

# 2021 CALIFORNIA Officers, Assessments and Dual Wage Classifications

## Amendment to Annual Payroll for Officers

Includes executive officers, partners, individual employers and members of a limited liability company:

**Maximum - \$139,100**

**Minimum - \$54,600**

### 2021 California Department of Industrial Relations (DIR) Assessment Rates\*

WC Administration Revolving Fund Assessment/User Funding (LC § 62.5):	0.022646
Uninsured Employers Benefits Trust Fund Assessment (per LC § 62.5):	0.000775
Subsequent Injuries Benefits Trust Fund Assessment (per LC § 62.5):	0.006579
Occupational Safety & Health Fund (per LC § 62.5):	0.002584
Labor Enforcement & Compliance Fund Assessment:	0.002272
WC Fraud Account Assessment (per LC § 62.6):	0.004734
California Insurance Guarantee Association Assessment:	0.000000

*\*Applicable to policies effective on or after 1/1/2021. Factors may be rounded on policy documents.*

**Please note: The California Workers' Compensation Insurance Rating Bureau has not made changes to the hourly wage thresholds from 2020 to 2021.**

### 2021 Construction Classifications with Dual Hourly Wage Thresholds

	Class Codes	Hourly Wage Threshold
<b>AUTOMATIC SPRINKLER INSTALLATION</b> Within buildings including shop, yard and storage operations	5185	< \$29
	5186	>= \$29
<b>CARPENTRY</b> Including the installation of interior trim, builders finish, doors and cabinet work in connection therewith	5403	< \$35
	5432	>= \$35
<b>CONCRETE OR CEMENT WORK</b> Pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters	5201(1)	< \$28
	5205(1)	>= \$28
<b>CONCRETE OR CEMENT WORK</b> 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)	< \$28
	5205(2)	>= \$28
<b>ELECTRICAL WIRING</b> - Within buildings - including installation or repair of fixtures or appliances - including shop, yard and storage operations	5190	< \$32
	5140	>= \$32
<b>EXCAVATION NOC</b> Including borrowing, filling or backfilling	6218(1)	< \$34
	6220(1)	>= \$34
<b>GAS MAINS OR CONNECTIONS CONSTRUCTION</b> Including tunneling at street crossings	6315(2)	< \$34
	6316(2)	>= \$34

# 2021 CALIFORNIA Officers, Assessments and Dual Wage Classifications (continued)

Description	Class Codes	Hourly Wage Threshold
<b>GLAZIERS</b> Away from shop	5467 5470	< \$33 ≥ \$33
<b>GRADING LAND NOC</b> Including borrowing, filling and backfilling	6218(2) 6220(2)	< \$34 ≥ \$34
<b>HEATING OR AIR CONDITIONING DUCTWORK</b> - Installation or repair - including shop, yard or storage operations - including installation of furnaces or air conditioning equipment	5538(2) 5542(2)	< \$27 ≥ \$27
<b>HEATING OR AIR CONDITIONING EQUIPMENT</b> Installation, service or repair - including shop, yard or storage operations NOC	5183(3) 5187(3)	< \$28 ≥ \$28
<b>LAND LEVELING</b> Grading farm lands	6218(3) 6220(3)	< \$34 ≥ \$34
<b>MASONRY</b> NOC	5027 5028	< \$28 ≥ \$28
<b>PAINTING</b> Water, Oil or gasoline storage tanks - including shop, yard or storage operations	5474(3) 5482(3)	< \$28 ≥ \$28
<b>PAINTING OR WALLPAPER INSTALLATION</b> Including shop, yard or storage operations NOC	5474(1) 5482(1)	< \$28 ≥ \$28
<b>PLASTERING OR STUCCO WORK</b>	5484 5485	< \$32 ≥ \$32
<b>PLUMBING</b> - Including shop, yard or storage operations - Gas, steam, hot water or other pipe fittings installation, including house connections installation NOC	5183(1) 5187(1)	< \$28 ≥ \$28
<b>REFRIGERATION EQUIPMENT - NOT HOUSEHOLD UNITS</b> Installation, service and repair - shop, yard or storage operations NOC	5183(2) 5187(2)	< \$28 ≥ \$28
<b>ROOFING</b> All kinds - including shop, yard or storage operations	5552 5553	< \$27 ≥ \$27
<b>SEWER CONSTRUCTION</b> All operations - including construction of laterals and tunneling at street crossings	6307 6308	< \$34 ≥ \$34
<b>SHEET METAL WORK</b> Erection, installation or repair - including shop, yard or storage operations	5538(1) 5542(1)	< \$27 ≥ \$27
<b>STEEL FRAMING</b> - Light gauge - including the incidental installation of interior trim, builders finish, doors and cabinet work	5632 5633	< \$35 ≥ \$35
<b>WALLBOARD INSTALLATION</b> Within buildings	5446 5447	< \$36 ≥ \$36
<b>WATER MAINS OR CONNECTIONS CONSTRUCTION</b> Including tunneling at street crossings	6315(1) 6316(1)	< \$34 ≥ \$34
<b>WATERPROOFING</b> 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)	< \$28 ≥ \$28

Questions? Email [premiumaudit@icwgroup.com](mailto:premiumaudit@icwgroup.com) or call 858.350.7399 (M-F 6am to 5pm PT).