	\$ 70	\$ 17.6	\$ 14.0
3	1407 Bus Companies	1,854	\$ 1.7138	\$ 2.0109	17%	\$ 84	\$ 487	\$ 7.2	\$ 5.8
3	6907 Moving and Storage Companies	1,558	\$ 2.0011	\$ 2.0282	1%	(\$ 14)	\$ 66	\$ 6.1	\$ 5.0
3	1404 Cabulance and Paratransit	957	\$ 1.8916	\$ 2.0322	7%	\$ 40	\$ 230	\$ 3.7	\$ 3.0
3	2105 Beer, Wine, and Soft Drink Distributors	3,501	\$ 1.9982	\$ 2.2420	12%	\$ 58	\$ 410	\$ 15.1	\$ 12.4
3	6802 Scheduled Airlines - Ground Crew	2,962	\$ 2.4181	\$ 2.5330	5%	\$ 41	\$ 180	\$ 14.4	\$ 12.0
4	4404 Cold Storage Warehouse	1,601	\$ 1.5234	\$ 1.6182	6%	\$ 38	\$ 144	\$ 5.0	\$ 4.0
4	1405 Ambulance Services	2,044	\$ 1.8575	\$ 1.9665	6%	\$ 30	\$ 179	\$ 7.7	\$ 6.3
5	1408 Passenger Transportation Network Companies	5,821	\$ 0.9074	\$ 0.9400	4%	(\$ 17)	\$ 79	\$ 10.5	\$ 7.5
5	1401 Taxi Cab Companies	208	\$ 0.9304	\$ 0.9896	6%	\$ 16	\$ 97	\$ 0.4	\$ 0.3
5	1101 Delivery Services	20,236	\$ 2.5711	\$ 2.2674	-12%	(\$ 93)	(\$ 490)	\$ 88.1	\$ 72.6
6	1105 Septic Tank Pumping and Street Sweeping Services	1,543	\$ 1.7467	\$ 1.7998	3%	\$ 11	\$ 91	\$ 5.3	\$ 4.3
6	2002 Freight Handling Services	2,708	\$ 1.7616	\$ 1.8533	5%	\$ 17	\$ 159	\$ 9.6	\$ 7.8
6	4305 Solid Waste Collection Svs/Landfill Operations/Hazardous Waste Processing	2,615	\$ 2.8776	\$ 3.0891	7%	\$ 36	\$ 370	\$ 15.5	\$ 13.1
7	2007 Grain, Bean and Pea Elevators and Warehouses	615	\$ 1.6189	\$ 1.6570	2%	\$ 12	\$ 61	\$ 2.0	\$ 1.6
7	1109 Auto and Truck Towing Services	854	\$ 4.4918	\$ 4.5874	2%	(\$ 21)	\$ 205	\$ 7.5	\$ 6.5
8	1102 Trucking, NOC	11,169	\$ 3.6245	\$ 3.8195	5%	\$ 25	\$ 350	\$ 81.9	\$ 70.0
9	6803 Non Scheduled Airlines - Flight Crew	769	\$ 1.4712	\$ 1.5155	3%	\$ 4	\$ 81	\$ 2.2	\$ 1.8
9	6903 Aerial Fire Fighting, Spraying, Seeding and Crop Dusting	74	\$ 8.9825	\$ 8.7942	-2%	(\$ 110)	(\$ 252)	\$ 1.3	\$ 1.1
8	MISCELLANEOUS CONSTRUCTION AND MINING	54,654	\$ 1.6087	\$ 1.6397	2%	\$ 7	\$ 53	\$ 172	\$ 137
4	0105 Fence Erection and Repair, NOC	1,109	\$ 2.2384	\$ 2.2888	2%	(\$ 0)	\$ 97	\$ 4.9	\$ 4.0
6	0403 Sign- Erection, Repair, Removal	220	\$ 3.1449	\$ 3.2776	4%	\$ 2	\$ 253	\$ 1.4	\$ 1.2
7	4911 Construction Estimator	6,427	\$ 0.3332	\$ 0.3538	6%	\$ 15	\$ 25	\$ 4.4	\$ 1.8
7	0219 Guardrails, Street Signs and Traffic Lights Installation	858	\$ 1.5624	\$ 1.5532	-1%	(\$ 4)	(\$ 14)	\$ 2.6	\$ 2.0
7	1704 Quarries	393	\$ 1.8636	\$ 1.8675	0%	(\$ 1)	\$ 9	\$ 1.4	\$ 1.1
7	0217 Concrete Work - Foundations and Flatwork	4,571	\$ 2.1835	\$ 2.2985	5%	\$ 17	\$ 204	\$ 20.2	\$ 16.7
7	0106 Tree Care and Pruning Services, NOC	1,068	\$ 6.4751	\$ 7.0142	8%	\$ 113	\$ 922	\$ 14.4	\$ 12.6
8	4900 Construction Project or Site Superintendent/Manager	10,932	\$ 0.4842	\$ 0.5190	7%	\$ 15	\$ 52	\$ 10.9	\$ 6.2
8	5206 Construction/Logging/Trucking - Permanent Yard	6,130	\$ 1.0400	\$ 0.9828	-6%	(\$ 10)	(\$ 100)	\$ 11.6	\$ 8.4
8	0112 Sand and Gravel Production including Dealers	1,426	\$ 1.7092	\$ 1.6761	-2%	(\$ 4)	(\$ 60)	\$ 4.6	\$ 3.7
8	3506 Mobile Crane, Hoisting Services and Concrete Pumping	648	\$ 1.8783	\$ 1.9280	3%	\$ 3	\$ 92	\$ 2.4	\$ 1.9
8	0104 Dredging, NOC	4	\$ 2.0147	\$ 2.2207	10%	\$ 30	\$ 366	\$ 0.0	\$ 0.0
8	0212 Asphalt Paving or Surfacing, NOC	735	\$ 2.2727	\$ 2.6686	17%	\$ 90	\$ 671	\$ 3.8	\$ 3.1
9	0701 Dam Construction	9	\$ 2.5432	\$ 1.8022	-29%	(\$ 145)	(\$ 1,278)	\$ 0.0	\$ 0.0
9	0107 Underground Utility Line Construction and Pipelaying, NOC	3,769	\$ 1.9423	\$ 1.9200	-1%	(\$ 10)	(\$ 33)	\$ 13.9	\$ 11.3
9	0101 Excavation, Road Construction, Land Clearing, NOC	9,353	\$ 2.0977	\$ 2.0272	-3%	(\$ 16)	(\$ 120)	\$ 36.4	\$ 29.7
9	0509 Overhead Power and Transmission Line Construction	616	\$ 2.1336	\$ 2.1729	2%	(\$ 2)	\$ 77	\$ 2.6	\$ 2.1
9	0108 Sewer & Septic System Const, Underground Tank Install, Repair, Remove	2,078	\$ 2.0147	\$ 2.2207	10%	\$ 30	\$ 366	\$ 8.9	\$ 7.3
9	1703 Open Cut Mines	73	\$ 2.1839	\$ 2.3458	7%	\$ 30	\$ 281	\$ 0.3	\$ 0.3

