

Proposed 2027 Rates											
per Hour Worked for State Fund firms											
2023 Hazard Group	Risk Class	Examples of Businesses within the Class	Yr ending Mar '26 FTEs	Adopted 2026	Composite Base Rate			Full-time employee		in \$Millions	
					Proposed 2027	%Change 2027	Indicated 2027	%Change 2027	Costs or (Savings) Employee Employer	Proposed	Base Premium Indicated
5	ALL CLASSIFICATIONS***		2,253,917	\$ 0.7888	\$ 0.8274	4.9%	\$0.9323	18.2%	\$ 16.43 \$ 58.23	\$ 3,850	\$ 4,346
8	BUILDING CONSTRUCTION AND TRADES		119,914	\$ 2.5008	\$ 2.5755	3%	\$2.9430	18%	\$ 30 \$ 114	\$ 593	\$ 678
3	0606	Vending Machine Installation, Service and Repair	1,087	\$ 1.4153	\$ 1.4618	3%	\$ 1.6609	17%	\$ 11 \$ 78	\$ 3.1	\$ 3.5
3	0308	Lawn Care Maintenance	8,796	\$ 1.4948	\$ 1.5638	5%	\$ 1.7984	20%	\$ 25 \$ 107	\$ 26.4	\$ 30.4
5	0301	Landscape Construction and Renovation	5,785	\$ 2.1811	\$ 2.1594	-1%	\$ 2.4836	14%	\$ 2 (\$ 39)	\$ 24.0	\$ 27.6
6	0607	Appliance Install, Svc, Repair & Store Display Svs Contractor	3,446	\$ 1.7894	\$ 1.8371	3%	\$ 2.0899	17%	\$ 19 \$ 73	\$ 12.2	\$ 13.8
7	0608	Telephone and Electrical Alarm System Installation	4,041	\$ 1.0155	\$ 1.0682	5%	\$ 1.1984	18%	\$ 21 \$ 80	\$ 8.3	\$ 9.3
7	0521	Painting: Buildings - Interior Work	5,748	\$ 1.8962	\$ 1.8880	0%	\$ 2.1590	14%	\$ 15 (\$ 31)	\$ 20.8	\$ 23.8
7	0307	HVAC-R System/Wood stove-Install, Svs, Repair	9,055	\$ 1.9751	\$ 2.0450	4%	\$ 2.3236	18%	\$ 22 \$ 112	\$ 35.6	\$ 40.4
7	0502	Floor and Counter Covering Installation	1,956	\$ 2.1296	\$ 2.3057	8%	\$ 2.6256	23%	\$ 51 \$ 287	\$ 8.7	\$ 9.9
7	0513	Interior Finish Carpentry	5,607	\$ 2.1088	\$ 2.3138	10%	\$ 2.6390	25%	\$ 45 \$ 348	\$ 24.9	\$ 28.4
7	0514	Garage Door Installation, Service and Repair	888	\$ 3.0113	\$ 3.1483	5%	\$ 3.6104	20%	\$ 59 \$ 204	\$ 5.4	\$ 6.2
7	0511	Glass Installation: Buildings	1,482	\$ 3.6183	\$ 4.0733	13%	\$ 4.6429	28%	\$ 108 \$ 765	\$ 11.6	\$ 13.2
7	0510	Wood Frame Building Construction and Alterations	7,509	\$ 4.6938	\$ 4.7452	1%	\$ 5.4730	17%	\$ 38 \$ 61	\$ 68.4	\$ 78.9
8	0601	Electrical Wiring: Buildings and Structures	15,248	\$ 1.4370	\$ 1.4988	4%	\$ 1.6865	17%	\$ 28 \$ 90	\$ 43.9	\$ 49.4
8	0512	Insulation Installation and Asbestos Abatement Work	2,478	\$ 2.6240	\$ 2.6827	2%	\$ 3.0782	17%	\$ 32 \$ 81	\$ 12.8	\$ 14.6
8	0516	Building Repair, Remodeling and Carpentry, NOC	11,519	\$ 2.9469	\$ 2.9834	1%	\$ 3.4176	16%	\$ 36 \$ 34	\$ 66.0	\$ 75.6
8	0519	Sheet Metal Siding, Gutter and Downspout Installation	1,101	\$ 3.9378	\$ 3.7385	-5%	\$ 4.2636	8%	\$ (26) (\$ 356)	\$ 7.9	\$ 9.0
8	0504	Painting: Building and Structures - Exterior Work	2,678	\$ 3.7129	\$ 3.7419	1%	\$ 4.2944	16%	\$ 41 \$ 15	\$ 19.2	\$ 22.1
9	0306	Plumbing	10,361	\$ 1.8222	\$ 2.0029	10%	\$ 2.2673	24%	\$ 33 \$ 314	\$ 39.8	\$ 45.1
9	0602	Elevator Installation, Service and Repair	1,031	\$ 1.8819	\$ 2.0476	9%	\$ 2.2866	22%	\$ 25 \$ 293	\$ 4.1	\$ 4.5
9	0603	Machinery Installation, Service and Repair	4,766	\$ 2.0921	\$ 2.2059	5%	\$ 2.4840	19%	\$ 21 \$ 198	\$ 20.2	\$ 22.7
9	0518	Non-Wood Frame Building Construction	5,522	\$ 2.6722	\$ 2.5760	-4%	\$ 2.9288	10%	\$ (1) (\$ 184)	\$ 27.3	\$ 31.1
9	0517	Factory Built Home Set-up by Contractor/Manufacturer	86	\$ 3.5608	\$ 3.6632	3%	\$ 4.1909	18%	\$ 42 \$ 154	\$ 0.6	\$ 0.7
9	0302	Masonry Construction	1,162	\$ 3.6401	\$ 3.8354	5%	\$ 4.3671	20%	\$ 51 \$ 324	\$ 8.6	\$ 9.7
9	0303	Plastering, Stuccoing and Lathing: Buildings	301	\$ 4.1115	\$ 4.3365	5%	\$ 4.9493	20%	\$ 66 \$ 366	\$ 2.5	\$ 2.9
9	0507	Roof Work - Construction and Repair	4,970	\$ 5.7930	\$ 6.0407	4%	\$ 6.9989	21%	\$ 108 \$ 368	\$ 57.6	\$ 66.8
The following rates are per sq. ft. of wallboard installed											
8	0540	Wallboard Installation - Discounted Rate	590	\$ 0.0404	\$ 0.0448	11%	\$ 0.0517	28%	\$ 192 \$ 864	\$ 6.3	\$ 7.3
9	0541	Wallboard Taping - Discounted Rate	566	\$ 0.0195	\$ 0.0198	2%	\$ 0.0225	15%	\$ 24 \$ 48	\$ 2.7	\$ 3.1
9	0551	Wallboard Taping - Undiscounted Rate	1,506	\$ 0.0324	\$ 0.0314	-3%	\$ 0.0357	10%	\$ (36) (\$ 204)	\$ 11.3	\$ 12.9
9	0550	Wallboard Installation - Undiscounted Rate	629	\$ 0.0896	\$ 0.0854	-5%	\$ 0.0979	9%	\$ (132) (\$ 876)	\$ 12.9	\$ 14.8
4	MISCELLANEOUS SERVICES		393,030	\$ 0.7735	\$ 0.8252	7%	\$0.9326	21%	\$ 20 \$ 79	\$ 623	\$ 704
0	7204	Preferred Workers	172	\$ 0.1912	\$ 0.1978	3%	\$ 0.1978	3%	\$ 6 \$ 6	\$ 0.1	\$ 0.1
0	7205	Life and rescue emergency personnel	0	\$ 0.1912	\$ 0.1978	3%	\$ 0.1978	3%	\$ 6 \$ 6	\$ 0.0	\$ 0.0
1	7203	Community Service Workers-Elective Coverage	59	\$ 0.4208	\$ 0.4412	5%	\$ 0.4884	16%	\$ 13 \$ 27	\$ 0.1	\$ 0.1
1	6203	YMCA, YWCA, Boys and Girls Clubs	3,907	\$ 0.4427	\$ 0.4945	12%	\$ 0.5539	25%	\$ 24 \$ 75	\$ 3.7	\$ 4.2
1	3905	Restaurants and Taverns	149,034	\$ 0.5126	\$ 0.5478	7%	\$ 0.6113	19%	\$ 14 \$ 53	\$ 156.8	\$ 174.9
