

Changes in Manual Rates  
All Industry Groups

Class Code	Class Description	Manual Rate Eff. 9/1/2010	Manual Rate Eff. 4/1/2014	Percent Change
0005	FARM: NURSERY EMP & DRIVERS	2.82	2.60	(7.8%)
0008	FARM: GARDENING-MARKET OR TRUCK & DRIVERS	2.35	2.44	3.8%
0016	FARM: ORCHARDS & DRIVERS	3.51	3.85	9.7%
0034	FARM: POULTRY OR EGG PRODUCERS & DRIVERS	3.64	3.83	5.2%
0035	FARM: FLORIST & DRIVERS	1.99	2.07	4.0%
0036	FARM: DAIRY & DRIVERS	3.64	3.83	5.2%
0037	FARM: FIELD CROPS & DRIVERS	2.35	2.44	3.8%
0042	LANDSCAPE GARDENING & DRIVERS	4.03	4.11	2.0%
0046	FERTILIZER OR PESTICIDE APPLICATION-COMM OR DOMESTIC, DRIVERS	2.84	2.55	(10.2%)
0050	FARM MACHINERY OPERATION-BY CONTRACTOR & DRIVERS	5.69	5.97	4.9%
0059	OCCUPATIONAL DISEASE-ABRASIVE/SAND BLAST	0.28	0.28	0.0%
0065	OCCUPATIONAL DISEASE-STEEL	0.12	0.12	0.0%
0066	OCCUPATIONAL DISEASE-NON FERROUS METALS	0.10	0.10	0.0%
0067	OCCUPATIONAL DISEASE-IRON	0.10	0.10	0.0%
0079	FARM: BERRY OR VINEYARD & DRIVERS	2.84	2.59	(8.8%)
0083	FARM: CATTLE OR LIVESTOCK RAISING NOC & DRIVERS	5.20	5.07	(2.5%)
0106	TREE PRUNING, SPRAYING, REPAIRING & DRIVERS	14.64	15.80	7.9%
0113	FARM: FISH HATCHERY & DRIVERS	3.64	3.83	5.2%
0170	FARM: ANIMAL RAISING & DRIVERS	3.64	3.83	5.2%
0251	IRRIGATION WORKS OPERATION & DRIVERS	3.15	3.46	9.8%
0770	BAG LOADING EXPLOS OR AMMO MFG-& DR-NR	1.52	1.32	(13.2%)
0773	HIGH EXPLOSIVE MFG & DR-N R	3.99	3.48	(12.8%)
0774	SMOKELESS POWDER MFG-1 BASE & DR-N R	2.94	2.55	(13.3%)
0775	EXPLOSIVES OR AMMO CASE LOADING & DR-N R	2.45	2.69	9.8%
0776	PROJECTILE,BOMB,ETC LOADING & DR-N R	2.67	2.36	(11.6%)
0779	CAP,FUSE,ETC EXPLOS OR AMMO MFG-& DR-N R	2.27	1.93	(15.0%)
0799	BLACK POWDER MFG & DR-N R	9.02	7.86	(12.9%)
0908	DOMESTIC WORKERS-INSIDE-OCCASIONAL-NOC	94.00	85.00	(9.6%)
0909	DOMESTIC WORKERS-OUTSIDE-OCCASIONAL-INCL OCCASNL PRIV CHAUFF	135.00	148.00	9.6%
0912	DOMESTIC WORKERS-OUTSIDE-INCL PRIVATE CHAUFFERS	269.00	296.00	10.0%
0913	DOMESTIC WORKERS-INSIDE-NOC	188.00	169.00	(10.1%)
0917	DOMESTIC SERVICE CONTRACTOR-INSIDE	2.54	2.79	9.8%
0918	DOMESTIC WORKERS-INSIDE-PHYSICAL ASSISTANCE	0.63	0.65	3.2%
1430	SMELTING, SINTERING OR REFINING-LEAD & DRIVERS	12.06	10.24	(15.1%)
1438	SMELTING SINTERING OR REFINING-METAL-NOT IRON OR LEAD-NOC&DR	3.10	3.01	(2.9%)
1463	ASPHALT WORKS & DRIVERS	7.53	8.27	9.8%
1624	QUARRY NOC & DRIVERS	5.33	5.34	0.2%
1655	LIME MFG-QUARRY-SURFACE & DRIVERS	6.09	5.47	(10.2%)
1701	CEMENT MFG	4.99	4.23	(15.2%)
1710	STONE CRUSHING & DRIVERS	5.33	5.34	0.2%
1747	EMERY WORKS & DRIVERS	4.17	3.54	(15.1%)
1748	ABRASIVE WHEEL MFG & DRIVERS	3.39	2.88	(15.0%)
1852	ASBESTOS GOODS MFG	7.76	6.59	(15.1%)
1853	MICA GOODS MFG & MICA PREPARING	1.82	1.55	(14.8%)
1860	ABRASIVE PAPER OR CLOTH PREPARATION	2.72	2.31	(15.1%)
1924	WIRE DRAWING OR CABLE MFG-NOT IRON OR STEEL	2.70	2.29	(15.2%)
1925	DIE CASTING MFG	4.49	3.81	(15.1%)
2001	CRACKER MFG	3.33	3.24	(2.7%)
2002	MACARONI MFG	3.83	3.26	(14.9%)
2003	BAKERY & DRIVERS, ROUTE SUPERVISORS	3.33	3.24	(2.7%)
2014	GRAIN MILLING	3.92	3.33	(15.1%)
2021	SUGAR REFINING-ALL OPERATIONS & DRIVERS	3.37	2.90	(13.9%)
2039	ICE CREAM MFG & DRIVERS	2.88	2.45	(14.9%)
2041	CONFECTION MFG	2.62	2.24	(14.5%)
2070	CREAMERY OR DAIRY & ROUTE SUPERVISORS, DRIVERS	4.35	3.72	(14.5%)
2081	BUTCHERING	4.03	3.42	(15.1%)
2089	PACKING HOUSE- ALL OPERATIONS	2.58	2.19	(15.1%)
2095	MEAT PRODUCTS MFG-NOC	4.37	3.71	(15.1%)
2101	FISH CURING	2.58	2.19	(15.1%)
2111	CANNERY NOC	2.72	2.31	(15.1%)
2114	OYSTERMEN	2.58	2.19	(15.1%)
2115	SEAFOOD PRODUCTS MFG-NOC	3.35	3.34	(0.3%)
2121	BREWERY & DRIVERS	2.22	1.88	(15.3%)
2130	SPIRITUOUS LIQUOR DISTILLERY	2.76	2.35	(14.9%)
2131	SPIRITUOUS LIQUOR BOTTLING	2.43	2.06	(15.2%)