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9	0210	Asphalt Paving - Highway, Streets and Roads	578	\$ 2.2903	\$ 2.4051	5%	\$ 26	\$ 195	\$ 2.7	\$ 2.2
9	0103	Drilling and Geophysical Exploration, NOC	540	\$ 2.7338	\$ 2.6768	-2%	(\$ 17)	(\$ 93)	\$ 2.8	\$ 2.3
9	1702	Underground Mines	4	\$ 2.8671	\$ 2.9912	4%	\$ 11	\$ 227	\$ 0.0	\$ 0.0
9	0508	Tower, Tank, Windmill and Crane Construction	840	\$ 3.2371	\$ 3.3235	3%	\$ 10	\$ 156	\$ 5.4	\$ 4.5
9	0214	Concrete Work - Highways, Streets, Roads and Sidewalks	1,304	\$ 3.3563	\$ 3.4743	4%	\$ 6	\$ 220	\$ 8.7	\$ 7.4
9	0202	Pile Construction, Wharf, Pier & Dock Construction, Diving Operations	468	\$ 3.7898	\$ 4.0281	6%	\$ 18	\$ 440	\$ 3.6	\$ 3.1
9	0201	Bridge, Bulkhead and Tunnel Construction	503	\$ 4.6491	\$ 4.6218	-1%	\$ 6	(\$ 58)	\$ 4.5	\$ 3.8
4	AGRICULTURE		64,964	\$ 1.2312	\$ 1.2855	4%	\$ 22	\$ 82	\$ 160	\$ 123
1	4806	Hand Harvesting: Berries, Nuts, Flowers	1,183	\$ 0.5165	\$ 0.5408	5%	\$ 14	\$ 32	\$ 1.2	\$ 0.7
1	4815	Farm Internship program B	1	\$ 0.8922	\$ 0.9266	4%	\$ 11	\$ 55	\$ 0.0	\$ 0.0
2	4814	Farm Internship program A	2	\$ 0.4392	\$ 0.4684	7%	\$ 20	\$ 36	\$ 0.0	\$ 0.0
2	4810	Vegetable Farms - Hand Harvest	2,753	\$ 0.7450	\$ 0.7794	5%	\$ 12	\$ 54	\$ 4.1	\$ 2.8
2	7307	Tree Farms	160	\$ 1.1299	\$ 1.1392	1%	\$ 1	\$ 16	\$ 0.4	\$ 0.3
2	4803	Orchards	29,657	\$ 1.2414	\$ 1.2878	4%	\$ 26	\$ 63	\$ 73.3	\$ 56.4
3	4813	Vineyards	3,080	\$ 0.9416	\$ 1.0554	12%	\$ 35	\$ 184	\$ 6.2	\$ 4.6
3	4805	Nurseries and Shellfish Farms	4,088	\$ 1.0181	\$ 1.0879	7%	\$ 23	\$ 111	\$ 8.5	\$ 6.4
3	4811	Hop and Mint Farms	2,295	\$ 1.3026	\$ 1.3977	7%	\$ 37	\$ 145	\$ 6.2	\$ 4.8
3	4804	Egg and Poultry Farms	1,243	\$ 1.3908	\$ 1.4963	8%	\$ 2	\$ 201	\$ 3.6	\$ 2.8
4	4809	Greenhouses and Mushroom Farms	3,892	\$ 0.7762	\$ 0.8316	7%	\$ 27	\$ 79	\$ 6.2	\$ 4.3
4	4816	Farm Internship program C	0	\$ 0.8540	\$ 0.9430	10%	\$ 41	\$ 130	\$ 0.0	\$ 0.0
5	4812	Fish and Shellfish Hatcheries	169	\$ 1.1421	\$ 1.1805	3%	\$ 11	\$ 63	\$ 0.4	\$ 0.3
5	4802	Farms: Veg - Machine Harvest; Berry, Bulbs; Picking Forest Products, NOC	5,621	\$ 1.2903	\$ 1.3693	6%	\$ 19	\$ 132	\$ 14.8	\$ 11.5
6	4808	Diversified Field Crops and Cereal Grains	5,572	\$ 1.4284	\$ 1.4860	4%	\$ 28	\$ 83	\$ 15.9	\$ 12.5
6	7301	Dairy Farms	4,194	\$ 1.8202	\$ 1.7867	-2%	(\$ 19)	(\$ 45)	\$ 14.4	\$ 11.6
7	7302	Livestock Farms and Stables; Riding Academies	1,055	\$ 2.3564	\$ 2.5395	8%	\$ 43	\$ 308	\$ 5.1	\$ 4.3
4	MISC. PROFESSIONAL AND CLERICAL		755,557	\$ 0.2468	\$ 0.2646	7%	\$ 14.6	\$ 19.6	\$ 384	\$ 96
1	6501	Barber, Beauty, Tattoo, Piercing, Tanning Shops	9,786	\$ 0.3765	\$ 0.3995	6%	\$ 16	\$ 28	\$ 7.5	\$ 3.5
1	6107	Veterinary Services	10,149	\$ 0.5934	\$ 0.6137	3%	\$ 14	\$ 25	\$ 12.0	\$ 7.4
1	6620	Entertainers and Dancers	0	\$ 8.3508	\$ 8.6892	4%	(\$ 3)	\$ 653	\$ 0.0	\$ 0.0
2	4904	Clerical Office, NOC	260,617	\$ 0.2051	\$ 0.2223	8%	\$ 14	\$ 19	\$ 111.2	\$ 14.0
2	6503	Labor Unions	1,729	\$ 0.3761	\$ 0.3973	6%	\$ 14	\$ 26	\$ 1.3	\$ 0.6
2	6605	Actors, Entertainers and Musicians, NOC	434	\$ 0.8690	\$ 0.9178	6%	\$ 22	\$ 72	\$ 0.8	\$ 0.5
3	5302	Computer Consulting, Program, Software design, Web dev, ISP NOC	164,328	\$ 0.1903	\$ 0.2061	8%	\$ 14	\$ 16	\$ 65.0	\$ 4.2
3	7202	Real Estate Agencies/Brokers	24,657	\$ 0.2164	\$ 0.2319	7%	\$ 14	\$ 15	\$ 11.0	\$ 1.7
3	6909	Medical and Testing Labs/Blood Banks	10,948	\$ 0.4474	\$ 0.4688	5%	\$ 15	\$ 26	\$ 9.9	\$ 5.3
3	4903	Inspection/Valuation Services - Building, Elevator, Boiler, Marine	733	\$ 0.6271	\$ 0.6731	7%	\$ 17	\$ 71	\$ 0.9	\$ 0.6
