



**Association of County Commissions of Alabama  
Workers' Compensation Classification Guide**

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## **PURPOSE OF GUIDE**

The purpose of this guide is to provide members of the Association of County Commissions of Alabama Self-Insurers Fund (ACCA SIF), also known as the Association of County Commissions of Alabama Workers' Compensation Self-Insurers Fund, with information for properly classifying and reporting payroll for workers' compensation premium contribution purposes. There are two instances for reporting payroll by classification code to the ACCA SIF. The first is prior to the beginning of the coverage period through the Payroll Verification Form and the second is at the end of the coverage period by the Final Audit. The accuracy of reporting actual payroll by class code is crucial in determining the correct premium contribution and experience modifier by member.

The ACCA SIF uses the classification system developed by the National Council on Compensation Insurance (NCCI) for assigning classification codes. The NCCI has designed a system of job definitions to accurately identify and classify various workplace exposures by entity. According to NCCI rules, it is important to note that the entity is classified and not the individual jobs within the entity. However, there are exceptions to this rule for governmental entities explained in the Payroll Classification section. This guide also includes excerpts from the *National Council on Compensation Insurance Basic Manual*.

Please keep this guide handy to assist you with completing the ACCA SIF Payroll Verification Form that you will receive in early March and the ACCA SIF Final Audit package that you will receive in September. Samples of these documents are included at the back of this guide.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## **BASIS FOR WORKERS' COMPENSATION PREMIUM CONTRIBUTION**

The basis for workers' compensation premium contribution is remuneration. Remuneration means the entire compensation paid for services rendered by an employee, whether paid in money or substitutes for money, and includes:

1. Bonuses and commissions.
2. Sick leave, vacation pay, holidays (including accrued leave paid after termination of employment).
3. Employee portion of FICA tax, if the employer pays the employee's portion.
4. Rental value of an apartment or housing provided for an employee based on comparable accommodations.
5. Value of meals received by the employee as part of the employee's pay should be included.
6. Employee contributions made in the form of an employee authorized salary reduction, which are diverted by an employee for payment by the employer into a savings or retirement plan. (Deferred Compensation, Cafeteria Plans, Flexible Benefit Plans, etc.)
7. The "base" pay or the straight time for overtime should be included and the "extra" pay or "premium" portion of overtime should be excluded if the employer's books and records clearly indicate overtime pay separately by employee and by class of work. For example, an employee earns \$10/hour and works 45 hours in a week. The employee would be paid 40 hours at \$10 (\$400) and 5 hours at \$15 (\$75) for a total of \$475. For workers' compensation, you would exclude 1/3 of the overtime pay, or in this example \$25 ( $\$75/3$ ), for premium contribution purposes.
8. Payment for "call" pay, paid to employees on stand-by or on-call duties.
9. Allocated business expenses such as housing, automobile, clothing, tools, etc. provided by employees and used in their work.
10. Reimbursement or allowances to employees in excess of the expenses.
11. Grants paid to employees.
12. Cars - value of cars declared as income under the IRS should be included in payroll.
13. Automobile mileage allowances in excess of IRS guidelines.
14. Payments or allowances to employees for hand or power tools furnished by employees.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## **PAYROLL CLASSIFICATION**

The first step in the classification process is to assign the Basic code that best describes the operations of the insured within the state. In the case of counties that are members of the ACCA SIF, the Basic code that best describes the overall operation of the county is Code 9410 Municipal, Township, County, or State Employees NOC. However, due to the unique nature of governmental operations, NCCI rules allow for separate classification of other governmental employments that may be assigned to codes other than Code 9410. Please refer to the Scope of Code 9410 starting on page nine (9) for the most frequently used exceptions to this class code. Scopes for the most frequently used exceptions to Code 9410 are also included in the Scopes section of this guide. It is important to note that the list of class codes is not intended to be a complete list of available codes for county government but rather a list of the most frequently used codes by members of the ACCA SIF.

Next, determine the Standard Exception Classifications. The Standard Exception Classifications are common to all businesses and are Clerical Office Employees NOC (Code 8810); Drivers, Chauffeurs, Messengers, and Their Helpers NOC—Commercial (Code 7380); and Collectors, Messengers, Or Sales-Outside (Code 8742). These classifications are defined in “Workers’ Compensation Classification Assignment Rules” starting on page five (5) of this guide. Please note that there are restrictions for classifying employees as clerical.

Some employees may have duties directly related to more than one class code. When this occurs, you must assign the employees’ payroll to the highest rated classification representing any portion of the person’s duties. For example, if you have a clerical employee that also works part-time as a deputy, that employee would be assigned to Sheriff’s Department/Correction Officers & Drivers (Code 7720).

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## **WORKERS' COMPENSATION CLASSIFICATION ASSIGNMENT RULES**

### **A. CLASSIFICATION SYSTEM**

1. The purpose of the classification system is to group employers with similar operations into classifications so that:
  - The assigned classification reflects the exposures common to those employers
  - The rate charged reflects the exposure to loss common to those employers
2. Subject to certain exceptions, it is the business of the employer within a state that is classified, not separate employments, occupations or operations within the business.

### **B. EXPLANATION OF CLASSIFICATIONS**

Classifications are divided into two types - Basic Classifications and Standard Exception Classifications.

#### 1. Basic Classifications

Basic Classifications describe the business of an employer. This term is applied to all classifications listed in this guide, except for the Standard Exception Classifications.

#### 2. Standard Exception Classifications

Standard Exception Classifications describe occupations that are common to many businesses. These common occupations are not included in a Basic Classification unless specified in the classification wording. The Standard Exception Classifications are described below.