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2143	FRUIT JUICE MFG	3.17	2.69	(15.1%)
2150	ICE MFG	5.34	5.21	(2.4%)
2156	BOTTLING-NOT CARBONATED LIQUIDS OR SPIRIT LIQRS & RTE SUP,DR	8.11	6.88	(15.2%)
2157	BOTTLING NOC & ROUTE SUPERVISORS, DRIVERS	5.88	4.99	(15.1%)
2172	CIGARETTE MFG	1.65	1.81	9.7%
2174	TOBACCO REHANDLING OR WAREHOUSING	4.67	3.97	(15.0%)
2211	COTTON BATTING,WADDING OR WASTE MFG	6.14	5.53	(9.9%)
2220	YARN OR THREAD MFG-COTTON	3.67	3.11	(15.3%)
2260	WOOL COMBING OR SCOURING	6.01	5.88	(2.2%)
2286	WOOL SPINNING & WEAVING	3.67	3.11	(15.3%)
2288	FELTING MFG	2.20	2.34	6.4%
2302	SILK THREAD OR YARN MFG	3.67	3.11	(15.3%)
2305	TEXTILE FIBER MFG-SYNTHETIC	1.98	2.18	10.1%
2362	KNIT GOODS MFG NOC	2.44	2.07	(15.2%)
2380	WEBBING MFG	2.98	2.53	(15.1%)
2402	CARPET OR RUG MFG NOC	3.15	2.67	(15.2%)
2413	TEXTILE - BLEACHING, DYEING, MERCERZNG, FINISH	3.65	3.10	(15.1%)
2416	YARN OR THREAD DYEING OR FINISHING	3.34	2.84	(15.0%)
2417	CLOTH PRINTING	3.13	3.16	1.0%
2501	CLOTHING MFG	2.44	2.07	(15.2%)
2503	DRESSMAKING OR TAILORING-CUSTOM EXCLUSIVELY	1.03	0.97	(5.8%)
2534	FEATHER OR FLOWER MFG-ARTIFICIAL	2.44	2.07	(15.2%)
2570	MATTRESS OR BOX SPRING MFG	4.94	4.29	(13.2%)
2576	CANVAS GOODS MFG NOC-SHOP	3.32	2.82	(15.1%)
2578	BAG OR SACK MFG-CLOTH	3.32	2.82	(15.1%)
2585	LAUNDRY NOC & ROUTE SUPERVISORS, DRIVERS	2.89	3.05	5.5%
2586	CLEANING OR DYEING & ROUTE SUPERVISORS, DRIVERS	1.57	1.49	(5.1%)
2587	TOWEL OR TOILET SUPPLY CO & RTE SUPERVISORS, DR	2.48	2.72	9.7%
2623	TANNING	3.51	3.79	8.0%
2640	LEATHER EMBOSSING	2.52	2.14	(15.1%)
2651	SHOE STOCK MFG	2.52	2.14	(15.1%)
2660	BOOT OR SHOE MFG NOC	2.13	1.81	(15.0%)
2683	LUGGAGE MFG	2.21	1.87	(15.4%)
2688	LEATHER GOODS MFG NOC	2.72	2.43	(10.7%)
2702	LOGGING OR LUMBERING & DRIVERS	15.49	15.92	2.8%
2710	SAWMILLS	6.60	6.46	(2.1%)
2731	PLANING OR MOLDING MILL	4.82	4.09	(15.1%)
2741	COOPERAGE STOCK MFG	6.21	5.28	(15.0%)
2747	COOPERAGE ASSEMBLY	7.95	6.75	(15.1%)
2790	PATTERN MAKING NOC	2.32	1.97	(15.1%)
2802	CARPENTRY-SHOP ONLY & DRIVERS	4.63	3.93	(15.1%)
2835	BRUSH OR BROOM ASSEMBLY	2.29	1.95	(14.8%)
2836	BRUSH OR BROOM MFG NOC	3.30	2.80	(15.2%)
2841	WOODENWARE MFG NOC	3.82	3.44	(9.9%)
2883	FURNITURE MFG-WOOD-NOC	3.76	3.19	(15.2%)
2923	PIANO MFG	2.04	1.73	(15.2%)
2942	PENCIL, PENHOLDER OR CRAYON MFG	2.31	1.97	(14.7%)
3018	IRON OR STEEL: MFG: ROLLING MILL & DRIVERS	2.91	3.03	4.1%
3022	PIPE OR TUBE MFG NOC & DRIVERS	4.03	3.42	(15.1%)
3027	ROLLING MILL NOC & DRIVERS	4.89	4.15	(15.1%)
3028	PIPE OR TUBE MFG - IRON OR STEEL & DRIVERS	4.45	3.78	(15.1%)
3030	IRON OR STEEL: FABRICATION: IRON/STEEL WORK-SHOP-STRUCT & DR	8.53	7.24	(15.1%)
3040	IRON OR STEEL: FABRICATION: IRON WORKS-SHOP-ORNAMENTAL & DR	7.77	7.03	(9.5%)
3041	IRON OR STEEL: FABRICATION: IRON WORKS-SHP-DEC/ART &FNDRS,DR	4.71	4.25	(9.8%)
3042	ELEVATOR OR ESCALATOR MFG	4.61	5.07	10.0%
3064	SIGN MFG-METAL	3.08	2.61	(15.3%)
3066	SHEET METAL WORK - SHOP	3.08	2.61	(15.3%)
3076	FIREPROOF EQUIPMENT MFG	2.74	2.32	(15.3%)
3081	FOUNDRY-FERROUS-NOC	8.46	7.18	(15.1%)
3082	FOUNDRY-STEEL CASTINGS	8.46	7.18	(15.1%)
3085	FOUNDRY-NON FERROUS	5.06	4.29	(15.2%)
3110	FORGING WORK - DROP OR MACHINE	8.61	7.31	(15.1%)
3111	BLACKSMITH	2.64	2.24	(15.2%)
3113	TOOL MFG-NOT DROP OR MACHINE FORGED-NOC	2.25	1.91	(15.1%)
3114	TOOL MFG-DROP OR MACHINE FORGED-NOC: MACHINING OR FINISHING	3.72	3.16	(15.1%)