3	4108	Letter Service Shops and Mailing or Addressing Companies	305	\$ 0.6161	\$ 0.6804	10%	\$ 23	\$ 100	\$ 0.4	\$ 0.3
4	7100	Exempt Limited Liability Members NOC	83	\$ 0.2141	\$ 0.2325	9%	\$ 15	\$ 21	\$ 0.0	\$ 0.0
4	6502	Banks and Financial Institutions	47,455	\$ 0.2207	\$ 0.2367	7%	\$ 14	\$ 16	\$ 21.6	\$ 3.7
4	6303	Sales Personnel - Outside, NOC	56,084	\$ 0.2839	\$ 0.3019	6%	\$ 15	\$ 19	\$ 32.5	\$ 10.7
4	4109	Sign Painting - In Shop and Buildings	373	\$ 0.6739	\$ 0.7146	6%	\$ 17	\$ 61	\$ 0.5	\$ 0.3
4	6601	Security Guard Agencies and Armored Car Services	13,221	\$ 0.6791	\$ 0.7640	13%	\$ 27	\$ 136	\$ 19.4	\$ 13.1
4	1006	Land surveying services, NOC	977	\$ 0.7177	\$ 0.7692	7%	\$ 21	\$ 77	\$ 1.4	\$ 1.0
5	5301	Accounting, Law and Service Companies	107,367	\$ 0.2298	\$ 0.2427	6%	\$ 14	\$ 11	\$ 50.0	\$ 9.6
6	4901	Consulting Engineer, Architectural Services, Geologists NOC	26,208	\$ 0.2711	\$ 0.2886	6%	\$ 14	\$ 19	\$ 14.5	\$ 4.4
6	4107	Business Machines- Installation, Service and Repair; Piano Tuning	6,010	\$ 0.5848	\$ 0.6170	6%	\$ 13	\$ 49	\$ 7.1	\$ 4.4
7	7101	Exempt Corporate Officers, NOC	1,097	\$ 0.2397	\$ 0.2595	8%	\$ 15	\$ 23	\$ 0.5	\$ 0.1
7	1007	Environmental Surveyors, Grading Bureaus, Foresters	4,018	\$ 0.8952	\$ 0.9178	3%	\$ 9	\$ 34	\$ 7.1	\$ 5.0
8	6301	Sales Personnel - Vehicles/Boats: Driving school Instructor, Limo Drivers	8,702	\$ 0.4894	\$ 0.5027	3%	\$ 11	\$ 15	\$ 8.4	\$ 4.7
9	6608	Motion Picture Production	277	\$ 1.2838	\$ 1.3157	2%	\$ 9	\$ 52	\$ 0.7	\$ 0.5
2	STORES		123,298	\$ 0.5964	\$ 0.6390	7%	\$ 19	\$ 63	\$ 151	\$ 96
1	6305	Clothing and Shoe Stores	12,233	\$ 0.4143	\$ 0.4403	6%	\$ 17	\$ 32	\$ 10.3	\$ 5.3
1	3901	Bakeries - Retail	5,276	\$ 0.4729	\$ 0.4971	5%	\$ 13	\$ 33	\$ 5.0	\$ 2.8
1	3410	Convenience Grocery Store - with Self Service Gas	9,954	\$ 0.5558	\$ 0.5918	6%	\$ 20	\$ 49	\$ 11.3	\$ 6.9
1	6403	Convenience Grocery Stores - No Gas	16,353	\$ 0.5357	\$ 0.6002	12%	\$ 28	\$ 96	\$ 18.8	\$ 11.6
1	6406	Housewares, Drug, Sports, Hobby, Variety Stores	21,100	\$ 0.5500	\$ 0.6185	12%	\$ 26	\$ 106	\$ 25.1	\$ 15.6
1	6402	Supermarkets	15,227	\$ 0.7278	\$ 0.7065	-3%	\$ 1	(\$ 42)	\$ 20.7	\$ 13.6
1	6504	Thrift Stores, non and for Profit	3,404	\$ 0.7782	\$ 0.8047	3%	\$ 11	\$ 40	\$ 5.3	\$ 3.6
2	6506	Photography Studios and Film Print Shops	622	\$ 0.4421	\$ 0.4715	7%	\$ 17	\$ 39	\$ 0.6	\$ 0.3
3	6411	Book, Coin, Camera, Phone, Music Instrument Stores	8,061	\$ 0.2941	\$ 0.3292	12%	\$ 20	\$ 48	\$ 5.1	\$ 1.9
3	6309	Hardware, Auto Parts, Lawn & Garden Stores	19,876	\$ 0.6876	\$ 0.7401	8%	\$ 19	\$ 82	\$ 28.2	\$ 18.9
3	6404	Florists	1,243	\$ 0.9009	\$ 0.9554	6%	\$ 22	\$ 83	\$ 2.3	\$ 1.6
4	3303	Meat, Fish and Poultry Dealers - Retail only	667	\$ 1.0479	\$ 1.0737	2%	\$ 10	\$ 40	\$ 1.4	\$ 1.0
4	6306	Furniture and Appliance Stores	6,727	\$ 1.0845	\$ 1.1838	9%	\$ 30	\$ 161	\$ 15.3	\$ 11.6
5	6308	Jewelry and Optical Goods Stores	2,555	\$ 0.3595	\$ 0.3918	9%	\$ 18	\$ 44	\$ 1.9	\$ 0.9
3	FOOD PROCESSING AND MANUFACTURING		43,435	\$ 1.2590	\$ 1.3296	6%	\$ 24	\$ 112	\$ 111	\$ 86
2	2104	Fruit and Vegetable Packing - Fresh	16,167	\$ 1.0119	\$ 1.0985	9%	\$ 41	\$ 126	\$ 34.1	\$ 25.4
2	3902	Fruit/Vegetable Canned/Food Product Manufacturing, NOC	12,056	\$ 1.3703	\$ 1.4501	6%	\$ 22	\$ 131	\$ 33.6	\$ 26.3
2	3903	Sugar Refining; Molasses, Syrup, NOC: Manufacturing	0	\$ 1.9044	\$ 2.0463	7%	\$ 38	\$ 235	\$ 0.0	\$ 0.0
3	3702	Breweries, Wineries and Beverage Bottling	4,141	\$ 0.9228	\$ 0.9138	-1%	\$ 5	(\$ 22)	\$ 7.3	\$ 5.2

