Retro Advisory Committee Quarterly Meeting

October 31, 2024

Jessica Nau, Retro & Classification Services Manger



RAC 'Virtual Meeting' Guidelines & Expectations

- Upon logging into the meeting, list your full name and organization in the participant details.
- To minimize bandwidth issues, we recommend using audio only by turning off your camera once Zoom has started.
- Keep your microphone muted unless speaking.
- Please hold questions until the Q&A period for each topic/speaker (questions can also be submitted through the chat feature).
- Use the 'raise hand' feature when you have a question or comment, and wait for a moderator to recognize you before speaking.
- Unmute, lower your hand, state your name, and speak slowly. Using a headset produces the best audio quality.

We ask for your patience and understanding as we work through any technical issues that might occur. Thank you.

RAC Committee Members

- Lauren Gubbe, Associated General Contractors
- Victoria Montrose, Washington Hospitality Association
- Tim Lundin, Archbright
- Maria McClain, Association of Washington Business
- Rose Gundersen, Washington Retail Association
- Tom Walrath, Jr, T. E. Walrath Trucking, Inc.
- John Cichosz, DJ's Electrical
- Jessica Nau, Department of Labor & Industries (Chair)

Agenda

Time	Topic	Presenter(s)
9:30 - 9:40	WelcomeIntroductionsSafety Message	Jessica Nau Bobbie Hanna
9:40 - 9:50	Legislative Updates	Kirsta Glenn
9:50 - 10:00	WA Stay at Work (WSAW) Updates/Clarification	Michelle O'Brien
10:00 - 10:15	2025 Industrial Insurance Rates Updates	Michelle O'Brien
10:15 - 10:30	Light Duty Complaint Resolution Office	Cherell Fisher
10:30 - 10:40	BREAK	
10:40 - 11:00	Retro Trends	Bill Vasek
11:00 - 11:10	Workgroup Updates	Jessica Nau Rachelle Bohler
11:10 - 11:25	Retro Operational Updates	Jessica Nau Rachelle Bohler
11:25 - 11:45	Closing Comments & Adjourn	Jessica Nau

Safety Message

Bobbie Hanna, Risk Management Operations Specialist, DOSH

Halloween Safety



National Safety Council

- Simple steps for an "Extra Safe Halloween"
- Scary statistic:
 - Children are more than twice as likely to be hit by a car and killed on Halloween than on any other day of the year
- Halloween Safety National Safety Council (nsc.org)



Tips

- Children and parents, be visible by carrying:
 - Glow sticks
 - Flashlights
 - Reflective tape/stickers on costumes and bags



Motorists:

- Watch for children walking on roadways, medians, and curbs
- Enter and exit driveways and alleys carefully
- At twilight and later in the evening, watch for children in dark clothing
- Discourage new, inexperienced drivers from driving on Halloween

Have a Safe and Happy Halloween!



Legislative Updates

Kirsta Glenn,
Deputy Assistant Director,
Insurance Services

Passed Legislation

Bill	Implementation Status
HB 1197 (2023 session)	Adding psychologists as attending providers for mental health only claims and defining attending provider. Effective 7/1/2025
HB 1927	Reducing the number of days that a worker's temporary total disability must continue to receive industrial insurance compensation for the day of an injury and the three-day period following the injury. Effective 6/6/2024
SHB 2127	Concerning workers' compensation incentives to return to work. Effective 1/1/2025
SHB 2382	Death benefits for Transportation Network Company drivers; report due 7/1/2029
Proviso funding	\$200k to staff a new light duty job offer complaint process and provide a report to the legislature by June 30, 2025
Proviso funding	\$400k (608/609) to contract to assess PTSD workers' comp policies and claims in WA and other states, including best practices and recommendations; report due 6/30/2025

Proposed Legislation and Decision Packages

2025 Agency request legislation	
Light duty complaints office	Establish a new light duty complaints office
Vocational reemployment pilot	New option for workers to return to work when they cannot medically return to a previously held job
Clarifying labor law enforcement	Listing L&I as a limited enforcement agency while not granting new enforcement authority
Wage and hour enforcement consistency	Update Title 49 to standardize admin processes to align to Admin Procedures and Wage Payment Act

2025 Proposed decision packages			
Workers comp system modernization	Establish technical foundation to replace L&I's aging technology		
Claims management resources	Continuation of 2017-21 DPs to reduce caseloads		
Employment standards workload	Address increase workloads due to Wage Payment Act, Child labor, retaliation investigation, and admin citation		
Equity for underserved workers	L&I to meet information and service needs of limited English proficiency customers		
Collections education outreach	Increase collections programming staff to meet increase in business license applications		
Fire-resistant material applicators (1323)	New fire-resistant material training to meet demand for certification		

WA Stay at Work (WSAW) Updates/Clarification

Michelle O'Brien, Program Manager, Employer Services

WSAW Updates

- Stay at Work supervisor hiring update
- Stay at Work team is currently working through backlog
 - June/July applications
- Increased participation
- Working with Strategic Business Office to streamline process

WSAW Rulemaking

SHB 2127 - Concerning workers' compensation incentives to return to work.

- Currently in rulemaking process
- Public hearing scheduled for November 12, 2024 at 10am
 (Zoom/L&I HQ)
 - Effective date of January 1, 2025
 - New claims with DOI on or after January 1, 2025

2025 Industrial Insurance Rates Update

Michelle O'Brien, Program Manager, Employer Services

2025 Proposed Rates

- Held a hybrid meeting on October 28, 2024 (Zoom/L&I HQ)
- Held an in-person meeting on October 29, 2024 (Spokane)
 - Detailed information on both meetings can be found on our website
- Final rates will be adopted on November 26, 2024
 - Final rate notices will go out on December 6, 2024
- Details on proposed rates can be found <u>here</u>

Risk Class Updates

- Proposed new risk class for 2025
 - 1408 Passenger Transportation Network Companies
- Continued effort to consolidate risk sub classifications
 - List of consolidated subclasses in supplemental slides
- Amending risk class definitions and/or reformatting
 - Proposed 2025 Reporting and Classification Amendments

Questions?