##### a. **Clerical Office Employees NOC (Code 8810)**

The above classification is assigned when all of the following conditions are met:

- The Basic Classification(s) wording applicable to the business does not include clerical office or telecommuting employees
- Other rules do not prohibit the assignment of Code 8810
- The employee meets the duties, site, and other requirements listed below:

##### (1) Duties

Duties must be limited to one or more of the following work activities:

- Creation or maintenance of:
  - Employer records
  - Correspondence
  - Computer programs
  - Files
- Telephone duties, including telephone sales
- Data entry or word processing
- Copy or fax machine operations, unless the insured is in the business of making copies or faxing for the public
- General office work similar in nature to the above

# Association of County Commissions of Alabama

## Workers' Compensation Classification Guide

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### Explanation of Classifications *continued*

#### (2) Site

(a) Code 8810 - the duties above must take place in a workstation that is separate from the operative hazards:

- Factories
- Stores
- Shops
- Construction sites
- Warehouses
- Yards
- Any other work areas such as:
  - Work or service areas
  - Areas where inventory is located
  - Areas where products are displayed for sale
  - Areas to which the purchaser customarily brings the product from another area for payment

(b) Work stations or service areas as described in Rule B.2.a.(2) above must be physically separated by:

- Floors
- Walls
- Partitions
- Counters
- Other physical barriers that protect the clerical employee from the operating hazards of a business

#### (3) Other Requirements

(a) Employees who otherwise meet the requirements for Code 8810 will not be disqualified from assignment to this classification if they perform certain incidental nonclerical duties directly related to that employee's duties in the office. These duties include:

- Depositing of funds in a bank
- Pickup or delivery of mail
- Purchase of office supplies
- Entering an area exposed to the operative hazards of the business for clerical purposes, such as delivering paychecks

(b) Employees who otherwise meet the requirements for Code 8810 will be disqualified from assignment to this classification if their duties involve:

- Outside sales or outside representatives
- Direct supervision of nonclerical employees not performed in an eligible site according to Rule B.2.a.(2) above
- Physical labor
- Any work exposed to the operative hazards of the business, such as a stock or tally clerk, that is necessary, incidental or related to any operations of the business other than a clerical office

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Explanation of Classifications *continued*

b. **Drivers, Chauffeurs, Messengers, and Their Helpers NOC-Commercial (Code 7380)**

This classification is assigned to employees who perform work on or in connection with a vehicle. This code includes garage employees and employees using bicycles as part of their work duties. Duties include, but are not limited to, delivering goods owned by the employer. Code 7380 does not apply when the Basic Classification wording already includes drivers.

c. **Collectors, Messengers or Sales-Outside (Code 8742)**

This classification is assigned to employees who perform these duties away from the employer's premises. This code excludes employees who:

- Deliver merchandise
- Use vehicles to deliver or pick up goods, even if they collect or sell. (These employees must be assigned to the classification applicable to the business for drivers.)
- Use public transportation or walk to deliver goods, even if they collect or sell. (These employees must be assigned to the governing classification applicable to the business.)

Code 8742 does not apply when the Basic Classification wording includes outside salespersons and/or collectors.

## C. CLASSIFICATION WORDING

The following list provides an explanation of classification wording usage.

1. Classification Captions and Notes

The *caption* is the heading that precedes the classification itself and is part of the classification wording. The *note* is the phrase that follows the classification and is part of the classification wording. The classification wording, including captions and notes, controls, restricts or explains the classification usage.

2. Words and Phrases

a. All Employees, All Other Employees, All Operations, or All Operations to Completion

If a classification includes any of these phrases, no other classification can be assigned unless noted in the classification wording. This applies even if some operations or employees are at a separate location.

Exceptions:

The following operations within the business must be classified separately even if the classification wording includes "All Employees", "All Other Employees", "All Operations" or "All Operations to Completion":

b. Clerical

Clerical means clerical office employees and drafting employees as defined in Rule B.2.a.

c. Drivers

Includes drivers, chauffeurs, messengers, and their helpers as defined in Rule B.2.b.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## Classification Wording *continued*

### d. "Includes" or "&"

If the classification wording uses the terms "includes" or "&", the operation or employees cited after those terms must not be assigned to a separate classification. This applies even though the operation or employees may be described by another classification or are at a separate location.

### e. Local Manager

Local manager is an employee, regardless of title, who is in direct charge of the operative procedures in the yard of a business. This employee is subject to the hazards of the business. Therefore, the payroll of the local manager must be assigned to the governing classification unless another basic classification assigned to the business specifically includes this employee.

### f. "No" or "Not"

A classification that includes a restrictive phrase beginning with "no" or "not" must not apply to any risk that conducts any operation described in the restrictive phrase.

Exception:

For mercantile, mining or construction operations, this rule applies to each job or location.

### g. NOC

NOC means "Not Otherwise Classified". If the classification wording uses the term NOC, that classification applies only if no other classification more specifically describes the insured's business.

### h. "Or" or "And"

The terms "or" or "and" mean and/or. This definition applies only to these terms as used in a classification's caption or notes.

### i. Salespersons

Includes salespersons and collectors as defined in Rule B.2.c.

### j. Stories in Height

Certain classification wording refers to "stories in height". A story is defined as fifteen (15) feet in height. It is measured from the lowest point above ground level to the highest point above ground level. Some of these classifications are:

- Code 5037 - Painting: Metal Structures-Over Two Stories
- Code 5059 - Iron or Steel-Erection-Frame Structures Not Over Two Stories
- Code 5651 – Carpentry-Dwellings-Three Stories or Less

### k. To Be Separately Rated

Certain classification wording contains the phrase "to be separately rated". Operations or employees referenced in those classifications must be separately classified.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## SCOPES

This section of the guide includes selected excerpts from the NCCI *Scopes Manual*. The following classification codes are the ones most frequently used by members of the ACCA SIF and is not intended to be a complete list of available classification codes. The Basic code that best describes the overall operation of county government is Code 9410 - Municipal, Township, County, or State Employees NOC.

### **9410 ●**

#### **PHRASEOLOGY: MUNICIPAL, TOWNSHIP, COUNTY, OR STATE EMPLOYEE NOC**

**Description:** Includes employees engaged in laboratory work, inspectors of the Board of Health, electrical inspectors, building inspectors and similar operations. Workers, mechanics or others engaged in manual labor or supervisors of construction work to be separately rated. As other governmental employees may be assigned to codes other than Code 9410, the following is intended as a guide to those employments properly assignable to Code 9410 and those to be assigned to classifications other than Code 9410.

#### **GOVERNMENTAL OCCUPATIONS ASSIGNED TO CODE 9410:**

Board of Health Inspectors	Home Economist
Building Inspectors	Laboratory Work (Not Hospital Employees)
Clerk of the Works	Mine Inspectors
Dog Catcher (Not Police Officer Having Power of Arrest)	Planning Board—Engineer
Electrical Inspectors	Tax Assessors
	Welfare Workers
Engineers ( <u>Not</u> in Direct Charge of Work)	Probate Judge