2026 Rates

2023	per Hour Worked for State Fund firms					%	Full-time employee		in \$Millions	
Hazard	Risk		Yr ending Mar '25	Composite Base Rate	Changes	Costs or (Savings)		'26 Base	'26 Standard	
Group	Class	Examples of Businesses within the Class	FTEs	2025	2026	2026	Employee	Premiums	Premiums	
3	3906	Bakeries, Cracker, Pasta, Confection - Manufacturing/Wholesale, NOC	3,739	\$ 1.3695	\$ 1.4467	6%	\$ 11	\$ 137	\$ 10.4	\$ 8.1
3	3304	Meat, Fish and Poultry Dealers - with Wholesale Operations	3,986	\$ 1.7336	\$ 1.7957	4%	\$ 3	\$ 116	\$ 13.7	\$ 11.1
4	4301	Meat Products Manufacturing/ Slaughter and Packing Houses	1,021	\$ 1.9804	\$ 2.0562	4%	\$ 1	\$ 144	\$ 4.0	\$ 3.3
5	2101	Grain, Feed and Flour Mills and Dealers	1,683	\$ 1.5817	\$ 1.6240	3%	\$ 18	\$ 63	\$ 5.2	\$ 4.2
5	4304	Feedlots or Stockyards; Livestock Auction/Sales Yards; Livestock Buyers	358	\$ 2.0280	\$ 2.0640	2%	(\$ 9)	\$ 78	\$ 1.4	\$ 1.2
5	4302	Custom Meat Cutting	284	\$ 1.9095	\$ 2.0712	8%	\$ 44	\$ 267	\$ 1.1	\$ 0.9
5	DEALERS AND WHOLESALERS		41,479	\$ 1.3351	\$ 1.3988	5%	\$ 17	\$ 106	\$ 111	\$ 87
2	6603	Auction Sales	1,164	\$ 0.8323	\$ 0.8708	5%	\$ 17	\$ 57	\$ 1.9	\$ 1.4
2	6407	Wholesale Stores, NOC incl wholesale/retail combination	9,587	\$ 0.8153	\$ 0.8847	9%	\$ 26	\$ 107	\$ 16.3	\$ 11.5
2	6410	Janitorial Supply Dealers	285	\$ 0.8748	\$ 0.9263	6%	\$ 31	\$ 68	\$ 0.5	\$ 0.4
2	2004	Iron and Steel Merchants	1,103	\$ 1.4658	\$ 1.5629	7%	\$ 27	\$ 160	\$ 3.3	\$ 2.6
3	2009	Bldg Material Dirs, Lumber Yrds, Elect Supply Dirs, Farm Supply	8,077	\$ 1.0286	\$ 1.0423	1%	\$ 6	\$ 21	\$ 16.2	\$ 11.9
3	4401	Cold Storage Lockers	16	\$ 1.0479	\$ 1.0737	2%	\$ 10	\$ 40	\$ 0.0	\$ 0.0
3	1106	Rental Stores NOC: Truck Canopy Sales	1,023	\$ 1.0225	\$ 1.0761	5%	\$ 17	\$ 86	\$ 2.1	\$ 1.6
3	4402	Ice Manufacturing and Dealers	98	\$ 1.6000	\$ 1.6911	6%	\$ 22	\$ 153	\$ 0.3	\$ 0.3
4	3309	Golf cart, Motorcycle, Motorized Sport Vehicle Dealers	711	\$ 1.0776	\$ 1.1387	6%	\$ 16	\$ 101	\$ 1.6	\$ 1.2
4	2106	Fertilizer Dealers	1,338	\$ 1.4002	\$ 1.4906	6%	\$ 31	\$ 143	\$ 3.8	\$ 3.0
4	1104	Auto Wrecking	652	\$ 1.5448	\$ 1.6117	4%	\$ 22	\$ 106	\$ 2.0	\$ 1.6
5	6405	Tire Sales and Service Centers	2,986	\$ 1.5445	\$ 1.5820	2%	\$ 12	\$ 60	\$ 9.1	\$ 7.2
5	1108	Glass Merchants	1,796	\$ 1.4395	\$ 1.6215	13%	\$ 41	\$ 308	\$ 5.6	\$ 4.4
6	6409	Machinery and Equipment Dealers and Repair NOC	6,037	\$ 1.8239	\$ 1.8492	1%	\$ 13	\$ 35	\$ 21.4	\$ 17.3