Contact:
Michelle O'Brien
obrm235@Lni.wa.gov
(360) 902-4826

Light Duty Complaint Resolution Office

Cherell Fisher, Chief of Claims

Light Duty Office Review

- Proviso funding was provided by the legislature to set up an office that serves as a point of contact for customers who have questions or issues regarding a light duty job offer.
- The office is responsible for resolving all transitional and permanent job offer disagreements for both State Fund and Self-Insurance claims.
- The office opened on September 3rd and will be available through June 30, 2025.
- A legislative report will be submitted by June 30, 2025. The report will include information about the volume of complaints, resolution outcomes and trends.

So far...

- State Fund complaints received:
 - 54 as of 10/28/24
 - 34 completed
- Of the 34 completed:
 - 14 were found valid, 20 were found not valid
- Self-Insurance complaints received:
 - -4 as of 10/28/24 (all in process)

Guidelines

- **RCW** 51.32.090
- INTERIM Policy 5.15 Adjudicating Transitional Job Offers and Eligibility for Time-Loss Compensation and Loss of Earning Power Benefits
- INTERIM Policy 6.50 Determining the Validity of a Job Offered by the Employer of Record
- INTERIM Policy 5.18 Adjudicating Eligibility for Compensation Benefits - Valid Job Offers After the Worker is Found Eligible for Plan Development

Questions?

BREAK

Retro Trends

Bill Vasek, Chief Actuary

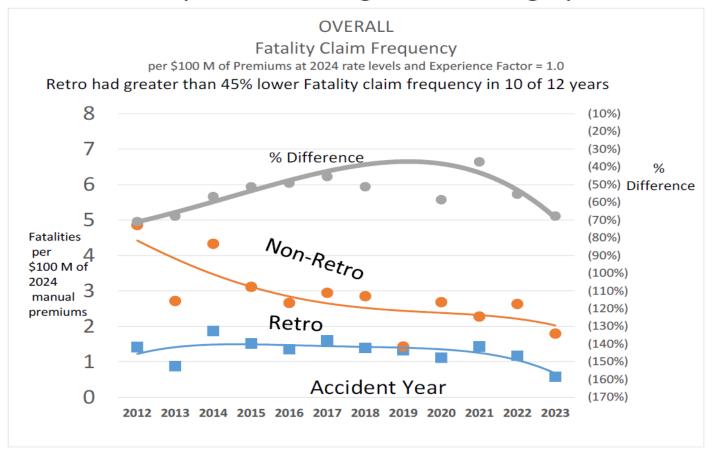
Trends Affecting Retro Firms

- Safety and claim frequency trends
- Time-loss duration trends
- Stay at Work and KOS trends
- 12 month active time-loss trends
- TPD pension frequency trends
- Experience factor trends

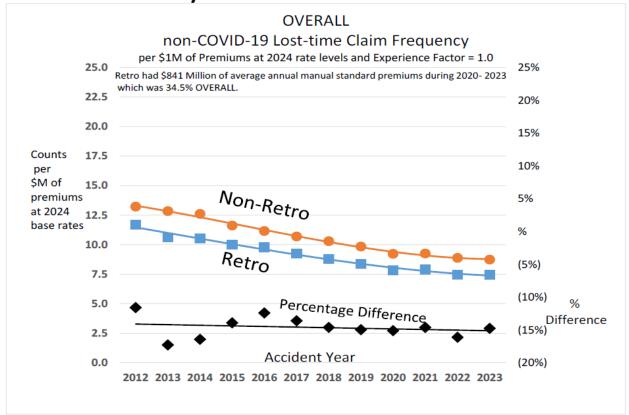
*Note: Non-retro categories excludes:

- Horse racing classes
- Preferred worker class (7204)
- Claims to unassigned employers

Best overall safety trend during the coverage period:

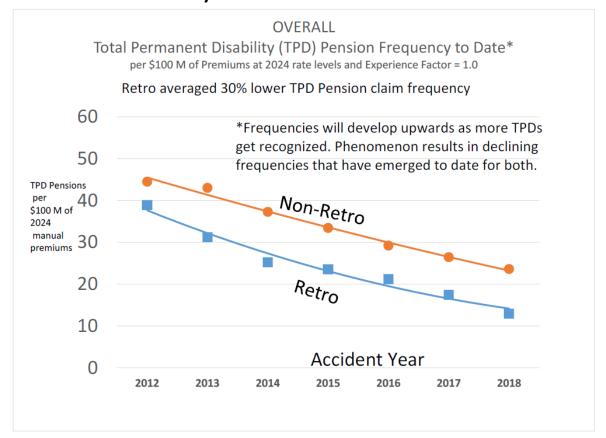


Next best Safety Trend:



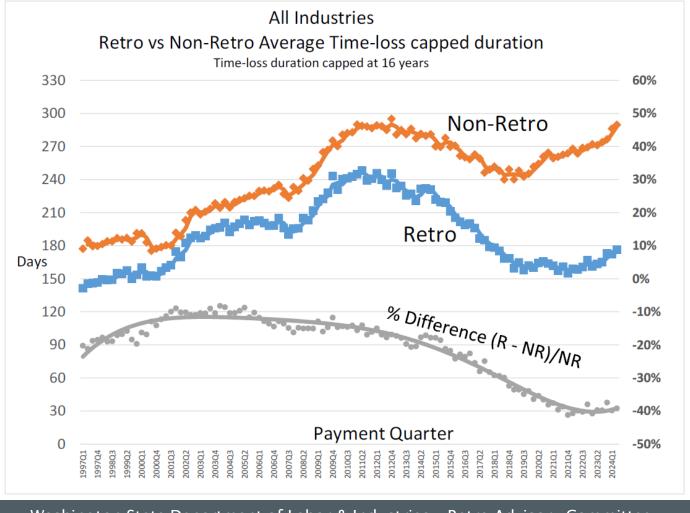
Note: Lost-time includes KOS claims

Third best Safety Trend:

