

**WORKFORCE SAFETY & INSURANCE
MANUAL RATES - 2025 / 2026**

DESCRIPTION	CLASS	BASE	BASE	\$ AMT	PERCENT	MAX PP	MAX PP
		RATE	RATE			CHARGE	CHARGE
		7/1/2024	7/1/2025	CHANGE	CHANGE	7/1/2024	7/1/2025
						\$43,800	\$45,100
Florists - Nurseries - Gardening	0003	1.27	1.13	(0.14)	-11.0%	556.26	509.63
Tree Planting - Trimming - Harvest.	0004	6.39	6.34	(0.05)	-0.8%	2,798.82	2,859.34
Apiaries	0005	1.35	1.21	(0.14)	-10.4%	591.30	545.71
Farming and Ranching	0006	3.71	3.46	(0.25)	-6.7%	1,624.98	1,560.46
Row Crop Non-Mach. Farm Labor	0007	1.10	1.02	(0.08)	-7.3%	481.80	460.02
Poisoning & Spraying	0010	1.59	1.54	(0.05)	-3.1%	696.42	694.54
Hatcheries and Egg Production	0034	0.58	0.54	(0.04)	-6.9%	254.04	243.54
Commercial Farm Mach. Operations	0050	2.56	2.77	0.21	8.2%	1,121.28	1,249.27
Irrigation	0251	5.26	4.92	(0.34)	-6.5%	2,303.88	2,218.92
Coal Mining	1005	1.09	0.93	(0.16)	-14.7%	477.42	419.43
Oil or Gas Operations	1320	2.14	1.63	(0.51)	-23.8%	937.32	735.13
Briquette and Clay Products Mfg.	1463	3.09	2.74	(0.35)	-11.3%	1,353.42	1,235.74
Stonecutters	1802	2.23	1.97	(0.26)	-11.7%	976.74	888.47
Bakeries	2000	1.42	1.16	(0.26)	-18.3%	621.96	523.16
Food Processing	2014	2.17	1.97	(0.20)	-9.2%	950.46	888.47
Sugar Mfg. and Refining	2030	1.75	1.54	(0.21)	-12.0%	766.50	694.54
Food Preparation - Nonretail	2041	1.50	1.35	(0.15)	-10.0%	657.00	608.85
Creameries and Dairy Products Mfg.	2064	2.89	2.52	(0.37)	-12.8%	1,265.82	1,136.52
Packing Plants & Slaughter Houses	2094	4.77	4.72	(0.05)	-1.0%	2,089.26	2,128.72
Beverage Manufacturing	2163	2.70	2.44	(0.26)	-9.6%	1,182.60	1,100.44
Cleaners and Laundries	2583	1.88	1.57	(0.31)	-16.5%	823.44	708.07
Shoe Repair	2660 *	0.70	0.65	(0.05)	-7.1%	306.60	293.15
Leather and Canvas Goods Mfg.	2681	1.85	1.70	(0.15)	-8.1%	810.30	766.70