6	3101	Ready-mix Concrete Dealers	946	\$ 1.8326	\$ 1.9454	6%	\$ 32	\$ 185	\$ 3.5	\$ 2.9
7	6408	Farm Machinery Dealers	886	\$ 1.6139	\$ 1.6413	2%	(\$ 7)	\$ 60	\$ 2.8	\$ 2.2
7	0604	Scrap Metal Dealers and Processors	633	\$ 2.2540	\$ 2.2488	0%	(\$ 15)	\$ 5	\$ 2.7	\$ 2.3
7	3407	Gas, Oil, and Asphalt Dealers	3,355	\$ 2.0619	\$ 2.2644	10%	\$ 15	\$ 374	\$ 14.6	\$ 12.0
7	1103	Solid Fuel, Firewood, Composting, Topsoil and Pallet Dealers	789	\$ 2.3324	\$ 2.3724	2%	(\$ 6)	\$ 82	\$ 3.6	\$ 3.0
4	HEALTH CARE		130,581	\$ 0.5774	\$ 0.6192	7%	\$ 17	\$ 63	\$ 155	\$ 97
1	6108	Nursing Homes and Skilled Nursing Centers	16,269	\$ 0.8131	\$ 0.8372	3%	\$ 14	\$ 32	\$ 26.2	\$ 18.2
4	6109	Physicians and Medical Clinics	103,149	\$ 0.4725	\$ 0.5139	9%	\$ 18	\$ 61	\$ 101.8	\$ 57.5
4	6120	Acute Care Hospitals with Safe Patient Handling	2,683	\$ 0.9735	\$ 1.0736	10%	\$ 18	\$ 175	\$ 5.5	\$ 4.1
4	6110	Home Health Services and Nursing Care, NOC	5,565	\$ 1.2039	\$ 1.2569	4%	(\$ 1)	\$ 103	\$ 13.4	\$ 10.2
4	6121	Acute Care Hospitals without Safe Patient Handling	789	\$ 1.2710	\$ 1.3311	5%	\$ 17	\$ 98	\$ 2.0	\$ 1.6
6	6105	Hospitals, NOC	2,126	\$ 1.4667	\$ 1.5527	6%	\$ 23	\$ 142	\$ 6.3	\$ 5.0
5	METAL AND MACHINERY MANUFACTURING		34,820	\$ 1.1638	\$ 1.1969	3%	\$ 13	\$ 51	\$ 80	\$ 61
2	5201	Electric Equipment Manufacturing	794	\$ 0.8022	\$ 0.8490	6%	\$ 23	\$ 67	\$ 1.3	\$ 0.9
3	5108	Cable and Wire Rope Manufacturing	137	\$ 2.0047	\$ 2.0641	3%	\$ 8	\$ 106	\$ 0.5	\$ 0.4
4	3605	Truck Manufacturing or Assembly	16	\$ 1.1381	\$ 1.2030	6%	\$ 15	\$ 110	\$ 0.0	\$ 0.0
4	3404	Metal Goods Manufacturing, NOC - Under 9 Gauge	5,981	\$ 1.4494	\$ 1.4710	1%	\$ 4	\$ 38	\$ 16.9	\$ 13.2
4	5106	Blacksmithing and Forging Works	55	\$ 2.2548	\$ 2.2912	2%	(\$ 4)	\$ 74	\$ 0.2	\$ 0.2
4	5103	Foundries, NOC	803	\$ 2.2548	\$ 2.2912	2%	(\$ 4)	\$ 74	\$ 3.5	\$ 2.9
5	3403	Aircraft Manufacturing	1,677	\$ 0.4955	\$ 0.5274	6%	\$ 21	\$ 40	\$ 1.7	\$ 1.0
5	3405	Precision Machined Parts and Products, N.O.C	8,064	\$ 0.7713	\$ 0.7735	0%	\$ 10	(\$ 6)	\$ 12.0	\$ 8.1
6	3402	Machine Shops and Machinery Manufacturing, NOC	9,898	\$ 1.1381	\$ 1.2030	6%	\$ 15	\$ 110	\$ 22.9	\$ 17.3
6	5109	Heavy Machinery Manufacturing	1,299	\$ 1.2094	\$ 1.2302	2%	\$ 17	\$ 23	\$ 3.1	\$ 2.3
6	3603	Furniture Stripping/Refinish; Electroplating/Detinning; Painting in Shop NOC	1,452	\$ 1.2308	\$ 1.3083	6%	\$ 23	\$ 126	\$ 3.6	\$ 2.8