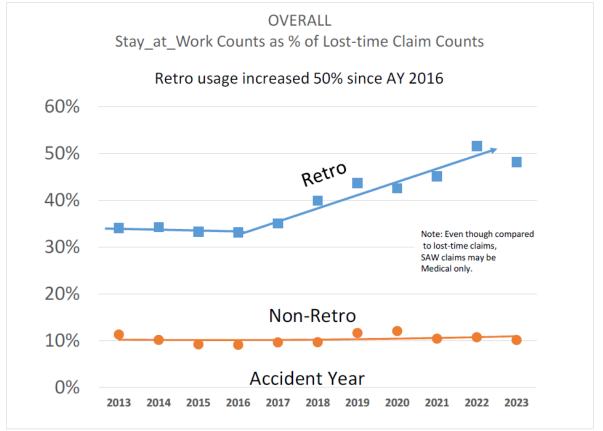


NonCOVID-19 Time-loss Duration Trends

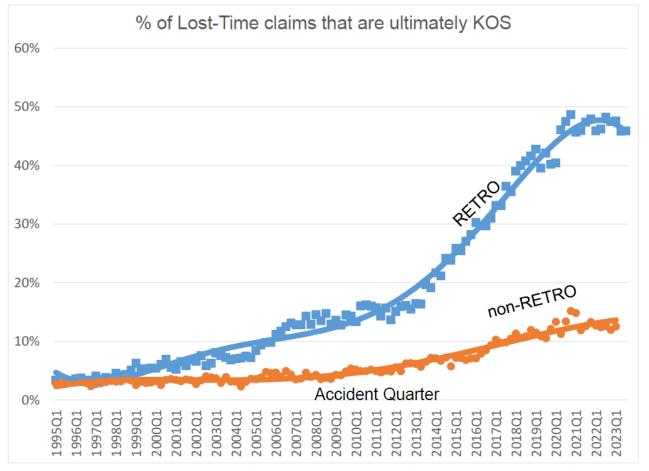
- Average days per lost-time claim
 - By payment quarter
- Partial days included for LEP claims
- Ultimate KOS claims counted as lost-time
- Trends are strongly influenced by:
 - Startup of Stay at Work program (2011 reform)
 - Increased usage of KOS



Retro usage of SAW is 380% more than non-Retro



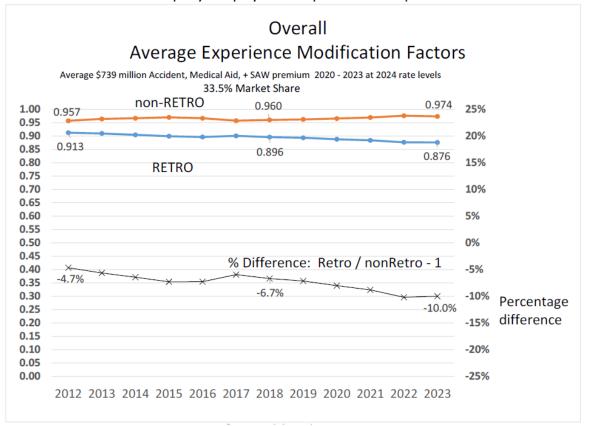
Note that Retro firms receive SAW reimbursements on top of Retro refunds



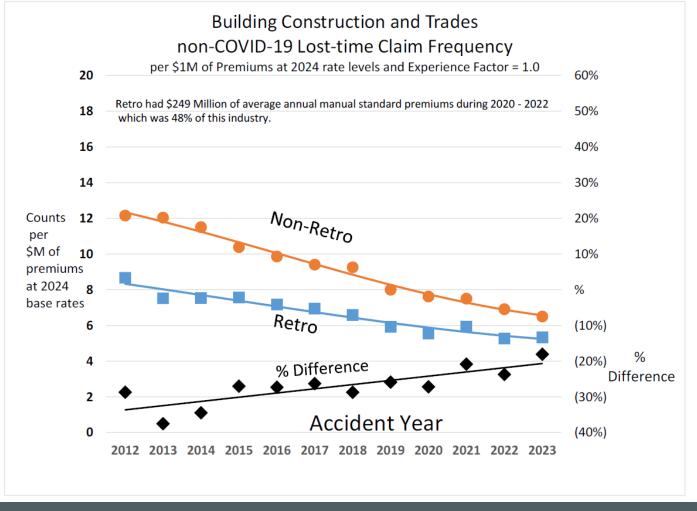
Kept On Salary usage is now up to the level of Stay At Work usage

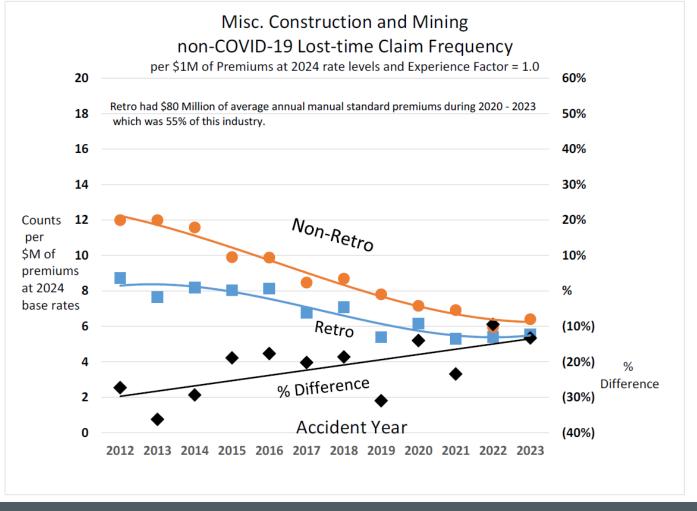
Lower experience factors for Retro firms during the coverage period:

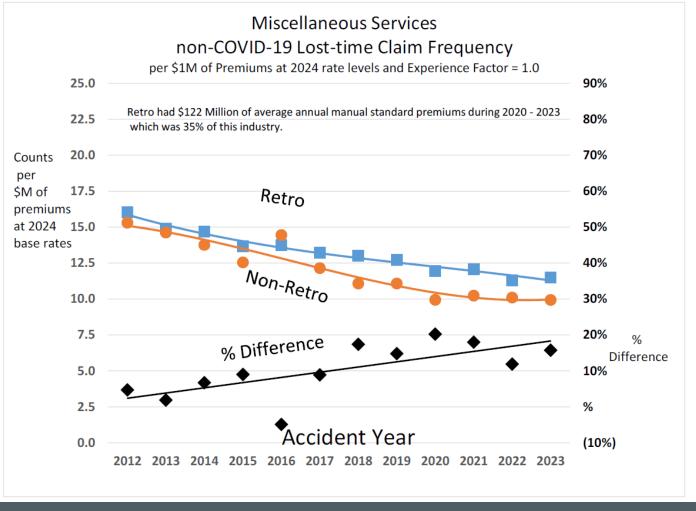
Result of prior 3 year good safety cultures and return to work efforts Retro workers and employers pay lower premiums up-front