#### **GOVERNMENTAL OCCUPATIONS ASSIGNED TO CLASSIFICATIONS OTHER THAN CODE 9410:**

Accountant	8810
Accounting Clerk	8810
Agriculture Agent:	
<i>Education</i>	8868/9101
<i>Inspection</i>	9410
Airport Operations:	
<i>Airplane Crew</i>	7418
<i>Helicopter Crew</i>	7425
<i>Ground Crew and Drivers</i>	7403
Attorneys, All Employees & Clerical, Messengers, Drivers	8820
Attendants—Juvenile Home & Drivers	7720
Auditor:	
<i>Office</i>	8810
<i>Traveling</i>	8803
Board of Commissioners	8810/Gov.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Bookmobile Drivers	7380
Bridge or Vehicular Tunnel Operator & Drivers	9019
Building Maintenance	9015/Gov.
Building Inspector	9410
Cemetery Operation & Drivers	9220
Chairman of Board of Commissioners	8810/9410/5506
Chairman of Board of Elections & Polling Clerks	8810
Christmas Lights and Decorations Installation:	
<i>Outside</i>	5102
<i>Within Buildings—&amp; Drivers</i>	5190
Circuit Court—Officer & Drivers	7720
City Clerk	8810
City Manager**	8810/9410**
City Planner**	8810/9410**
Civil Defense Director**	8810/9410**
Clerk of Court	8810
Coroner & Clerical	8832
<i>If an employee of the Sheriff</i>	7720
County Home:	
<i>If Hospital—Professional Employees</i>	8833
<i>All Other Employees</i>	9040
<i>If Nursing Home—All Employees Professional and nonprofessional</i>	8829
Court Recorder	8810
Criminal Laboratory Technician & Drivers	7720
District Attorney—All Employees & Clerical, Messengers, Drivers	8820
Dump Operations—All Employees & Drivers	9403
Electric Light or Power Company & Drivers	7539
Executive Secretary**	8810/9410**
Firemen—Miscellaneous Employees— <i>Not</i> Regular or Volunteer Members of the Fire Department & Drivers	7704
Garbage Collectors—Including Containerized Collection & Drivers	9403
Garbage Dump—Landfill—Bulldozer	6217
Garbage Works—Incineration or Reduction	7590
Drivers and Helpers	9403
Health Department:	
<i>Director</i>	8832
<i>Doctor</i>	8832
<i>Nurses</i>	8832
<i>Clerical</i>	8832
<i>Janitor</i>	8832
Hospital:	
<i>Professional Employees</i>	8833
<i>All Other Employees</i>	9040

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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<i>Ambulance Drivers(if not Members of the Police Department)</i>	7370
Industrial Development Commission	8742
Jails or Prisons—Jailor, Matron, Cook, Janitor, Drivers	7720
Judge	8810
Justice of the Peace	8810
Library:	
<i>Librarians and Clerical</i>	8810
<i>All Other Employees</i>	9101
<i>Bookmobile Drivers</i>	7380
Maintenance Garage:	
<i>County Motor Pool servicing all departments</i>	8380
<i>Servicing Own Equipment, e.g., Sheriffs Dept. 7720</i>	Gov. Code
Moderator	8810
Mosquito Extermination or Control by Spraying & Drivers	0106
Parks and Recreation Activities—All Operations & Drivers	9102
Parking Meter Repair & Salespersons, Drivers	5192
Parking Meter Change Collectors & Salespersons, Drivers	5192
Personnel Board	8810
Planning Board—Officer	8810
Police Department—Miscellaneous Employees— <u>Not</u> Regular or Volunteer Policemen & Drivers	7720
Probation Officers & Drivers	7720
Purchasing Board	8810
Register of Deeds	8810
Revenue Commissioner	8810
Rinks—Open to Public & Drivers	9016
Secretary***	8810***
Sewage Disposal Plant—Including Drivers	7580
Sewer Cleaning & Drivers	9402
Sewer Construction—All Operations & Drivers	6306
Schools:	
<i>Teachers—Professional and Clerical</i>	8868
<i>All Other Employees</i>	9101
<i>Bus Drivers</i>	7382
Social Workers	8742
Street or Road Construction:	
<i>Paving, Repairing, Surfacing or Resurfacing &amp; Drivers</i>	5506
Swimming Pool—Public:	
<i>Not Connected With Parks</i>	9015
<i>Connected With Recreational Parks &amp; Drivers</i>	9102
Tax Collector	9410
<i>Outside</i>	8742
Trash Collectors—Including Containerized Collection & Drivers	9403

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Tree Department—All Employees & Drivers	0106
Truant Officer	9101
Veterinarian & Drivers	8831
Veterans Service Officer	8810
Waterworks Operation—All Employees Including Store Employees & Drivers	7520
Water Main Construction & Drivers	6319

\*\*A department classified by two codes, e.g., Codes 8810 and 9410, means that particular job description might be classified by more than one classification depending on the actual duties. The codes listed are the most appropriate codes used. If the Government Code includes clerical, classify under the Government Code.

\*\*\*Secretary is classified by Code 8810 unless governing code includes clerical office employees, e.g., Code 8868.

**SCOPE:** Code 9410 contemplates governmental occupations enumerated in its footnote as well as tax assessors, property appraisers, tax collectors, toll collectors, directors of public works not in direct charge of work and welfare workers. Representative municipal occupations assigned to classifications other than Code 9410 and their respective classification assignments are Animal Control Officers-8831; Attendants-Juvenile Home-7720; Attorney-City-8820; Bookmobile Driver-7380; Court Officer (Bailiff)-7720; Doctors-Health Department-8832 and 8833 (see below); Garbage Collectors-9403; Garbage Works-7590; Janitors-9015; Judge-City-8810; Mayor and Commissioners-8810; Municipal Garage-8380; Police Officers-7720; Probation Officers-7720; Recreation Department-9102; School Board Employees-8868; Sewage Treatment-7580; Sewer Construction-6306; Street Construction-5506; Waterworks-7520.

The assignment of the above occupations to Code 9410 and other code numbers listed is in no way intended to supersede the General Inclusion Rule of this guide. For example, employees engaged exclusively in the maintenance and repair of police vehicles are assigned to Code 7720. The assignment of Code 8380-Auto Repair and Service Center has been restricted to those municipal garages that service or repair vehicles for more than one department in a "motor pool" arrangement.

An additional example of including employments typically found in an enterprise to the "one best code" applicable to that enterprise is the assignment of Code 7580 to a sewage treatment or disposal plant operated by a governmental agency. As evidenced by this code's scope, the extension of pipelines from this type of plant, when performed by the entity operating the plant, is assigned to Code 7580, not Code 6306. Code 6306 would only be applicable to a governmental agency that engages in operations contemplated by Code 6306 (e.g., the construction of a sewer system).