1	6704	Parking Lot Operations	1,353	\$ 0.5071	\$ 0.5537	9%	\$ 0.6123	21%	\$ 19 \$ 71	\$ 1.4	\$ 1.6
1	4504	Theaters	3,317	\$ 0.5374	\$ 0.5726	7%	\$ 0.6429	20%	\$ 18 \$ 49	\$ 3.6	\$ 4.1
1	3409	Gas Stations-Self Service - No Groceries	75	\$ 0.5918	\$ 0.6337	7%	\$ 0.7092	20%	\$ 17 \$ 63	\$ 0.1	\$ 0.1
1	6206	Golf Courses NOC	2,270	\$ 0.6524	\$ 0.6747	3%	\$ 0.7582	16%	\$ 11 \$ 32	\$ 2.9	\$ 3.3
1	6208	Amusement Parks, Race Tracks and Fairs-Permanent site	2,490	\$ 0.6796	\$ 0.7012	3%	\$ 0.8008	18%	\$ 15 \$ 26	\$ 3.4	\$ 3.8
1	3406	Gas Stations-Full Service, Car Washes and Detailers	4,833	\$ 0.7649	\$ 0.8272	8%	\$ 0.9312	22%	\$ 21 \$ 98	\$ 7.7	\$ 8.6
1	6511	Chore Services	23,957	\$ 0.7947	\$ 0.8505	7%	\$ 0.9639	21%	\$ 23 \$ 84	\$ 39.1	\$ 44.3
1	7308	Pet Grooming/Boarding Services/Animal Shelters	4,257	\$ 0.9176	\$ 1.0220	11%	\$ 1.1740	28%	\$ 32 \$ 168	\$ 8.4	\$ 9.6
1	4905	Motels and Hotels	14,842	\$ 1.2117	\$ 1.2735	5%	\$ 1.4650	21%	\$ 30 \$ 89	\$ 36.3	\$ 41.7
1	6705	Ski Facilities and Outdoor Recreation Guides	1,081	\$ 2.2828	\$ 2.3312	2%	\$ 2.7588	21%	\$ 34 \$ 58	\$ 4.8	\$ 5.7
1	6809	Baseball, Basketball and Soccer Teams	92	\$ 7.9129	\$ 8.3432	5%	\$ 9.8407	24%	\$ 307 \$ 519	\$ 1.5	\$ 1.7
1	6707	Contact Sports, NOC	22	\$ 23.2807	\$ 27.2990	17%	\$ 33.1890	43%	\$ 2,333 \$ 5,382	\$ 1.1	\$ 1.4
2	5308	Community Action Organizations	7,510	\$ 0.4394	\$ 0.4836	10%	\$ 0.5322	21%	\$ 16 \$ 69	\$ 7.0	\$ 7.7
2	6607	Card Rooms, Bingo Parlors and Recreational Centers	4,139	\$ 0.5010	\$ 0.5217	4%	\$ 0.5797	16%	\$ 13 \$ 27	\$ 4.1	\$ 4.6
2	6204	Health Clubs, Gyms, Exercise Facilities and Baths NOC	7,297	\$ 0.4890	\$ 0.5309	9%	\$ 0.5896	21%	\$ 15 \$ 65	\$ 7.4	\$ 8.3
2	5207	Bowling Centers and Skating Rinks	1,264	\$ 0.6246	\$ 0.6914	11%	\$ 0.7814	25%	\$ 30 \$ 98	\$ 1.7	\$ 1.9
2	6709	Sheltered Workshops and work activity centers	2,515	\$ 0.7780	\$ 0.8010	3%	\$ 0.9077	17%	\$ 21 \$ 23	\$ 3.9	\$ 4.4
2	6509	Assisted Living, Adult Family Homes, Retirement Centers	34,882	\$ 0.8789	\$ 0.9571	9%	\$ 1.0919	24%	\$ 31 \$ 120	\$ 64.1	\$ 73.1
2	3909	Caterers	3,627	\$ 0.8528	\$ 0.9695	14%	\$ 1.1092	30%	\$ 48 \$ 176	\$ 6.8	\$ 7.7
2	2203	Laundries - Commercial NOC	1,680	\$ 1.4303	\$ 1.5701	10%	\$ 1.8073	26%	\$ 41 \$ 228	\$ 5.1	\$ 5.8
3	6205	Clubs NOC	3,237	\$ 0.6808	\$ 0.7647	12%	\$ 0.8641	27%	\$ 32 \$ 129	\$ 4.8	\$ 5.4
3	6706	Sports Teams - Operations and Facilities	827	\$ 0.7670	\$ 0.8379	9%	\$ 0.9521	24%	\$ 25 \$ 111	\$ 1.3	\$ 1.5
3	6209	Campgrounds and Public Swimming Pools	2,448	\$ 0.8583	\$ 0.9013	5%	\$ 1.0333	20%	\$ 23 \$ 59	\$ 4.2	\$ 4.9
3	2201	Laundry and Dry Cleaning Services	834	\$ 0.9938	\$ 1.0502	6%	\$ 1.2014	21%	\$ 16 \$ 93	\$ 1.7	\$ 1.9
3	2204	Laundries - Coin Operated	262	\$ 0.9938	\$ 1.0502	6%	\$ 1.2014	21%	\$ 16 \$ 93	\$ 0.5	\$ 0.6
3	6602	Janitorial Services and Pest Control	15,412	\$ 1.6799	\$ 1.7320	3%	\$ 1.9975	19%	\$ 29 \$ 71	\$ 51.3	\$ 59.1
4	6201	Mortuaries	751	\$ 1.4194	\$ 1.4441	2%	\$ 1.6472	16%	\$ 22 \$ 25	\$ 2.1	\$ 2.4
4	6202	Cemeteries	270	\$ 2.3421	\$ 2.5824	10%	\$ 2.9792	27%	\$ 74 \$ 388	\$ 1.3	\$ 1.5
5	6512	Home Care Services/Consumer Directed Employer Program	41,925	\$ 0.4331	\$ 0.4706	9%	\$ 0.5134	19%	\$ 13 \$ 59	\$ 37.9	\$ 41.3
5	4910	Property and Building Management Services	23,467	\$ 1.3610	\$ 1.4671	8%	\$ 1.6676	23%	\$ 24 \$ 179	\$ 66.1	\$ 75.1
5	6207	Carnivals, Circuses, Rodeos - Traveling	109	\$ 2.2500	\$ 2.3134	3%	\$ 2.6685	19%	\$ 31 \$ 91	\$ 0.5	\$ 0.6
5	2202	Carpet Cleaning	418	\$ 2.1446	\$ 2.3439	9%	\$ 2.6747	25%	\$ 56 \$ 327	\$ 1.9	\$ 2.1
6	3411	Automobile Dealers, Rentals and Service Shops	21,686	\$ 1.2681	\$ 1.3253	5%	\$ 1.5008	18%	\$ 16 \$ 94	\$ 55.2	\$ 62.5
6	3414	Boat Dealers, Marinas and Boat House Operations: Boat Storage Facilities	1,378	\$ 2.0444	\$ 2.1163	4%	\$ 2.4164	18%	\$ 31 \$ 107	\$ 5.6	\$ 6.4
6	3415	Factory Built Housing Dealers	227	\$ 3.3444	\$ 3.6324	9%	\$ 4.1723	25%	\$ 82 \$ 470	\$ 1.6	\$ 1.8
6	6708	Auto & Boat Racing	0	\$ 22.0321	\$ 23.1547	5%	\$ 27.6395	25%	\$ 50 \$ 165	\$ 0.0	\$ 0.0
8	3412	Automobile/truck: Body and Fender Repair Shops	4,289	\$ 1.6400	\$ 1.6729	2%	\$ 1.8865	15%	\$ 13 \$ 50	\$ 13.8	\$ 15.5
9	6510	Domestic Workers in Private Residence	816	\$ 1.2309	\$ 1.2991	6%	\$ 1.4496	18%	\$ 16 \$ 115	\$ 2.0	\$ 2.3
5	GOVERNMENT AND SCHOOLS		274,739	\$ 0.9512	\$ 1.0309	8%	\$1.1821	24%	\$ 23 \$ 130	\$ 544	\$ 624
1	6901	Volunteers, Student Volunteers, Unpaid Students	2,441	\$ 0.0677	\$ 0.0702	4%	\$ 0.0919	36%	\$ 2 \$ 2	\$ 0.3	\$ 0.4
1	4909	Inmates - Juvenile Camps	2	\$ 0.2877	\$ 0.2974	3%	\$ 0.3169	10%	\$ 6 \$ 12	\$ 0.0	\$ 0.0
1	5306	Counties - Office and Administrative Employees	13,982	\$ 0.2920	\$ 0.3174	9%	\$ 0.3357	15%	\$ 9 \$ 39	\$ 8.5	\$ 9.0
1	4907	Inmates - Prison Industries	1,212	\$ 0.3240	\$ 0.3368	4%	\$ 0.3628	12%	\$ 7 \$ 17	\$ 0.8	\$ 0.8