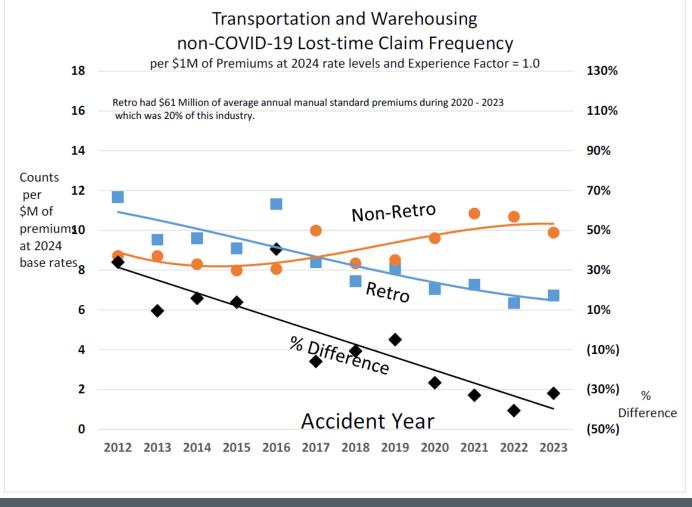


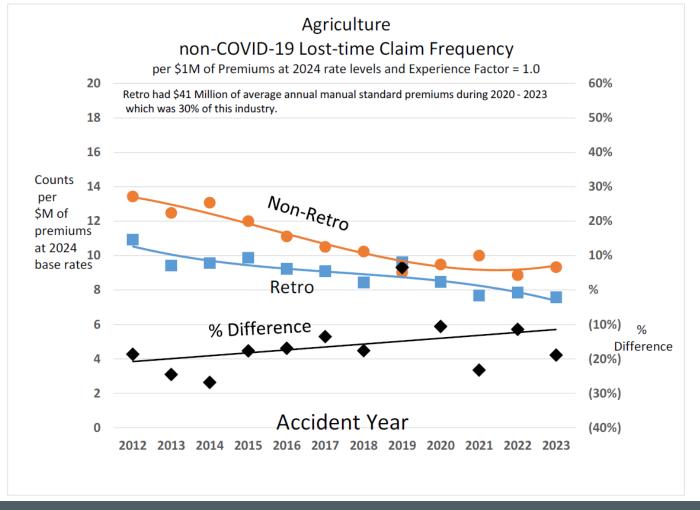
Retro NonCOVID-19 Time-loss Claim Frequency Trends by Industry

