

## Amendment to Annual Payroll for Officers

Policies effective 9/1/2025 - 8/31/2026: Maximum - \$165,100; Minimum - \$63,700

Policies effective 9/1/2024 - 8/31/2025: Maximum - \$159,900; Minimum - \$62,400

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS (DIR) ASSESSMENT RATES	2025*	2024
WC Administration Revolving Fund Assessment/User Funding (LC § 62.5):	0.012370	0.024604
Uninsured Employers Benefits Trust Fund Assessment (per LC § 62.5):	0.000818	0.001505
Subsequent Injuries Benefits Trust Fund Assessment (per LC § 62.5):	0.030148	0.015891
Occupational Safety & Health Fund Assessment (per LC § 62.5):	0.001885	0.007266
Labor Enforcement & Compliance Fund Assessment (per LC § 62.5):	0.001058	0.007109
WC Fraud Account Assessment (per LC § 62.6):	0.004096	0.004122
California Insurance Guarantee Association Assessment (per LC § 62.5):	0.000000	0.000000
*Applicable to policies effective on or after 1/1/2025. Factors may be rounded on policy documents.		

\*\*Please note: The California Workers' Compensation Insurance Rating Bureau has made no changes to the hourly wage thresholds applicable to policies effective on or after 9/1/2024. Next possible change anticipated effective 9/1/2026.

2025 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 5186	< \$33 ≥ \$33
<b>CARPENTRY</b> Including the installation of interior trim, doors and cabinet work in connection therewith	5403 5432	< \$41 ≥ \$41
<b>CONCRETE OR CEMENT WORK</b> Pouring or finishing of concrete sidewalks, driveways, patios, curbs or gutters	5201(1) 5205(1)	< \$33 ≥ \$33
<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) 5205(2)	< \$33 ≥ \$33
<b>ELECTRICAL WIRING</b> Within buildings - including installation or repair of electrical fixtures - including shop, yard and storage operations	5190 5140	< \$36 ≥ \$36
<b>EXCAVATION NOC</b> Including borrowing, filling or backfilling	6218(1) 6220(1)	< \$40 ≥ \$40
<b>GAS MAINS OR CONNECTIONS CONSTRUCTION</b> Including tunneling at street crossings	6315(2) 6316(2)	< \$40 ≥ \$40

2025 CONSTRUCTION CLASSIFICATIONS WITH DUAL HOURLY WAGE THRESHOLDS	CLASS CODES	HOURLY WAGE THRESHOLD**
<b>GLAZIERS</b> Away from shop	5467 5470	< \$39 ≥ \$39
<b>GRADING LAND</b> Including borrowing, filling and backfilling	6218(2) 6220(2)	< \$40 ≥ \$40
<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)	< \$33 ≥ \$33
<b>HEATING OR AIR CONDITIONING EQUIPMENT</b> Installation, service or repair - including shop, yard or storage operations	5183(3) 5187(3)	< \$32 ≥ \$32
<b>LAND LEVELING</b> Grading farm lands	6218(3) 6220(3)	< \$40 ≥ \$40
<b>MASONRY</b>	5027 5028	< \$35 ≥ \$35
<b>PAINTING</b> Water, oil or gasoline storage tanks - including shop, yard or storage operations	5474(3) 5482(3)	< \$32 ≥ \$32
<b>PAINTING OR WALLPAPER INSTALLATION</b> Including shop, yard or storage operations	5474(1) 5482(1)	< \$32 ≥ \$32
<b>PLASTERING OR STUCCO WORK</b>	5484 5485	< \$38 ≥ \$38
<b>PLUMBING</b> Including shop, yard or storage operations - Gas, steam, hot water or other pipe fittings installation, including house connections installation	5183(1) 5187(1)	< \$32 ≥ \$32
<b>REFRIGERATION EQUIPMENT - NOT HOUSEHOLD UNITS</b> Installation, service and repair - including shop, yard or storage operations	5183(2) 5187(2)	< \$32 ≥ \$32
<b>ROOFING</b> All kinds - including shop, yard or storage operations	5552 5553	< \$31 ≥ \$31
<b>SEWER CONSTRUCTION</b> All operations - including construction of laterals and tunneling at street crossings	6307 6308	< \$40 ≥ \$40
<b>SHEET METAL WORK</b> Erection, installation or repair - including shop, yard or storage operations	5538(1) 5542(1)	< \$33 ≥ \$33
<b>STEEL FRAMING</b> Light gauge - including the incidental installation of interior trim, doors and cabinet work	5632 5633	< \$41 ≥ \$41
<b>WALLBOARD INSTALLATION</b> Within buildings - including finishing and preparation prior to painting	5446 5447	< \$41 ≥ \$41
<b>WATER MAINS OR CONNECTIONS CONSTRUCTION</b> Including tunneling at street crossings	6315(1) 6316(1)	< \$40 ≥ \$40
<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)	< \$32 ≥ \$32

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