

**NORTH CAROLINA
SELF-INSURERS' RATES - 2022 Tax Year**

Class Code	SI RATE	Description
0005	1.77552	FARM: NURSERY EMPLOYEES & DRIVERS
0008	1.20560	FARM: GARDENING-MARKET OR TRUCK & DRIVERS
0016	3.36472	FARM: ORCHARD OR GROVE & DRIVERS
0034	1.93992	FARM: POULTRY OR EGG PRODUCER & DRIVERS
0035	1.24944	FARM: FLORIST & DRIVERS
0036	2.01664	FARM: DAIRY & DRIVERS
0037	2.04952	FARM: FIELD CROPS & DRIVERS
0042	2.71808	LANDSCAPE GARDENING & DRIVERS
0050	3.59488	FARM MACHINERY OPERATION-BY CONTRACTOR & DRIVERS
0059	0.19728	ABRASIVE OR SANDBLASTING EXPOSURE
0065	0.05480	DISEASE: INCIDENTAL FOUNDRIES STEEL
0066	0.05480	DISEASE: INCIDENTAL FOUNDRIES NON-FERROUS METALS
0067	0.05480	DISEASE: INCIDENTAL FOUNDRIES IRON
0079	1.42480	FARM-BERRY OR VINEYARD & DRIVERS
0083	2.35640	FARM: CATTLE OR LIVESTOCK RAISING NOC & DRIVERS
0106	8.46112	TREE PRUNING, SPRAYING, REPAIRING-ALL OPERATIONS & DRIVERS
0113	2.48792	FARM: FISH HATCHERY & DRIVERS
0170	1.31520	FARM: ANIMAL RAISING & DRIVERS
0251	2.35640	IRRIGATION WORKS OPERATION & DRIVERS
0401	5.01968	COTTON GIN OPERATION-LOCAL MANAGERS & DRIVERS
0771	0.23016	EXPLOSIVES OR AMMUNITION MFG - NON-RATABLE ELEMENT
0908	99.73600	DOMESTIC WORKERS- RESIDENCES- PART TIME
0913	284.96000	DOMESTIC WORKERS- RESIDENCES- FULL TIME
0917	2.22488	RESIDENTIAL CLEANING SERVICES BY CONTRACTOR - INSIDE
1005	4.63608	COAL MINING-SURFACE & DRIVERS
1164	2.14816	MINING NOC-NOT COAL-UNDERGROUND- & DRIVERS
1165	1.70976	MINING NOC-NOT COAL-SURFACE- & DRIVERS
1320	1.12888	OIL OR GAS LEASE OPERATOR-ALL OPERATIONS & DRIVERS
1322	5.20600	OIL OR GAS WELL-CLEANING OR SWABBING OF WELLS-BY SPECIALIST CONTRACTOR-NO DRILLING & DRIVERS
1430	2.75096	SMELTING-LEAD- & DRIVERS
1438	2.67424	SMELTING, SINTERING OR REFINING-METALS-NOT IRON OR LEAD-NOC & DRIVERS
1452	1.32616	ORE MILLING & DRIVERS
1463	5.10736	ASPHALT WORKS OPERATED BY PAVING CONTRACTORS-PERMANENT LOCATION & DRIVERS
1472	1.43576	CHARCOAL MFG & DRIVERS; CREOSOTE MFG & DRIVERS; DISTILLATION-WOOD & DRIVERS; ALCOHOL MFG-WOOD & DRIVERS
1624	1.97280	QUARRY NOC & DRIVERS
1642	1.30424	LIME MFG
1654	5.45808	QUARRY-CEMENT ROCK-SURFACE- & DRIVERS
1699	1.32616	ROCK WOOL MFG
1701	1.55632	CEMENT MFG
1710	3.15648	STONE CRUSHING & DRIVERS
1747	1.08504	EMERY WORKS & DRIVERS
1748	2.49888	ABRASIVE WHEEL MFG & DRIVERS
1803	4.17576	STONE CUTTING OR POLISHING NOC & DRIVERS
1924	1.57824	WIRE DRAWING OR CABLE MFG
1925	2.25776	DIE CASTING MFG
2002	1.69880	PASTA OR NOODLE MFG
2003	1.51248	BAKERY SALESPERSONS & DRIVERS
2014	2.86056	GRAIN OR FEED MILLING
2016	1.33712	CEREAL OR BAR MFG
2021	1.68784	SUGAR MANUFACTURING OR REFINING FROM SUGARCANE OR SUGAR BEETS
2039	1.32616	ICE CREAM MFG & DRIVERS
2041	1.39192	CANDY, CHOCOLATE AND CONFECTION MFG
2065	1.24944	MILK PRODUCTS MFG NOC
2070	2.98112	CREAMERY OR DAIRY & ROUTE SUPERVISORS, DRIVERS
2081	1.91800	STOCKYARD AND BUTCHERING
2089	1.32616	PACKING HOUSE-ALL OPERATIONS
2095	1.99472	MEAT PRODUCTS MFG NOC
2105	2.11528	FRUIT PACKING
2110	1.15080	PICKLE MFG
2111	1.20560	CANNERY
2112	2.20296	FRUIT EVAPORATING OR PRESERVING
2114	1.33712	OYSTER PROCESSING
2121	0.80008	BREWERY & DRIVERS

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Class Code	SI RATE	Description
2130	1.20560	SPIRITUOUS LIQUOR DISTILLERY
2131	0.95352	SPIRITUOUS LIQUOR BOTTLING
2143	1.45768	FRUIT JUICE MFG & DRIVERS
2157	1.93992	BOTTLING-ALL OPERATIONS & ROUTE SUPERVISORS, DRIVERS
2172	0.90968	TOBACCO PRODUCTS MFG
2174	1.68784	TOBACCO REHANDLING OR WAREHOUSING
2211	3.89080	COTTON BATTING WADDING OR WASTE MFG
2220	1.39192	YARN OR THREAD MFG-COTTON
2288	2.12624	FELTING MFG
2302	1.03024	SILK THREAD OR YARN MFG
2305	1.33712	TEXTILE FIBER MFG-SYNTHETIC
2361	0.93160	HOSIERY MFG
2362	1.41384	KNIT GOODS MFG NOC
2380	1.05216	WEBBING MFG
2388	0.80008	EMBROIDERY MFG
2402	1.55632	CARPET OR RUG MFG NOC