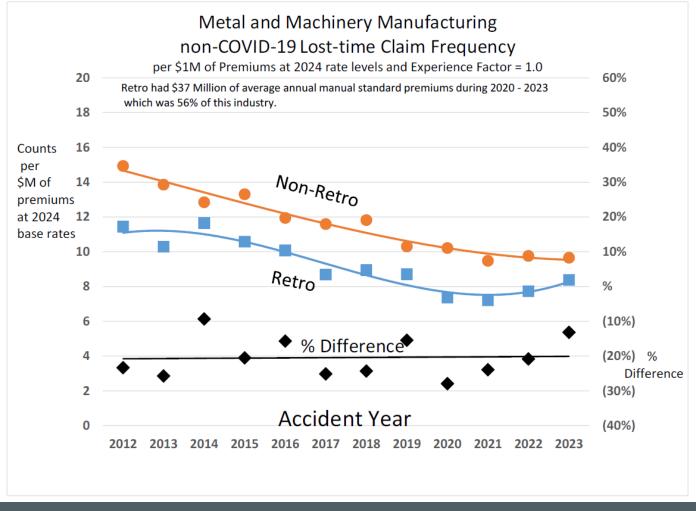


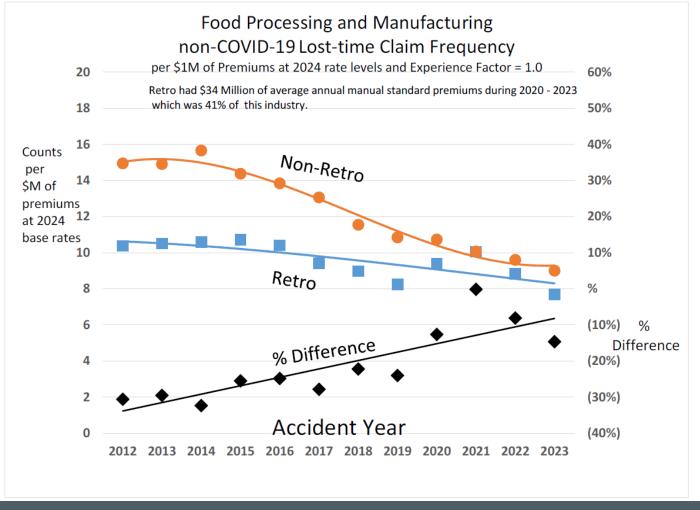


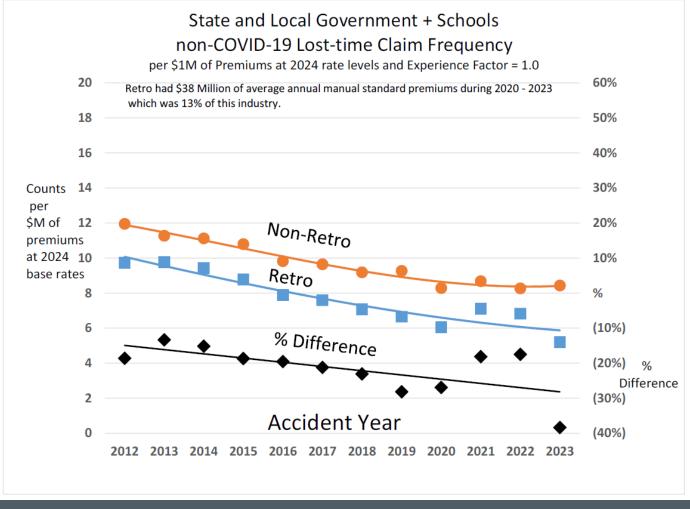


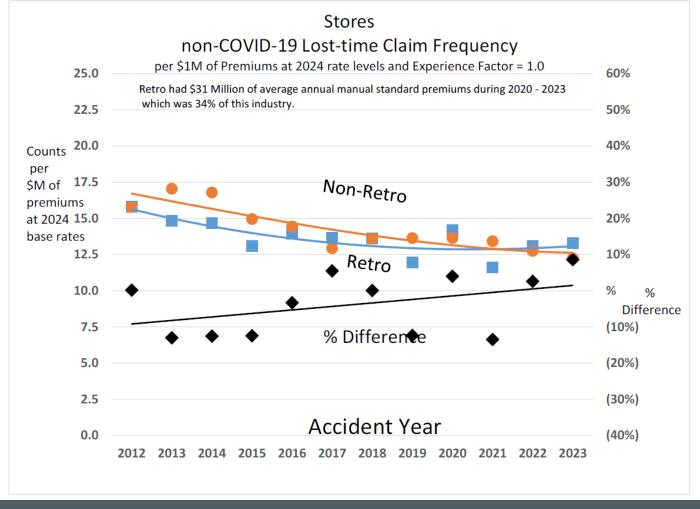


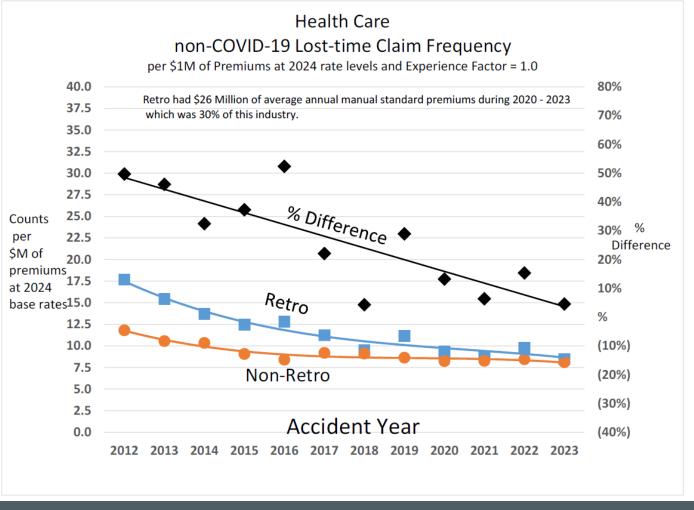


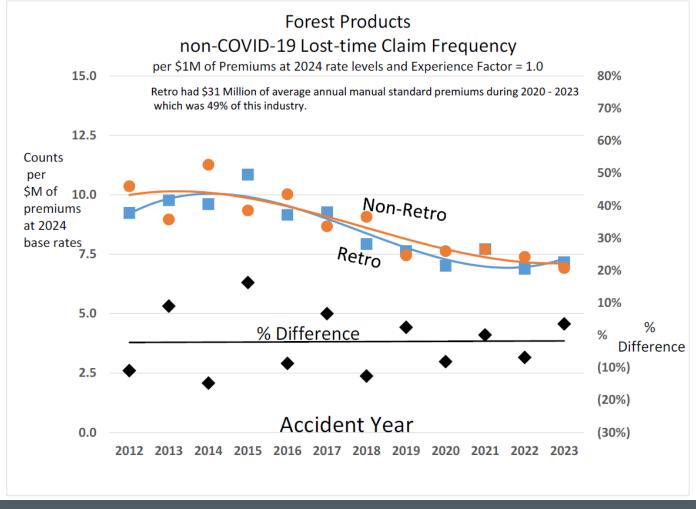








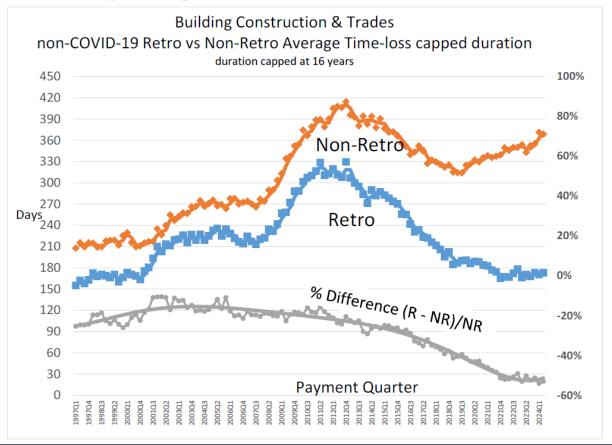




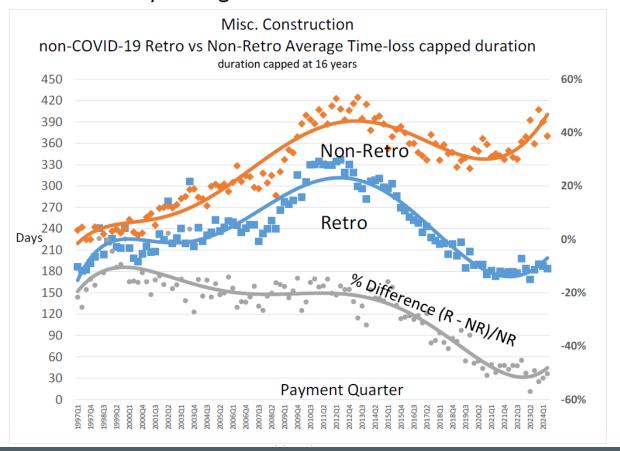
	Comp	ens	able	Cla	im F	n Frequency % Difference					ce:	Retro/NonRetro -1				
	2020-2023				Inclu	des K	OS cl	laims								
	Average											Retro Market Share				
	Retro Manual													Last Four		Recent Four
	Premiums	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	years	years	years
ALL CLASSIFICATIONS	841 M	(12%)	(17%)	(16%)	(14%)	(12%)	(14%)	(15%)	(15%)	(15%)	(15%)	(16%)	(15%)	42.1%	39.7%	34.5%
BUILDING CONSTRUCTION AND TRADES	249.0 M	(29%)	(38%)	(34%)	(27%)	(27%)	(26%)	(29%)	(26%)	(27%)	(21%)	(24%)	(18%)	49.4%	50.3%	48.4%
MISCELLANEOUS SERVICES	122.0 M	5%	2%	7%	9%	(5%)	9%	17%	15%	20%	18%	12%	16%	41.6%	39.5%	35.1%
GOVERNMENT AND SCHOOLS	37.8 M	(19%)	(13%)	(15%)	(19%)	(20%)	(21%)	(23%)	(28%)	(27%)	(18%)	(18%)	(38%)	16.8%	14.6%	12.6%
TRANSPORTATION AND WAREHOUSING	61.2 M	34%	9%	16%	14%	41%	(16%)	(11%)	(5%)	(27%)	(33%)	(41%)	(32%)	37.6%	29.3%	20.3%
MISCELLANEOUS CONSTRUCTION AND MINING	80.3 M	(27%)	(36%)	(29%)	(19%)	(18%)	(20%)	(19%)	(31%)	(14%)	(23%)	(9%)	(13%)	55.3%	56.2%	54.6%
MISC. PROFESSIONAL AND CLERICAL	15.9 M	(26%)	(7%)	(19%)	(24%)	(26%)	(2%)	(13%)	(24%)	(18%)	(2%)	(15%)	(27%)	23.9%	20.5%	16.4%