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3118	SAW MFG	2.25	1.91	(15.1%)
3119	NEEDLE MFG	1.06	0.90	(15.1%)
3120	RAZOR MFG-SAFETY	2.00	1.70	(15.0%)
3122	CUTLERY MFG-NOC	2.68	2.28	(14.9%)
3127	PRECISION MEASURING TOOL MFG-NOC	0.92	0.78	(15.2%)
3131	BUTTON OR FASTENER MFG-METAL	2.20	1.86	(15.5%)
3132	NUT OR BOLT MFG	2.70	2.96	9.6%
3145	SCREW MFG	2.00	1.69	(15.5%)
3146	HARDWARE MFG-NOC	2.17	1.84	(15.2%)
3169	STOVE MFG	4.45	3.78	(15.1%)
3179	ELECTRICAL APPARATUS MFG-NOC	1.74	1.48	(14.9%)
3180	ELECTRIC OR GAS LIGHTING FIXTURES MFG	2.97	2.52	(15.2%)
3188	PLUMBERS SUPPLIES MFG-NOC	3.52	2.99	(15.1%)
3200	ARMS MFG-SMALL	3.27	2.78	(15.0%)
3220	CAN MFG	2.00	2.20	10.0%
3227	ALUMINUM WARE MFG	4.45	3.78	(15.1%)
3241	WIRE DRAWING - IRON OR STEEL	2.70	2.29	(15.2%)
3255	WIRE CLOTH MFG	3.57	3.03	(15.1%)
3257	WIRE GOODS MFG - NOC	3.15	2.67	(15.2%)
3270	EYELET MFG	2.00	2.20	10.0%
3300	BED SPRING OR WIRE MATTRESS MFG	7.31	6.21	(15.0%)
3315	BRASS OR COPPER GOODS MFG	2.80	2.90	3.6%
3336	TYPE FOUNDRY	3.32	3.15	(5.1%)
3365	WELDING OR CUTTING - NOC & DRIVERS	9.67	8.98	(7.1%)
3372	ELECTROPLATING	2.51	2.19	(12.7%)
3373	GALVANIZING OR TINNING - NOT ELECTROLYTIC	3.78	3.87	2.4%
3381	SILVERWARE MFG	3.48	2.95	(15.2%)
3383	JEWELRY MFG	1.44	1.22	(15.3%)
3385	WATCH MFG	0.88	0.76	(13.6%)
3400	METAL GOODS MFG-NOC	4.45	3.78	(15.1%)
3507	CONSTRUCTION OR AGRICULTURAL MACHINERY MFG	3.46	2.94	(15.0%)
3515	TEXTILE MACHINERY MFG	2.99	2.54	(15.1%)
3548	PRINTING OR BOOKBINDING MACHINE MFG	2.00	1.70	(15.0%)
3558	BOOT OR SHOE MACHINERY MFG	0.62	0.68	9.7%
3559	CONFECTION MACHINE MFG	2.00	1.70	(15.0%)
3571	STEAM OR AIR PRESSURE GAUGE MFG	1.28	1.09	(14.8%)
3574	CASH REGISTER MFG	2.00	1.70	(15.0%)
3612	PUMP MFG	2.02	1.72	(14.9%)
3620	BOILERMAKING	5.08	5.58	9.8%
3629	PRECISION MACHINED PARTS MFG-NOC	2.00	1.70	(15.0%)
3632	MACHINE SHOP-NOC	2.00	1.70	(15.0%)
3634	VALVE MFG	1.96	1.67	(14.8%)
3635	GEAR MFG OR GRINDING	4.02	3.41	(15.2%)
3638	BALL OR ROLLER BEARING MFG	2.00	1.70	(15.0%)
3642	BATTERY MFG-DRY	1.11	1.03	(7.2%)
3643	ELECTRIC POWER OR TRANSMISSION EQUIP MFG	1.74	1.48	(14.9%)
3647	BATTERY MFG-STORAGE	2.90	2.46	(15.2%)
3648	AUTOMOTIVE LIGHTING, IGNITION APPARATUS MFG NOC	1.81	1.54	(14.9%)
3681	TELEVISION, RADIO, TELEPHONE OR TELECOMMUNCTN DEVICE MFG NOC	0.84	0.71	(15.5%)
3685	INSTRUMENT MFG NOC	0.84	0.71	(15.5%)
3724	MACHINERY OR EQUIPMENT ERECT OR REPAIR NOC & DR	5.48	5.09	(7.1%)
3726	BOILER INSTALLATION OR REPAIR-STEAM	15.42	14.32	(7.1%)
3807	AUTOMOBILE RADIATOR MFG	4.45	3.78	(15.1%)
3808	AUTOMOBILE MFG OR ASSEMBLY	3.97	3.37	(15.1%)
3821	AUTOMOBILE DISMANTLING & DRIVERS	4.04	4.43	9.7%
3826	AIRCRAFT ENGINE MFG	2.44	2.68	9.8%
3830	AIRPLANE MFG	2.00	1.70	(15.0%)
3841	TUBULAR METAL PRODUCTS MFG OR ASSEMBLY	1.88	1.60	(14.9%)
4000	SAND OR GRAVEL DIGGING & DRIVERS	4.82	4.41	(8.5%)
4021	BRICK OR CLAY PRODUCTS MFG NOC & DRIVERS	4.01	3.82	(4.7%)
4024	REFRACTORY PRODUCTS MFG & DRIVERS	3.27	2.77	(15.3%)
4034	CONCRETE PRODUCTS MFG & DRIVERS	5.84	5.16	(11.6%)
4036	PLASTERBOARD OR PLASTER BLOCK MFG & DRIVERS	2.83	2.52	(11.0%)
4038	PLASTER STATUARY OR ORNAMENT MFG	2.47	2.13	(13.8%)
4053	POTTERY MFG: CHINA OR TABLEWARE	2.12	1.80	(15.1%)