Proposed 2027 Rates						Proposed impact							
2023 Hazard Group	Risk Class	per Hour Worked for State Fund firms	Yr ending Mar '26	Adopted 2026	Proposed 2027	Composite Base Rate %Change 2027	Indicated 2027	%Change 2027	Full-time employee Costs or (Savings)	Employee	Employer	Proposed	Indicated
Examples of Businesses within the Class													
1	4908	Inmates - Adult Camps	278	\$ 0.4324	\$ 0.4468	3%	\$ 0.4957	15%	\$ 6	\$ 21	\$	0.2	\$ 0.3
1	6103	Schools, Churches and Day Care - Professional/Clerical Staff	57,390	\$ 0.4289	\$ 0.4820	12%	\$ 0.5337	24%	\$ 23	\$ 79	\$	53.1	\$ 58.8
1	6505	Wildfire Special Works Programs	767	\$ 0.5624	\$ 0.6259	11%	\$ 0.7135	27%	\$ 42	\$ 80	\$	0.9	\$ 1.1
1	6906	Volunteer Law Enforcement Officers	16	\$ 0.7328	\$ 0.8658	18%	\$ 1.0827	48%	\$ 128	\$ 128	\$	0.0	\$ 0.0
2	5300	State Government - Administrative Field Staff	16,381	\$ 0.3924	\$ 0.4055	3%	\$ 0.4380	12%	\$ 7	\$ 18	\$	12.8	\$ 13.8
3	5305	Cities - Office and Administrative Employees	7,019	\$ 0.3096	\$ 0.3248	5%	\$ 0.3448	11%	\$ 8	\$ 21	\$	4.4	\$ 4.6
3	4906	Colleges and Universities	78,739	\$ 0.4649	\$ 0.4921	6%	\$ 0.5378	16%	\$ 11	\$ 41	\$	74.4	\$ 81.3
3	6104	Schools, Churches and Day Care - All Other Staff	8,231	\$ 1.0899	\$ 1.2153	12%	\$ 1.3796	27%	\$ 36	\$ 205	\$	19.2	\$ 21.8
4	4902	State Government - Office and Administrative Employees	31,771	\$ 0.3365	\$ 0.3382	1%	\$ 0.3600	7%	\$ 5	(\$ 2)	\$	20.6	\$ 22.0
4	5307	State Government - All Other Employees, NOC	13,381	\$ 1.8213	\$ 1.9631	8%	\$ 2.2283	22%	\$ 40	\$ 232	\$	50.4	\$ 57.2
4	6905	County and City Law Enforcement Officers	4,612	\$ 3.5860	\$ 4.1239	15%	\$ 5.2983	48%	\$ 122	\$ 911	\$	36.5	\$ 46.9
5	0803	Cities and Towns - All Other Employees, NOC	6,658	\$ 1.5508	\$ 1.6697	8%	\$ 1.8877	22%	\$ 23	\$ 205	\$	21.3	\$ 24.1
5	7103	State Government - Law Enforcement Officers	6,360	\$ 2.9377	\$ 2.9104	-1%	\$ 3.2893	12%	(\$ 16)	(\$ 36)	\$	35.5	\$ 40.2
5	7201	State Patient and Health Care Personnel, NOC	4,118	\$ 4.6270	\$ 5.1593	12%	\$ 5.8510	26%	\$ 94	\$ 928	\$	40.8	\$ 46.3
6	1501	County and Tribal Councils - All Other Employees, NOC	9,266	\$ 2.2523	\$ 2.4027	7%	\$ 2.7287	21%	\$ 32	\$ 257	\$	42.7	\$ 48.5
6		Firefighter Injury and Illness Reduction - Pilot Program	5,626	\$ 4.1593	\$ 4.7832	15%	\$ 5.9599	43%	\$ 154	\$ 1,044	\$	51.7	\$ 64.4
6		Firefighter Injury and Illness Reduction - Review Quarter	0	\$ 4.3763	\$ 5.0327	15%	\$ 6.2800	44%	\$ 161	\$ 1,099	\$	0.0	\$ 0.0
6	6904	County and City Fire Fighters - Salaried**	2,814	\$ 4.5932	\$ 5.2822	15%	\$ 6.6001	44%	\$ 169	\$ 1,154	\$	28.5	\$ 35.7
6	7400	State Acute Health Care Facilities w/o Safe Patient Handling	0	\$ 7.7351	\$ 8.0540	4%	\$ 9.1201	18%	\$ 94	\$ 518	\$	0.0	\$ 0.0
7	7200	State Acute Health Care Facilities w/Safe Patient Handling	2,723	\$ 6.7512	\$ 7.0293	4%	\$ 7.9563	18%	\$ 83	\$ 451	\$	36.8	\$ 41.6
8	4201	Longshore and Stevedoring; Port Districts	951	\$ 2.2052	\$ 2.2823	3%	\$ 2.5700	17%	\$ 36	\$ 112	\$	4.2	\$ 4.7
5	TRANSPORTATION AND WAREHOUSING		98,047	\$ 2.4384	\$ 2.4880	2%	\$ 2.8444	17%	\$ 26	\$ 69	\$	468	\$ 535
2	6801	Scheduled Airlines - Flight Crew	2,437	\$ 1.9401	\$ 2.0153	4%	\$ 2.2652	17%	\$ 41	\$ 103	\$	9.4	\$ 10.6
2	2103	Fulfillment Centers	17,040	\$ 3.5217	\$ 3.7076	5%	\$ 4.2642	21%	\$ 56	\$ 301	\$	121.3	\$ 139.5
3	2008	Field Bonded Warehouses	0	\$ 0.8172	\$ 0.8772	7%	\$ 0.9863	21%	\$ 14	\$ 101	\$	0.0	\$ 0.0
3	6804	Non Scheduled Airlines - Ground Crew	6,163	\$ 0.8854	\$ 0.9747	10%	\$ 1.0985	24%	\$ 25	\$ 147	\$	11.5	\$ 13.0
3	2102	Warehouses, NOC, Grocery Distribution and Recycle Centers	5,236	\$ 1.6525	\$ 1.6909	2%	\$ 1.9482	18%	\$ 23	\$ 50	\$	17.0	\$ 19.6
3	1404	Cabulance and Paratransit	978	\$ 2.0322	\$ 2.1652	7%	\$ 2.5026	23%	\$ 41	\$ 214	\$	4.1	\$ 4.7
3	6907	Moving and Storage Companies	1,537	\$ 2.0282	\$ 2.2253	10%	\$ 2.5699	27%	\$ 74	\$ 304	\$	6.6	\$ 7.6
3	1407	Bus Companies	2,018	\$ 2.0109	\$ 2.4488	22%	\$ 2.8034	39%	\$ 119	\$ 722	\$	9.5	\$ 10.9
3	6802	Scheduled Airlines - Ground Crew	3,142	\$ 2.5330	\$ 2.6568	5%	\$ 3.0506	20%	\$ 61	\$ 176	\$	16.0	\$ 18.4
3	2105	Beer, Wine, and Soft Drink Distributors	3,005	\$ 2.2420	\$ 2.6611	19%	\$ 3.0368	35%	\$ 104	\$ 700	\$	15.4	\$ 17.5
4	4404	Cold Storage Warehouse	1,427	\$ 1.6182	\$ 1.6810	4%	\$ 1.9333	19%	\$ 37	\$ 84	\$	4.6	\$ 5.3
4	1405	Ambulance Services	2,110	\$ 1.9665	\$ 2.1279	8%	\$ 2.4376	24%	\$ 49	\$ 261	\$	8.6	\$ 9.9
5	1408	Passenger Transportation Network Companies	6,262	\$ 0.9400	\$ 1.0242	9%	\$ 1.1500	22%	\$ 4	\$ 157	\$	12.3	\$ 13.8
5	1401	Taxi Cab Companies	187	\$ 0.9896	\$ 1.0856	10%	\$ 1.2403	25%	\$ 36	\$ 148	\$	0.4	\$ 0.4
5	1101	Delivery Services	26,577	\$ 2.2674	\$ 2.1203	-6%	\$ 2.4269	7%	(\$ 20)	(\$ 262)	\$	108.2	\$ 123.8
6	1105	Septic Tank Pumping and Street Sweeping Services	1,542	\$ 1.7998	\$ 1.9314	7%	\$ 2.1961	22%	\$ 29	\$ 223	\$	5.7	\$ 6.5