AGRICULTURE	40.6 M	(19%)	(25%)	(27%)	(18%)	(17%)	(14%)	(18%)	7%	(11%)	(23%)	(11%)	(19%)	58.4%	49.4%	30.1%
STORES	31.4 M	%	(13%)	(13%)	(12%)	(3%)	5%	%	(12%)	4%	(13%)	3%	9%	40.0%	36.3%	33.5%
HEALTH CARE	25.5 M	50%	46%	32%	37%	52%	22%	4%	29%	13%	6%	15%	5%	31.8%	32.2%	29.6%
METAL AND MACHINERY MANUFACTURING	36.6 M	(23%)	(26%)	(9%)	(20%)	(16%)	(25%)	(24%)	(15%)	(28%)	(24%)	(21%)	(13%)	60.2%	56.2%	56.3%
FOREST PRODUCTS	30.5 M	(11%)	9%	(15%)	16%	(9%)	7%	(13%)	2%	(8%)	%	(7%)	4%	48.7%	51.6%	49.2%
DEALERS AND WHOLESALERS	32.0 M	(5%)	(6%)	(8%)	(8%)	(8%)	(5%)	(25%)	(13%)	(20%)	2%	12%	7%	46.0%	41.4%	37.0%
FOOD PROCESSING AND MANUFACTURING	34.3 M	(31%)	(30%)	(32%)	(26%)	(25%)	(28%)	(22%)	(24%)	(13%)	(%)	(8%)	(15%)	66.6%	55.2%	40.5%
MISCELLANEOUS MANUFACTURING	26.9 M	(6%)	(23%)	(25%)	(11%)	(15%)	(19%)	(25%)	(11%)	(29%)	(6%)	(35%)	(24%)	61.9%	55.6%	50.6%
TEMPORARY HELP	13.1 M	(%)	(9%)	(13%)	(6%)	(3%)	(12%)	7%	(38%)	(5%)	(7%)	(4%)	2%	33.1%	30.9%	27.5%
UTILITIES AND COMMUNICATIONS	4.0 M	8%	11%	33%	(3%)	(5%)	(11%)	(22%)	(25%)	(8%)	(23%)	(17%)	2%	27.9%	30.4%	29.6%

Retro NonCOVID-19 Time-loss Duration Trends by Industry

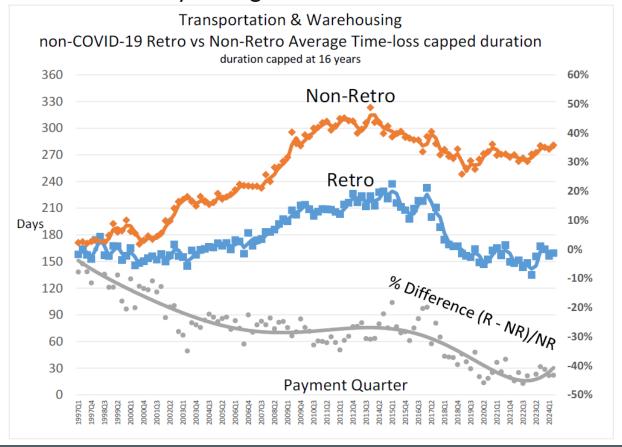
Building Construction & Trades: Retro has recently averaged 53% lower Time-loss duration



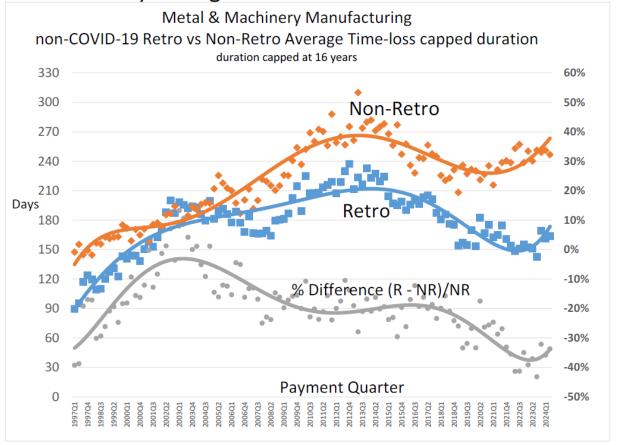
Miscellaneous Construction: Retro has recently averaged 51% lower Time-loss duration