Doctors and health departments may be classified to either Code 8832 Physician or Codes 8833 and 9040 Hospitals. Refer to these scopes for information regarding the assignment of these classifications. Coroners are public officials who investigate deaths thought to have resulted from other than natural causes. As Code 7720 Police Officers includes all employees of police departments except clerical office employees, coroners who are employees of police departments are classified to Code 7720. In the event a coroner's office is a separate enterprise, Code 8832 is applicable to the operation. This classification procedure is consistent with the "one best code" methodology discussed above. Similarly, civil defense authorities or engineers who are employees of another department or "enterprise" of a municipality or county are classified as employees of that department or enterprise provided that the department may ordinarily be expected to employ civil defense workers or engineers. Civil defense

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Code 9410 *continued*

authorities that are independent of other departments or are attached to departments that ordinarily would not contemplate civil defense workers are assigned to Code 9410. Engineers who are independent of other departments or are attached to departments that ordinarily would not contemplate engineers are assigned to Code 9410 or Code 8601, if qualified, per requirements described in Code 8601.

## **OTHER SCOPES**

(Listed Numerically)

### **3365 ●**

#### **PHRASEOLOGY: WELDING OR CUTTING NOC & DRIVERS**

**Description:** Applies to both shop and outside work and includes incidental machining operations. Shall not be assigned at a single job or location to a risk engaged in operations described by another classification.

**SCOPE:** Code 3365 applies to all types of contract welding or cutting operations that are not otherwise classified. This classification contemplates welding or cutting operations performed by specialist contractors doing both shop work and outside work. Since certain projects where welding or cutting may be performed are extra hazardous, the classification phraseology sets forth the operations that must be separately rated. Specialists engaged in automated or computerized welding or cutting operations are additionally contemplated by Code 3365. These specialists may employ automatic robotic arms, microscopics, and/or lasers in their operations. This code also contemplates brazing operations. Brazing involves the joining together of metal pieces using solder with a high melting point.

### **5403 ●**

#### **PHRASEOLOGY: CARPENTRY-NOC**

**SCOPE:** Code 5403 covers general carpentry work not otherwise classified in this guide. It includes carpentry work of a commercial and industrial nature such as buildings or structures. It also includes construction of dwellings that exceed three stories in height. Code 5403 also applies to carpentry repair and/or remodeling of commercial buildings, structures, and dwellings that exceed three stories in height. Code 5403 includes interior or exterior framing activities that involve the use of wood and/or light-gauge steel.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## 5506 ●

### **PHRASEOLOGY: STREET OR ROAD CONSTRUCTION: PAVING OR REPAVING & DRIVERS**

**Description:** Applies to all kinds of paving or repaving, surfacing or resurfacing or scraping, including airport runways or warming aprons. Separately rate: clearing of right-of-way, earth or rock excavation, filling or grading, tunneling, bridge or culvert building, quarrying and stone crushing.

**SCOPE:** Code 5506 applies to county employees engaged in street or road construction involving paving or surfacing new streets or roads and contemplates repaving, resurfacing, or scraping existing streets or roads. New construction includes all work beginning with the construction of the concrete or crushed stone base on an established grade and carries on through the paving or surfacing of the street or road, regardless of the types of surface and finishing operations, i.e., trimming of road shoulders, erecting guardrails or fences (whether performed by specialist contractors or others), painting safety lines or center stripes and installing curbs or gutters. Airport construction involving paving runways or warming aprons is also contemplated within the scope of this classification as are asphalt works operated by these street or road contractors at a temporary location set up at their particular job site. Repaving, resurfacing, or scraping existing streets or roads includes scraping or cleaning the existing surface and the application of the resurfacing material as well as scraping existing dirt or gravel roads including regraveling and oiling when undertaken by these repaving or resurfacing contractors. This classification does not include the widening or changing of the subsurface roadbed or any of the operations, which must be separately classified. Oil distributors who deliver and spread oil in conjunction with spreading sand or gravel also fall within the scope of Code 5506 as do specialist contractors engaged in asphalt laying on top of already constructed highways and the spraying of roads with liquid asphalt.

Code 5506 also is applied to street or road construction contractors or specialist contractors engaged in asphalt surfacing, application of the initial adhesive bonding material and the surface spreading and rolling of the crushed aggregate in connection with the installation of artificial turf for baseball and football stadiums. This classification additionally applies to employees of highway toll roads who engage in miscellaneous operations incidental to the maintenance of such roads, i.e., paving or repaving; patching road surfaces; spreading oil, tar or gravel; cleaning ditches and sides of roads; hauling and spreading sand for iced roads; plowing and removing snow; setting out pavement markers; cutting grass; and painting guardrails and posts.

Code 5506 has also been assigned to contractors engaged in painting lines or stripes separating traffic lanes on streets, roads, or highways. The paint or other material used for these markings is usually applied to the surface of the street, road or highway using a mechanical device, either self-propelled or towed by a truck or other motor vehicle. Additionally, an asphalt works operation at a temporary location including grinding, pulverizing or mixing asphalt is assignable to Code 5506.

## 6217 ●

### **PHRASEOLOGY: EXCAVATION & DRIVERS NOC**

**Description:** Code 6217 is applied to specialist contractors engaged in general excavation including ditch digging, burrowing, filling or backfilling provided such operations are not otherwise classified in the

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Code 6217 *continued*

guide. The operations involve the removal of earth, small boulders and rocks by power shovels, trench diggers or bulldozers and piling it at the job site for backfill or the material may also be removed by dump trucks for fill in some other area.

**SCOPE:** Code 6217 includes excavation in connection with building foundations, swimming pools, landscape gardening, and waterproofing operations. It does not include excavation in connection with street or road construction, dam or lock construction, pile driving, shaft sinking, caisson or cofferdam work.

This classification also applies to specialist contractors engaged in grading land and landfilling, provided these operations are not otherwise classified in this guide. The classification includes ditch digging, burrowing, filling or backfilling, and operations such as scraping, cutting, piling or pushing the earth to rearrange the terrain. These operations utilize equipment such as bulldozers, motor graders, and carryalls. The classification includes grading involved in airport construction, grading of land preparatory to construction or planting, grading of parking lots, etc. It does not include grading in connection with street or road construction, dam or lock construction, pile driving, shaft sinking, and caisson or cofferdam work.

## 7380 ●

**PHRASEOLOGY:** DRIVERS, CHAUFFEURS, MESSENGERS, AND THEIR HELPERS NOC-COMMERCIAL

### **Subject to the Standard Exception Classification rule**

Code 7380 applies to commercial drivers, chauffeurs, messengers, and their helpers provided they are not otherwise classified in this guide. These employees are common to many businesses and are standard exceptions assigned to Code 7380 unless they are specifically included within the phraseology of a Basic Classification applicable to a risk.