Logging and Sawmill Operations	2705	6.77	6.12	(0.65)	-9.6%	2,965.26	2,760.12
Woodworking Mfg.	2803	1.08	0.91	(0.17)	-15.7%	473.04	410.41
Upholstering	2860	2.45	2.21	(0.24)	-9.8%	1,073.10	996.71
Mfg. of Light Metal - Nonmetal	3124	1.21	1.25	0.04	3.3%	529.98	563.75
Welding and Blacksmithing	3360	2.42	2.60	0.18	7.4%	1,059.96	1,172.60
Foundries - Implement and/or Equip.	3504	3.12	2.78	(0.34)	-10.9%	1,366.56	1,253.78
Boiler and Tank Manufacturing	3620	2.76	2.34	(0.42)	-15.2%	1,208.88	1,055.34
Auto Repair - Body Shops - Mech.	3630	2.28	2.08	(0.20)	-8.8%	998.64	938.08
Computer/Electronic/Assembly	3685	0.54	0.48	(0.06)	-11.1%	236.52	216.48
Motor Coach-Carriage Assembly	3866	1.87	1.70	(0.17)	-9.1%	819.06	766.70
Brick - Pipe - Concrete Products Mfg.	4036	2.34	2.45	0.11	4.7%	1,024.92	1,104.95
Pottery and Ceramics Mfg.	4061	0.54	0.49	(0.05)	-9.3%	236.52	220.99
Glass Merchants	4130	4.16	3.69	(0.47)	-11.3%	1,822.08	1,664.19
Jewelry &/or Optical Goods Mfg.	4150	0.24	0.22	(0.02)	-8.3%	105.12	99.22
Printing and Publishing	4310 *	0.55	0.51	(0.04)	-7.3%	240.90	230.01
Photographers	4365 *	0.34	0.33	(0.01)	-2.9%	148.92	148.83
Fertilizer & Chemical Dealers	4583	1.93	1.65	(0.28)	-14.5%	845.34	744.15
Laboratory Work and Medicine Mfg.	4601	0.34	0.32	(0.02)	-5.9%	148.92	144.32
Dental Laboratories	4692 *	0.59	0.53	(0.06)	-10.2%	258.42	239.03
Oil Refining - Synthetic Fuels Mfg.	4740	1.66	1.69	0.03	1.8%	727.08	762.19
Masonry Work	5025	2.32	2.49	0.17	7.3%	1,016.16	1,122.99
Iron or Steel Construction	5040	2.18	2.34	0.16	7.3%	954.84	1,055.34
Ornamental Work	5100	2.02	1.89	(0.13)	-6.4%	884.76	852.39
Boiler and Elevator Installation & Svc.	5110	3.02	2.44	(0.58)	-19.2%	1,322.76	1,100.44
Plumbing, Heating, Sheet Metal	5183	1.88	1.86	(0.02)	-1.1%	823.44	838.86