6	2002	Freight Handling Services	2,757	\$ 1.8533	\$ 1.9961	8%	\$ 2.2802	23%	\$ 57	\$ 217	\$	10.6	\$ 12.1
6	4305	Solid Waste Collection Svs/Landfill Operations/Hazardous Waste Processing	2,687	\$ 3.0891	\$ 3.2385	5%	\$ 3.6956	20%	\$ 63	\$ 224	\$	16.7	\$ 19.1
7	2007	Grain, Bean and Pea Elevators and Warehouses	637	\$ 1.6570	\$ 1.7110	3%	\$ 1.9622	18%	\$ 20	\$ 84	\$	2.1	\$ 2.4
7	1109	Auto and Truck Towing Services	824	\$ 4.5874	\$ 4.7484	4%	\$ 5.4110	18%	(\$ 4)	\$ 313	\$	7.5	\$ 8.6
8	1102	Trucking, NOC	10,622	\$ 3.8195	\$ 3.7733	-1%	\$ 4.2859	12%	\$ 25	(\$ 114)	\$	77.0	\$ 87.4
9	6803	Non Scheduled Airlines - Flight Crew	764	\$ 1.5155	\$ 1.6011	6%	\$ 1.7812	18%	\$ 12	\$ 152	\$	2.3	\$ 2.6
9	6903	Aerial Fire Fighting, Spraying, Seeding and Crop Dusting	95	\$ 8.7942	\$ 8.6784	-1%	\$ 9.8589	12%	(\$ 17)	(\$ 205)	\$	1.6	\$ 1.8
8	MISCELLANEOUS CONSTRUCTION AND MINING		54,498	\$ 1.6434	\$ 1.6758	2%	\$ 1.9021	16%	\$ 19	\$ 43	\$	175	\$ 199
4	0105	Fence Erection and Repair, NOC	1,240	\$ 2.2888	\$ 2.2576	-1%	\$ 2.5981	14%	\$ 11	(\$ 71)	\$	5.4	\$ 6.2
6	0403	Sign- Erection, Repair, Removal	236	\$ 3.2776	\$ 3.4832	6%	\$ 3.9756	21%	\$ 51	\$ 343	\$	1.6	\$ 1.8
7	4911	Construction Estimator	6,383	\$ 0.3538	\$ 0.3689	4%	\$ 0.3953	12%	\$ 8	\$ 21	\$	4.5	\$ 4.8
7	0219	Guardrails, Street Signs and Traffic Lights Installation	985	\$ 1.5532	\$ 1.5880	2%	\$ 1.8001	16%	\$ 14	\$ 52	\$	3.0	\$ 3.4
7	1704	Quarries	423	\$ 1.8675	\$ 1.9222	3%	\$ 2.1935	17%	\$ 25	\$ 80	\$	1.6	\$ 1.8
7	0217	Concrete Work - Foundations and Flatwork	4,366	\$ 2.2985	\$ 2.4493	7%	\$ 2.7921	21%	\$ 39	\$ 251	\$	20.5	\$ 23.4
7	0106	Tree Care and Pruning Services, NOC	1,092	\$ 7.0142	\$ 7.3634	5%	\$ 8.5620	22%	\$ 91	\$ 580	\$	15.4	\$ 18.0
8	4900	Construction Project or Site Superintendent/Manager	10,892	\$ 0.5190	\$ 0.5326	3%	\$ 0.5815	12%	\$ 1	\$ 25	\$	11.1	\$ 12.2
8	5206	Construction/Logging/Trucking - Permanent Yard	6,089	\$ 0.9828	\$ 0.8966	-9%	\$ 1.0092	3%	(\$ 10)	(\$ 156)	\$	10.5	\$ 11.8
8	0112	Sand and Gravel Production including Dealers	1,322	\$ 1.6761	\$ 1.7224	3%	\$ 1.9678	17%	\$ 23	\$ 66	\$	4.4	\$ 5.0
8	3506	Mobile Crane, Hoisting Services and Concrete Pumping	612	\$ 1.9280	\$ 2.0689	7%	\$ 2.3475	22%	\$ 40	\$ 230	\$	2.4	\$ 2.8
8	0104	Dredging, NOC	5	\$ 2.2207	\$ 2.3173	4%	\$ 2.6229	18%	\$ 39	\$ 146	\$	0.0	\$ 0.0
8	0212	Asphalt Paving or Surfacing, NOC	744	\$ 2.6686	\$ 3.1596	18%	\$ 3.6159	35%	\$ 136	\$ 806	\$	4.5	\$ 5.2
9	0701	Dam Construction	6	\$ 1.8022	\$ 1.8980	5%	\$ 2.1340	18%	\$ 32	\$ 152	\$	0.0	\$ 0.0
9	0107	Underground Utility Line Construction and Pipelaying, NOC	3,780	\$ 1.9200	\$ 1.9626	2%	\$ 2.2300	16%	\$ 23	\$ 59	\$	14.2	\$ 16.2
9	0101	Excavation, Road Construction, Land Clearing, NOC	9,255	\$ 2.0272	\$ 1.9777	-2%	\$ 2.2580	11%	\$ 27	(\$ 122)	\$	35.1	\$ 40.1
9	0509	Overhead Power and Transmission Line Construction	641	\$ 2.1729	\$ 2.1744	0%	\$ 2.4420	12%	\$ 19	(\$ 17)	\$	2.7	\$ 3.0
9	0108	Sewer & Septic System Const, Underground Tank Install, Repair, Remove	2,074	\$ 2.2207	\$ 2.3173	4%	\$ 2.6229	18%	\$ 39	\$ 146	\$	9.2	\$ 10.4
9	0210	Asphalt Paving - Highway, Streets and Roads	578	\$ 2.4051	\$ 2.3920	-1%	\$ 2.7192	13%	\$ 30	(\$ 55)	\$	2.7	\$ 3.0
9	1703	Open Cut Mines	68	\$ 2.3458	\$ 2.4451	4%	\$ 2.7616	18%	\$ 31	\$ 160	\$	0.3	\$ 0.4
9	0103	Drilling and Geophysical Exploration, NOC	540	\$ 2.6768	\$ 2.8243	6%	\$ 3.2584	22%	\$ 11	\$ 272	\$	2.9	\$ 3.4
9	1702	Underground Mines	2	\$ 2.9912	\$ 3.1345	5%	\$ 3.5154	18%	\$ 31	\$ 244	\$	0.0	\$ 0.0
9	0508	Tower, Tank, Windmill and Crane Construction	1,045	\$ 3.3235	\$ 3.1992	-4%	\$ 3.6196	9%	(\$ 7)	(\$ 232)	\$	6.4	\$ 7.3
9	0214	Concrete Work - Highways, Streets, Roads and Sidewalks	1,196	\$ 3.4743	\$ 3.7828	9%	\$ 4.2732	23%	\$ 65	\$ 527	\$	8.7	\$ 9.8
9	0202	Pile Construction, Wharf, Pier & Dock Construction, Diving Operations	473	\$ 4.0281	\$ 4.3057	7%	\$ 4.8734	21%	\$ 28	\$ 505	\$	3.9	\$ 4.4
9	0201	Bridge, Bulkhead and Tunnel Construction	450	\$ 4.6218	\$ 4.7828	3%	\$ 5.4194	17%	\$ 58	\$ 252	\$	4.1	\$ 4.7
4	AGRICULTURE		63,204	\$ 1.2897	\$ 1.4080	9%	\$ 1.6269	26%	\$ 44	\$ 183	\$	171	\$ 197
1	4806	Hand Harvesting: Berries, Nuts, Flowers	1,005	\$ 0.5408	\$ 0.5397	0%	\$ 0.6015	11%	\$ 1	(\$ 3)	\$	1.0	\$ 1.2
1	4815	Farm Internship program B	0	\$ 0.9266	\$ 0.9065	-2%	\$ 1.0471	13%	(\$ 1)	(\$ 37)	\$	0.0	\$ 0.0
2	4814	Farm Internship program A	1	\$ 0.4684	\$ 0.4803	3%	\$ 0.5387	15%	\$ 10	\$ 13	\$	0.0	\$ 0.0
2	4810	Vegetable Farms - Hand Harvest	2,557	\$ 0.7794	\$ 0.8085	4%	\$ 0.9156	17%	\$ 13	\$ 43	\$	4.0	\$ 4.5
2	7307	Tree Farms	161	\$ 1.1392	\$ 1.1720	3%	\$ 1.3419	18%	\$ 20	\$ 43	\$	0.4	\$ 0.4
2	4803	Orchards	29,390	\$ 1.2878	\$ 1.4527	13%	\$ 1.6859	31%	\$ 56	\$ 261	\$	82.0	\$ 95.1
3	4813	Vineyards	2,730	\$ 1.0554	\$ 1.1852	12%	\$ 1.3653	29%	\$ 45	\$ 204	\$	6.2	\$ 7.2
3	4805	Nurseries and Shellfish Farms	3,705	\$ 1.0879	\$ 1.1919								