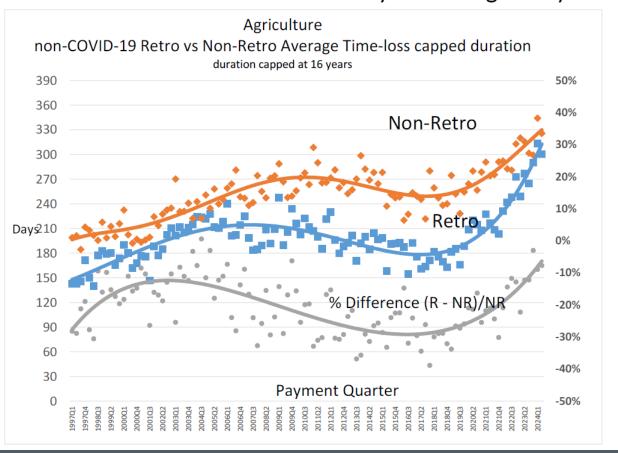
Transportation & Warehousing: Retro has recently averaged 42% lower Time-loss duration



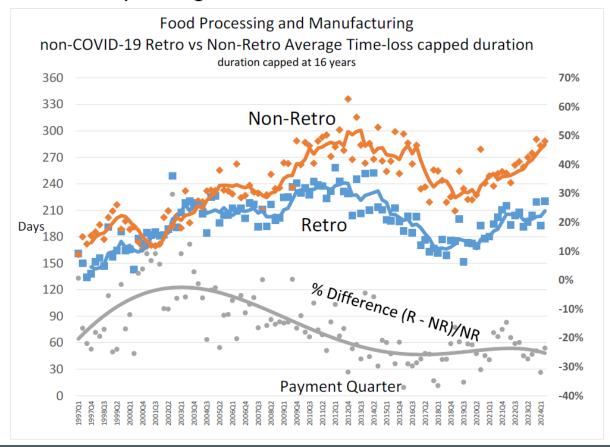
Metal & Machinery Manufacturing: Retro has recently averaged 36% lower Time-loss duration



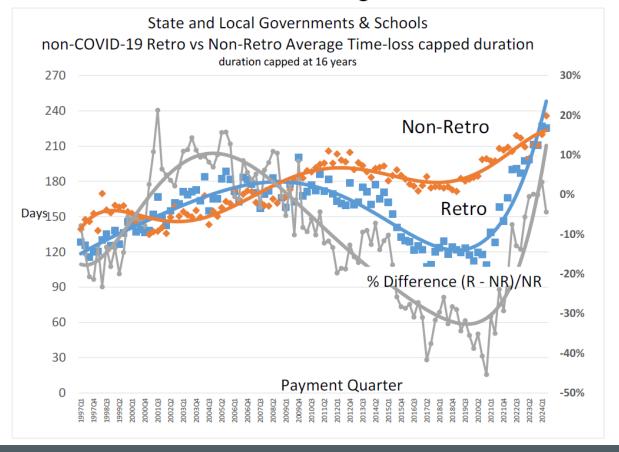
Agriculture: Time-loss duration has been dramatically increasing for 5 years.



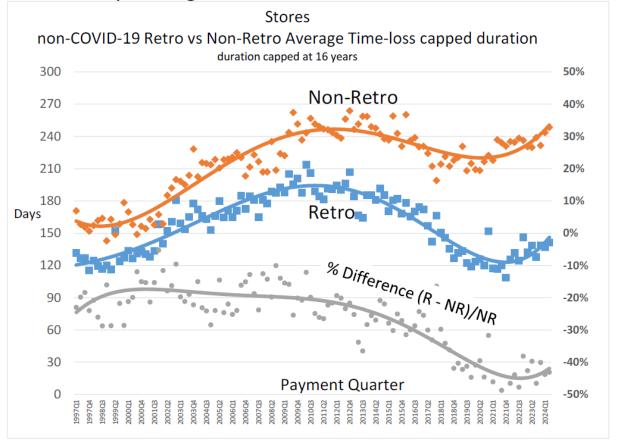
Food Processing and Manufacturing: Retro has recently averaged 26% lower Time-loss duration



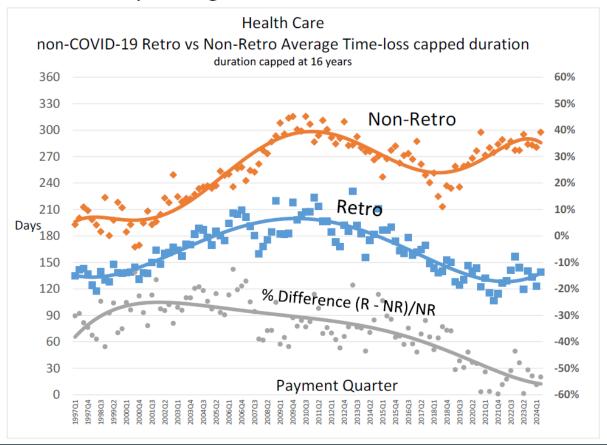
State and Local Government & Schools: Time-loss duration has increased during the Pandemic



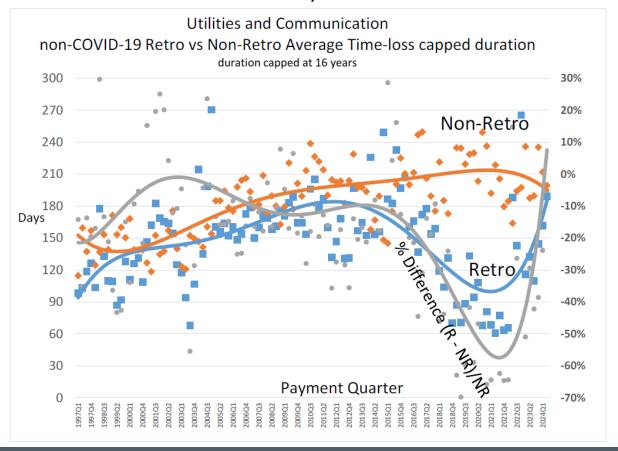
Stores: Time-loss duration has recently increased Retro has recently averaged 43% lower Time-loss duration



Health Care: Non-Retro duration has recently increased Retro has recently averaged 53% lower Time-loss duration