2413	1.45768	TEXTILE BLEACHING DYEING MECERIZING FINISHING
2416	1.30424	YARN OR THREAD DYEING OR FINISHING
2417	0.90968	CLOTH PRINTING
2501	1.21656	CLOTH, CANVAS AND RELATED PRODUCTS MFG NOC
2503	0.64664	DRESSMAKING OR TAILORING-CUSTOM EXCLUSIVELY
2570	2.15912	BOX SPRING OR MATTRESS MFG
2585	1.84128	LAUNDRY NOC & ROUTE SUPERVISORS DRIVERS
2586	1.58920	CLEANING OR DYEING & ROUTE SUPERVISORS, DRIVERS
2587	1.30424	TOILET OR TOWEL SUPPLY CO & ROUTE SUPERVISORS, DRIVERS
2589	1.24944	LAUNDRY & DRY CLEANING STORE & ROUTE SUPERVISORS, DRIVERS
2600	2.46600	FUR MFG-PREPARING SKINS
2623	3.25512	LEATHER MFG-INCLUDING TANNING, LEATHER EMBOSSING AND WOOL PULLING
2651	0.90968	SHOE STOCK MFG
2660	1.30424	BOOT OR SHOE MFG NOC
2688	1.32616	LEATHER GOODS MFG NOC
2702	13.03144	LOGGING OR TREE REMOVAL- NONMECHANIZED OPERATIONS
2705	34.48016	LOGGING - PULPWOOD ONLY-ALL OPERATIONS & DRIVERS
2709	4.55936	LOGGING OR TREE REMOVAL- MECHANIZED EQUIPMENT OPERATORS
2710	4.58128	SAW MILL
2714	1.95088	VENEER MFG
2727	5.66632	LOG HAULING & DRIVERS
2731	2.19200	PLANING OR MOLDING MILL
2735	2.26872	FURNITURE STOCK MFG
2759	2.90440	PALLET, BOX OR BOX SHOOK MFG WOODEN
2790	1.01928	PATTERN MAKING NOC
2797	2.64136	MANUFACTURED, MODULAR, OR PREFABRICATED HOME MANUFACTURING - SHOP WORK - ALL OPERATIONS & DRIVERS
2799	3.35376	MANUFACTURED, MODULAR, OR PREFABRICATED HOME SETUP, HOOKUP, OR INSTALLATION AT BUILDING SITE
2802	2.68520	CARPENTRY-SHOP ONLY- & DRIVERS
2835	1.29328	BRUSH OR BROOM ASSEMBLY
2836	1.55632	BRUSH OR BROOM MFG NOC
2841	2.22488	WOODENWARE MFG NOC
2881	1.61112	FURNITURE MANUFACTURING AND CABINET SHOP-ASSEMBLY BY HAND-WOOD
2883	2.02760	FURNITURE MANUFACTURING AND CABINET SHOP-WOOD-NOC
2915	1.64400	VENEER PRODUCTS MFG - INCLUDES VENEER MFG
2916	2.18104	VENEER PRODUCTS MFG-NO VENEER MFG
2923	0.92064	PIANO MFG
2960	2.38928	POLE POST OR TIE YARD & DRIVERS
3004	0.77816	IRON OR STEEL MFG: STEEL MAKING & DRIVERS
3018	1.63304	IRON OR STEEL MFG: ROLLING MILL & DRIVERS
3022	2.19200	PIPE OR TUBE MFG NOC & DRIVERS
3027	1.08504	ROLLING MILL NOC & DRIVERS
3028	1.53440	PIPE OR TUBE MFG-IRON OR STEEL- & DRIVERS
3030	2.81672	IRON OR STEEL-IRON OR STEEL WORKS- SHOP-STRUCTURAL & DRIVERS
3040	2.48792	IRON OR STEEL-FABRICATION-IRONWORKS-SHOP-ORNAMENTAL & DRIVERS
3041	1.85224	IRON OR STEEL-FABRICATION-IRONWORKS-SHOP-DECORATIVE OR ARTISTIC & FOUNDRIES
3042	2.02760	ELEVATOR OR ESCALATOR MFG
3064	1.89608	SIGN MFG-METAL

**NORTH CAROLINA
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3076	1.77552	SHEET METAL PRODUCTS MFG-SHOP ONLY
3081	2.02760	FOUNDRY-FERROUS-NOC
3082	2.09336	FOUNDRY-STEEL CASTINGS
3085	2.79480	FOUNDRY-NON-FERROUS
3110	2.15912	FORGING WORK-DROP OR MACHINE
3111	1.45768	BLACKSMITH
3113	1.03024	TOOL MFG-NOT DROP OR MACHINE FORGED- NOC
3114	1.50152	TOOL MFG-DROP OR MACHINE FORGED-NOC MACHINING TOOLS OR DIE M
3118	0.96448	SAW MFG
3119	0.43840	NEEDLE MFG
3122	1.18368	CUTLERY MFG NOC
3126	0.85488	TOOL MFG-AGRICULTURAL, CONSTRUCTION, LOGGING, MINING OIL OR ARTESIAN WELL
3131	0.90968	BUTTON OR FASTENER MFG-METAL
3132	1.45768	NUT OR BOLT MFG
3145	1.03024	SCREW MFG
3146	1.03024	HARDWARE MFG NOC
3169	1.54536	STOVE MFG
3179	0.89872	ELECTRICAL APPARATUS MFG NOC
3180	0.99736	ELECTRIC OR GAS LIGHTING FIXTURES MFG
3188	0.89872	PLUMBERS SUPPLIES MFG NOC
3220	1.30424	CAN MFG
3224	1.81936	ENAMEL OR AGATE WARE MFG
3227	1.54536	ALUMINUM WARE MFG
3241	1.66592	WIRE DRAWING-IRON OR STEEL
3255	1.31520	WIRE CLOTH MFG
3257	1.51248	WIRE GOODS MFG NOC
3270	1.29328	EYELET MFG
3300	2.24680	BED SPRING OR WIRE MATTRESS MFG
3303	1.16176	SPRING MFG
3307	1.60016	HEAT TREATING-METAL
3315	1.73168	BRASS OR COPPER GOODS MFG
3334	1.83032	TIN FOIL MFG
3336	1.21656	TYPE FOUNDRY
3365	3.03592	WELDING OR CUTTING NOC & DRIVERS
3372	1.64400	ELECTROPLATING