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4061	POTTERY MFG: EARTHENWARE-GLAZD OR PORCELN-HAND MOLDED OR CST	3.12	2.65	(15.1%)
4062	POTTERY MFG: PORCELAIN WARE-MECHANICAL PRESS FORMING	3.12	2.65	(15.1%)
4112	INCANDESCENT LAMP MFG	0.67	0.61	(9.0%)
4113	GLASS MFG-CUT	2.12	1.80	(15.1%)
4114	GLASSWARE MFG-NOC	2.76	2.35	(14.9%)
4130	GLASS MERCHANT	5.25	4.46	(15.0%)
4133	CATHEDRAL OR ART GLASS WINDOW MFG	2.08	1.76	(15.4%)
4150	OPTICAL GOODS MFG-NOC	1.05	0.89	(15.2%)
4239	PAPER MFG	3.55	3.01	(15.2%)
4243	BOX MFG-FOLDING PAPER-NOC	3.13	3.07	(1.9%)
4244	CORRUGATED OR FIBERBOARD CONTAINER MFG	3.99	3.39	(15.0%)
4250	PAPER COATING	1.96	1.88	(4.1%)
4251	STATIONERY MFG	1.96	1.73	(11.7%)
4273	BAG MFG-PAPER OR PLASTIC	3.22	2.74	(14.9%)
4279	PAPER GOODS MFG NOC	3.80	3.23	(15.0%)
4282	DRESS PATTERN MFG-PAPER	0.73	0.79	8.2%
4283	BUILDING OR ROOFING PAPER OR FELT PREPARATION-NO INSTALATION	3.09	2.62	(15.2%)
4299	PRINTING	2.25	1.91	(15.1%)
4301	WALLPAPER MFG	4.17	4.59	10.1%
4304	NEWSPAPER PUBLISHING	4.09	3.47	(15.2%)
4307	BOOKBINDING	1.46	1.42	(2.7%)
4308	LINOTYPE OR HAND COMPOSITION	0.96	1.05	9.4%
4350	ELECTROTypING	0.66	0.56	(15.2%)
4351	PHOTOENGRAVING	0.99	0.97	(2.0%)
4352	ENGRAVING	1.17	0.99	(15.4%)
4360	MOTION PICTURE: DEVLPMNT OF NEGATIVES, PRINTING & ALL SUB OP	1.22	1.16	(4.9%)
4361	PHOTOGRAPHER - ALL EMP & CLERICAL, SALES, DRIVERS	0.48	0.53	10.4%
4362	MOTION PICTURE: FILM EXCH & PROJECTION RMS, CL	0.65	0.63	(3.1%)
4410	RUBBER GOODS MFG NOC	4.75	4.04	(14.9%)
4417	BOOT OR SHOE MFG-RUBBER	5.53	4.69	(15.2%)
4432	FOUNTAIN PEN MFG	1.33	1.13	(15.0%)
4439	LACQUER OR SPIRIT VARNISH MFG	2.46	2.71	10.2%
4452	PLASTICS MFG: FABRICATED PRODUCTS NOC	3.10	3.13	1.0%
4459	PLASTICS MFG: SHEETS, RODS OR TUBES	3.19	2.71	(15.0%)
4470	CABLE MFG - INSULATED ELECTRICAL	3.00	2.55	(15.0%)
4484	PLASTICS MFG: MOLDED PRODUCTS NOC	2.57	2.18	(15.2%)
4493	FABRIC COATING OR IMPREGNATING NOC	3.47	2.94	(15.3%)
4511	ANALYTICAL CHEMIST	0.35	0.32	(8.6%)
4512	BIOMEDICAL RESEARCH LABS-INCL OUTSIDE OPERATNS	0.15	0.13	(13.3%)
4557	INK MFG	1.55	1.64	5.8%
4558	PAINT MFG	1.85	1.57	(15.1%)
4561	VARNISH MFG - OLEO RESINOUS	2.46	2.71	10.2%
4583	FERTILIZER MFG & DRIVERS	3.44	2.92	(15.1%)
4611	DRUG MEDICINE OR PHARMACEUTICAL PREP-NO MFG OF INGREDIENTS	1.66	1.41	(15.1%)
4635	OXYGEN OR HYDROGEN MFG & DRIVERS	3.43	3.34	(2.6%)
4653	GLUE MFG & DRIVERS	3.28	2.79	(14.9%)
4665	RENDERING WORKS NOC & DR	8.94	7.59	(15.1%)
4692	DENTAL LABORATORY	0.59	0.58	(1.7%)
4693	PHARMACEUTICAL OR SURGICAL GOODS MFG NOC	1.03	0.88	(14.6%)
4720	SOAP OR SYNTHETIC DETERGENT MFG	1.99	1.69	(15.1%)
4740	OIL REFINING - PETROLEUM & DRIVERS	1.31	1.11	(15.3%)
4741	ASPHALT OR TAR DISTILLING OR REFINING & DRIVERS	3.50	2.97	(15.1%)
4770	EXPLOSIVES OR AMMUNITION MFG: BAG LOADING-PROPLNT CHRGS &DR	10.14	8.84	(12.8%)
4773	EXPLOSIVES OR AMMUNITION MFG: HIGH EXPLOSIVES MFG & DRIVERS	19.50	17.02	(12.7%)
4774	EXPLOSIVES OR AMMUNITION MFG: SMOKELESS PWDR MFG-SNGL BS &DR	16.63	14.47	(13.0%)
4775	EXPLOSIVES OR AMMUNITION MFG: SHELL CASE LOADING & DRIVERS	15.07	16.56	9.9%
4776	EXPLOSIVES OR AMMUNITION MFG: PROJCTL,BOMB, MINE,GRENADE &DR	14.04	12.36	(12.0%)
4777	EXPLOSIVES DISTRIBUTORS & DRIVERS	3.44	2.92	(15.1%)
4779	EXPLOSIVES OR AMMUNITION MFG: CAP,PRIMER,FUSE, ASSEMBLY & DR	12.88	10.93	(15.1%)
4799	EXPLOSIVES OR AMMUNITION MFG: BLACK POWDER MFG & DRIVERS	33.93	29.55	(12.9%)
4825	DRUG, MEDICINE OR PHARM PREP MFG & INCIDENTL MFG INGREDIENTS	0.62	0.67	8.1%
4828	CHEMICAL BLENDING OR MIXING NOC- ALL OPERS & DR	1.33	1.13	(15.0%)
4829	CHEMICAL MFG NOC-ALL OPERATIONS & DRIVERS	1.33	1.13	(15.0%)
4902	SPORTING GOODS MFG NOC	2.31	1.97	(14.7%)
4923	PHOTOGRAPHIC SUPPLIES MFG	1.22	1.16	(4.9%)