6	5209	Metal Goods Manufacturing, NOC - 9 Gauge or More	1,502	\$ 1.4325	\$ 1.4339	0%	\$ 5	(\$ 2)	\$ 4.1	\$ 3.2
6	5208	Iron and Steel Works - Shop	2,402	\$ 1.4752	\$ 1.4689	0%	\$ 17	(\$ 29)	\$ 6.8	\$ 5.3
6	3604	Galvanizing and Tinning-Not Electrolytic, NOC	70	\$ 2.1729	\$ 2.3507	8%	\$ 51	\$ 290	\$ 0.3	\$ 0.3
7	5101	Pipe Manufacturing - Iron or Steel	175	\$ 2.1423	\$ 2.2571	5%	\$ 43	\$ 178	\$ 0.8	\$ 0.6
8	1801	Lead Smelting, Rolling Mills and Metal Recovery	180	\$ 1.4035	\$ 1.4924	6%	\$ 24	\$ 146	\$ 0.5	\$ 0.4
8	1701	Ore Reduction	0	\$ 1.8636	\$ 1.8675	0%	(\$ 1)	\$ 9	\$ 0.0	\$ 0.0
8	1802	Aluminum Smelting	5	\$ 2.1401	\$ 2.2732	6%	\$ 30	\$ 225	\$ 0.0	\$ 0.0
8	5204	Railroad Car Manufacturing	311	\$ 2.6774	\$ 2.8558	7%	\$ 46	\$ 296	\$ 1.7	\$ 1.4
7	FOREST PRODUCTS		18,411	\$ 1.8866	\$ 1.9691	4%	\$ 11	\$ 147	\$ 70	\$ 57
3	2907	Cabinet and Countertop Manufacturing - Wood	3,735	\$ 1.1512	\$ 1.1765	2%	\$ 5	\$ 44	\$ 8.4	\$ 6.4
3	2905	Furniture and Casket Manufacturing - Wood	340	\$ 1.4230	\$ 1.4817	4%	\$ 25	\$ 88	\$ 1.0	\$ 0.8
3	5002	Log Booming and Rafting	1	\$ 1.4707	\$ 1.5356	4%	\$ 15	\$ 110	\$ 0.0	\$ 0.0
4	2903	Wood Products Manufacturing, NOC	5,559	\$ 1.5032	\$ 1.6020	7%	\$ 28	\$ 162	\$ 17.1	\$ 13.6
5	1003	Pole Yards and Log Home Manufacturing	280	\$ 1.3794	\$ 1.4637	6%	\$ 27	\$ 135	\$ 0.8	\$ 0.6
6	2401	Pulp and Paper Goods Manufacturing, NOC	2,859	\$ 1.1367	\$ 1.1401	0%	\$ 4	\$ 2	\$ 6.3	\$ 4.7
6	1004	Log Storage or Sorting Yards	75	\$ 1.2599	\$ 1.4302	14%	\$ 33	\$ 294	\$ 0.2	\$ 0.2
7	2909	Woodenware Products Manufacturing	79	\$ 1.1678	\$ 1.2034	3%	\$ 10	\$ 59	\$ 0.2	\$ 0.1
7	2904	Plywood and Veneer Manufacturing	504	\$ 1.6040	\$ 1.6383	2%	\$ 20	\$ 46	\$ 1.6	\$ 1.3
7	1002	Sawmills and Automated Shake and Shingle Mills	1,800	\$ 1.8204	\$ 1.8033	-1%	\$ 7	(\$ 40)	\$ 6.2	\$ 5.0
8	6902	Log Road Construction	276	\$ 2.0024	\$ 2.0903	4%	\$ 17	\$ 152	\$ 1.1	\$ 0.9
8	5004	Forestry and Timberland Services - Manual Labor	895	\$ 2.4395	\$ 2.4632	1%	(\$ 51)	\$ 96	\$ 4.2	\$ 3.5
8	1005	Shake and Shingle Mills - Non-automated	0	\$ 12.3462	\$ 12.1205	-2%	(\$ 39)	(\$ 394)	\$ 0.0	\$ 0.0
9	5005	Mechanized Logging	943	\$ 2.4407	\$ 2.5479	4%	\$ 4	\$ 202	\$ 4.6	\$ 3.8
9	5006	Forestry/Timberland Services - Machine Operations	226	\$ 2.9344	\$ 3.0326	3%	\$ 6	\$ 183	\$ 1.3	\$ 1.1
9	5003	Log Hauling	541	\$ 6.1659	\$ 6.3882	4%	(\$ 34)	\$ 461	\$ 6.6	\$ 5.8