3373	1.93992	GALVANIZING OR TINNING - NOT ELECTROLYTIC
3383	0.76720	JEWELRY MFG
3385	0.50416	WATCH MFG
3400	1.63304	METAL STAMPED GOODS MFG NOC
3507	1.13984	CONSTRUCTION OR AGRICULTURAL MACHINERY MFG
3515	1.05216	TEXTILE MACHINERY MFG
3548	0.72336	BOOKBINDING OR PRINTING MACHINE MFG
3559	1.26040	CONFECTION MACHINE MFG
3574	0.60280	COMPUTING, RECORDING OR OFFICE MACHINE MFG NOC
3581	0.69048	FUEL INJECTION DEVICE MFG
3612	0.93160	PUMP MFG
3620	1.87416	BOILERMAKING
3629	0.81104	PRECISION MACHINED PARTS MFG NOC
3632	1.20560	MACHINE SHOP NOC
3634	0.75624	VALVE MFG
3635	0.90968	GEAR MFG OR GRINDING
3638	0.96448	BALL OR ROLLER BEARING MFG
3642	0.77816	BATTERY MFG-DRY
3643	0.92064	ELECTRIC POWER OR TRANSMISSION EQUIPMENT MFG
3647	1.31520	BATTERY MFG-STORAGE
3648	0.76720	AUTOMOTIVE LIGHTING IGNITION OR STARTING APPARATUS MFG NOC
3681	0.43840	TELEVISION, RADIO, TELEPHONE OR TELECOMMUNICATION DEVICE MFG NOC
3685	0.54800	INSTRUMENT MFG NOC
3719	0.54800	OIL STILL ERECTION OR REPAIR
3724	2.24680	MACHINERY OR EQUIPMENT ERECTION OR REPAIR NOC & DRIVERS
3726	2.77288	BOILER INSTALLATION OR REPAIR-STEAM
3803	1.27136	AUTOMOBILE WHEEL MFG - METAL - NOT CAST
3807	1.12888	AUTOMOBILE RADIATOR MFG

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3808	2.56464	AUTOMOBILE MFG OR ASSEMBLY
3821	3.22224	AUTOMOBILE RECYCLING & DRIVERS
3822	1.93992	AUTOMOBILE BUS TRUCK OR TRAILER BODY MFG DIE PRESSED STEEL
3824	2.18104	AUTOMOBILE BUS TRUCK OR TRAILER BODY MFG NOC
3826	0.40552	AIRCRAFT ENGINE MFG
3827	0.92064	AUTOMOBILE ENGINE MFG
3830	0.74528	AIRPLANE MFG
3851	1.09600	MOTORCYCLE MFG OR ASSEMBLY
3865	1.40288	BABY CARRIAGE MFG
3881	1.79744	CAR MFG-RAILROAD- & DRIVERS
4000	2.72904	SAND OR GRAVEL DIGGING & DRIVERS
4021	2.19200	BRICK OR CLAY PRODUCTS MFG NOC & DRIVERS
4024	2.10432	REFRACTORY PRODUCTS MFG & DRIVERS
4034	3.22224	CONCRETE PRODUCTS MFG & DRIVERS
4036	1.28232	PLASTERBOARD OR PLASTER BLOCK MFG & DRIVERS
4038	1.39192	PLASTER STATUARY OR ORNAMENT MFG
4062	1.47960	POTTERY MFG PORCELAIN WARE- MECHANICAL PRESS FORMING
4101	1.31520	GLASS MFG & DRIVERS
4109	0.25208	INTEGRATED CIRCUIT MFG.
4110	0.47128	ELECTRIC BULB MFG.
4111	0.90968	GLASSWARE MFG- NO AUTOMATIC BLOWING MACHINES
4114	1.70976	GLASSWARE MFG NOC
4130	1.68784	GLASS MERCHANT
4131	3.84696	MIRROR MFG
4133	1.09600	CATHEDRAL OR ART GLASS WINDOW MFG
4149	0.39456	OPTICAL GOODS MFG. NOC
4206	1.39192	PULP MFG-GROUND WOOD PROCESS
4207	1.21656	PULP MFG-CHEMICAL PROCESS
4239	1.30424	PAPER MFG
4240	1.70976	BOX MFG-SET-UP PAPER
4243	0.95352	BOX MFG-FOLDING PAPER-NOC
4244	1.18368	CORRUGATED OR FIBERBOARD CONTAINER MFG
4250	0.94256	PAPER COATING
4251	1.53440	STATIONERY MFG
4263	1.53440	FIBER GOODS MFG
4273	1.43576	BAG MFG-PAPER OR PLASTIC
4279	1.32616	PAPER GOODS MFG NOC
4283	0.92064	BUILDING OR ROOFING PAPER OR FELT PREPARATION - NO INSTALLATION
4299	0.94256	PRINTING
4304	2.33448	NEWSPAPER PUBLISHING
4307	0.88776	BOOKBINDING
4351	0.94256	PHOTOENGRAVING
4352	0.83296	ENGRAVING
4361	0.50416	PHOTOGRAPHER-ALL EMPLOYEES & CLERICAL SALESPERSONS DRIVERS
4410	1.67688	RUBBER GOODS MFG NOC
4420	2.36736	RUBBER TIRE MFG
4431	0.78912	PHONOGRAPH RECORD MFG
4432	0.50416	PEN MFG
4452	1.24944	PLASTICS MFG- FABRICATED PRODUCTS NOC
4459	1.43576	PLASTICS MFG SHEETS RODS OR TUBES
4470	1.19464	CABLE MFG-INSULATED ELECTRICAL
4484	1.38096	PLASTICS MFG MOLDED PRODUCTS NOC
4493	1.31520	FABRIC COATING OR IMPREGNATING NOC
4511	0.26304	ANALYTICAL LABORATORIES OR ASSAYING-INCL. LABORATORY,OUTSIDE EMPLOYEES,COLLECTORS OF SAMPLES&DRIVERS
4557	1.26040	INK MFG
4558	1.00832	PAINT MFG
4568	1.01928	SALT BORAX OR POTASH PRODUCING OR REFINING & DRIVERS
4581	0.55896	PHOSPHATE WORKS & DRIVERS
4583	2.68520	FERTILIZER MFG & DRIVERS
4611	0.49320	DRUG, MEDICINE OR PHARMACEUTICAL PREPARATION, COMPOUNDING OR BLENDING-NO MFG OF INGREDIENTS