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Class Code	Class Description	Manual Rate Eff. 9/1/2010	Manual Rate Eff. 4/1/2014	Percent Change
5020	CEILING INSTALLATION-SUSPENDED ACOUSTICAL GRID	6.25	5.80	(7.2%)
5022	MASONRY NOC	10.55	9.80	(7.1%)
5037	PAINTING: METAL STRUCTURES-OVER 2 STORIES IN HEIGHT &DRIVERS	23.51	21.83	(7.1%)
5040	IRON OR STEEL: ERECTION: ERECTION-FRAME STRUCTURES	54.08	55.49	2.6%
5057	IRON OR STEEL: ERECTION-NOC	33.00	30.63	(7.2%)
5059	IRON OR STEEL: ERECTION: FRAME STRUCT NOT OVER 2 STRS IN HGT	33.00	30.63	(7.2%)
5069	IRON OR STEEL: ERECTION: CNSTR OF DWELL NT OVR 2 STRS IN HGT	33.00	30.63	(7.2%)
5102	DOOR, DOOR FRAME OR SASH ERECTION - METAL OR METAL COVERED	6.89	6.40	(7.1%)
5146	FURNITURE OR FIXTURES INSTALLATION - PORTABLE - NOC	5.34	5.48	2.6%
5160	ELEVATOR ERECTION OR REPAIR	4.21	3.91	(7.1%)
5183	PLUMBING NOC & DRIVERS	3.50	3.25	(7.1%)
5188	AUTOMATIC SPRINKLER INSTALLATION & DRIVERS	4.13	4.24	2.7%
5190	ELECTRICAL WIRING - WITHIN BUILDINGS & DRIVERS	2.84	2.74	(3.5%)
5191	OFFICE MACHICE OR APPLIANCE INSTALL, INSP, ADJSTMT OR REPAIR	0.98	1.04	6.1%
5192	VENDING OR COIN OPER MACHINES-INSTALL, SRVC OR RPR &SALES,DR	4.04	3.63	(10.1%)
5213	CONCRETE CONSTRUCTION-NOC	18.85	17.50	(7.2%)
5215	CONCRETE WORK - INCIDENTAL TO CONSTRUCTION OF PRIVATE RES	5.33	4.95	(7.1%)
5221	CONCRETE OR CEMENT WORK-FLOORS DRIVEWYS YRDS OR SIDEWLKS &DR	6.24	6.40	2.6%
5222	CONCRETE CONSTRUCTION IN CONNECTION WITH BRIDGES OR CULVERTS	8.70	8.93	2.6%
5223	SWIMMING POOL CONSTRUCTN-NOT IRON OR STEEL &DR	5.33	4.95	(7.1%)
5348	STONE, MOSAIC, TERRAZZO OR CERAMIC TILE WORK - INSIDE	5.81	5.93	2.1%
5402	HOTHOUSE ERECTION - ALL OPERATIONS	11.49	10.67	(7.1%)
5403	CARPENTRY NOC	9.61	9.86	2.6%
5437	CARPENTRY-INSTALL OF CABINET WORK OR INT TRIM	5.23	4.86	(7.1%)
5443	LATHING & DRIVERS	5.27	4.89	(7.2%)
5445	WALLBOARD INSTALLATION WITHIN BUILDINGS & DR	7.24	7.43	2.6%
5462	GLAZIER-AWAY FROM SHOP & DRIVERS	9.58	8.89	(7.2%)
5472	ASBESTOS REMOVAL OP: ASBESTOS CONTR-PIPE&BOILR WORK EXCL &DR	8.75	8.98	2.6%
5473	ASBESTOS REMOVAL OP: ASBESTOS CONTRCTR-NOC &DR	12.60	11.70	(7.1%)
5474	PAINTING OR PAPERHANGING NOC & SHOP OPERS, DR	5.09	5.22	2.6%
5478	CARPET, LINOLEUM, VINYL, ASPHALT OR RUBBER FLOOR TILE INSTAL	4.68	4.80	2.6%
5479	INSULATION WORK NOC & DRIVERS	7.78	7.98	2.6%
5480	PLASTERING NOC & DRIVERS	4.68	4.80	2.6%
5506	STREET OR ROAD CONSTRUCTION: PAVING OR REPAVING & DRIVERS	7.05	7.09	0.6%
5507	STREET OR ROAD CONSTRUCTION: SUB-SURFACE WORK & DRIVERS	7.05	7.24	2.7%
5508	STREET OR ROAD CONSTRUCTION: ROCK EXCAVATION & DRIVERS	6.01	6.16	2.5%
5509	STREET OR ROAD MAINTENANCE BY COUNTY OR MUNICIPAL EMP & DR	3.43	3.19	(7.0%)
5538	SHEET METAL WORK-SHOP & OUTSIDE-NOC & DRIVERS	5.72	5.31	(7.2%)
5545	ROOFING NOC & YARD EMP, DRIVERS	30.99	31.79	2.6%
5547	ROOFING-BUILT UP - YARD EMP & DRIVERS	17.07	15.85	(7.1%)
5606	CONTRACTOR-EXECUTIVE SUPERVISOR OR CONSTRUCT SUPERINTENDENT	1.62	1.66	2.5%
5610	CLEANER - DEBRIS REMOVAL	5.43	5.57	2.6%
5645	CARPENTRY-DETACHED ONE OR TWO FAMILY DWELLINGS	8.68	8.06	(7.1%)
5651	CARPENTRY-DWELLINGS - THREE STORIES OR LESS	8.68	8.06	(7.1%)
5701	WRECKING: BUILDING OR STRUCTURES-NOT MARINE- ALL OPERATIONS	23.75	22.11	(6.9%)
5703	BUILDING RAISING OR MOVING & DRIVERS	26.72	24.80	(7.2%)
5705	SALVAGE OPERATION - NO WRECKING OR ANY STRUCTURAL OPERATIONS	11.15	10.35	(7.2%)
6003	PILE DRIVING & DRIVERS	12.92	11.99	(7.2%)
6005	JETTY OR BREAKWATER CONSTRUCTION-ALL OPER TO COMPLETION & DR	6.01	6.16	2.5%
6204	DRILLING NOC & DRIVERS	9.67	9.01	(6.8%)
6217	EXCAVATION & DRIVERS	4.35	4.46	2.5%
6229	IRRIGATION OR DRAINAGE SYSTEM CONSTRUCTION &DR	4.35	4.46	2.5%
6233	OIL OR GAS PIPELINE CONSTRUCTION & DRIVERS	3.82	3.92	2.6%
6251	TUNNELING - ALL OPERATIONS	5.99	6.04	0.8%
6252	SHAFT SINKING - ALL OPERATIONS	7.83	8.03	2.6%
6306	SEWER CONSTRUCTION - ALL OPERATIONS & DRIVERS	7.61	7.81	2.6%
6319	GAS MAIN OR CONNECTION CONSTRUCTION & DRIVERS	4.86	4.66	(4.1%)
6325	CONDUIT CONSTRUCTION - FOR CABLES OR WIRES & DR	4.38	4.49	2.5%
6400	FENCE ERECTION - ALL TYPES	7.05	6.55	(7.1%)
6504	FOOD SUNDRIES MFG NOC - NO CEREAL MILLING	2.58	2.19	(15.1%)
6801	BOAT BUILDING - WOOD - NOC & DRIVERS: US ACT	12.10	11.51	(4.9%)
6811	BOAT BUILDING - WOOD - NOC & DRIVERS: MA ACT	9.17	9.18	0.1%
6824	BOAT BUILDING OR REPAIRING & DRIVERS: US ACT	10.18	9.82	(3.5%)
6826	MARINA & DRIVERS: US ACT	11.56	10.63	(8.0%)
6834	BOAT BUILDING OR REPAIRING & DRIVERS: MA ACT	2.97	2.73	(8.1%)