2026 Rates

2023	per Hour Worked for State Fund firms				%	Full-time employee		in \$Millions	
Hazard	Risk	Yr ending Mar '25	Composite Base Rate	Changes	Costs or (Savings)			'26 Base	'26 Standard
Group	Class	FTEs	2025	2026	2026	Employee	Employer	Premiums	Premiums
9	Logging Operations, NOC Logger Safety Initiative Tier 3	165	\$ 14.1391	\$ 15.7514	11%	\$ 89	\$ 3,006	\$ 5.0	\$ 4.4
9	Logging Operations, NOC Logger Safety Initiative Tier 2	24	\$ 15.8845	\$ 17.6964	11%	\$ 99	\$ 3,380	\$ 0.8	\$ 0.7
9	Logging Operations, NOC Logger Safety Initiative Tier 1	10	\$ 16.7572	\$ 18.6690	11%	\$ 103	\$ 3,567	\$ 0.4	\$ 0.3
9	5001 Logging Operations, NOC*	100	\$ 17.6299	\$ 19.6415	11%	\$ 108	\$ 3,754	\$ 3.8	\$ 3.4
5	MISCELLANEOUS MANUFACTURING	41,641	\$ 0.8534	\$ 0.8935	5%	\$ 13	\$ 63	\$ 71	\$ 51
1	3512 Plastic - Cutting, Bending and Milling	2,121	\$ 1.0063	\$ 1.0080	0%	\$ 4	(\$ 1)	\$ 4.1	\$ 3.0
1	3509 Statuary and Ornament Manufacturing	53	\$ 1.2141	\$ 1.3257	9%	\$ 28	\$ 187	\$ 0.1	\$ 0.1
2	6604 Optical Goods Manufacturing	666	\$ 0.3210	\$ 0.3421	7%	\$ 14	\$ 26	\$ 0.4	\$ 0.2
3	3503 Decorative Tile, Pottery, Glassware Manufacturing, NOC	588	\$ 0.9477	\$ 1.0530	11%	\$ 35	\$ 167	\$ 1.2	\$ 0.9
3	3513 Rubber Goods Manufacturing, NOC	438	\$ 1.2532	\$ 1.3569	8%	\$ 22	\$ 177	\$ 1.1	\$ 0.9
4	3602 Electronic Products, Jewelry and Instrument Mfg, Dental Labs	11,799	\$ 0.3826	\$ 0.4056	6%	\$ 15	\$ 29	\$ 9.2	\$ 4.4
4	4101 Printing Services and Book Binding	2,415	\$ 0.6129	\$ 0.6145	0%	\$ 8	(\$ 5)	\$ 2.8	\$ 1.8
4	3802 Soft Goods Manufacturing/Embellishing NOC	2,673	\$ 0.6007	\$ 0.6306	5%	\$ 16	\$ 41	\$ 3.2	\$ 2.0
4	3510 Plastic Products Manufacturing	5,981	\$ 1.0497	\$ 1.0691	2%	\$ 4	\$ 33	\$ 12.3	\$ 9.1
4	2908 Factory Built Housing: Campers/Trailers Manufacturing	430	\$ 1.9052	\$ 1.9034	0%	(\$ 25)	\$ 21	\$ 1.6	\$ 1.3
4	3104 Soapstone & Plasterboard Manufacturing: Wood preserving	1,175	\$ 1.8155	\$ 1.9496	7%	\$ 19	\$ 239	\$ 4.4	\$ 3.6
5	3808 Upholstery Work, NOC	433	\$ 1.0281	\$ 1.0385	1%	\$ 1	\$ 19	\$ 0.9	\$ 0.6
5	6908 Paper Products Manufacturing	1,776	\$ 1.1438	\$ 1.1805	3%	\$ 16	\$ 55	\$ 4.0	\$ 3.0
5	3105 Concrete Products Manufacturing	1,296	\$ 2.1325	\$ 2.1281	0%	(\$ 26)	\$ 18	\$ 5.3	\$ 4.3
6	3701 Chemicals NOC: Mixing and Manufacturing	7,501	\$ 0.8248	\$ 0.9130	11%	\$ 28	\$ 141	\$ 13.1	\$ 9.4
6	3501 Brick and Clay Product Manufacturing, NOC	5	\$ 0.9826	\$ 0.9562	-3%	(\$ 14)	(\$ 37)	\$ 0.0	\$ 0.0
6	2906 Pattern and Model Manufacturing: Wood Instrument Manufacturing	412	\$ 1.4143	\$ 1.4346	1%	(\$ 6)	\$ 45	\$ 1.1	\$ 0.9
6	3708 Mattress, Textile, Felt, and Rope Manufacturing, NOC	1,085	\$ 1.5678	\$ 1.6750	7%	\$ 23	\$ 182	\$ 3.5	\$ 2.8
6	3511 Fiberglass Products Manufacturing, NOC	642	\$ 2.0272	\$ 2.1078	4%	\$ 10	\$ 144	\$ 2.6	\$ 2.1
7	3102 Stone Wool Insulation Manufacturing	35	\$ 0.8248	\$ 0.9130	11%	\$ 28	\$ 141	\$ 0.1	\$ 0.0
7	3103 Cement Manufacturing	100	\$ 0.9473	\$ 0.9868	4%	\$ 14	\$ 62	\$ 0.2	\$ 0.1
8	0901 Shipbuilding and Repair, NOC	18	\$ 2.6256	\$ 2.6722	2%	\$ 10	\$ 79	\$ 0.1	\$ 0.1
4	TEMPORARY HELP	33,626	\$ 0.9320	\$ 0.9713	4%	\$ 12	\$ 64	\$ 63	\$ 45
1	7107 Temp. Help - Food Services	299	\$ 1.1302	\$ 1.2058	7%	\$ 30	\$ 115	\$ 0.7	\$ 0.5
2	7108 Temp. Help - Warehousing Services	2,445	\$ 0.9151	\$ 0.9833	7%	\$ 32	\$ 99	\$ 4.6	\$ 3.4
2	7114 Temp. Help - Assembly Work and Freight Handling	1,314	\$ 1.9314	\$ 1.8999	-2%	(\$ 19)	(\$ 41)	\$ 4.8	\$ 3.9