4635	1.89608	OXYGEN OR HYDROGEN MFG & DRIVERS
4653	1.11792	GLUE MFG & DRIVERS
4665	3.38664	RENDERING WORKS NOC & DRIVERS

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4683	1.66592	OIL MFG-VEGETABLE-NOC
4686	0.96448	OIL MFG-VEGETABLE- SOLVENT EXTRACTION PROCESS
4692	0.39456	DENTAL LABORATORY
4693	0.49320	PHARMACEUTICAL OR SURGICAL GOODS MFG NOC
4703	0.76720	CORN PRODUCTS MFG
4717	1.06312	BUTTER SUBSTITUTE MFG
4720	0.90968	SOAP OR SYNTHETIC DETERGENT MFG
4740	0.63568	OIL REFINING-PETROLEUM- & DRIVERS
4741	1.47960	ASPHALT OR TAR DISTILLING OR REFINING & DRIVERS
4751	1.43576	SYNTHETIC RUBBER MFG
4771	1.28232	EXPLOSIVES OR AMMUNITION MFG - NOC & DRIVERS
4777	1.57824	EXPLOSIVES DISTRIBUTORS & DRIVERS
4825	0.43840	DRUG, MEDICINE OR PHARMACEUTICAL PREPARATION MFG - INCLUDES MFG OF INGREDIENTS
4828	1.04120	CHEMICAL BLENDING OR MIXING NOC-ALLOPERATIONS & DRIVERS
4829	0.77816	CHEMICAL MFG NOC - ALL OPERATIONS & DRIVERS - INCLUDES BLENDING OR MIXING
4902	1.18368	SPORTING GOODS MFG NOC
4923	0.48224	PHOTOGRAPHIC SUPPLIES MFG
5020	3.32088	CEILING INSTALLATION - SUSPENDED ACOUSTICAL GRID TYPE
5022	4.03328	MASONRY NOC
5037	6.61984	PAINTING METAL STRUCTURES OVER TWO STORIES IN HEIGHT- & DRIVERS
5040	5.20600	IRON OR STEEL ERECTION- FRAME STRUCTURES
5057	3.39760	IRON OR STEEL-ERECTION-NOC
5059	12.73552	IRON OR STEEL: ERECTION - FRAME STRUCTURES NOT OVER TWO STORIES IN HEIGHT
5102	3.47432	DOOR AND WINDOW INSTALLATION - ALL TYPES - RESIDENTIAL AND COMMERCIAL
5146	2.68520	FURNITURE OR FIXTURES INSTALLATION - PORTABLE - NOC
5160	1.38096	ELEVATOR ERECTION OR REPAIR
5183	2.06048	PLUMBING NOC & DRIVERS
5188	1.87416	AUTOMATIC SPRINKLER INSTALLATION & DRIVERS
5190	1.92896	ELECTRICAL WIRING-WITHIN BUILDINGS & DRIVERS
5191	0.52608	OFFICE MACHINE OR APPLIANCE INSTALLATION INSPECTION, ADJUSTMENT OR REPAIR
5192	1.50152	VENDING OR COIN OPERATED MACHINES - INSTALLATION, SERVICE OR REPAIR & SALESPERSONS, DRIVERS
5213	3.80312	CONCRETE CONSTRUCTION NOC
5215	3.16744	CONCRETE WORK-INCIDENTAL TO THE CONSTRUCTION OF PRIVATE RESIDENCE
5221	2.40024	CONCRETE OR CEMENT WORK-FLOORS, DRIVEWAYS, YARDS OR SIDEWALKS & DRIVERS
5222	4.42784	CONCRETE CONSTRUCTION IN CONNECTION WITH BRIDGES OR CULVERTS
5223	3.14552	SWIMMING POOL CONSTRUCTION-NOT IRON OR STEEL & DRIVERS
5348	2.46600	CERAMIC TILE, INDOOR STONE, MARBLE OR MOSAIC WORK
5402	3.83600	HOTHOUSE ERECTION-ALL OPERATIONS
5403	3.39760	CARPENTRY NOC
5437	3.50720	CARPENTRY-INSTALLATION OR CABINET WORK OR INTERIOR TRIM
5443	2.46600	LATHING & DRIVERS
5445	5.35944	WALLBOARD, SHEETROCK, DRYWALL, PLASTERBOARD OR CEMENT BOARD INSTALLATION WITHIN BUILDINGS & DRIVERS
5462	3.61680	GLAZIER-AWAY FROM SHOP- & DRIVERS
5472	4.44976	ASBESTOS REMOVAL OPERATIONS: CONTRACTOR-PIPE AND BOILER WORK EXCLUSIVELY & DRIVERS
5473	6.32392	ASBESTOS REMOVAL OPERATIONS: CONTRACTOR-NOC & DRIVERS
5474	4.13192	PAINTING NOC & SHOP OPERATIONS, DRIVERS
5478	2.09336	FLOOR COVERING INSTALLATION-RESILIENT FLOORING-CARPET AND LAMINATE FLOORING
5479	3.64968	INSULATION WORK NOC & DRIVERS
5480	3.85792	PLASTERING NOC & DRIVERS
5491	1.26040	PAPER HANGING & DRIVERS
5506	3.52912	STREET OR ROAD CONSTRUCTION PAVING OR REPAVING & DRIVERS
5507	2.23584	STREET OR ROAD CONSTRUCTION: SUBSURFACE WORK & DRIVERS
5535	4.38400	SHEET METAL WORK- INSTALLATION & DRIVERS
5537	2.66328	HVAC AND REFRIGERATION SYSTEMS-INSTALLATION,SERVICE AND REPAIR,SHOP,YARD&DRIVERS
5551	9.26120	ROOFING-ALL KINDS & DRIVERS
5606	0.58088	PROJECT MGR,CONSTRUCTION EXECUTIVE,CONSTRUCTION MGR OR CONSTRUCTION SUPERINTENDENT
5610	3.24416	CLEANER-DEBRIS REMOVAL-CONSTRUCTION
5645	10.07224	CARPENTRY-CONSTRUCTION OF RESIDENTIAL DWELLINGS NOT EXCEEDING THREE STORIES IN HEIGHT
5703	9.26120	BUILDING RAISING OR MOVING
5705	14.09456	SALVAGE OPERATION - NO WRECKING OR ANY STRUCTURAL OPERATIONS