Changes in Manual Rates  
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Class Code	Class Description	Manual Rate Eff. 9/1/2010	Manual Rate Eff. 4/1/2014	Percent Change
6836	MARINA & DRIVERS: MA ACT	2.43	2.67	9.9%
6843	SHIP BUILDING-IRON OR STEEL-NOC & DRIVERS: US ACT	13.73	13.25	(3.5%)
6854	SHIP BUILDING-IRON OR STEEL-NOC & DRIVERS: MA ACT	10.40	10.57	1.6%
6872	SHIP REPAIR CONVERSION- ALL OP & DR: US ACT	34.76	28.05	(19.3%)
6874	PAINTING: SHIP HULLS - US ACT	32.64	24.97	(23.5%)
6882	SHIP REPAIR CONVERSION- ALL OP & DR: MA ACT	26.33	22.37	(15.0%)
6884	PAINTING: SHIP HULLS - MA ACT	24.73	19.91	(19.5%)
7219	TRUCKING: NOC - ALL EMP & DRIVERS	8.28	9.10	9.9%
7230	TRUCKING: PARCEL OR PACKAGE DELIVERY- ALL EMP & DRIVERS	6.24	6.86	9.9%
7231	TRUCKING: MAIL, PARCEL OR PACKAGE DELIVERY-ALL EMP & DRIVERS	6.33	6.96	10.0%
7309	STEVEDORING: NOC - US ACT	35.39	27.07	(23.5%)
7313	COAL DOCK OPERATION & STEVEDORING: US ACT	14.69	14.17	(3.5%)
7317	STEVEDORING: BY HAND OR HAND TRUCKS: US ACT	14.04	13.54	(3.6%)
7327	STEVEDORING: CONTAINERIZED FREIGHT & DRIVERS: US ACT	32.13	31.00	(3.5%)
7350	FREIGHT HANDLING NOC: US ACT	16.61	16.03	(3.5%)
7360	FREIGHT HANDLING NOC: MA ACT	5.48	6.02	9.9%
7370	TAXICAB CO: ALL OTHER EMP & DRIVERS	4.60	4.70	2.2%
7380	DRIVERS, CHAUFFEURS AND HELPERS-NOC-COMMERCIAL	5.71	6.17	8.1%
7382	BUS CO: ALL OTHER EMPLOYEES & DRIVERS	4.09	3.99	(2.4%)
7403	AVIATION: AIR CARRIER-SCHD, COMMUTER OR SUPPL: A/O EMP & DR	4.73	4.93	4.2%
7405	AVIATION: AIR CARRIER-SCHD, COMMUTER OR SUPPL: FLYING CREW	0.92	1.02	10.9%
7420	AVIATION: STUNT FLYING, RACING OR PARA JUMP: FLYING CREW	5.87	6.44	9.7%
7421	AVIATION: TRANSPORT PERSON IN EMPLR BUS: FLYING CREW	2.02	2.06	2.0%
7422	AVIATION: NOC-OTHER THAN HELICOPTERS: FLYING CREW	2.02	2.06	2.0%
7425	AVIATION: HELICOPTERS: FLYING CREW	3.35	3.53	5.4%
7431	AVIATION: AIR CHARTER OR AIR TAXI: FLYING CREW	1.52	1.55	2.0%
7445	AIR CARRIER-OTHER FLYING CREW-N R	0.31	0.34	9.7%
7453	AIR CARRIER-COMMUTER FLYING CREW-N R	0.50	0.51	2.0%
7502	GAS COMPANY: GAS CO-NATURAL GAS-LOCAL DISTRIBUTION & DR	3.83	3.44	(10.2%)
7515	OIL OR GAS PIPELINE OPERATION & DRIVERS	2.28	2.33	2.2%
7520	WATERWORKS OPERATION & DRIVERS	3.15	3.46	9.8%
7538	ELECTRIC LIGHT OR POWER LINE CONSTRUCTION & DRIVERS	5.39	5.53	2.6%
7539	ELECTRIC LIGHT OR POWER CO NOC-ALL EMP & DRIVERS	1.18	1.30	10.2%
7580	SEWAGE DISPOSAL PLANT OPERATION & DRIVERS	2.47	2.71	9.7%
7590	GARBAGE WORKS	6.33	5.69	(10.1%)
7600	TELEPHONE OR TELEGRAPH CO: ALL OTHER EMP & DR	3.23	3.54	9.6%
7601	TELEPHONE, TELEGRAPH OR FIRE ALARM LINE CONSTRUCTION & DR	5.39	5.53	2.6%
7610	RADIO OR TV BROADCAST STATION-ALL EMP & CL, DR	0.18	0.20	11.1%
7704	FIREFIGHTERS & DRIVERS	1.80	1.98	10.0%
7720	POLICE OFFICERS & DRIVERS	1.73	1.90	9.8%
7855	RAILROAD CONSTR: LAYING/RELAYING TRACK OR MAINT BY CONTR &DR	6.16	5.72	(7.1%)
8001	STORE: FLORISTS & DRIVERS	1.46	1.60	9.6%
8002	AUTOMOBILE RENTAL CO: ALL OTHER EMP & COUNTER PERSONNEL, DR	2.27	2.04	(10.1%)
8006	STORE: GROCERY STORES-RETAIL-NO HANDLING OF FRESH MEATS	1.52	1.57	3.3%
8008	STORE: CLOTHING, WEARING APPAREL OR DRY GOODS - RETAIL	0.63	0.69	9.5%
8010	STORE: HARDWARE	1.53	1.48	(3.3%)
8013	STORE: JEWELRY STORES	0.45	0.44	(2.2%)
8017	STORE: RETAIL NOC	1.15	1.12	(2.6%)
8018	STORE: WHOLESALE NOC	3.14	2.91	(7.3%)
8021	STORE: MEAT, FISH OR POULTRY DEALER- WHOLESALE	2.74	2.81	2.6%
8031	STORE: MEAT, FISH OR POULTRY - RETAIL	2.63	2.46	(6.5%)
8032	STORE: CLOTHING, WEARING APPAREL OR DRY GOODS - WHOLESALE	1.51	1.52	0.7%
8033	STORE: MEAT, GROCERY & PROVISION COMBINED RETAIL-NOC	1.90	1.93	1.6%
8034	STORE: GROCERY STORES - WHOLESALE	3.88	3.74	(3.6%)
8039	STORE: DEPARTMENT - RETAIL	1.62	1.45	(10.5%)
8044	STORE: FURNITURE & DRIVERS	3.20	3.52	10.0%
8046	STORE: AUTOMOBILE ACCESSORIES-RETAIL-NOC & DR	2.37	2.37	0.0%
8048	STORE: FRUIT OR VEGETABLE -WHOLESALE	3.27	2.94	(10.1%)
8050	STORE: FIVE & TEN CENT STORES	1.68	1.57	(6.5%)
8058	BUILDING MATERIAL DEALER-NEW MATERIALS ONLY-STORE EMP	2.71	2.58	(4.8%)
8103	WOOL MERCHANT	2.99	2.97	(0.7%)
8105	STORE: HIDE OR LEATHER DEALERS OR STORES	4.56	4.46	(2.2%)
8106	IRON OR STEEL MERCHANT & DRIVERS	7.39	6.96	(5.8%)
8107	MACHINERY DEALER- NOC- STORE OR YARD & DRIVERS	3.98	3.57	(10.3%)
8111	PLUMBERS SUPPLIES DEALERS & DRIVERS	3.33	3.00	(9.9%)