3	7105 Temp. Help - Office Services	10,577	\$ 0.2193	\$ 0.2373	8%	\$ 15	\$ 19	\$ 4.8	\$ 0.8
3	7104 Temp. Help - Administrative Staff	3,697	\$ 0.2378	\$ 0.2577	8%	\$ 15	\$ 23	\$ 1.8	\$ 0.4
3	7109 Temp. Help - Light Assembly Work	590	\$ 0.4251	\$ 0.4661	10%	\$ 19	\$ 60	\$ 0.5	\$ 0.3
3	7106 Temp. Help - Retail and Wholesale Store Services	353	\$ 0.7428	\$ 0.7697	4%	\$ 14	\$ 38	\$ 0.5	\$ 0.4
3	7113 Temp. Help - Maintenance Services	678	\$ 1.2965	\$ 1.3361	3%	\$ 16	\$ 60	\$ 1.7	\$ 1.3
3	7115 Temp. Help - Food Processing Services	1,322	\$ 1.6436	\$ 1.6541	1%	(\$ 6)	\$ 26	\$ 4.2	\$ 3.3
3	7112 Temp. Help - Agricultural Services	235	\$ 1.7251	\$ 1.8171	5%	\$ 19	\$ 158	\$ 0.8	\$ 0.7
4	7122 Temp. Help - Laborers for Manufacturing	1,052	\$ 1.0292	\$ 1.0728	4%	\$ 11	\$ 72	\$ 2.2	\$ 1.6
4	7110 Temp. Help - Field Technical Services	978	\$ 1.2417	\$ 1.2969	4%	\$ 16	\$ 90	\$ 2.4	\$ 1.9
4	7117 Temp. Help - Machine Operators and Skilled Craftsmen	1,091	\$ 2.4930	\$ 2.5288	1%	(\$ 30)	\$ 99	\$ 5.3	\$ 4.4
5	7111 Temp. Help - Health Care Services	6,660	\$ 1.0499	\$ 1.1275	7%	\$ 15	\$ 134	\$ 14.4	\$ 10.8
5	7119 Temp. Help - Vehicle Operations	269	\$ 4.2286	\$ 4.5052	7%	\$ 37	\$ 494	\$ 2.3	\$ 2.0
6	7118 Temp. Help - Flagging for Construction Services NOC	1,205	\$ 3.6756	\$ 3.6845	0%	(\$ 28)	\$ 45	\$ 8.5	\$ 7.3
7	7116 Temp. Help - Flagging for Public Utility Construction	855	\$ 1.6220	\$ 1.7017	5%	\$ 16	\$ 137	\$ 2.8	\$ 2.2
7	7121 Temp. Help - Logging and Aircraft Services	0	\$ 16.5888	\$ 17.7245	7%	(\$ 5)	\$ 2,185	\$ 0.0	\$ 0.0
8	7120 Temp. Help - Hazardous Waste Services	6	\$ 13.6846	\$ 14.6807	7%	\$ 120	\$ 1,793	\$ 0.2	\$ 0.2
5	UTILITIES AND COMMUNICATIONS	22,436	\$ 0.5151	\$ 0.5450	6%	\$ 18	\$ 40	\$ 23	\$ 14
1	4501 Radio and Television - Field Employees	193	\$ 0.5440	\$ 0.5661	4%	\$ 13	\$ 29	\$ 0.2	\$ 0.1
2	3408 Natural Gas Companies	475	\$ 0.7573	\$ 0.7842	4%	\$ 15	\$ 37	\$ 0.7	\$ 0.5
4	1304 Telephone Companies - Office and Administrative Staff	10,238	\$ 0.2149	\$ 0.2318	8%	\$ 14	\$ 18	\$ 4.6	\$ 0.7
4	1303 Telephone Companies - All Other Employees, NOC	1,033	\$ 1.0425	\$ 1.1126	7%	\$ 29	\$ 105	\$ 2.2	\$ 1.6
4	1507 Waterworks Operations, Repair and Maintenance	2,019	\$ 1.1453	\$ 1.2092	6%	\$ 29	\$ 94	\$ 4.7	\$ 3.6
5	4103 Newspaper Publishing	142	\$ 1.5298	\$ 1.6536	8%	\$ 48	\$ 190	\$ 0.4	\$ 0.4
6	4502 Radio and Television - All Other Employees	5,959	\$ 0.3072	\$ 0.3231	5%	\$ 13	\$ 17	\$ 3.7	\$ 1.4
6	1305 TV Cable Companies - All Other Employees, NOC	466	\$ 1.1679	\$ 1.2626	8%	\$ 19	\$ 163	\$ 1.1	\$ 0.9
6	1301 Electric Light & Power Companies	1,912	\$ 1.5222	\$ 1.5867	4%	\$ 29	\$ 95	\$ 5.8	\$ 4.6

Notes:

Base premiums calculated assuming all firms have experience factor = 1.0000

Industries are sorted by amount of Standard Premiums

Standard Premiums exclude SPF and SAW premium rates

Standard Premiums calculated assuming average experience factor = 0.91

Within industries, sorting by Hazard grouping, then 2025 hourly rate

Hazard group based on claim severities

Higher rates within similar hazard group usually reflects higher claim frequencies

Full-time employee (FTE) = 1,920 hours worked or 240,000 sq. ft. of wallboard

*Excluding FTEs and rates related to the Logger Safety Initiative (LSI)

**Excluding FTEs and rates related to the Firefighter Injury and Illness Reduction (FIIRE) program.

***All Classifications row assumes all firms have experience factor = 0.91