5951	0.23016	SERUM ANTI-TOXIN OR VIRUS MFG & DRIVERS
6003	3.62776	PILE DRIVING-BUILDING FOUNDATIONS ONLY & DRIVERS
6005	3.83600	JETTY OR BREAKWATER CONSTRUCTION-ALL OPERATIONS TO COMPLETION & DRIVERS

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6018	1.66592	DAM OR LOCK CONSTRUCTION: EARTHMOVING OR PLACING-ALL OPERATIONS & DRIVERS
6045	2.97016	LEVEE CONSTRUCTION-ALL OPERATIONS TO COMPLETION & DRIVERS
6204	4.46072	DRILLING NOC & DRIVERS
6206	1.69880	OIL OR GAS WELL CEMENTING & DRIVERS
6213	1.06312	OIL OR GAS WELL-SPECIALTY TOOL & EQUIPMENT LEASING NOC-ALL EMPLOYEES & DRIVERS
6214	1.01928	OIL OR GAS WELL-PERFORATING OF CASING-ALL EMPLOYEES & DRIVERS
6216	3.37568	OIL OR GAS LEASE WORK NOC-BY SPECIALIST CONTRACTOR & DRIVERS
6217	2.66328	EXCAVATION & DRIVERS
6229	3.10168	IRRIGATION OR DRAINAGE SYSTEM CONSTRUCTION & DRIVERS
6233	1.33712	OIL OR GAS PIPELINE CONSTRUCTION & DRIVERS
6235	3.27704	OIL OR GAS WELL-DRILLING OR REDRILLING & DRIVERS
6236	3.87984	OIL OR GAS WELL INSTALLATION OR RECOVERY OF CASING & DRIVERS
6237	0.89872	OIL OR GAS WELL INSTRUMENT LOGGING OR SURVEY WORK & DRIVERS
6251	2.54272	TUNNELING-NOT PNEUMATIC- ALL OPERATIONS
6252	1.91800	SHAFT SINKING-ALL OPERATIONS
6306	2.76192	SEWER CONSTRUCTION- ALL OPERATIONS & DRIVERS
6319	2.23584	GAS MAIN OR CONNECTION CONSTRUCTION & DRIVERS
6325	1.90704	CONDUIT CONSTRUCTION-FOR CABLES OR WIRES & DRIVERS
6400	2.77288	FENCE INSTALLATION & REPAIR-METAL,VINYL,WOOD OR PREFABRICATED CONCRETE PANEL FENCE INSTALLED BY HAND
6503	1.34808	POTATO CHIP, POPCORN & SNACK CHIP MFG. NOC
6504	1.72072	FOOD PRODUCTS MFG NOC
6702	2.74000	RAILROAD CONSTRUCTION-ALL OPERATIONS INCLUDING CLERICAL, SALESPERSONS AND DRIVERS PROGRAM I
6703	4.39496	RAILROAD CONSTRUCTION-ALL OPERATIONS INCL CLERICAL, SALESPERSONS & DRIVERS PRGRM II-USL ACT BENEFITS
6704	3.04688	RAILROAD CONSTRUCTION-ALL OPERATIONS INCL CLERICAL, SALES & DRIVERS PRGM III-STATE ACT BENEFITS
6801	3.06880	(F) BOAT BUILDING-WOOD-NOC & DRIVERS-US ACT
6811	3.37568	BOAT BUILDING-WOOD-NOC & DRIVERS-STATE ACT
6824	5.58960	(F) BOAT BUILDING OR REPAIR & DRIVERS-US ACT
6826	2.84960	MARINA & DRIVERS-US ACT
6834	1.75360	BOATBUILDING OR REPAIR & DRIVERS-STATE ACT
6836	2.30160	MARINA & DRIVERS-STATE ACT
6843	7.12400	(F) SHIPBUILDING-IRON OR STEEL-NOC & DRIVERS-US ACT
6845	5.04160	(F)SHIPBUILDING-NAVAL & DRIVERS-US ACT
6854	3.02496	SHIPBUILDING-IRON OR STEEL-NOC & DRIVERS-STATE ACT
6872	6.88288	(F) SHIP REPAIR OR CONVERSION- ALL OPERATIONS & DRIVERS-US ACT
6874	12.85608	(F) PAINTING SHIP HULLS-US ACT
6882	1.97280	SHIP REPAIR OR CONVERSION-ALL OPERATIONS & DRIVERS-STATE ACT
6884	2.14816	SHIP SCALING - STATE ACT ONLY
7016	2.65232	VESSELS-NOC-PROGRAM I
7024	2.94824	VESSELS-NOC-PROGRAM II-STATE ACT BENEFITS
7038	2.78384	BOAT LIVERY-BOATS UNDER 15 TONS-PROGRAM I
7046	3.70448	VESSELS-NOT SELF PROPELLED-PROGRAM I
7047	4.25248	VESSELS-NOC-PROGRAM II-USL ACT BENEFITS
7050	4.44976	BOAT LIVERY-BOATS UNDER 15 TONS-PROGRAM II-USL ACT BENEFITS
7090	3.09072	BOAT LIVERY-BOATS UNDER 15 TONS-PROGRAM II-STATE ACT BENEFITS
7098	4.12096	VESSELS-NOT SELF PROPELLED-PROGRAM II-STATE ACT BENEFITS
7099	5.94032	VESSELS-NOT SELF PROPELLED-PROGRAM II-USL ACT BENEFITS
7133	2.57560	RAILROAD OPERATION: NOC-ALL EMPLOYEES & DRIVERS
7151	3.13456	RAILROAD OPERATION-ALL EMPLOYEES INCLUDING DRIVERS-PROGRAM I
7152	5.00872	RAILROAD OPERATION: NOC-ALL EMPLOYEES INCLUDING DRIVERS-PROGRAM II-USL ACT BENEFITS
7153	3.47432	RAILROAD OPERATION: ALL EMPLOYEES INCLUDING DRIVERS-PROGRAM II-STATE ACT BENEFITS
7219	5.09640	TRUCKING NOC-ALL EMPLOYEES & DRIVERS
7222	5.10736	TRUCKING: OIL FIELD EQUIPMENT-ALL EMPLOYEES & DRIVERS
7225	5.05256	ROADSIDE ASSISTANCE & DRIVERS; AUTOMOBILE TOWING & DRIVERS
7230	5.39232	TRUCKING PARCEL OR PACKAGE DELIVERY- ALL EMPLOYEES & DRIVERS