Proposed 2027 Rates							Proposed impact						
2023		per Hour Worked for State Fund firms			Composite Base Rate			Full-time employee			in \$Millions		
Hazard	Risk		Yr ending Mar '26	Adopted	Proposed	%Change	Indicated	%Change	Costs or (Savings)		Base Premium		
Group	Class	Examples of Businesses within the Class	FTEs	2026	2027	2027	2027	2027	Employee	Employer	Proposed	Indicated	
3	4804	Egg and Poultry Farms	1,184	\$ 1.4963	\$ 1.6625	11%	\$ 1.9052	27%	\$ 41	\$ 278	\$ 3.8	\$ 4.3	
4	4816	Farm Internship program C	0	\$ 0.9430	\$ 0.8730	-7%	\$ 1.0116	7%	(\$ 17)	(\$ 118)	\$ 0.0	\$ 0.0	
4	4809	Greenhouses and Mushroom Farms	3,764	\$ 0.8316	\$ 0.9264	11%	\$ 1.0564	27%	\$ 38	\$ 144	\$ 6.7	\$ 7.6	
5	4812	Fish and Shellfish Hatcheries	198	\$ 1.1805	\$ 1.2194	3%	\$ 1.3886	18%	\$ 16	\$ 58	\$ 0.5	\$ 0.5	
5	4802	Farms: Veg - Machine Harvest; Berry, Bulbs; Picking Forest Products, NOC	5,808	\$ 1.3693	\$ 1.4229	4%	\$ 1.6325	19%	\$ 29	\$ 74	\$ 15.9	\$ 18.2	
6	4808	Diversified Field Crops and Cereal Grains	5,360	\$ 1.4860	\$ 1.5576	5%	\$ 1.7879	20%	\$ 36	\$ 101	\$ 16.0	\$ 18.4	
6	7301	Dairy Farms	3,934	\$ 1.7867	\$ 1.7991	1%	\$ 2.0876	17%	\$ 17	\$ 7	\$ 13.6	\$ 15.8	
7	7302	Livestock Farms and Stables; Riding Academies	1,044	\$ 2.5395	\$ 2.6813	6%	\$ 3.1249	23%	\$ 68	\$ 205	\$ 5.4	\$ 6.3	
4	MISC. PROFESSIONAL AND CLERICAL		759,329	\$ 0.2643	\$ 0.2753	4%	\$0.2879	9%	\$7.6	\$13.5	\$ 401	\$ 420	
1	6501	Barber, Beauty, Tattoo, Piercing, Tanning Shops	9,869	\$ 0.3995	\$ 0.4163	4%	\$ 0.4510	13%	\$ 8	\$ 24	\$ 7.9	\$ 8.5	
1	6107	Veterinary Services	10,309	\$ 0.6137	\$ 0.6459	5%	\$ 0.7358	20%	\$ 17	\$ 45	\$ 12.8	\$ 14.6	
1	6620	Entertainers and Dancers	0	\$ 8.6892	\$ 9.0528	4%	\$10.3875	20%	\$ 94	\$ 604	\$ 0.0	\$ 0.0	
2	4904	Clerical Office, NOC	256,610	\$ 0.2223	\$ 0.2309	4%	\$ 0.2363	6%	\$ 7	\$ 10	\$ 113.8	\$ 116.4	
2	6503	Labor Unions	1,825	\$ 0.3973	\$ 0.4200	6%	\$ 0.4519	14%	\$ 12	\$ 32	\$ 1.5	\$ 1.6	
2	6605	Actors, Entertainers and Musicians, NOC	453	\$ 0.9178	\$ 1.0147	11%	\$ 1.1591	26%	\$ 55	\$ 131	\$ 0.9	\$ 1.0	
3	5302	Computer Consulting, Program, Software design, Web dev, ISP NOC	174,792	\$ 0.2061	\$ 0.2122	3%	\$ 0.2143	4%	\$ 6	\$ 5	\$ 71.2	\$ 71.9	
3	7202	Real Estate Agencies/Brokers	23,974	\$ 0.2319	\$ 0.2394	3%	\$ 0.2460	6%	\$ 7	\$ 8	\$ 11.0	\$ 11.3	
3	6909	Medical and Testing Labs/Blood Banks	10,186	\$ 0.4688	\$ 0.4879	4%	\$ 0.5375	15%	\$ 14	\$ 22	\$ 9.5	\$ 10.5	
3	4108	Letter Service Shops and Mailing or Addressing Companies	383	\$ 0.6804	\$ 0.7262	7%	\$ 0.8138	20%	\$ 16	\$ 72	\$ 0.5	\$ 0.6	
3	4903	Inspection/Valuation Services - Building, Elevator, Boiler, Marine	782	\$ 0.6731	\$ 0.7271	8%	\$ 0.8073	20%	\$ 18	\$ 86	\$ 1.1	\$ 1.2	
4	7100	Exempt Limited Liability Members NOC	79	\$ 0.2325	\$ 0.2418	4%	\$ 0.2482	7%	\$ 7	\$ 11	\$ 0.0	\$ 0.0	
4	6502	Banks and Financial Institutions	47,943	\$ 0.2367	\$ 0.2466	4%	\$ 0.2547	8%	\$ 7	\$ 12	\$ 22.7	\$ 23.4	
4	6303	Sales Personnel - Outside, NOC	53,738	\$ 0.3019	\$ 0.3151	4%	\$ 0.3341	11%	\$ 8	\$ 17	\$ 32.5	\$ 34.5	
4	4109	Sign Painting - In Shop and Buildings	372	\$ 0.7146	\$ 0.7402	4%	\$ 0.8344	17%	\$ 15	\$ 34	\$ 0.5	\$ 0.6	
4	1006	Land surveying services, NOC	888	\$ 0.7692	\$ 0.8244	7%	\$ 0.9231	20%	\$ 22	\$ 84	\$ 1.4	\$ 1.6	
4	6601	Security Guard Agencies and Armored Car Services	13,602	\$ 0.7640	\$ 0.8703	14%	\$ 0.9783	28%	\$ 29	\$ 175	\$ 22.7	\$ 25.5	
5	5301	Accounting, Law and Service Companies	105,784	\$ 0.2427	\$ 0.2501	3%	\$ 0.2589	7%	\$ 7	\$ 7	\$ 50.8	\$ 52.6	
6	4901	Consulting Engineer, Architectural Services, Geologists NOC	27,598	\$ 0.2886	\$ 0.2989	4%	\$ 0.3139	9%	\$ 8	\$ 12	\$ 15.8	\$ 16.6	
6	4107	Business Machines- Installation, Service and Repair; Piano Tuning	5,807	\$ 0.6170	\$ 0.6458	5%	\$ 0.7132	16%	\$ 11	\$ 44	\$ 7.2	\$ 8.0	
7	7101	Exempt Corporate Officers, NOC	974	\$ 0.2595	\$ 0.2721	5%	\$ 0.2827	9%	\$ 8	\$ 17	\$ 0.5	\$ 0.5	
7	1007	Environmental Surveyors, Grading Bureaus, Foresters	4,228	\$ 0.9178	\$ 0.9408	3%	\$ 1.0584	15%	\$ 7	\$ 37	\$ 7.6	\$ 8.6	
8	6301	Sales Personnel - Vehicles/Boats; Driving school Instructor, Limo Drivers	8,888	\$ 0.5027	\$ 0.5050	0%	\$ 0.5518	10%	\$ 4	\$ 0	\$ 8.6	\$ 9.4	
9	6608	Motion Picture Production	247	\$ 1.3157	\$ 1.3458	2%	\$ 1.4975	14%	\$ 11	\$ 47	\$ 0.6	\$ 0.7	
2	STORES		122,205	\$ 0.6355	\$ 0.6805	7%	\$0.7648	20%	\$ 19	\$ 68	\$ 160	\$ 179	
1	6305	Clothing and Shoe Stores	11,892	\$ 0.4403	\$ 0.4562	4%	\$ 0.5044	15%	\$ 13	\$ 17	\$ 10.4	\$ 11.5	
1	3901	Bakeries - Retail	5,593	\$ 0.4971	\$ 0.5242	5%	\$ 0.5844	18%	\$ 13	\$ 39	\$ 5.6	\$ 6.3	
1	3410	Convenience Grocery Store - with Self Service Gas	9,816	\$ 0.5918	\$ 0.6337	7%	\$ 0.7092	20%	\$ 17	\$ 63	\$ 11.9	\$ 13.4	
