

**WORKFORCE SAFETY & INSURANCE
MANUAL RATES - 2026 / 2027**

DESCRIPTION	CLASS	BASE	BASE	\$ AMT	PERCENT	MAX PP	MAX PP
		RATE	RATE			CHANGE	CHANGE
		7/1/2025	7/1/2026	CHANGE	CHANGE	7/1/2025	7/1/2026
						\$45,100	\$46,600
Florists - Nurseries - Gardening	0003	1.13	1.05	(0.08)	-7.1%	509.63	489.30
Tree Planting - Trimming - Harvest.	0004	6.34	5.89	(0.45)	-7.1%	2,859.34	2,744.74
Apiaries	0005	1.21	1.07	(0.14)	-11.6%	545.71	498.62
Farming and Ranching	0006	3.46	2.89	(0.57)	-16.5%	1,560.46	1,346.74
Row Crop Non-Mach. Farm Labor	0007	1.02	0.95	(0.07)	-6.9%	460.02	442.70
Poisoning & Spraying	0010	1.54	1.56	0.02	1.3%	694.54	726.96
Hatcheries and Egg Production	0034	0.54	0.51	(0.03)	-5.6%	243.54	237.66
Commercial Farm Mach. Operations	0050	2.77	2.87	0.10	3.6%	1,249.27	1,337.42
Irrigation	0251	4.92	4.87	(0.05)	-1.0%	2,218.92	2,269.42
Coal Mining	1005	0.93	0.93	0.00	0.0%	419.43	433.38
Oil or Gas Operations	1320	1.63	1.36	(0.27)	-16.6%	735.13	633.76
Briquette and Clay Products Mfg.	1463	2.74	2.67	(0.07)	-2.6%	1,235.74	1,244.22
Stonecutters	1802	1.97	1.96	(0.01)	-0.5%	888.47	913.36
Bakeries	2000	1.16	1.26	0.10	8.6%	523.16	587.16
Food Processing	2014	1.97	1.98	0.01	0.5%	888.47	922.68
Sugar Mfg. and Refining	2030	1.54	1.75	0.21	13.6%	694.54	815.50
Food Preparation - Nonretail	2041	1.35	1.34	(0.01)	-0.7%	608.85	624.44
Creameries and Dairy Products Mfg.	2064	2.52	2.40	(0.12)	-4.8%	1,136.52	1,118.40
Packing Plants & Slaughter Houses	2094	4.72	5.08	0.36	7.6%	2,128.72	2,367.28
Beverage Manufacturing	2163	2.44	2.45	0.01	0.4%	1,100.44	1,141.70
Cleaners and Laundries	2583	1.57	1.47	(0.10)	-6.4%	708.07	685.02
Shoe Repair	2660 *	0.65	0.61	(0.04)	-6.2%	293.15	284.26
Leather and Canvas Goods Mfg.	2681	1.70	1.70	0.00	0.0%	766.70	792.20
Logging and Sawmill Operations	2705	6.12	6.08	(0.04)	-0.7%	2,760.12	2,833.28
Woodworking Mfg.	2803	0.91	0.86	(0.05)	-5.5%	410.41	400.76
Upholstering	2860	2.21	2.19	(0.02)	-0.9%	996.71	1,020.54
Mfg. of Light Metal - Nonmetal	3124	1.25	1.39	0.14	11.2%	563.75	647.74
Welding and Blacksmithing	3360	2.60	2.66	0.06	2.3%	1,172.60	1,239.56
Foundries - Implement and/or Equip.	3504	2.78	2.69	(0.09)	-3.2%	1,253.78	1,253.54
Boiler and Tank Manufacturing	3620	2.34	2.28	(0.06)	-2.6%	1,055.34	1,062.48
Auto Repair - Body Shops - Mech.	3630	2.08	1.92	(0.16)	-7.7%	938.08	894.72
Computer/Electronic/Assembly	3685	0.48	0.46	(0.02)	-4.2%	216.48	214.36
Motor Coach-Carriage Assembly	3866	1.70	1.73	0.03	1.8%	766.70	806.18
Brick - Pipe - Concrete Products Mfg.	4036	2.45	2.54	0.09	3.7%	1,104.95	1,183.64
Pottery and Ceramics Mfg.	4061	0.49	0.49	0.00	0.0%	220.99	228.34
Glass Merchants	4130	3.69	3.66	(0.03)	-0.8%	1,664.19	1,705.56
Jewelry &/or Optical Goods Mfg.	4150	0.22	0.22	0.00	0.0%	99.22	102.52
Printing and Publishing	4310 *	0.51	0.49	(0.02)	-3.9%	230.01	228.34
Photographers	4365 *	0.33	0.33	0.00	0.0%	148.83	153.78
Fertilizer & Chemical Dealers	4583	1.65	1.47	(0.18)	-10.9%	744.15	685.02
Laboratory Work and Medicine Mfg.	4601	0.32	0.34	0.02	6.3%	144.32	158.44
Dental Laboratories	4692 *	0.53	0.52	(0.01)	-1.9%	239.03	242.32
Oil Refining - Synthetic Fuels Mfg.	4740	1.69	1.47	(0.22)	-13.0%	762.19	685.02
Masonry Work	5025	2.49	2.86	0.37	14.9%	1,122.99	1,332.76
Iron or Steel Construction	5040	2.34	2.70	0.36	15.4%	1,055.34	1,258.20
Ornamental Work	5100	1.89	1.89	0.00	0.0%	852.39	880.74
Boiler and Elevator Installation & Svc.	5110	2.44	2.09	(0.35)	-14.3%	1,100.44	973.94
Plumbing, Heating, Sheet Metal	5183	1.86	2.00	0.14	7.5%	838.86	932.00

