

Amendment to Annual Payroll for Officers

Effective 9/1/2023 - 8/31/2024: Maximum - \$154,700; Minimum - \$59,800

Effective 9/1/2022 - 8/31/2023: Maximum - \$149,500; Minimum - \$57,200

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS (DIR) ASSESSMENT RATES	2023*	2022
WC Administration Revolving Fund Assessment/User Funding (LC § 62.5):	0.025208	0.019277
Uninsured Employers Benefits Trust Fund Assessment (per LC § 62.5):	0.001372	0.001455
Subsequent Injuries Benefits Trust Fund Assessment (per LC § 62.5):	0.013703	0.017451
Occupational Safety & Health Fund Assessment (per LC § 62.5):	0.006572	0.009177
Labor Enforcement & Compliance Fund Assessment (per LC § 62.5):	0.007011	0.007102
WC Fraud Account Assessment (per LC § 62.6):	0.004679	0.004856
California Insurance Guarantee Association Assessment (per LC § 62.5):	0.000000	0.000000

*Applicable to policies effective on or after 1/1/2023. Factors may be rounded on policy documents.

**Please note: The California Workers' Compensation Insurance Rating Bureau has made changes to the hourly wage thresholds applicable to policies effective on or after 9/1/2023. Next possible change anticipated effective 9/1/2024.

2023 CONSTRUCTION CLASSIFICATIONS WITH DUAL HOURLY WAGE THRESHOLDS	CLASS CODES	HOURLY WAGE THRESHOLD**
AUTOMATIC SPRINKLER INSTALLATION Within buildings including shop, yard and storage operations	5185 5186	< \$32 >= \$32
CARPENTRY Including the installation of interior trim, doors and cabinet work in connection therewith	5403 5432	< \$39 >= \$39
CONCRETE OR CEMENT WORK Pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters	5201(1) 5205(1)	< \$32 >= \$32
CONCRETE OR CEMENT WORK Pouring or finishing of concrete floor slabs, poured in place and on the ground, and concrete slab-type foundations for other than concrete buildings or structural steel buildings of multi-story construction	5201(2) 5205(2)	< \$32 >= \$32
ELECTRICAL WIRING Within buildings - including installation or repair of electrical fixtures - including shop, yard and storage operations	5190 5140	< \$34 >= \$34
EXCAVATION NOC Including borrowing, filling or backfilling	6218(1) 6220(1)	< \$38 >= \$38
GAS MAINS OR CONNECTIONS CONSTRUCTION Including tunneling at street crossings	6315(2) 6316(2)	< \$38 >= \$38

2023 CONSTRUCTION CLASSIFICATIONS WITH DUAL HOURLY WAGE THRESHOLDS	CLASS CODES	HOURLY WAGE THRESHOLD**
GLAZIERS Away from shop	5467 5470	< \$36 >= \$36
GRADING LAND Including borrowing, filling and backfilling	6218(2) 6220(2)	< \$38 >= \$38
HEATING OR AIR CONDITIONING DUCTWORK Installation or repair - including shop, yard or storage operations - including installation of furnaces or air conditioning equipment	5538(2) 5542(2)	< \$29 >= \$29
HEATING OR AIR CONDITIONING EQUIPMENT Installation, service or repair - including shop, yard or storage operations	5183(3) 5187(3)	< \$31 >= \$31
LAND LEVELING Grading farm lands	6218(3) 6220(3)	< \$38 >= \$38
MASONRY	5027 5028	< \$32 >= \$32
PAINTING Water, oil or gasoline storage tanks - including shop, yard or storage operations	5474(3) 5482(3)	< \$31 >= \$31
PAINTING OR WALLPAPER INSTALLATION Including shop, yard or storage operations	5474(1) 5482(1)	< \$31 >= \$31
PLASTERING OR STUCCO WORK	5484 5485	< \$36 >= \$36
PLUMBING Including shop, yard or storage operations - Gas, steam, hot water or other pipe fittings installation, including house connections installation	5183(1) 5187(1)	< \$31 >= \$31
REFRIGERATION EQUIPMENT - NOT HOUSEHOLD UNITS Installation, service and repair - including shop, yard or storage operations	5183(2) 5187(2)	< \$31 >= \$31
ROOFING All kinds - including shop, yard or storage operations	5552 5553	< \$29 >= \$29
SEWER CONSTRUCTION All operations - including construction of laterals and tunneling at street crossings	6307 6308	< \$38 >= \$38
SHEET METAL WORK Erection, installation or repair - including shop, yard or storage operations	5538(1) 5542(1)	< \$29 >= \$29
STEEL FRAMING Light gauge - including the incidental installation of interior trim, doors and cabinet work	5632 5633	< \$39 >= \$39
WALLBOARD INSTALLATION Within buildings - including finishing and preparation prior to painting	5446 5447	< \$38 >= \$38
WATER MAINS OR CONNECTIONS CONSTRUCTION Including tunneling at street crossings	6315(1) 6316(1)	< \$38 >= \$38
WATERPROOFING Other than roofing or subaqueous work - performed as a separate operation not a part of or incidental to any other operation - including shop, yard or storage operations	5474(2) 5482(2)	< \$31 >= \$31

Questions? Email premiumaudit@icwgroup.com or call 858.350.2933 (M-F 7am to 5pm PT).