1	6403	Convenience Grocery Stores - No Gas	16,132	\$ 0.6002	\$ 0.6633	11%	\$ 0.7427	24%	\$ 19	\$ 103	\$ 20.5	\$ 23.0	
1	6406	Housewares, Drug, Sports, Hobby, Variety Stores	21,275	\$ 0.6185	\$ 0.6818	10%	\$ 0.7648	24%	\$ 25	\$ 96	\$ 27.8	\$ 31.2	
1	6402	Supermarkets	15,463	\$ 0.7065	\$ 0.7360	4%	\$ 0.8375	19%	\$ 17	\$ 40	\$ 21.9	\$ 24.9	
1	6504	Thrift Stores, non and for Profit	2,824	\$ 0.8047	\$ 0.8537	6%	\$ 0.9785	22%	\$ 26	\$ 68	\$ 4.6	\$ 5.3	
2	6506	Photography Studios and Film Print Shops	637	\$ 0.4715	\$ 0.4907	4%	\$ 0.5394	14%	\$ 11	\$ 26	\$ 0.6	\$ 0.7	
3	6411	Book, Coin, Camera, Phone, Music Instrument Stores	8,363	\$ 0.3292	\$ 0.3683	12%	\$ 0.3986	21%	\$ 17	\$ 58	\$ 5.9	\$ 6.4	
3	6309	Hardware, Auto Parts, Lawn & Garden Stores	19,178	\$ 0.7401	\$ 0.7805	5%	\$ 0.8796	19%	\$ 17	\$ 61	\$ 28.7	\$ 32.4	
3	6404	Florists	1,174	\$ 0.9554	\$ 0.9731	2%	\$ 1.1100	16%	\$ 13	\$ 21	\$ 2.2	\$ 2.5	
4	3303	Meat, Fish and Poultry Dealers - Retail only	690	\$ 1.0737	\$ 1.1605	8%	\$ 1.3166	23%	\$ 27	\$ 139	\$ 1.5	\$ 1.7	
4	6306	Furniture and Appliance Stores	6,428	\$ 1.1838	\$ 1.2684	7%	\$ 1.4451	22%	\$ 33	\$ 129	\$ 15.7	\$ 17.8	
5	6308	Jewelry and Optical Goods Stores	2,740	\$ 0.3918	\$ 0.4134	6%	\$ 0.4476	14%	\$ 10	\$ 31	\$ 2.2	\$ 2.4	
3	FOOD PROCESSING AND MANUFACTURING		43,412	\$ 1.3290	\$ 1.4127	6%	\$1.6336	23%	\$ 37	\$ 124	\$ 118	\$ 136	
2	2104	Fruit and Vegetable Packing - Fresh	16,419	\$ 1.0985	\$ 1.2034	10%	\$ 1.4053	28%	\$ 50	\$ 151	\$ 37.9	\$ 44.3	
2	3902	Fruit/Vegetable Canners/Food Product Manufacturing, NOC	11,872	\$ 1.4501	\$ 1.5333	6%	\$ 1.7657	22%	\$ 31	\$ 129	\$ 35.0	\$ 40.2	
2	3903	Sugar Refining; Molasses, Syrup, NOC; Manufacturing	0	\$ 2.0463	\$ 2.2435	10%	\$ 2.5995	27%	\$ 70	\$ 309	\$ 0.0	\$ 0.0	
3	3702	Breweries, Wineries and Beverage Bottling	4,118	\$ 0.9138	\$ 0.9198	1%	\$ 1.0470	15%	\$ 12	(\$ 1)	\$ 7.3	\$ 8.3	
3	3906	Bakeries, Cracker, Pasta, Confection - Manufacturing/Wholesale, NOC	3,461	\$ 1.4467	\$ 1.5553	8%	\$ 1.7870	24%	\$ 31	\$ 178	\$ 10.3	\$ 11.9	
3	3304	Meat, Fish and Poultry Dealers - with Wholesale Operations	4,220	\$ 1.7957	\$ 1.8579	3%	\$ 2.1404	19%	\$ 24	\$ 95	\$ 15.1	\$ 17.3	
4	4301	Meat Products Manufacturing/ Slaughter and Packing Houses	960	\$ 2.0562	\$ 2.1636	5%	\$ 2.5065	22%	\$ 34	\$ 172	\$ 4.0	\$ 4.6	
5	2101	Grain, Feed and Flour Mills and Dealers	1,724	\$ 1.6240	\$ 1.6653	3%	\$ 1.9235	18%	\$ 41	\$ 39	\$ 5.5	\$ 6.4	
5	4304	Feedlots or Stockyards; Livestock Auction/Sales Yards; Livestock Buyers	346	\$ 2.0640	\$ 2.1757	5%	\$ 2.5355	23%	\$ 43	\$ 172	\$ 1.4	\$ 1.7	
5	4302	Custom Meat Cutting	292	\$ 2.0712	\$ 2.2443	8%	\$ 2.5738	24%	\$ 54	\$ 278	\$ 1.3	\$ 1.4	
5	DEALERS AND WHOLESALEERS		40,478	\$ 1.4043	\$ 1.4534	3%	\$1.6569	18%	\$ 20	\$ 75	\$ 113	\$ 129	
2	6603	Auction Sales	994	\$ 0.8708	\$ 0.9123	5%	\$ 1.0384	19%	\$ 20	\$ 60	\$ 1.7	\$ 2.0	
2	6407	Wholesale Stores, NOC incl wholesale/retail combination	9,222	\$ 0.8847	\$ 0.9468	7%	\$ 1.0745	21%	\$ 23	\$ 97	\$ 16.8	\$ 19.0	
2	6410	Janitorial Supply Dealers	305	\$ 0.9263	\$ 0.9952	7%	\$ 1.1320	22%	\$ 35	\$ 97	\$ 0.6	\$ 0.7	
2	2004	Iron and Steel Merchants	1,109	\$ 1.5629	\$ 1.6496	6%	\$ 1.9005	22%	\$ 33	\$ 134	\$ 3.5	\$ 4.0	
3	2009	Bldg Material Dirs, Lumber Yrds, Elect Supply Dirs, Farm Supply	7,946	\$ 1.0423	\$ 1.0558	1%	\$ 1.2071	16%	\$ 9	\$ 17	\$ 16.1	\$ 18.4	
3	1106	Rental Stores NOC; Truck Canopy Sales	1,111	\$ 1.0761	\$ 1.1391	6%	\$ 1.3025	21%	\$ 27	\$ 94	\$ 2.4	\$ 2.8	
3	4401	Cold Storage Lockers	17	\$ 1.0737	\$ 1.1605	8%	\$ 1.3166	23%	\$ 27	\$ 139	\$ 0.0	\$ 0.0	
3	4402	Ice Manufacturing and Dealers	101	\$ 1.6911	\$ 1.7929	6%	\$ 2.0431	21%	\$ 33	\$ 163	\$ 0.3	\$ 0.4	
4	3309	Golf cart, Motorcycle, Motorized Sport Vehicle Dealers	666	\$ 1.1387	\$ 1.2782	12%	\$ 1.4494	27%	\$ 41	\$ 227	\$ 1.6	\$ 1.9	
4	2106	Fertilizer Dealers	1,320	\$ 1.4906	\$ 1.6202	9%	\$ 1.8646	25%	\$ 53	\$ 196	\$ 4.1	\$ 4.7	
4	1104	Auto Wrecking	656	\$ 1.6117	\$ 1.6564	3%	\$ 1.9001	18%	\$ 12	\$ 74	\$ 2.1	\$ 2.4	
5	6405	Tire Sales and Service Centers	2,849	\$ 1.5820	\$ 1.6812	6%	\$ 1.9197	21%	\$ 31	\$ 160	\$ 9.2	\$ 10.5	
5	1108	Glass Merchants	1,721	\$ 1.6215	\$ 1.7576	8%	\$ 2.0064	24%	\$ 32	\$ 229	\$ 5.8	\$ 6.6	
6	6409	Machinery and Equipment Dealers and Repair NOC	5,775	\$ 1.8492	\$ 1.8368	-1%	\$ 2.0894	13%	\$ 3	(\$ 27)	\$ 20.4	\$ 23.2	
6	3101	Ready-mix Concrete Dealers	974	\$ 1.9454	\$ 2.0709	6%	\$ 2.3729	22%	\$ 36	\$ 205	\$ 3.9	\$ 4.4	
7	6408	Farm Machinery Dealers	855	\$ 1.6413	\$ 1.6363	0%	\$ 1.8710	14%	(\$ 2)	(\$ 8)	\$ 2.7	\$ 3.1	
7	3407	Gas, Oil, and Asphalt Dealers	3,386	\$ 2.2644	\$ 2.3031	2%	\$ 2.6088	15%	\$ 19	\$ 55	\$ 15.0	\$ 17.0	
7	0604	Scrap Metal Dealers and Processors	640	\$ 2.2488	\$ 2.3505	5%	\$ 2.7082	20%	\$ 48				