The term "drivers" refers to employees who engage in duties on or in connection with vehicles and includes drivers, chauffeurs, messengers, drivers' helpers, garage employees, stable hands, and employees using bicycles in their operations.

**SCOPE:** Code 7380 is not intended for drivers (chauffeurs) employed by insureds engaged in the business of transporting the public. Chauffeurs assigned to Code 7380 are drivers who are not employed by a risk classified as a public transportation operation but who may transport people. An example of this would be a bus driver employed by a financial institution to transport its employees between various sites at which the financial institution does business. For classification purposes, this driver is assigned to

Code 7380 since he/she is a chauffeur for an insured that is not in the business of providing transportation to the public.

Code 7380 contemplates school bus drivers employed by school districts that operate their own buses.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## 7520 ●

### **PHRASEOLOGY: WATERWORKS OPERATION & DRIVERS**

**Description:** Includes store employees, meter readers. Construction of aqueducts, buildings, dams or reservoirs to be separately rated.

**SCOPE:** Code 7520 covers the operations of water plants, whether they are operated by a municipal or county board or commission or a private company. Sources of water for the plant include but are not limited to rivers, streams, deep water wells, underwater springs, dams or reservoirs. The water is pumped and piped to the filtration plant where it is filtered through sand beds. The water is then treated with chlorine or other purifying chemicals. In some cases sodium fluoride is added. Water samples are taken and tested periodically. The water is then pumped to large elevated stand pipes for distribution through the system. When performed by employees of the water plant and specifically related to water plant operations, the installation, repair, and maintenance of water mains, water pipes, taps, meters, and fire plugs are contemplated by Code 7520. When these operations are performed by entities not engaged in the operation of a water plant, the appropriate installation, repair or maintenance code that describes the entity's particular operation is applied to same. If water plant employees engage in sewer construction, pipe laying or other activities unrelated to the operation of a water plant, they are assigned to an appropriate construction class such as Code 6306 or 6319 or any other construction class that best describes the project they are engaged in.

## 7580 ●

### **PHRASEOLOGY: SEWAGE DISPOSAL PLANT OPERATION & DRIVERS**

**SCOPE:** This classification covers all operations of a sewage disposal plant that can be operated by a municipal or county board or commission or a private company. The plant can dispose of sewage by a number of methods, the most common of which are plain sedimentation, chemical coagulation, biological processes, and various combinations of these three. These processes kill bacteria and speed up decomposition so that raw sewage is not dumped into waterways or incinerated. The extension of pipelines is contemplated by Code 7580 as well as repair and maintenance on same.

## 7720 ●

### **PHRASEOLOGY: SHERIFF'S DEPARTMENT/ CORRECTION OFFICERS & DRIVERS**

**CROSS-REF.** *Detective or Patrol Agency & Drivers* (N/A CT, ME, NC, NV, VA); *Security Enforcement or Protection-Contract & Drivers*; *Juvenile Detention Center-All Employees & Salespersons, Drivers* includes halfway houses, juvenile detention centers, "boot camps," or homes for convicts.

**SCOPE:** Code 7720 principally applies to police department employees of municipalities, townships, counties or states. This classification would apply to all employees of a police department except clerical office employees *qualifying* for the assignment of Code 8810 in accordance with Rule B.2.a. Code

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Code 7720 *continued*

7720 would apply to any clerical employee of a police department who had any other duty in connection with the police department's function. This classification would also apply to volunteer or auxiliary police officers, correction department employees, highway patrols, probation officers, parking meter readers, National Guard persons, penitentiary employees, sheriffs and jail employees, etc.

Code 7720 also is assigned to private security services, protective or patrol corps, protective agencies, airport security screening employees, armored car service companies, guards and messengers employed by a contracting agency engaged in providing such services for banks, forest rangers, game and fish wardens, hunting and fishing guides, and businesses engaged in providing watch guard services for others. This classification is assigned to inspectors for Departments of Motor Transportation and inspectors at permanent truck weighing stations. All employees of private security services would be assigned to Code 7720 except those clerical office employees *qualifying* under Rule B.2.a. Private security services may include crowd management at athletic events, conventions and concerts. Employees of a private security agency whose assigned duties are those of a store detective or hotel detective would be assigned to Code 7720. There is no distinction made as to whether these employees are armed or unarmed, or whether or not they have the official authority or power to arrest.

Specialty contractors providing flagging services or pilot car services at construction sites for purposes of traffic control and safety are classified to Code 7720. When employees of the construction contractor perform these services, the appropriate construction classification applies.

## 8017 ●

### PHRASEOLOGY: STORE: RETAIL NOC

**SCOPE:** Code 8017 applies to retail stores that are principally engaged in selling merchandise that is not described by a specialty retail store classification in this guide. Stores assigned to this classification sell items such as art supplies, bakery products, beer and soft drinks, cigars and cigarettes, computers (personal or home-type), confectionery, cosmetics and toilet items, floor coverings, giftware, greeting cards, household appliances (small), housewares, lamps and lighting fixtures, musical instruments, paint and related supplies, photographic supplies and equipment, pocketbooks, radios, televisions, stereophonic or high-fidelity equipment (see Code 8072 for records, audio or videocassettes, computer software, and other magnetic media), stationery and related items, toys, typewriters and office machines, wines and liquors.

## 8380 ●

### PHRASEOLOGY: COUNTY SHOP/AUTO & TRUCK REPAIR & DRIVERS

**SCOPE:** Code 8380 applies to insureds operating service stations and gasoline stations, which perform service or repair work on automobiles, vans, trucks, and motorcycles. The classification includes minor repair and service work such as engine tune-ups; simple electrical lighting; starter and generator repairs; sales, installation and service of storage batteries; tire mounting, balancing and alignments; lubrications;

# Association of County Commissions of Alabama

## Workers' Compensation Classification Guide

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Code 8380 *continued*

oil changes; gasoline dispensing; car washing; glass installation; undercoating; and work on engines, transmissions, radiators, ignition systems, chassis and bodies. Code 8380 additionally contemplates major mechanical repair work such as engine or transmission overhauls, valve work, extensive or complex ignition and electrical systems repair, body and paint work, etc. Code 8380 does not contemplate specialty repair shops whose operations are contemplated by a specialty classification.

Examples of specialty classifications include but are not limited to Codes 3822, 3824 and 8393 for specialists principally engaged in chassis or body repair or service; Code 9505 for automobile painting operations; and Code 3632 for automobile machine shops that repair engines or other mechanical parts that have been removed from a vehicle by others who are not employed by the automobile machine shop. Additional operations contemplated by Code 8380 include commercial automobile inspection stations; garages operated by political entities such as municipalities and counties that service or repair its own vehicles for more than one department and businesses that lease office-type trailers usually found at construction sites.