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

4/28/2025

**WORKFORCE SAFETY & INSURANCE
MANUAL RATES - 2025 / 2026**

DESCRIPTION	CLASS	BASE	BASE	\$ AMT	PERCENT	MAX PP	MAX PP
		RATE	RATE			CHARGE	CHARGE
		7/1/2024	7/1/2025	CHANGE	CHANGE	7/1/2024	7/1/2025
						\$43,800	\$45,100
Electrical - Wiring - Svc. & Repair	5190	1.44	1.51	0.07	4.9%	630.72	681.01
Concrete Work	5205	2.44	2.10	(0.34)	-13.9%	1,068.72	947.10
Plastering-Stucco-Drywall	5345	3.26	2.86	(0.40)	-12.3%	1,427.88	1,289.86
Building Construction	5410	3.58	3.38	(0.20)	-5.6%	1,568.04	1,524.38
Painting and Paper Hanging	5474	3.87	3.79	(0.08)	-2.1%	1,695.06	1,709.29
Floor Covering Installation	5502	3.50	3.06	(0.44)	-12.6%	1,533.00	1,380.06
Roofing-Hot Tar Method & Sandblast	5545	8.89	7.88	(1.01)	-11.4%	3,893.82	3,553.88
Consulting Engineers	5603	0.26	0.24	(0.02)	-7.7%	113.88	108.24
Street and Road Construction	6042	2.76	2.37	(0.39)	-14.1%	1,208.88	1,068.87
Water Well Drilling Operations	6200	3.97	3.65	(0.32)	-8.1%	1,738.86	1,646.15
Oil and Gas Development - Drilling	6203	3.20	2.95	(0.25)	-7.8%	1,401.60	1,330.45
Oil & Gas Well Sply. Or Equip. Dlrs.	6204	1.30	1.07	(0.23)	-17.7%	569.40	482.57
Oil Well Trucking	6205	4.79	4.41	(0.38)	-7.9%	2,098.02	1,988.91
Oil Well Servicing	6206	3.12	2.57	(0.55)	-17.6%	1,366.56	1,159.07
Oil and Gas Instrument Logging	6208	0.67	0.54	(0.13)	-19.4%	293.46	243.54
Junk and Scrap Metal Dealers	6209	1.88	1.79	(0.09)	-4.8%	823.44	807.29
Bldg. Moving - Demolition - Salvage	6210	5.25	5.31	0.06	1.1%	2,299.50	2,394.81
Excavating	6221	2.11	2.01	(0.10)	-4.7%	924.18	906.51
Dredging	6223	6.44	6.00	(0.44)	-6.8%	2,820.72	2,706.00
Tunnel Construction	6233	TBA	TBA	TBA	TBA	TBA	TBA
Caisson Work	6253	15.64	13.63	(2.01)	-12.9%	6,850.32	6,147.13
Sewer-Water-Gas-Oil-Pipeline Const.	6301	1.29	1.20	(0.09)	-7.0%	565.02	541.20
Fence Construction	6400	1.80	1.61	(0.19)	-10.6%	788.40	726.11
Trucking and Hauling	7215	4.36	4.09	(0.27)	-6.2%	1,909.68	1,844.59
Explosive Ammunition Handlers	7217	3.13	2.79	(0.34)	-10.9%	1,370.94	1,258.29
Chauffeurs-School Bus - Ambulance	7380	1.89	1.99	0.10	5.3%	827.82	897.49
Ice Handling	7384	3.34	3.08	(0.26)	-7.8%	1,462.92	1,389.08
Aircraft Ground Crew Operations	7403	1.71	1.59	(0.12)	-7.0%	748.98	717.09
Aircraft Flying Operation	7405	1.92	1.60	(0.32)	-16.7%	840.96	721.60
Specialized Aircraft Operations	7420	17.57	14.59	(2.98)	-17.0%	7,695.66	6,580.09
Gas Works	7500	1.02	1.05	0.03	2.9%	446.76	473.55
Water Works	7520	2.32	2.15	(0.17)	-7.3%	1,016.16	969.65
Electric Light & Power Const. - REA	7529	2.58	2.77	0.19	7.4%	1,130.04	1,249.27
Electric Light & Power Companies	7531	2.40	2.38	(0.02)	-0.8%	1,051.20	1,073.38
Elec. Light./Power Const./Invest. Own.	7533	1.17	1.17	0.00	0.0%	512.46	527.67
Electric Light/Power Const. - Special	7534	2.26	2.06	(0.20)	-8.8%	989.88	929.06
Electronic Equip. - Install. & Repair	7535	0.71	0.62	(0.09)	-12.7%	310.98	279.62
Telephone Operations	7600	1.19	1.08	(0.11)	-9.2%	521.22	487.08
Telephone and Cable Line Const.	7601	2.44	2.50	0.06	2.5%	1,068.72	1,127.50
Radio and Television	7602	0.21	0.20	(0.01)	-4.8%	91.98	90.20
Cable Install. - Service & Repair	7603	1.93	1.73	(0.20)	-10.4%	845.34	780.23
Switching & Switchboard Repairing	7605	0.20	0.20	0.00	0.0%	87.60	90.20
Fire Departments - Paid Employees	7700	3.27	3.40	0.13	4.0%	1,432.26	1,533.40
Fire Departments - Volunteer	7710	57.37PC	58.86PC	1.49	2.6%	N/A	N/A
Emergency Response Members & Volunteers	7715 **	N/A	N/A	N/A	N/A	250.00	250.00
Law Enforcement	7720	3.01	3.13	0.12	4.0%	1,318.38	1,411.63
Stores - Retail	8000 *	0.74	0.73	(0.01)	-1.4%	324.12	329.23
Full-Line Department Stores	8001 *	1.32	1.15	(0.17)	-12.9%	578.16	518.65