Minimum Premium - Proposed - \$250, Current - \$250

*Composite Rate Classification

**Risk Free Class Subject to \$250 Minimum

PC = Per 100 Capita

PP = Per Person

Prepared by Employer Services

4/16/2026

**WORKFORCE SAFETY & INSURANCE
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DESCRIPTION	CLASS	BASE	BASE	\$ AMT	PERCENT	MAX PP	MAX PP
		RATE	RATE			CHANGE	CHANGE
		7/1/2025	7/1/2026	CHANGE	CHANGE	\$45,100	\$46,600
Electrical - Wiring - Svc. & Repair	5190	1.51	1.50	(0.01)	-0.7%	681.01	699.00
Concrete Work	5205	2.10	2.10	0.00	0.0%	947.10	978.60
Plastering-Stucco-Drywall	5345	2.86	2.70	(0.16)	-5.6%	1,289.86	1,258.20
Building Construction	5410	3.38	3.39	0.01	0.3%	1,524.38	1,579.74
Painting and Paper Hanging	5474	3.79	3.85	0.06	1.6%	1,709.29	1,794.10
Floor Covering Installation	5502	3.06	2.94	(0.12)	-3.9%	1,380.06	1,370.04
Roofing-Hot Tar Method & Sandblast	5545	7.88	7.41	(0.47)	-6.0%	3,553.88	3,453.06
Consulting Engineers	5603	0.24	0.23	(0.01)	-4.2%	108.24	107.18
Street and Road Construction	6042	2.37	2.47	0.10	4.2%	1,068.87	1,151.02
Water Well Drilling Operations	6200	3.65	3.59	(0.06)	-1.6%	1,646.15	1,672.94
Oil and Gas Development - Drilling	6203	2.95	3.12	0.17	5.8%	1,330.45	1,453.92
Oil & Gas Well Sply. Or Equip. Dlrs.	6204	1.07	1.01	(0.06)	-5.6%	482.57	470.66
Oil Well Trucking	6205	4.41	4.22	(0.19)	-4.3%	1,988.91	1,966.52
Oil Well Servicing	6206	2.57	2.62	0.05	1.9%	1,159.07	1,220.92
Oil and Gas Instrument Logging	6208	0.54	0.47	(0.07)	-13.0%	243.54	219.02
Junk and Scrap Metal Dealers	6209	1.79	1.74	(0.05)	-2.8%	807.29	810.84
Bldg. Moving - Demolition - Salvage	6210	5.31	5.75	0.44	8.3%	2,394.81	2,679.50
Excavating	6221	2.01	1.82	(0.19)	-9.5%	906.51	848.12
Dredging	6223	6.00	5.99	(0.01)	-0.2%	2,706.00	2,791.34
Tunnel Construction	6233	TBA	TBA	TBA	TBA	TBA	TBA
Caisson Work	6253	13.63	12.90	(0.73)	-5.4%	6,147.13	6,011.40