### 8720 ●

#### **PHRASEOLOGY: RACE TRACK – JUDGES, ETC**

**Description:** Racing officials other than starters or their assistants are additionally classified to Code 8720.

**CROSS-REF.** *Racetrack Operation: Horse or Dog: Racing Officials Other Than Starters or Their Assistants*

### 8742 ●

#### **PHRASEOLOGY: COLLECTORS, MESSENGERS, OR SALES—OUTSIDE**

#### **Subject to the Standard Exception Classification rule**

**SCOPE:** Code 8742 is applied to outside salespersons or collectors. Since these employees are common to many businesses, they are considered to be Standard Exceptions. As such, they are classified to Code 8742 unless the classification applicable to their employment includes salespersons. Under the latter circumstance the outside salespersons or collectors are assigned to the classification that includes salespersons, not Code 8742. Salespersons or collectors as defined in Rule B.2.c. are employees engaged in such duties away from the employer's premises. Code 8742 is not available for employees who deliver merchandise. These employees are assigned to the driver's classification applicable to the risk even though these employees may also collect or sell. If they deliver merchandise by walking or using public transportation, they are assigned to the governing classification. Judgment is necessary in assessing these employees' duties for classification purposes since occasional courtesy deliveries of a nominal quantity of merchandise would not preclude them from being classified to Code 8742.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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## 8810 ●

### **PHRASEOLOGY: CLERICAL OFFICE EMPLOYEES-NOC**

#### **Subject to the Standard Exception Classification rule**

**SCOPE:** Code 8810 is applied to clerical office employees provided they are not otherwise classified in this guide. Code 8810 employees are common to so many businesses that they are considered to be Standard Exceptions unless they are specifically included within the phraseology of a Basic Classification. The duties of a clerical office employee include creation or maintenance of financial or other employer records, handling correspondence, computer composition, technical drafting, and telephone duties, including sales by phone. The clerical office classification continues to apply to a qualified clerical office employee who performs a duty outside of a qualified clerical office area when that duty does not involve direct supervision or physical labor and is directly related to that employee's duties in the office. These duties do not exclude depositing funds at the bank, purchasing office supplies and pickup or delivery of mail, provided they are incidental and directly related to that employee's duties in the office. However, for purposes of this rule, the definition of clerical duties excludes outside sales or outside representatives; any work exposed to the operative hazards of the business; and any work, such as a stock or tally clerk, which is necessary, incidental or related to any operations of the business other than a clerical office.

A clerical office is a work area separated and distinguishable from all other work areas and hazards of the employer by floors, walls, partitions, counters or other physical barriers.

A clerical office excludes work or service areas and areas where inventory is located, products are displayed for sale, or to which the purchaser customarily brings the product from another area for payment.

In instances where clerical or drafting employees engage in any other duties, the total payroll of such employees would be assigned to the highest rated classification representing any part of their work.

## 8820 ●

### **PHRASEOLOGY: ATTORNEYS-ALL EMPLOYEES & CLERICAL, MESSENGERS, DRIVERS**

Note: Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to Code 8820 are conducted as a separate and distinct business.

**SCOPE:** Code 8820 is all-inclusive as respects employees of attorneys or law offices. The employee exposure is principally inside office work; however, the scope includes outside exposure of trial attorneys and attorneys, paralegals and other employees involved in investigative work. It is not intended to apply to "in-house" attorneys employed by business organizations. Code 8820 would also apply to any employees of attorneys or law firms performing cleaning or maintenance service in or about the premises used for professional purposes. In addition, insureds engaged in the business of providing court reporters who take depositions in law offices or other comparable locations and record legal proceedings have been assigned to Code 8820.

# Association of County Commissions of Alabama

## Workers' Compensation Classification Guide

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### 8831 ●

#### **PHRASEOLOGY: HOSPITAL-VETERINARY & DRIVERS**

**SCOPE:** Code 8831, the veterinary hospital classification, also is assigned to veterinarians conducting private practices in the care of animals. The classification applies to professional employees as well as nonprofessionals and the phraseology specifically includes drivers. Clerical office employees who qualify under the Standard Exception Rule are classified to Code 8810. Veterinary employees who greet clients and their animals and have exposure to harm from this encounter such as being bitten, scratched or otherwise injured by these animals are not considered clerical employees and are assigned to Code 8831. Veterinary employees who greet clients and their animals and have absolutely no exposure to any potential harm from these animals are assigned to Code 8810.

Animal control officers are additionally assigned to Code 8831 since their primary exposure is to animals. These officers are generally employed by government agencies. They are exposed to the hazards of animal bites, scratches and other injuries as well as disease carried by animals they encounter. These exposures are similar to those of veterinary and animal hospital employees. The fact that in some jurisdictions these officers carry guns does not make their exposure analogous to operations included in Code 7720-Police.

### 8832 ●

#### **PHRASEOLOGY: CORONER & CLERICAL**

**Description:** Employees engaged in any type of service in or about premises, other than premises used for professional purposes, are to be separately rated. Does not apply where inpatient overnight care is provided. Independent medical testing labs that analyze medical specimens are assigned to Code 4511. Testing labs that are not independent but are part of a medical facility or physician's office must be classified to Code 8832.

**SCOPE:** Code 8832 is primarily intended to apply to medical providers that operate in a typical doctor's office environment. The classification contemplates physicians, dentists and other employees providing medical services, domestics or other maintenance personnel engaged exclusively in cleaning or maintaining the portion of an insured's premises used for professional purposes and clerical office employees. Code 8832 contemplates clerical operations, whether performed in the physician's office or elsewhere, such as in a centralized location completely separate and apart from the areas where professional services are performed. Employees of a physician's office that is located in a hospital, who are employed by the physician and not employed by the hospital, are properly classified to Code 8832. Employees engaged in any type of service in or about an insured's premises, other than premises used for professional purposes, are not classified to Code 8832. This interpretation is intended to apply to domestic or maintenance workers who clean or maintain a professional office as well as additional portions of an insured's premises. Employees of this nature are classified to the appropriate domestic or building maintenance classification. This situation may occur when a domestic cleans a doctor's office located in the doctor's residence and cleans the rest of the residence as well, or when a doctor has an office in a commercial building and a janitor maintains the doctor's office as well as the remainder of the

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Code 8832 *continued*

building. Outpatient mental health clinics where full-time or part-time psychologists and social workers interview and counsel patients have also been considered within the scope of this classification. Insureds

that engage in speech therapy, physical therapy, weight control service and other medical or physical service-type risks that render their services in their offices are additionally classified to Code 8832. This code is applicable to these insureds even though they may travel to clients, provided that these insureds also maintain an office to see clients. In the event these insureds do not maintain an office to see clients but exclusively travel to residences of their clients to provide services, Code 8835 is assigned to their operations by analogy.