Proposed 2027 Rates											
per Hour Worked for State Fund firms											
2023 Hazard Group	Risk Class	Examples of Businesses within the Class	Yr ending Mar '26 FTEs	Adopted 2026	Composite Base Rate			Full-time employee		in \$Millions	
					Proposed 2027	%Change 2027	Indicated 2027	%Change 2027	Costs or (Savings) Employee Employer	Proposed	Base Premium Indicated
4	HEALTH CARE		133,814	\$ 0.6272	\$ 0.6449	3%	\$0.7155	14%	\$ 12 \$ 22	\$ 166	\$ 184
1	6108	Nursing Homes and Skilled Nursing Centers	17,445	\$ 0.8372	\$ 0.8513	2%	\$ 0.9734	16%	\$ 16 \$ 11	\$ 28.5	\$ 32.6
4	6109	Physicians and Medical Clinics	103,938	\$ 0.5139	\$ 0.5273	3%	\$ 0.5779	12%	\$ 11 \$ 15	\$ 105.2	\$ 115.3
4	6120	Acute Care Hospitals with Safe Patient Handling	2,694	\$ 1.0736	\$ 1.0964	2%	\$ 1.2276	14%	\$ 11 \$ 33	\$ 5.7	\$ 6.3
4	6110	Home Health Services and Nursing Care, NOC	6,423	\$ 1.2569	\$ 1.3253	5%	\$ 1.4867	18%	\$ 7 \$ 124	\$ 16.3	\$ 18.3
4	6121	Acute Care Hospitals without Safe Patient Handling	914	\$ 1.3311	\$ 1.3421	1%	\$ 1.5136	14%	\$ 12 \$ 9	\$ 2.4	\$ 2.7
6	6105	Hospitals, NOC	2,399	\$ 1.5527	\$ 1.6422	6%	\$ 1.8581	20%	\$ 27 \$ 145	\$ 7.6	\$ 8.6
5	METAL AND MACHINERY MANUFACTURING		37,733	\$ 1.1494	\$ 1.2166	6%	\$1.3850	20%	\$ 27 \$ 102	\$ 88	\$ 100
2	5201	Electric Equipment Manufacturing	898	\$ 0.8490	\$ 0.9065	7%	\$ 1.0281	21%	\$ 22 \$ 88	\$ 1.6	\$ 1.8
3	5108	Cable and Wire Rope Manufacturing	143	\$ 2.0641	\$ 2.0923	1%	\$ 2.3819	15%	\$ 11 \$ 43	\$ 0.6	\$ 0.7
4	3605	Truck Manufacturing or Assembly	15	\$ 1.2030	\$ 1.3061	9%	\$ 1.4910	24%	\$ 35 \$ 163	\$ 0.0	\$ 0.0
4	3404	Metal Goods Manufacturing, NOC - Under 9 Gauge	5,905	\$ 1.4710	\$ 1.5770	7%	\$ 1.7973	22%	\$ 29 \$ 175	\$ 17.9	\$ 20.4
4	5106	Blacksmithing and Forging Works	46	\$ 2.2912	\$ 2.3229	1%	\$ 2.6855	17%	\$ 23 \$ 38	\$ 0.2	\$ 0.2
4	5103	Foundries, NOC	859	\$ 2.2912	\$ 2.3229	1%	\$ 2.6855	17%	\$ 23 \$ 38	\$ 3.8	\$ 4.4
5	3403	Aircraft Manufacturing	3,847	\$ 0.5274	\$ 0.5438	3%	\$ 0.6019	14%	\$ 13 \$ 18	\$ 4.0	\$ 4.4
5	3405	Precision Machined Parts and Products, N.O.C	8,632	\$ 0.7735	\$ 0.7941	3%	\$ 0.8969	16%	\$ 17 \$ 22	\$ 13.2	\$ 14.9
6	5109	Heavy Machinery Manufacturing	1,275	\$ 1.2302	\$ 1.2526	2%	\$ 1.4196	15%	\$ 25 \$ 18	\$ 3.1	\$ 3.5
6	3402	Machine Shops and Machinery Manufacturing, NOC	10,091	\$ 1.2030	\$ 1.3061	9%	\$ 1.4910	24%	\$ 35 \$ 163	\$ 25.3	\$ 28.9
6	3603	Furniture Stripping/Refinish: Electroplating/Detinning: Painting in Shop NOC	1,375	\$ 1.3083	\$ 1.4043	7%	\$ 1.6074	23%	\$ 34 \$ 151	\$ 3.7	\$ 4.2
6	5208	Iron and Steel Works - Shop	2,329	\$ 1.4689	\$ 1.5248	4%	\$ 1.7479	19%	\$ 31 \$ 76	\$ 6.8	\$ 7.8
6	5209	Metal Goods Manufacturing, NOC - 9 Gauge or More	1,544	\$ 1.4339	\$ 1.5255	6%	\$ 1.7462	22%	\$ 46 \$ 130	\$ 4.5	\$ 5.2
6	3604	Galvanizing and Tinning-Not Electrolytic, NOC	68	\$ 2.3507	\$ 2.4871	6%	\$ 2.8710	22%	\$ 56 \$ 206	\$ 0.3	\$ 0.4
7	5101	Pipe Manufacturing - Iron or Steel	148	\$ 2.2571	\$ 2.3772	5%	\$ 2.7083	20%	\$ 61 \$ 170	\$ 0.7	\$ 0.8
8	1801	Lead Smelting, Rolling Mills and Metal Recovery	291	\$ 1.4924	\$ 1.6043	7%	\$ 1.8097	21%	\$ 33 \$ 182	\$ 0.9	\$ 1.0
8	1701	Ore Reduction	0	\$ 1.8675	\$ 1.9222	3%	\$ 2.1935	17%	\$ 25 \$ 80	\$ 0.0	\$ 0.0
8	1802	Aluminum Smelting	3	\$ 2.2732	\$ 2.4482	8%	\$ 2.7769	22%	\$ 49 \$ 287	\$ 0.0	\$ 0.0
8	5204	Railroad Car Manufacturing	263	\$ 2.8558	\$ 3.0449	7%	\$ 3.4468	21%	\$ 70 \$ 293	\$ 1.5	\$ 1.7
7	FOREST PRODUCTS		17,963	\$ 1.9464	\$ 2.0599	6%	\$2.3572	21%	\$ 42 \$ 176	\$ 71	\$ 81
3	2907	Cabinet and Countertop Manufacturing - Wood	3,550	\$ 1.1765	\$ 1.2655	8%	\$ 1.4571	24%	\$ 37 \$ 134	\$ 8.6	\$ 9.9
3	2905	Furniture and Casket Manufacturing - Wood	364	\$ 1.4817	\$ 1.5217	3%	\$ 1.7566	19%	\$ 27 \$ 50	\$ 1.1	\$ 1.2
3	5002	Log Booming and Rafting	0	\$ 1.5356	\$ 1.6654	8%	\$ 1.8932	23%	\$ 31 \$ 218	\$ 0.0	\$ 0.0
4	2903	Wood Products Manufacturing, NOC	5,403	\$ 1.6020	\$ 1.7366	8%	\$ 2.0061	25%	\$ 53 \$ 205	\$ 18.0	\$ 20.8
5	1003	Pole Yards and Log Home Manufacturing	291	\$ 1.4637	\$ 1.5681	7%	\$ 1.7861	22%	\$ 39 \$ 162	\$ 0.9	\$ 1.0
6	2401	Pulp and Paper Goods Manufacturing, NOC	2,877	\$ 1.1401	\$ 1.1736	3%	\$ 1.3266	16%	\$ 20 \$ 44	\$ 6.5	\$ 7.3
6	1004	Log Storage or Sorting Yards	59	\$ 1.4302	\$ 1.5056	5%	\$ 1.6876	18%	\$ 20 \$ 125	\$ 0.2	\$ 0.2
7	2909	Woodenware Products Manufacturing	84	\$ 1.2034	\$ 1.2577	5%	\$ 1.4453	20%	\$ 24 \$ 81	\$ 0.2	\$ 0.2
7	2904	Plywood and Veneer Manufacturing	423	\$ 1.6383	\$ 1.6784	2%	\$ 1.9187	17%	\$ 36 \$ 41	\$ 1.4	\$ 1.6
7	1002	Sawmills and Automated Shake and Shingle Mills	1,779	\$ 1.8033	\$ 1.8695	4%	\$ 2.1384	19%	\$ 50 \$ 77	\$ 6.4	\$ 7.3
8	6902	Log Road Construction	260	\$ 2.0903	\$ 2.1773	4%	\$ 2.4759	18%	\$ 22 \$ 145	\$ 1.1	\$ 1.2
8	5004	Forestry and Timberland Services - Manual Labor	928	\$ 2.4632	\$ 2.5640	4%	\$ 2.9600	20%	\$ 30 \$ 164	\$ 4.6	\$ 5.3
8	1005	Shake and Shingle Mills - Non-automated	0	\$ 12.1205	\$ 12.5687	4%	\$ 14.5585	20%	\$ 332 \$ 529	\$ 0.0	\$ 0.0
9	5005	Mechanized Logging	913	\$ 2.5479	\$ 2.7763	9%	\$ 3.1486	24%	\$ 76 \$ 362	\$ 4.9	\$ 5.5
9	5006	Forestry/Timberland Services - Machine Operations	244	\$ 3.0326	\$ 3.0970	2%	\$ 3.5032	16%	\$ 15 \$ 108	\$ 1.4	\$ 1.6
9	5003	Log Hauling	520	\$ 6.3882	\$ 6.6819	5%	\$ 7.5767	19%	(\$ 25) \$ 589	\$ 6.7	\$ 7.6
9		Logging Operations, NOC Logger Safety Initiative Tier 3	168	\$ 15.7514	\$ 16.4965	5%	\$ 18.7635	19%	\$ 171 \$ 1,260	\$ 5.3	\$ 6.1
9		Logging Operations, NOC Logger Safety Initiative Tier 2	20	\$ 17.6964	\$ 18.5338	5%	\$ 21.0842	19%	\$ 192 \$ 1,416	\$ 0.7	\$ 0.8
9		Logging Operations, NOC Logger Safety Initiative Tier 1	2	\$ 18.6690	\$ 19.5525	5%	\$ 22.2446	19%	\$ 202 \$ 1,495	\$ 0.1	\$ 0.1
9	5001	Logging Operations, NOC*	79	\$ 19.6415	\$ 20.5711	5%	\$ 23.4049	19%	\$ 212 \$ 1,573	\$ 3.1	\$ 3.5
5	MISCELLANEOUS MANUFACTURING		40,624	\$ 0.8832	\$ 0.9207	4%	\$1.0420	18%	\$ 17 \$ 55	\$ 72	\$ 81
1	3512	Plastic - Cutting, Bending and Milling	1,804	\$ 1.0080	\$ 1.0518	4%	\$ 1.2033	19%	\$ 27 \$ 57	\$ 3.6	\$ 4.2
1	3509	Statuary and Ornament Manufacturing	47	\$ 1.3257	\$ 1.4233	7%	\$ 1.6207	22%	\$ 32 \$ 155	\$ 0.1	\$ 0.1
2	6604	Optical Goods Manufacturing	589	\$ 0.3421	\$ 0.3612	6%	\$ 0.3890	14%	\$ 11 \$ 26	\$ 0.4	\$ 0.4
3	3503	Decorative Tile, Pottery, Glassware Manufacturing, NOC	498	\$ 1.0530	\$ 1.1709	11%	\$ 1.3338	27%	\$ 44 \$ 182	\$ 1.1	\$ 1.3
3	3513	Rubber Goods Manufacturing, NOC	449	\$ 1.3569	\$ 1.4821	9%	\$ 1.6854	24%	\$ 41 \$ 199	\$ 1.3	\$ 1.5
4	3602	Electronic Products, Jewelry and Instrument Mfg, Dental Labs	12,021	\$ 0.4056	\$ 0.4225	4%	\$ 0.4596	13%	\$ 9 \$ 24	\$ 9.8	\$ 10.6
4	4101	Printing Services and Book Binding	2,262	\$ 0.6145	\$ 0.6304	3%	\$ 0.7071	15%	\$ 11 \$ 19	\$ 2.7	\$ 3.1
4	3802	Soft Goods Manufacturing/Embellishing NOC	2,499	\$ 0.6306	\$ 0.6609	5%	\$ 0.7395	17%	\$ 12 \$ 47	\$ 3.2	\$ 3.5
4	3510	Plastic Products Manufacturing	5,899	\$ 1.0691	\$ 1.0783	1%	\$ 1.2375	16%	\$ 12 \$ 5	\$ 12.2	\$ 14.0
4	2908	Factory Built Housing: Campers/Trailers Manufacturing	446	\$ 1.9034	\$ 1.9418	2%	\$ 2.2461	18%	\$ 18 \$ 56	\$ 1.7	\$ 1.9
4	3104	Soapstone & Plasterboard Manufacturing; Wood preserving	1,107	\$ 1.9496	\$ 2.0305	4%	\$ 2.3401	20%	\$ 34 \$ 121	\$ 4.3	\$ 5.0
5	3808	Upholstery Work, NOC	434	\$ 1.0385	\$ 1.0496	1%	\$ 1.1844	14%	\$ 4 \$ 17	\$ 0.9	\$ 1.0
5	6908	Paper Products Manufacturing	1,684	\$ 1.1805	\$ 1.2852	9%	\$ 1.4691	24%	\$ 38 \$ 163	\$ 4.2	\$ 4.8
5	3105	Concrete Products Manufacturing	1,285	\$ 2.1281	\$ 2.1839	3%	\$ 2.5313	19%	\$ 38 \$ 69	\$ 5.4	\$ 6.2
6	3701	Chemicals NOC: Mixing and Manufacturing	7,704	\$ 0.9130	\$ 0.9720	6%	\$ 1.0895	19%	\$ 19 \$ 94	\$ 14.4	\$ 16.1
6	3501	Brick and Clay Product Manufacturing, NOC	3	\$ 0.9562	\$ 0.9812	3%	\$ 1.1182	17%	\$ 19 \$ 29	\$ 0.0	\$ 0.0
6	2906	Pattern and Model Manufacturing; Wood Instrument Manufacturing	221	\$ 1.4346	\$ 1.4736	3%	\$ 1.6851	17%	\$ 13 \$ 62	\$ 0.6	\$ 0.7
6	3708	Mattress, Textile, Felt, and Rope Manufacturing, NOC	924	\$ 1.6750	\$ 1.7202	3%	\$ 1.9663	17%	\$ 24 \$ 63	\$ 3.1	\$ 3.5
6	3511	Fiberglass Products Manufacturing, NOC	590	\$ 2.1078	\$ 2.2369	6%	\$ 2.5828	23%	\$ 49 \$ 199	\$ 2.5	\$ 2.9
7	3102	Stone Wool Insulation Manufacturing	33	\$ 0.9130	\$ 0.9720	6%	\$ 1.0895	19%	\$ 19 \$ 94	\$ 0.1	\$ 0.1
7	3103	Cement Manufacturing	103	\$ 0.9868	\$ 1.0390	5%	\$ 1.1722	19%	\$ 19 \$ 81	\$ 0.2	\$ 0.2
8	0901	Shipbuilding and Repair, NOC	21	\$ 2.6722	\$ 2.5760	-4%	\$ 2.9288	10%	(\$ 1) (\$ 184)	\$ 0.1	\$ 0.1
4	TEMPORARY HELP		32,393	\$ 0.9721	\$ 1.0066	4%	\$1.1339	17%	\$ 14 \$ 52	\$ 63	\$ 71
1	7107	Temp. Help - Food Services	318	\$ 1.2058	\$ 1.2895	7%	\$ 1.4685	22%	\$ 32 \$ 128	\$ 0.8	\$ 0.9
2	7108	Temp. Help - Warehousing Services	2,354	\$ 0.9833	\$ 1.0837	10%	\$ 1.2386	26%	\$ 32 \$ 161	\$ 4.9	\$ 5.6
2	7114	Temp. Help - Assembly Work and Freight Handling	1,043	\$ 1.8999	\$ 1.9810	4%	\$ 2.2965	21%	\$ 31 \$ 125	\$ 4.0	\$ 4.6
3	7105	Temp. Help - Office Services	10,501	\$ 0.2373	\$ 0.2501	5%	\$ 0.2583	9%	\$ 8 \$ 17	\$ 5.0	\$ 5.2
3	7104	Temp. Help - Administrative Staff	3,234	\$ 0.2577	\$ 0.2717	5%	\$ 0.2833	10%	\$ 9 \$ 18	\$ 1.7	\$ 1.8
3	7109	Temp. Help - Light Assembly Work	572	\$ 0.4661	\$ 0.5072	9%	\$ 0.5566	19%	\$ 17 \$ 62	\$ 0.6	\$ 0.6
3	7106	Temp. Help - Retail and Wholesale Store Services	391	\$ 0.7697	\$ 0.8004	4%	\$ 0.9050	18%	\$ 19 \$ 40	\$ 0.6	\$ 0.7