Sewer-Water-Gas-Oil-Pipeline Const.	6301	1.20	1.11	(0.09)	-7.5%	541.20	517.26
Fence Construction	6400	1.61	1.53	(0.08)	-5.0%	726.11	712.98
Trucking and Hauling	7215	4.09	4.06	(0.03)	-0.7%	1,844.59	1,891.96
Explosive Ammunition Handlers	7217	2.79	2.70	(0.09)	-3.2%	1,258.29	1,258.20
Chauffeurs-School Bus - Ambulance	7380	1.98	2.19	0.21	10.6%	892.98	1,020.54
Ice Handling	7384	3.08	2.87	(0.21)	-6.8%	1,389.08	1,337.42
Aircraft Ground Crew Operations	7403	1.59	1.47	(0.12)	-7.5%	717.09	685.02
Aircraft Flying Operation	7405	1.60	1.42	(0.18)	-11.3%	721.60	661.72
Specialized Aircraft Operations	7420	14.59	12.88	(1.71)	-11.7%	6,580.09	6,002.08
Gas Works	7500	1.05	1.11	0.06	5.7%	473.55	517.26
Water Works	7520	2.15	2.40	0.25	11.6%	969.65	1,118.40
Electric Light & Power Const. - REA	7529	2.77	2.99	0.22	7.9%	1,249.27	1,393.34
Electric Light & Power Companies	7531	2.38	2.03	(0.35)	-14.7%	1,073.38	945.98
Elec. Light./Power Const./Invest. Own.	7533	1.17	1.20	0.03	2.6%	527.67	559.20
Electric Light/Power Const. - Special	7534	2.06	1.97	(0.09)	-4.4%	929.06	918.02
Electronic Equip. - Install. & Repair	7535	0.62	0.59	(0.03)	-4.8%	279.62	274.94
Telephone Operations	7600	1.08	1.03	(0.05)	-4.6%	487.08	479.98
Telephone and Cable Line Const.	7601	2.50	2.60	0.10	4.0%	1,127.50	1,211.60
Radio and Television	7602	0.20	0.19	(0.01)	-5.0%	90.20	88.54
Cable Install. - Service & Repair	7603	1.73	1.64	(0.09)	-5.2%	780.23	764.24
Switching & Switchboard Repairing	7605	0.20	0.20	0.00	0.0%	90.20	93.20
Fire Departments - Paid Employees	7700	3.40	3.77	0.37	10.9%	1,533.40	1,756.82
Fire Departments - Volunteer	7710	58.86PC	67.80PC	8.90PC	15.2%	N/A	N/A
Emergency Response Members & Volunteers	7715 **	N/A	N/A	N/A	N/A	250.00	250.00
Law Enforcement	7720	3.13	3.15	0.02	0.6%	1,411.63	1,467.90
Stores - Retail	8000 *	0.73	0.76	0.03	4.1%	329.23	354.16
Full-Line Department Stores	8001 *	1.15	1.10	(0.05)	-4.3%	518.65	512.60