7231	5.39232	MAIL, PARCEL OR PACKAGE DELIVERY AND COURIER OR MESSENGER SERVICE COMPANIES-ALL EMPLOYEES & DRIVERS
7232	7.40896	TRUCKING: MAIL, PARCEL OR PACKAGE DELIVERY-UNDER CONTRACT WITH THE US POSTAL SERVICE-ALL EMP&DRIVERS
7309	6.94864	(F) STEVEDORING NOC
7313	3.09072	(F) ORE DOCK OPERATION & STEVEDORING
7317	6.20336	(F) STEVEDORING BY HAND OR HAND TRUCKS EXCLUSIVELY
7327	13.34928	DREDGING-ALL TYPES-PROGRAM II-STATE ACT BENEFITS
7333	1.97280	DREDGING-ALL TYPES
7335	2.19200	DREDGING-ALL TYPES
7337	3.15648	DREDGING-ALL TYPES-PROGRAM II-USL ACT BENEFITS

**NORTH CAROLINA
SELF-INSURERS' RATES - 2022 Tax Year**

Class Code	SI RATE	Description
7350	8.31864	(F) FREIGHT HANDLING NOC-US ACT
7360	2.38928	FREIGH HANDLING NOC-STATE ACT
7370	2.70712	TAXICAB CO - ALL OTHER EMPLOYEES & DRIVERS
7380	3.38664	DRIVERS NOC
7382	2.65232	BUS CO.: ALL OTHER EMPLOYEES & DRIVERS
7390	2.35640	ALE OR BEER DEALER-WHOLESALE- & DRIVERS
7394	2.01664	DIVING-MARINE-PROGRAM I
7395	2.23584	DIVING-MARINE-PROGRAM II-STATE ACT BENEFITS
7398	3.22224	DIVING-MARINE-PROGRAM II-USL ACT BENEFITS
7402	0.06576	AVIATION-AIR TRAFFIC CONTROLLERS UNDER CONTRACT WITH THE FAA
7403	2.71808	AVIATION-ALL OTHER EMPLOYEES & DRIVERS
7405	1.08504	AVIATION-AIR CARRIER-SCHEDULED, COMMUTER, OR SUPPLEMENTAL-FLYING CREW
7420	4.47168	AVIATION-STUNT FLYING, RACING, OR PARACHUTE JUMPING-FLYING CREW
7421	0.49320	AVIATION-TRANSPORTATION OF PERSONNEL IN CONDUCT OF EMPLOYER'S BUSINESS-FLYING CREW
7422	0.83296	AVIATION-NOC-OTHER THAN HELICOPTERS-FLYING CREW
7425	1.26040	AVIATION-HELICOPTERS-FLYING CREW
7431	0.74528	AVIATION-AIR CHARTER OR AIR TAXI-FLYING CREW
7445	0.36168	NON-RATABLE ELEMENT FOR CODE 7405
7453	0.25208	NON-RATABLE ELEMENT FOR CODE 7431
7502	1.15080	GAS CO-NATUAL GAS-LOCAL DISTRIBUTION & DRIVERS
7515	0.58088	OIL OR GAS PIPELING OPERATION & DRIVERS
7520	1.63304	WATERWORKS OPERATION & DRIVERS
7529	7.05824	ELECTRIC LIGHT OR POWER LINE CONSTR-REA PROJECT ONLY & DRIVERS
7538	2.72904	ELECTRIC LIGHT OR POWER LINE CONSTRUCTION & DRIVERS
7539	1.01928	ELECTRIC LIGHT OR POWER CO NOC- ALL EMPLOYEES & DRIVERS
7540	2.26872	ELECTRIC LIGHT OR POWER COOPERATIVE-REA PROJECT ONLY-ALL EMPLOYEES & DRIVERS
7580	1.80840	SEWAGE DISPOSAL PLANT OPERATION & DRIVERS
7590	1.96184	GARBAGE WORKS
7600	3.38664	TELECOMMUNICATIONS CO-CABLE TV, OR SATELLITE-ALL OTHER EMPLOYEES & DRIVERS
7605	1.55632	BURGLAR AND FIRE ALARM INSTALLATION OR REPAIR & DRIVERS
7610	0.33976	RADIO OR TELEVISION BROADCASTING STATION- ALL EMPLOYEES & CLERICAL, DRIVERS
7705	2.88248	AMBULANCE SERVICE COMPANIES AND EMS (EMERGENCY MEDICAL SERVICE) PROVIDERS & DRIVERS
7710	2.22488	FIREFIGHTERS & DRIVERS
7711	2.22488	FIREFIGHTERS & DRIVERS - VOLUNTEER
7720	1.76456	POLICE OFFICERS & DRIVERS
7723	1.23848	DETECTIVE OR PATROL AGENCY & DRIVERS
7855	2.25776	RAILROAD CONSTRUCTION: LAYING OR RELAYING OF TRACKS OR MAINTENANCE&DRIVERS
8001	1.51248	STORE: FLORIST & DRIVERS
8002	1.18368	AUTOMOBILE RENTAL CO-ALL OTHER EMPLOYEES & COUNTER PERS & D
8006	1.37000	STORE: GROCERY-RETAIL
8008	0.76720	STORE: CLOTHING, WEARING APPAREL OR DRY GOODS-RETAIL
8010	1.00832	STORE: HARDWARE
8013	0.20824	STORE: JEWELRY
8015	0.41648	QUICK PRINTING-COPYING OR DUPLICATING SERVICE-ALL EMPLOYEES & CLERICAL, SALESPERSONS, DRIVERS
8017	0.81104	STORE: RETAIL NOC
8018	1.65496	STORE: WHOLESALE NOC
8021	1.31520	STORE: FISH, MEAT OR POULTRY DEALER-WHOLESALE
8031	1.30424	STORE: FISH MEAT OR POULTRY-RETAIL
8032	1.10696	STORE: CLOTHING, WEARING APPAREL OR DRY GOODS - WHOLESALE
8033	0.98640	STORE: MEAT, GROCERY & PROVISION COMBINED - RETAIL-NOC
8037	0.84392	STORE - SUPERSTORES AND WAREHOUSE CLUBS
8039	0.89872	STORE: DEPARTMENT-RETAIL
8044	1.57824	STORE: FURNITURE & DRIVERS
8045	0.42744	STORE-DRUG-RETAIL
8046	1.45768	STORE: AUTOMOBILE PARTS AND ACCESSORIES NOC & DRIVERS
8047	0.46032	STORE: DRUG-WHOLESALE