Satellite dispensaries, emergency medical treatment facilities and clinics operated by a hospital on its premises are considered incidental to the hospital's operation and are properly classified to the hospital Codes 8833 and 9040. Facilities of this nature away from a hospital's premises, which do not provide overnight accommodations, are classified as Code 8832.

## 8835 ●

### **PHRASEOLOGY: PUBLIC HEALTH-ALL EMPLOYEES**

**Description:** Applies to both public and privately owned enterprises engaged in furnishing healthcare services in the homes of individual patients. The employees rendering such services can be registered nurses, licensed practical nurses, certified nurses' aides, social workers, therapists, and home health aides. Employees of this nature are principally engaged in administering medications, intravenous therapy and injections, wound care, checking vital signs of patients, giving physical therapy treatments, educating and counseling, etc.

**SCOPE:** Code 8835 is assigned to both public and privately owned enterprises that provide physical assistance in the activities of daily living such as physically assisting a household member with walking or using prescribed equipment, bowel or bladder needs, bathing, personal hygiene, dressing, or grooming, meal preparation, eating, and clean-up; and physically assisting in transferring a household member in and out of bed and body repositioning. Duties may also include performing household duties such as cooking, laundry, shopping and housekeeping. The home healthcare aide or personal care provider may occasionally check patients' pulse rates and temperatures, organize medications, empty bedpans and clean catheters.

## 8864 ●

### **PHRASEOLOGY: SOCIAL SERVICES ORGANIZATION-ALL EMPLOYEES & SALESPERSONS, DRIVERS**

**SCOPE:** Code 8864 applies to institutions that provide charitable, welfare or social services to mentally, physically or emotionally challenged persons, troubled youth, children in crisis, abused persons, persons with financial and employment hardships, and individuals performing drug- or alcohol-related community

# Association of County Commissions of Alabama

## Workers' Compensation Classification Guide

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Code 8864 *continued*

service. Charitable, welfare, or social service organizations may offer these individuals meals, on-site counseling, case management or client assessments, education, vocational training, and employment.

Code 8864 *continued*

Risks classified to Code 8864 may offer limited medical services such as first aid but not significant medical treatment typically found in hospitals.

Employees assigned to Code 8864 include but are not limited to counselors; resource and referral specialists; case managers who coordinate services of organizations to benefit an individual or family; volunteer coordinators; outside welfare workers; classroom teachers who teach or demonstrate in a classroom environment; cooks; drivers; housekeepers; laundry, security, and maintenance personnel; and medical professionals such as physicians and nurses.

**8868 ●**

### **PHRASEOLOGY: SCHOOL/COLLEGE PROFESSIONAL EMPLOYEES & CLERICAL**

**SCOPE:** Code 8868 is applied to professional employees of academic, trade, or vocational institutions of learning. The classification includes professors, administrators, teachers, guidance counselors, social workers, therapists, nurses, athletic coaches, and clerical employees. Employees who assist these professional employees by performing similar or related duties to those in which these professionals engage are additionally assigned to Code 8868. It is recognized that these assistants may not be considered "professional" to the extent that they may be unlicensed or not have the necessary academic credentials. Nevertheless, we consider these employees to be professional for classification purposes as their exposure is similar to those they are assisting. Examples of this type of employee include, but are not limited to, teachers or nurse's aides or assistant athletic coaches. Refer to Code 9101 for classification assignments of nonprofessional employees of these institutions.

A so-called "senior citizen center" is classified according to the nature of the center's operations. Senior citizen centers where seniors go to engage in physical activities in an environment similar to operations described in the scope for Code 9063 are assigned to that code. Senior citizen centers where seniors engage in nonexercise-type activities such as arts and crafts or meet to engage in discussions or hold an occasional social event such as a dance or birthday party are classified to Code 9061. Senior citizen centers where seniors are in need of care and limited medical assistance are classified to Codes 8868 and 9101. Usually, seniors that visit this latter type of center are driven to and from the center by others. In effect, the business of this type of operation is to maintain a place for seniors to spend time in a supervised environment while those such as family members who usually supervise the senior during the day are engaged in other activities. Operations of this nature that also provide overnight sleeping accommodations are not contemplated by Codes 8868 and 9101. In no event are senior citizen centers classified to the child day care center classifications, Codes 8869 and 9059.

# Association of County Commissions of Alabama

## Workers' Compensation Classification Guide

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### 9015 ●

#### **PHRASEOLOGY:** BUILDING CUSTODIAN

**Description:** Building maintenance

**SCOPE:** Is applicable to buildings operated by owners, lessees or real estate management firms. Buildings operated by public housing authorities are properly classified to Code 9033. Buildings operated by contractors are properly classified to Code 9014.

Code 9015 is applicable to owners, lessee or real estate management firms that operate office, apartment, tenement, mercantile or industrial buildings. It encompasses all superintendents, custodial and maintenance operations conducted by an owner or lessee of a building except those performed by an insured occupying the entire or a major portion of the building for manufacturing, mercantile or other commercial purposes. Maintenance employees of these mercantile, manufacturing or other commercial operations are assigned to the governing classification in accordance with the General Inclusion Rule.

Code 9015 is applicable to building maintenance employees of insureds whose principal business is classified to a Standard Exception Classification such as Code 8810 - Clerical.

### 9083 ●

#### **PHRASEOLOGY:** RESTAURANT

**Description:** Applicable to risks that prepare and serve food and non-alcoholic beverages for on or off premises consumption. Shall not be assigned to a risk that sells alcoholic beverages or employs a wait staff.

**SCOPE:** Code 9083 is applicable to fast food restaurants including, but not limited to, pizza parlors, sandwich shops, concession stands and hamburger, taco or fried chicken restaurants. For purposes of this classification, fast food restaurants are defined as establishments that prepare and serve food and beverages for consumption on or off premises. Code 9083 is not applicable to a full service restaurant that employs wait staff. It is recognized that fast food restaurants will, on an occasional or accommodation basis, provide wait service. An occasional or accommodation basis may include the offering of wait service for customers that have limited capacities to obtain their own counter service or offering wait service for groups that request this service for an occasion such as a meeting or birthday party. A fast food restaurant providing these limited table services but otherwise meeting the description of a fast food restaurant shall be assigned to Code 9083.