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8116	FARM MACHINERY DEALER-ALL OPERATIONS & DRIVERS	3.98	3.57	(10.3%)
8203	ICE DEALER & DRIVERS	5.75	5.62	(2.3%)
8204	BUILDING MATERIAL YARD & LOCAL MANAGERS, DRIVERS	5.42	4.89	(9.8%)
8215	HAY, GRAIN OR FEED DEALER & LOCAL MANAGERS, DR	3.09	3.23	4.5%
8227	CONTRACTORS PERMANENT YARD	3.93	4.03	2.5%
8232	LUMBER YARD-NEW MATERIALS ONLY: A/O EMP INCL YRD & WHSE & DR	4.43	4.75	7.2%
8233	COAL MERCHANT & LOCAL MANAGERS & DRIVERS	8.78	7.89	(10.1%)
8235	SASH, DOOR OR ASSEMBLED MILLWORK DEALER & DR	3.80	4.17	9.7%
8263	JUNK DEALERS & DRIVERS	5.94	6.26	5.4%
8264	BOTTLE DEALER-USED & DRIVERS	4.67	5.13	9.9%
8265	IRON OR STEEL SCRAP DEALERS & DRIVERS	8.78	7.89	(10.1%)
8279	STABLE OR BREEDING FARM & DRIVERS	4.36	4.79	9.9%
8291	STORAGE WAREHOUSE-COLD	4.15	4.43	6.7%
8292	STORAGE WAREHOUSE NOC	3.85	3.46	(10.1%)
8293	STORAGE WAREHOUSE-FURNITURE & DRIVERS	8.28	9.10	9.9%
8350	GASOLINE OR OIL DEALER & DRIVERS	5.75	5.85	1.7%
8380	AUTOMOBILE SERVICE OR REPAIR CENTER & DRIVERS	2.45	2.69	9.8%
8381	GASOLINE STATION-RETAIL-SELF SERVICE	1.68	1.85	10.1%
8385	BUS CO: GARAGE EMPLOYEES	3.31	2.98	(10.0%)
8392	AUTOMOBILE STORAGE GARAGE OR PARKING STATION & DRIVERS	1.23	1.36	10.6%
8393	AUTOMOBILE BODY REPAIR	1.88	1.90	1.1%
8500	METAL SCRAP DEALER & DRIVERS	8.78	7.89	(10.1%)
8601	ARCHITECT OR ENGINEER-CONSULTING	0.26	0.29	11.5%
8709	STEVEDORING:TALLIERS & CHECKING CLERKS: US ACT	6.51	6.28	(3.5%)
8710	FIELD BONDED WAREHOUSING - ALL EMP & CLERICAL	2.18	2.39	9.6%
8719	STEVEDORING:TALLIERS & CHECKING CLERKS: MA ACT	2.18	2.39	9.6%
8720	INSPECTION OF RISKS FOR INSURANCE OR VALUATION PURPOSES NOC	1.01	0.91	(9.9%)
8721	REAL ESTATE APPRAISAL CO - OUTSIDE EMPLOYEES	0.17	0.18	5.9%
8726	STEAMSHIP LINE OR AGCY-PORT EMP: SUP, CAPTN, ENGR, STWRD, PAYCLRK	7.21	6.37	(11.7%)
8742	SALESPERSONS, COLLECTORS OR MESSENGERS-OUTSIDE	0.15	0.16	6.7%
8745	NEWS AGENT OR DISTRIB OF MAGAZINE-NOT RETAIL & SALES, DR	3.28	3.61	10.1%
8747	DISPLAY SHOWROOMS - ALL TYPES	1.15	1.03	(10.4%)
8748	AUTOMOBILE SALESPERSONS	0.45	0.49	8.9%
8800	MAILING OR ADDRESSING CO & CLERICAL	0.75	0.83	10.7%
8803	AUDITORS, ACCOUNTANT OR FACTORY COST OR OFF SYSTEM TZR-TRAV	0.04	0.05	25.0%
8810	CLERICAL OFFICE EMPLOYEES NOC	0.09	0.08	(11.1%)
8820	ATTORNEY-ALL EMP & CLERICAL, MESSENGERS, DR	0.09	0.09	0.0%
8824	ASSISTED LIVING RESIDENCES: PERSONAL CARE EMPLOYEES	1.49	1.58	6.0%
8826	ASSISTED LIVING RESIDENCES: ALL OTHER EMPLOYEES, SALESPERSONS & DRIV	1.49	1.58	6.0%
8829	CONVALESCENT OR NURSING HOME-ALL EMPLOYEES	2.06	2.07	0.5%
8831	PET GROOMING & DRIVERS	1.16	1.10	(5.2%)
8832	PHYSICIAN & CLERICAL	0.22	0.24	9.1%
8833	HOSPITAL: PROFESSIONAL EMPLOYEES	1.07	1.18	10.3%
8835	NURSING-HOME HEALTH, PUBLIC & TRAVELING-ALL EMPLOYEES	2.03	1.96	(3.4%)
8868	COLLEGE: PROFESSIONAL EMPLOYEES & CLERICAL	0.61	0.67	9.8%
8901	TELEPHONE OR TELEGRAPH CO: OFF OR EXCH EMP & CL	0.09	0.08	(11.1%)
9014	BUILDINGS - OPERATION BY CONTRACTORS	2.48	2.66	7.3%
9015	BUILDINGS-OPERATION BY OWNER OR LESSEE	2.72	2.99	9.9%
9016	AMUSEMENT PARK OR EXHIBITION OPERATION & DR	1.58	1.73	9.5%
9019	BRIDGE OR VEHICULAR TUNNEL OPERATION & DRIVERS	3.63	3.26	(10.2%)
9033	HOUSING AUTHORITY & CLERICAL, SALES, DRIVERS	4.66	4.19	(10.1%)
9040	HOSPITAL: ALL OTHER EMPLOYEES	2.94	2.64	(10.2%)
9052	HOTEL: ALL OTHER EMPLOYEES & SALES, DRIVERS	1.49	1.58	6.0%
9058	HOTEL: RESTAURANT EMPLOYEES	1.49	1.58	6.0%
9060	CLUB-COUNTRY, GOLF, FISHING OR YACHT & CLERICAL	1.13	1.01	(10.6%)
9061	CLUB NOC & CLERICAL	0.96	0.96	0.0%
9063	YMCA, YWCA, YMHA OR YWHA, INSTITUTION-ALL EMPS & CLERICAL	0.67	0.71	6.0%
9077	UNITED STATES ARMED SERVICE RISK-ALL EMPLOYEES & DRIVERS	4.58	4.42	(3.5%)
9079	RESTAURANT NOC	1.07	1.15	7.5%
9089	BILLIARD HALL	1.23	1.22	(0.8%)
9093	BOWLING LANE	1.11	1.17	5.4%
9101	COLLEGE: ALL OTHER EMPLOYEES	3.17	3.34	5.4%
9102	PARK NOC- ALL EMPLOYEES & DRIVERS	2.24	2.47	10.3%
9154	THEATER NOC: ALL OTHER EMPLOYEES	1.20	1.32	10.0%
9156	THEATER NOC: PLAYERS, ENTERTAINERS OR MUSICIANS	1.09	1.20	10.1%