8058	1.47960	BUILDING MATERIAL DEALER-NEW MATERIALS ONLY- STORE EMPLOYEES
8072	0.38360	STORE-BOOK, RECORD COMPACT DISK, SOFTWARE VIDEO AND/OR CASSETTE-RETAIL
8102	0.95352	SEED MERCHANT
8103	1.50152	WOOL MERCHANT
8106	2.33448	IRON OR STEEL MERCHANT & DRIVERS
8107	1.67688	MACHINERY DEALER NOC STORE OR YARD & DRIVERS
8111	1.09600	PLUMBERS SUPPLIES DEALERS & DRIVERS

**NORTH CAROLINA
SELF-INSURERS' RATES - 2022 Tax Year**

Class Code	SI RATE	Description
8116	1.20560	FARM MACHINERY DEALER- ALL OPERATIONS & DRIVERS
8203	3.72640	ICE MFG OR DISTRIBUTION & DRIVERS
8204	2.67424	BUILDING MATERIAL YARD & LOCAL MANAGERS, DRIVERS
8209	1.92896	VEGETABLE PACKING & DRIVERS
8215	1.93992	FEED, FERTILIZER, HAY OR GRAIN DEALER & LOCAL MANAGERS, DRIVERS-NO MFG
8227	2.17008	CONSTRUCTION OR ERECTION PERMANENT YARD
8232	2.63040	LUMBERYARD NEW MATERIALS ONLY: ALL OTHER EMPLOYEES & YARD, WAREHOUSE, DRIVERS
8233	1.57824	COAL MERCHANT & LOCAL MANAGERS, DRIVERS
8235	2.45504	SASH, DOOR OR ASSEMBLED MILLWORK DEALER & DRIVERS
8236	3.02496	READY MIX CONCRETE DEALER & DRIVERS
8263	3.73736	JUNK DEALER & DRIVERS
8264	2.49888	PAPER STOCK OR RAG DEALER-USED- & DRIVERS
8265	3.07976	IRON OR STEEL SCRAP DEALER & DRIVERS
8279	3.16744	STABLE OR BREEDING FARM & DRIVERS
8288	3.57296	LIVESTOCK DEALER OR COMMISSION MERCHANT & SALESPERSONS, DRIVERS
8291	1.93992	STORAGE WAREHOUSE-COLD
8292	1.96184	STORAGE WAREHOUSE NOC
8293	4.44976	STORAGE WAREHOUSE-FURNITURE & DRIVERS
8304	2.78384	GRAIN ELEVATOR OPERATION & LOCAL MANAGERS, DRIVERS
8350	4.71280	GASOLINE OR OIL DEALER & DRIVERS
8380	1.27136	AUTOMOBILE SERVICE OR REPAIR CENTER & DRIVERS
8381	1.07408	GASOLINE STATION: SELF-SERVICE ONLY-RETAIL
8385	1.33712	BUS CO: GARAGE EMPLOYEES
8392	1.22752	AUTOMOBILE STORAGE GARAGE, PARKING LOT OR STATION, VALET, CASHIERS OR COUNTER PERSONNEL&DRIVERS
8393	0.89872	AUTOMOBILE BODY REPAIR
8500	3.37568	METAL SCRAP DEALER & DRIVERS
8601	0.17536	ARCHITECTURAL OR ENGINEERING FIRM-INCLUDING SALESPERSONS & DRIVERS
8602	0.72336	SURVEYORS, TIMBER CRUISERS, OIL OR GAS GEOLOGISTS OR SCOUTS, & DRIVERS
8603	0.04384	ARCHITECTURAL OR ENGINEERING FIRM - CLERICAL
8606	1.01928	GEOPHYSICAL EXPLORATION-ALL EMPLOYEES & DRIVERS
8709	3.35376	(F) STEVEDORING- TALLIERS AND CHECKING CLERKS ENGAGED IN CONNECTION WITH STEVEDORE WORK-US ACT
8719	1.18368	STEVEDORING- TALLIERS AND CHECKING CLERKS ENGAGED IN CONNECTION WITH STEVEDORE WORK-STATE ACT
8720	0.62472	INSPECTION OF RISKS FOR INSURANCE OR VALUATION PURPOSES NOC
8721	0.21920	REAL ESTATE APPRAISAL COMPANY OUTSIDE EMPLOYEES
8723	0.08768	INSURANCE COMPANIES - INCLUDING CLERICAL & SALESPERSONS
8725	1.32616	INVENTORY COUNTERS - TRAVELING - INCLUDING SALESPERSONS & CLERICAL
8726	1.76456	(F) STEAMSHIP LINE OR AGENCY-PORT EMP: SUPERINTENDENTS, CAPT, ENGINEERS, STEWARDS, ASSISTANTS, PAY CLERKS
8734	0.24112	SALESPERSON, COLLECTORS OR MESSENGERS-OUTSIDE-PROGRAM II-STATE ACT BENEFITS
8737	0.20824	SALESPERSON, COLLECTORS OR MESSENGERS-OUTSIDE-PROGRAM I
8738	0.33976	SALESPERSONS, COLLECTORS OR MESSENGERS-OUTSIDE-PROGRAM II-USL ACT BENEFITS
8742	0.17536	SALESPERSONS, COLLECTORS, MESSENGERS-OUTSIDE
8745	1.96184	NEWS AGENT OR DISTRIBUTOR OF MAGAZINES OR OTHER PERIODICALS-NOT RETAIL DEALER & SALESPERSONS, DRIVERS
8748	0.36168	AUTOMOBILE SALESPERSONS
8755	0.18632	LABOR UNION-ALL EMPLOYEES
8799	0.25208	MAILING OR ADDRESSING COMPANY OR LETTER SERVICE SHOP: CLERICAL STAFF
8800	0.81104	MAILING OR ADDRESSING COMPANY OR LETTER SERVICE SHOP
8803	0.03288	AUDITORS, ACCOUNTANT OR COMPUTER SYSTEM DESIGNERS OR PROGRAMMERS-TRAVELING
8805	0.08768	CLERICAL OFFICE EMPLOYEES-NOC-PROGRAM II-STATE ACT BENEFITS
8810	0.06576	CLERICAL OFFICE EMPLOYEES NOC
8814	0.07672	CLERICAL OFFICE EMPLOYEES-NOC-PROGRAM I
8815	0.13152	CLERICAL OFFICE EMPLOYEES-NOC-PROGRAM II-USL ACT BENEFITS