Fast food restaurants offer limited menus, which usually include items such as sandwiches, side dishes such as French Fries, and soft drinks. The customer will enter the restaurant, proceed to a counter and place an order. The completed order is handed to the customer, who will pay for same. The customer may then leave the restaurant with the order or seek out his/her own table. After completion of the meal, many fast food restaurant customers will clean up their own tables and deposit their litter in designated receptacles. Patrons of this type of restaurant are generally not expected to leave a gratuity. Caterers are

# Association of County Commissions of Alabama

## Workers' Compensation Classification Guide

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Code 9083 *continued*

additionally assigned to the appropriate restaurant classification based on the nature of their operations. Examples of caterers contemplated by Code 9083 include caterers that prepare sandwiches

for box lunches. These foods will be sent to customers or taken to various plants or office buildings for sale to employees of such concerns. The dispensing of food, drinks, candy, etc., at ballparks, race tracks, boxing arenas, and theaters by independent concessionaires also is assigned to Code 9083 provided that the requirements regarding wait service are met.

Code 9083 is also applied to food preparation by vending machine operators, provided such food preparation qualifies as a separate undertaking or enterprise.

### 9101 ●

#### **PHRASEOLOGY: SCHOOL- ALL OTHER EMPLOYEES**

**CROSS-REF.** *Public Library or Museum—All Other Employees*

**SCOPE:** Code 9101 is applied to all employees other than professional employees of academic, trade, or vocational institutions of learning. Refer to Code 8868 for professional employees. The term “professional” as used in this context refers to employees such as professors, teachers, guidance counselors and related occupations. Employees who assist these professional employees by performing similar or related duties to those these professionals engage in are additionally assigned to Code 8868. It is recognized that these assistants may not be considered “professional” to the extent that they may be unlicensed or not have the necessary academic credentials. Nevertheless, we consider these employees to be professional for classification purposes as their exposure is similar to those they are assisting. Examples of this type of employee include, but are not limited to, teachers or nurse's aides or assistant athletic coaches.

Code 9101 includes employees engaged in the care, custody and maintenance of college or school buildings, grounds and equipment. This would include dormitories, mess halls and recreational facilities maintained and operated by these institutions.

Nonprofessional employees of agricultural schools that operate farms also are contemplated within this classification provided the farms are not operated as commercial enterprises. The incidental sale of a minor amount of surplus produce would not preclude the assignment of Code 9101 for nonprofessional farm employees. Refer to Code 8868 to determine if Code 9101 is applicable to day nurseries in your jurisdiction.

Nonprofessional employees at day nurseries, seminaries, military schools, veterinary schools and driver training schools are appropriately assigned to Code 9101.

Code 9101 additionally is applied to all employees, other than professional employees, of religious organizations of all sects. Refer to Code 8868 for employees such as the clergy, organists and clerical employees. Code 9101 includes employees of religious organizations who engage in the care, custody,

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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Code 9101 *continued*

and maintenance of buildings, grounds, and equipment. This classification does not contemplate employees such as cooks, maids or housekeepers engaged solely in domestic duties in living quarters of religious organization staff. These employees are assigned to the appropriate per capita classification provided their duties do not extend further than the residences of religious organization staff.

Code 9101 also is applied to all employees, other than professional employees, of public libraries or museums belonging to any municipality, village, town, county, city or state. Professional employees of these insureds, including administrators and librarians, are classified to Code 8810 - Clerical. Code 9101 includes employees of these institutions who engage in the care, custody and maintenance of public library or museum buildings, grounds and equipment.

## 9102 ●

### **PHRASEOLOGY: PARK NOC-ALL EMPLOYEES & DRIVERS**

**CROSS-REF.** *Lawn Maintenance—Commercial or Domestic & Drivers*

**Note:** Includes grass cutting, weed control and lawn spraying. Code 9102 also applies to tree pruning if the pruning is performed from the ground. The use of walls, ladders, roofs, scaffolds, hoisting equipment, etc., is not considered as working from the ground. Refer to Code 0106 when the contract involves pruning from the ground and above the ground. Code 9102 and Code 0042 - Landscape Gardening and Drivers may be assigned to the same risk.

**Description:** Code 9102 is applied to all employees engaged in the operation of public parks, which may be owned or operated by administrative agencies of federal, state, county or municipal governments or civic organizations such as Rotary Clubs, Kiwanis Clubs, Chambers of Commerce, and Police Benevolent Associations.

The classification also applies to the operation of public park facilities owned or operated by individuals or business organizations, provided the operations of the parks qualify as a separate undertaking or enterprise.

Operations in Code 9102 include the care, custody and maintenance of all buildings within the parks such as administrative buildings, rest houses, pavilions, stables and equipment storage buildings; maintenance of park grounds, trees, shrubs and flowers; and maintenance of baseball diamonds, tennis courts, swimming pools and zoos.

The maintenance of golf course grounds located within parks is included in Code 9102, provided these maintenance operations are performed in conjunction with and by the same crew of workers responsible for the park grounds. Caddies at golf courses where grounds maintenance workers are assigned to Code 9102 are classified to Code 9060.

When a public golf course operation is located within a park and is conducted as a separate undertaking or enterprise with its own employees for whom separate payroll records are maintained, the operation is separately classified under code 9060.

# Association of County Commissions of Alabama Workers' Compensation Classification Guide

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9403 ●

**PHRASEOLOGY:** GARBAGE COLLECTORS & DRIVERS

**Description:** Reduction, rendering or fertilizer plants to be separately rated.

**SCOPE:** Code 9403 is applied to insureds engaged in public or private collection of garbage, ashes or refuse and the transporting of same to waste reduction or incinerator plants, rendering or fertilizer plants or dumps. There is no distinction as to the types of garbage or refuse collected, i.e., solid or liquid, commercial, industrial or residential. Also, no distinction is made as to the methods used to collect the garbage or refuse. Some insureds empty cans or drums manually or toss filled plastic trash bags into trucks. Others operate mechanical equipment to lift containerized waste and dump the waste into trucks, or entire containers may be loaded onto truck chassis and empty containers are left for refilling. Drivers who remove residue from reduction or incinerator plants are also assigned to Code 9403 in accordance with the directive footnote of Code 7590 - Garbage Works. Additionally, manure dealers who purchase and collect their product from stockyards, dairy farms, and other type animal farms and subsequently sell it as fertilizer are assigned by analogy to Code 9403. Insureds engaged in collecting and hauling shredded documents from office locations to a disposal site are also assigned to Code 9403 by analogy.