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

4/28/2025

**WORKFORCE SAFETY & INSURANCE
MANUAL RATES - 2025 / 2026**

DESCRIPTION	CLASS	BASE	BASE	\$ AMT	PERCENT	MAX PP	MAX PP
		RATE	RATE			CHARGE	CHARGE
		7/1/2024	7/1/2025	CHANGE	CHANGE	7/1/2024	7/1/2025
						\$43,800	\$45,100
Meat Markets	8003	1.90	1.71	(0.19)	-10.0%	832.20	771.21
Stores - Hardware and Appliance	8010 *	0.62	0.62	0.00	0.0%	271.56	279.62
Furniture and Floor Covering Dealers	8015 *	1.20	1.12	(0.08)	-6.7%	525.60	505.12
Wholesale Warehouse	8016	2.39	2.10	(0.29)	-12.1%	1,046.82	947.10
Commission & Produce Merchants	8022	2.67	2.53	(0.14)	-5.2%	1,169.46	1,141.03
Hide & Leather Dealers - Tanners	8100	1.09	1.02	(0.07)	-6.4%	477.42	460.02
Lumber Yard Employees	8207 *	1.28	1.16	(0.12)	-9.4%	560.64	523.16
Coal, Iron, or Steel Merchants	8221	2.86	2.57	(0.29)	-10.1%	1,252.68	1,159.07
Livestock Dealers and Operations	8284	5.10	4.59	(0.51)	-10.0%	2,233.80	2,070.09
Cold Storage Warehouse	8291	1.66	1.52	(0.14)	-8.4%	727.08	685.52
General Warehouse & Storage	8292	2.12	1.98	(0.14)	-6.6%	928.56	892.98
Grain Elevators	8304	3.01	3.26	0.25	8.3%	1,318.38	1,470.26
Oil & Gas Distributing-Bulk-Dealers	8350	2.02	2.14	0.12	5.9%	884.76	965.14
Automotive Dealers & Svc. Stations	8380 *	1.46	1.41	(0.05)	-3.4%	639.48	635.91
Geologists and Scouts	8605	0.60	0.56	(0.04)	-6.7%	262.80	252.56
Professional/Business Reps	8747	0.23	0.21	(0.02)	-8.7%	100.74	94.71
Clerical Office Employees	8805	0.14	0.13	(0.01)	-7.1%	61.32	58.63
Banks-S & L Assocs.- Credit Unions	8808 *	0.11	0.10	(0.01)	-9.1%	48.18	45.10
Veterinary Surgeons & Hospitals	8831	1.40	1.44	0.04	2.9%	613.20	649.44
Domestics	9002	1.26	1.16	(0.10)	-7.9%	551.88	523.16
Building Custodians & Janitorial Svc.	9007	1.93	1.91	(0.02)	-1.0%	845.34	861.41
Hospitals	9040 *	0.69	0.69	0.00	0.0%	302.22	311.19
Nursing Homes	9041 *	0.92	0.88	(0.04)	-4.3%	402.96	396.88
Medical Clinic-Physicians-Dentists	9042 *	0.28	0.27	(0.01)	-3.6%	122.64	121.77
Hotels and Motels	9050 *	0.87	0.80	(0.07)	-8.0%	381.06	360.80
Community Outreach & Support Prg.	9061 *	0.86	0.91	0.05	5.8%	376.68	410.41
Schools - Libraries - Institutions	9062	0.34	0.35	0.01	2.9%	148.92	157.85
Restaurants	9071 *	0.76	0.66	(0.10)	-13.2%	332.88	297.66
Camp Operations	9078	1.45	1.46	0.01	0.7%	635.10	658.46
Athletic Clubs or Entertainment Fac.	9090 *	1.06	1.15	0.09	8.5%	464.28	518.65
Religious Organizations & Churches	9104	0.30	0.33	0.03	10.0%	131.40	148.83
Carnivals - Circus - Race Tracks	9180	9.90	9.61	(0.29)	-2.9%	4,336.20	4,334.11
Professional Athletics	9181	57.21	53.51	(3.70)	-6.5%	25,057.98	24,133.01
Park Boards and Amusement	9182	1.25	1.14	(0.11)	-8.8%	547.50	514.14
Cemetery Operations	9220	1.53	1.67	0.14	9.2%	670.14	753.17
Sanitation Operations	9403	5.12	4.76	(0.36)	-7.0%	2,242.56	2,146.76
Sign Manufacturing	9544	2.32	1.97	(0.35)	-15.1%	1,016.16	888.47
Barbers and Cosmetologists	9580 *	0.33	0.29	(0.04)	-12.1%	144.54	130.79
Motion Picture and Video Production	9615 *	0.54	0.50	(0.04)	-7.4%	236.52	225.50
Funeral Homes	9620	0.85	0.80	(0.05)	-5.9%	372.30	360.80
Townships - All Employees	9757 *	0.61	0.68	0.07	11.5%	267.18	306.68
Civil Air Patrol - Volunteer	9830 **	N/A	N/A	N/A	N/A	250.00	250.00
Volunteer Programs	9835	8.39PP	8.29PP	(0.10)	-1.2%	8.39PP	8.29PP
Vocational Training - Work Eval. Prg.	9840	6.42PP	6.52PP	0.10	1.6%	6.42PP	6.52PP
Prison Industry Programs	9850 **	N/A	N/A	N/A	N/A	250.00	250.00

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

4/28/2025