8820	0.07672	ATTORNEY-ALL EMPLOYEES & CLERICAL, MESSENGERS, DRIVERS
8824	1.26040	RETIREMENT LIVING CENTERS: HEALTH CARE EMPLOYEES
8826	1.10696	RETIREMENT LIVING CENTERS: ALL OTHER EMPLOYEES, SALESPERSONS & DRIVERS
8831	0.66856	HOSPITAL-VETERINARY- & DRIVERS
8832	0.17536	PHYSICIAN & CLERICAL
8833	0.58088	HOSPITAL: PROFESSIONAL EMPLOYEES
8835	1.23848	HOME, PUBLIC AND TRAVELING HEALTHCARE-ALL EMPLOYEES
8842	1.28232	GROUP HOMES - ALL EMPLOYEES & SALESPERSONS, DRIVERS
8855	0.07672	BANKS AND TRUST COMPANIES - ALL EMPLOYEES, SALESPERSONS, DRIVERS & CLERICAL
8856	0.35072	CHECK CASHING ESTABLISHMENTS-ALL EMPLOYEES, SALESPERSONS, DRIVERS CLERICAL
8864	0.65760	SOCIAL SERVICES ORGANIZATION-ALL EMPLOYEES & SALESPERSONS, DRIVERS
8868	0.27400	COLLEGE: PROFESSIONAL EMPLOYEES & CLERICAL

**NORTH CAROLINA
SELF-INSURERS' RATES - 2022 Tax Year**

Class Code	SI RATE	Description
8869	0.63568	CHILD CARE CENTER-ALL EMPLOYEES INCLUDING CLERICAL, SALESPERSONS & DRIVERS
8871	0.04384	CLERICAL TELECOMMUTER EMPLOYEES
8901	0.12056	TELECOMMUNICATIONS CO-OFFICE OR EXCHANGE EMPLOYEES & CLERICAL
9012	0.53704	BUILDING OR PROPERTY MANAGEMENT-PROPERTY MANAGERS AND LEASING AGENTS & CLERICAL
9014	1.65496	JANITORIAL SERVICES BY CONTRACTORS - NO WINDOW CLEANING ABOVE GROUND LEVEL & DRIVERS
9015	1.49056	BUILDING OR PROPERTY MANAGEMENT-ALL OTHER EMPLOYEES
9016	1.19464	AMUSEMENT PARK OR EXHIBITION OPERATION & DRIVERS
9019	1.53440	BRIDGE OR VEHICULAR TUNNEL OPERATION & DRIVERS
9033	1.10696	HOUSING AUTHORITY & CLERICAL, SALESPERSONS, DRIVERS
9040	1.73168	HOSPITAL: ALL OTHER EMPLOYEES
9044	0.62472	CASINO GAMBLING HOTEL ALL EMPLOYEES & CLERICAL, SALESPERSONS, DRIVERS
9052	0.88776	HOTEL ALL OTHER EMPLOYEES & SALESPERSONS, DRIVERS
9058	0.85488	HOTEL: RESTAURANT EMPLOYEES
9060	0.74528	CLUB-COUNTRY-GOLF-FISHING OR YACHT-ALL EMPLOYEES & CLERICAL, SALESPERSONS, DRIVERS
9061	0.60280	CLUB NOC & CLERICAL
9062	0.67952	CASINO GAMBLING: ALL EMPLOYEES & CLERICAL, SALESPERSONS, DRIVERS
9063	0.44936	YMCA YWCA YMHA OR YWHA INSTITUTION- ALL EMPLOYEES & CLERICAL
9077	2.31256	(F) U S ARMED SERVICES RISK ALL EMPLOYEES & DRIVERS
9082	0.65760	RESTAURANT NOC
9083	0.66856	RESTAURANT: FAST FOOD
9084	0.73432	BAR DISCOTHEQUE, LOUNGE, NIGHTCLUB OR TAVERN
9089	0.53704	BILLIARD HALL
9093	0.69048	BOWLING LANE
9101	1.81936	COLLEGE: ALL OTHER EMPLOYEES
9102	1.81936	PARK NOC-ALL EMPLOYEES & DRIVERS
9154	0.95352	THEATER NOC ALL OTHER EMPLOYEES
9156	1.22752	THEATRE NOC PLAYERS ENTERTAINERS OR MUSICIANS
9170	4.67992	JANITORIAL SERVICES BY CONTRACTORS-INCLUDES WINDOW CLEANING ABOVE GROUND LEVEL & DRIVERS
9178	3.46336	ATHLETIC SPORTS OR PARK NON-CONTRACT SPORTS
9179	9.67768	ATHLETIC SPORTS OR PARK CONTACT SPORTS
9180	2.66328	AMUSEMENT DEVICE OPERATION NOC-NOT TRAVELING & DRIVERS
9182	1.16176	ATHLETIC SPORTS OR PARK: OPERATIONS & DRIVERS
9186	7.74872	CARNIVAL, CIRCUS OR AMUSEMENT DEVICE OPERATOR-TRAVELING-ALL EMPLOYEES & DRIVERS
9220	3.03592	CEMETERY OPERATION & DRIVERS
9402	3.21128	STREET CLEANING & DRIVERS
9403	4.46072	GARBAGE, ASHES OR REFUSE COLLECTION & DRIVERS
9410	1.49056	MUNICIPAL, TOWNSHIP, COUNTY OR STATE EMPLOYEE NOC
9501	1.67688	PAINTING: SHOP ONLY & DRIVERS
9505	2.37832	PAINTING: AUTOMOBILE OR CARRIAGE BODIES
9516	1.51248	ELECTRONIC EQUIPMENT-INSTALLATION, SERVICE OR REPAIR-SHOP AND OUTSIDE & DRIVERS
9519	2.31256	HOUSEHOLD AND COMMERCIAL APPLIANCES-ELECTRICAL-INSTALLATION, SERVICE OR REPAIR & DRIVERS
9521	1.93992	HOUSE FURNISHINGS INSTALLATION NOC & UPHOLSTERING
9522	1.00832	UPHOLSTERING
9534	3.06880	MOBILE CRANE & HOISTING SERVICE CONTRACTORS NOC-ALL OPERATIONS & DRIVERS
9554	5.84168	SIGN INSTALLATION, MAINTENANCE, REPAIR, REMOVAL OR REPLACEMENT NOC-AWAY FROM SHOP & DRIVERS
9586	0.25208	BARBER SHOP, BEAUTY PARLOR OR HAIRSTYLING SALON
9600	1.28232	TAXIDERMIST
9620	0.85488	FUNERAL DIRECTOR & DRIVERS