Proposed 2027 Rates

per Hour Worked for State Fund firms

Proposed impact

2023	per Hour Worked for State Fund firms			Composite Base Rate				Full-time employee		in \$Millions		
Hazard Group	Risk Class	Examples of Businesses within the Class	Yr ending Mar '26 FTEs	Adopted 2026	Proposed 2027	%Change 2027	Indicated 2027	%Change 2027	Costs or (Savings) Employee	Employer	Proposed	Base Premium Indicated
3	7113	Temp. Help - Maintenance Services	560	\$ 1.3361	\$ 1.3641	2%	\$ 1.5588	17%	\$ 15	\$ 39	\$ 1.5	\$ 1.7
3	7115	Temp. Help - Food Processing Services	1,322	\$ 1.6541	\$ 1.7616	6%	\$ 2.0388	23%	\$ 44	\$ 162	\$ 4.5	\$ 5.2
3	7112	Temp. Help - Agricultural Services	346	\$ 1.8171	\$ 1.9013	5%	\$ 2.2052	21%	\$ 34	\$ 127	\$ 1.3	\$ 1.5
4	7122	Temp. Help - Laborers for Manufacturing	951	\$ 1.0728	\$ 1.1278	5%	\$ 1.2942	21%	\$ 19	\$ 87	\$ 2.1	\$ 2.4
4	7110	Temp. Help - Field Technical Services	1,191	\$ 1.2969	\$ 1.3188	2%	\$ 1.4948	15%	\$ 12	\$ 31	\$ 3.0	\$ 3.4
4	7117	Temp. Help - Machine Operators and Skilled Craftsmen	1,059	\$ 2.5288	\$ 2.5117	-1%	\$ 2.8858	14%	(\$ 16)	(\$ 16)	\$ 5.1	\$ 5.9
5	7111	Temp. Help - Health Care Services	6,206	\$ 1.1275	\$ 1.1873	5%	\$ 1.3183	17%	\$ 22	\$ 93	\$ 14.1	\$ 15.7
5	7119	Temp. Help - Vehicle Operations	251	\$ 4.5052	\$ 4.7331	5%	\$ 5.4157	20%	\$ 44	\$ 394	\$ 2.3	\$ 2.6
6	7118	Temp. Help - Flagging for Construction Services NOC	1,170	\$ 3.6845	\$ 3.5289	-4%	\$ 4.0495	10%	(\$ 43)	(\$ 255)	\$ 7.9	\$ 9.1
7	7116	Temp. Help - Flagging for Public Utility Construction	916	\$ 1.7017	\$ 1.7643	4%	\$ 2.0117	18%	\$ 23	\$ 97	\$ 3.1	\$ 3.5
7	7121	Temp. Help - Logging and Aircraft Services	1	\$ 17.7245	\$ 18.2315	3%	\$ 20.7405	17%	\$ 120	\$ 853	\$ 0.0	\$ 0.0
8	7120	Temp. Help - Hazardous Waste Services	7	\$ 14.6807	\$ 15.4011	5%	\$ 17.6868	20%	\$ 288	\$ 1,095	\$ 0.2	\$ 0.2
5	UTILITIES AND COMMUNICATIONS		22,532	\$ 0.5508	\$ 0.5721	4%	\$ 0.6314	15%	\$ 10	\$ 31	\$ 25	\$ 27
1	4501	Radio and Television - Field Employees	178	\$ 0.5661	\$ 0.5854	3%	\$ 0.6513	15%	\$ 11	\$ 26	\$ 0.2	\$ 0.2
2	3408	Natural Gas Companies	490	\$ 0.7842	\$ 0.8101	3%	\$ 0.9074	16%	\$ 14	\$ 36	\$ 0.8	\$ 0.9
4	1304	Telephone Companies - Office and Administrative Staff	10,330	\$ 0.2318	\$ 0.2402	4%	\$ 0.2466	6%	\$ 7	\$ 10	\$ 4.8	\$ 4.9
4	1303	Telephone Companies - All Other Employees, NOC	1,150	\$ 1.1126	\$ 1.1925	7%	\$ 1.3437	21%	\$ 33	\$ 120	\$ 2.6	\$ 3.0
4	1507	Waterworks Operations, Repair and Maintenance	2,085	\$ 1.2092	\$ 1.2266	1%	\$ 1.4005	16%	\$ 13	\$ 21	\$ 4.9	\$ 5.6
5	4103	Newspaper Publishing	119	\$ 1.6536	\$ 1.8005	9%	\$ 2.0809	26%	\$ 72	\$ 210	\$ 0.4	\$ 0.5
6	4502	Radio and Television - All Other Employees	5,782	\$ 0.3231	\$ 0.3321	3%	\$ 0.3531	9%	\$ 7	\$ 11	\$ 3.7	\$ 3.9
6	1305	TV Cable Companies - All Other Employees, NOC	437	\$ 1.2626	\$ 1.3773	9%	\$ 1.5497	23%	\$ 31	\$ 189	\$ 1.2	\$ 1.3
6	1301	Electric Light & Power Companies	1,961	\$ 1.5867	\$ 1.6533	4%	\$ 1.8791	18%	\$ 10	\$ 118	\$ 6.2	\$ 7.1

Notes:

Base premiums calculated assuming all firms have experience factor = 1.0000

Industries are sorted by amount of Standard Premiums

Indicated rates are at the actuarially indicated 18.2% overall rate level

Standard Premiums exclude SPF and SAW premium rates

Standard Premiums calculated assuming average experience factor = 0.91

Within industries, sorting by Hazard grouping, then 2027 proposed 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.