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		RATE	RATE			CHANGE	CHANGE
		7/1/2025	7/1/2026	CHANGE	CHANGE	7/1/2025	7/1/2026
						\$45,100	\$46,600
Meat Markets	8003	1.71	1.61	(0.10)	-5.8%	771.21	750.26
Stores - Hardware and Appliance	8010 *	0.62	0.64	0.02	3.2%	279.62	298.24
Furniture and Floor Covering Dealers	8015 *	1.12	1.04	(0.08)	-7.1%	505.12	484.64
Wholesale Warehouse	8016	2.10	1.68	(0.42)	-20.0%	947.10	782.88
Commission & Produce Merchants	8022	2.53	2.48	(0.05)	-2.0%	1,141.03	1,155.68
Hide & Leather Dealers - Tanners	8100	1.02	0.96	(0.06)	-5.9%	460.02	447.36
Lumber Yard Employees	8207 *	1.16	1.18	0.02	1.7%	523.16	549.88
Coal, Iron, or Steel Merchants	8221	2.57	2.33	(0.24)	-9.3%	1,159.07	1,085.78
Livestock Dealers and Operations	8284	4.59	4.28	(0.31)	-6.8%	2,070.09	1,994.48
Cold Storage Warehouse	8291	1.52	1.41	(0.11)	-7.2%	685.52	657.06
General Warehouse & Storage	8292	1.98	1.98	0.00	0.0%	892.98	922.68
Grain Elevators	8304	3.26	3.27	0.01	0.3%	1,470.26	1,523.82
Oil & Gas Distributing-Bulk-Dealers	8350	2.14	2.38	0.24	11.2%	965.14	1,109.08
Automotive Dealers & Svc. Stations	8380 *	1.41	1.44	0.03	2.1%	635.91	671.04
Geologists and Scouts	8605	0.56	0.54	(0.02)	-3.6%	252.56	251.64
Professional/Business Reps	8747	0.21	0.20	(0.01)	-4.8%	94.71	93.20
Clerical Office Employees	8805	0.13	0.13	0.00	0.0%	58.63	60.58
Banks-S & L Assocs. - Credit Unions	8808 *	0.10	0.09	(0.01)	-10.0%	45.10	41.94
Veterinary Surgeons & Hospitals	8831	1.44	1.45	0.01	0.7%	649.44	675.70
Domestics	9002	1.16	1.07	(0.09)	-7.8%	523.16	498.62
Building Custodians & Janitorial Svc.	9007	1.91	1.74	(0.17)	-8.9%	861.41	810.84
Hospitals	9040 *	0.69	0.71	0.02	2.9%	311.19	330.86
Nursing Homes	9041 *	0.88	0.87	(0.01)	-1.1%	396.88	405.42
Medical Clinic-Physicians-Dentists	9042 *	0.27	0.26	(0.01)	-3.7%	121.77	121.16
Hotels and Motels	9050 *	0.80	0.72	(0.08)	-10.0%	360.80	335.52
Community Outreach & Support Prg.	9061 *	0.91	0.92	0.01	1.1%	410.41	428.72
Schools - Libraries - Institutions	9062	0.35	0.35	0.00	0.0%	157.85	163.10
Restaurants	9071 *	0.66	0.60	(0.06)	-9.1%	297.66	279.60
Camp Operations	9078	1.46	1.49	0.03	2.1%	658.46	694.34
Athletic Clubs or Entertainment Fac.	9090 *	1.15	1.21	0.06	5.2%	518.65	563.86
Religious Organizations & Churches	9104	0.33	0.36	0.03	9.1%	148.83	167.76
Carnivals - Circus - Race Tracks	9180	9.61	9.54	(0.07)	-0.7%	4,334.11	4,445.64
Professional Athletics	9181	53.51	51.46	(2.05)	-3.8%	24,133.01	23,980.36
Park Boards and Amusement	9182	1.14	1.05	(0.09)	-7.9%	514.14	489.30
Cemetery Operations	9220	1.67	1.88	0.21	12.6%	753.17	876.08
Sanitation Operations	9403	4.77	4.34	(0.43)	-9.0%	2,151.27	2,022.44
Sign Manufacturing	9544	1.97	2.01	0.04	2.0%	888.47	936.66
Barbers and Beauticians	9580 *	0.29	0.26	(0.03)	-10.3%	130.79	121.16
Motion Picture and Video Production	9615 *	0.50	0.46	(0.04)	-8.0%	225.50	214.36
Funeral Homes	9620	0.80	0.75	(0.05)	-6.3%	360.80	349.50
Townships - All Employees	9757 *	0.68	0.78	0.10	14.7%	306.68	363.48
Civil Air Patrol - Volunteer	9830 **	N/A	N/A	N/A	N/A	250.00	250.00
Volunteer Programs	9835	8.29PP	9.12PP	0.83	10.0%	8.29PP	9.12PP
Vocational Training - Work Eval. Prg.	9840	6.52PP	6.54PP	0.02	0.3%	6.52PP	6.54PP
Prison Industry Programs	9850 **	N/A	N/A	N/A	N/A	250.00	250.00

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