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Class Code	Class Description	Manual Rate Eff. 9/1/2010	Manual Rate Eff. 4/1/2014	Percent Change
9178	ATHLETIC TEAM OR PARK: NON-CONTACT SPORTS	17.70	15.91	(10.1%)
9179	ATHLETIC TEAM OR PARK: CONTACT SPORTS	23.93	25.37	6.0%
9180	AMUSEMENT DEVICE OPERATION NOC-NOT TRAV & DR	3.98	4.38	10.1%
9182	ATHLETIC TEAM OR PARK: OPERATIONS & DRIVERS	3.38	3.71	9.8%
9186	CARNIVAL, CIRCUS OR AMUSEMENT DEVICE OP-TRAV-ALL EMP & DR	3.98	4.38	10.1%
9220	CEMETERY OPERATION & DRIVERS	3.49	3.28	(6.0%)
9402	STREET CLEANING & DRIVERS	4.92	5.40	9.8%
9403	GARBAGE, ASHES OR REFUSE COLLECTION & DRIVERS	7.77	8.54	9.9%
9410	MUNICIPAL, TOWN, COUNTY OR STATE EMP NOC	1.94	2.13	9.8%
9501	SIGN PAINTING OR LETTERING-INSIDE & DRIVERS	3.14	2.67	(15.0%)
9505	PAINTING: AUTO OR CARRIAGE BODIES	3.14	2.67	(15.0%)
9519	HOUSEHOLD APPLIANCES-ELECTRICAL-INSTALL, SERV OR REPAIR & DR	2.52	2.77	9.9%
9521	HOUSE FURNISHINGS INSTALLATION-NOC	4.53	3.85	(15.0%)
9522	UPHOLSTERING	1.97	1.67	(15.2%)
9533	SCAFFOLDING: INST, RPR OR RMVL- BLT UP FR GRND-NO SUSP/SW&DR	20.92	19.42	(7.2%)
9534	MOBILE CRANE & HOIST SERV CONTR-NOC-ALL OP -INCL YRD EMP &DR	5.60	5.75	2.7%
9545	BILL POSTING & DRIVERS	3.88	4.07	4.9%
9549	ADVERTISING CO & DRIVERS	4.85	4.60	(5.2%)
9552	SIGN MFG-ERECTION, REPAIR OR MAINT & SHOP, DR	8.35	7.92	(5.1%)
9553	SIGN PAINTING OR LETTERING-OUTSIDE OF BLDGS OR STRUCT & DR	8.35	7.92	(5.1%)
9586	BARBER SHOP, BEAUTY PARLOR, HAIR STYLING SALON	0.45	0.43	(4.4%)
9620	FUNERAL DIRECTOR & DRIVERS	0.77	0.71	(7.8%)



Massachusetts Workers Compensation  
Classification Pricing

Summary of 4/1/2014 Stipulation Effects

	Effective 9/1/2010	Effective 4/1/2014	Percent Change
(1) Average Rate			
Manufacturing	2.330	2.066	-11.3%
Construction	5.468	5.418	-0.9%
Office & Clerical	0.156	0.162	3.9%
Goods & Services	1.777	1.821	2.5%
Miscellaneous	4.860	5.185	6.7%
Total	0.935	0.935	0.0%
(2) Manual Rate			
Manufacturing	2.228	1.972	-11.5%
Construction	5.520	5.351	-3.1%
Office & Clerical	0.150	0.152	1.5%
Goods & Services	1.704	1.742	2.2%
Miscellaneous	4.635	4.940	6.6%
Total	0.911	0.901	-1.1%
(3) Expected Loss Rate			
Manufacturing	0.947	0.911	-3.8%
Construction	1.924	2.098	9.0%
Office & Clerical	0.065	0.072	10.2%
Goods & Services	0.726	0.810	11.7%
Miscellaneous	1.826	2.135	16.9%
Total	0.363	0.395	8.9%
(4) D-Ratio			
Manufacturing	0.197	0.190	-3.3%
Construction	0.171	0.181	6.0%
Office & Clerical	0.198	0.196	-0.8%
Goods & Services	0.198	0.193	-2.4%
Miscellaneous	0.182	0.187	3.1%
Total	0.188	0.189	0.4%

Notes:

(1), (2), (3): Averages based on latest five Policy Year Schedule Z payrolls by class code.

(4): Averages based on Expected Losses (latest five Policy Years Schedule Z payrolls x Expected Loss Rates) by class code.

**MASSACHUSETTS WORKERS' COMPENSATION****EXPENSE CONSTANTS**

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<b>EFFECTIVE APRIL 1, 2014</b>
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For Risks developing at least \$1,000 in Standard Premium	\$338
For Risks developing at least \$200 but less than \$1,000 in Standard Premium	\$250
For Risks developing less than \$200 in Standard Premium	\$159
Per capita risks (per capita exposure with a maximum of four)	\$64