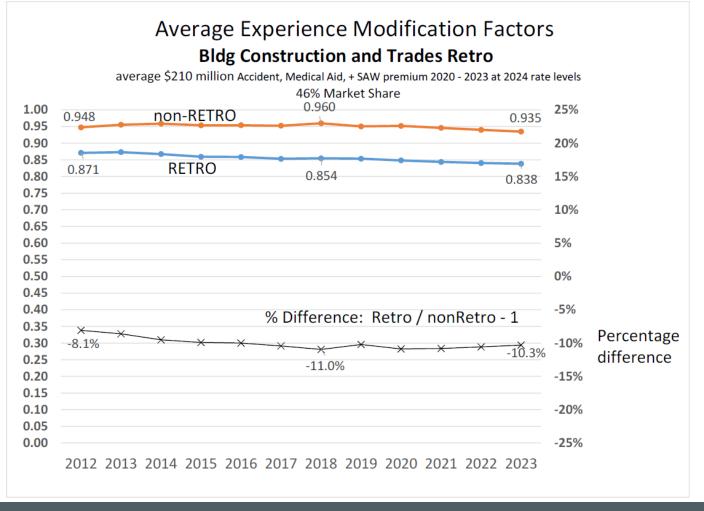
Utilities & Communication: Retro duration has recently increased Retro Time-loss duration has recently increased back



Non-COVID-19 Time-loss Duration Comparison By Industry: Last four quarters

Comparison (R-NR)/NR	2023Q3	2023Q4	2024Q1	2024Q2	4 Quarter Average	Retro Duration	nonRetro Duration
Agriculture	-12%	-3%	-9%	-8%	-8%	292	318
Building Construction	-55%	-55%	-56%	-57%	-56%	177	400
Dealers and Wholesalers	-42%	-37%	-42%	-41%	-40%	152	
Food Processing and Manufacturing	-26%	-24%	-32%	-24%	-26%	209	284
Forest Products	-56%	-55%	-50%	-49%	-53%	156	330
Government	1%	2%	8%	-1%	3%	243	237
Health Care	-51%	-53%	-56%	-53%	-53%	134	286
Metal and Machinery Manufacturing	-43%	-32%	-36%	-34%	-36%	159	
Misc. Professional and Clerical	-26%	-40%	-34%	-25%	-31%	169	246
Miscellaneous Construction	-49%	-53%	-52%	-50%	-519	186	382
Miscellaneous Manufacturing	-28%	-9%	-22%	-25%	-21%	202	
Miscellaneous Services	-48%	-47%	-47%	-47%	-47%	148	281
Schools	-36%	-44%	-50%	-53%	-46%	95	176
Stores	-47%	-40%	-44%	-43%	-43%	136	241
Temporary Help	-42%	-34%	-43%	-50%	-42%	163	284
Trades	-49%	-47%	-52%	-49%	-49%	165	324
Transportation and Warehousing	-40%	-41%	-43%	-43%	-42%	162	279
Utilities and Communications	-42%	-39%	-24%	-5%	-27%	151	209
ALL	-40%	-37%	-40%	-39%	-39%	172	282

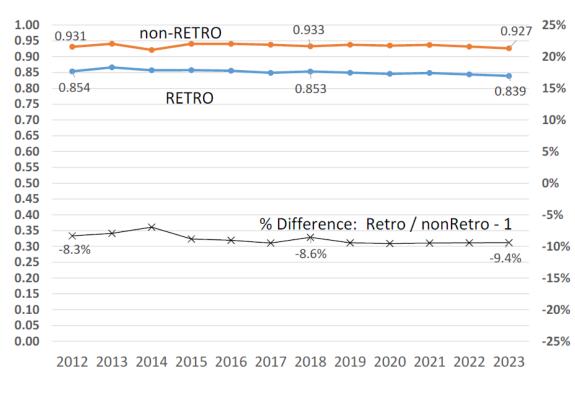
Retro Experience Rating Trends by Industry



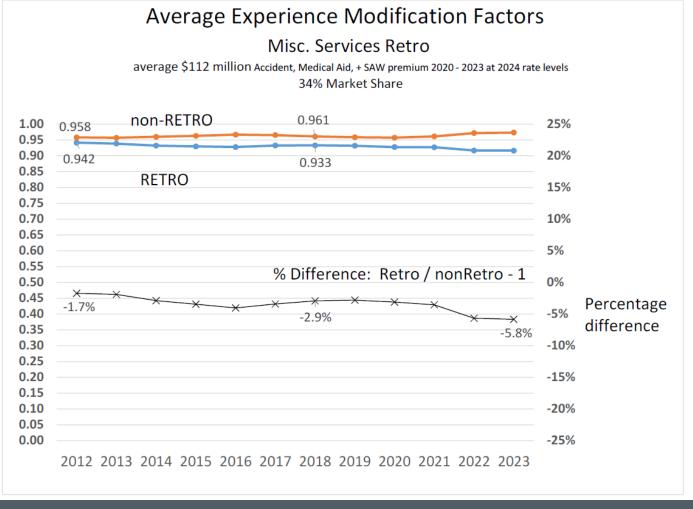
Average Experience Modification Factors

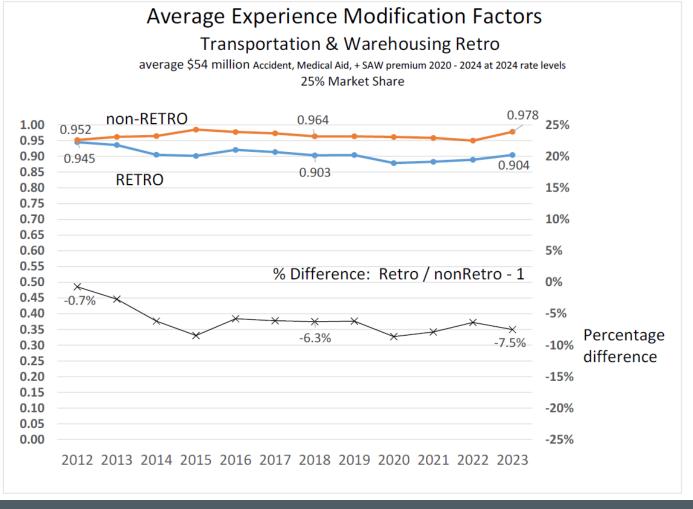
Misc. Construction & Mining Retro

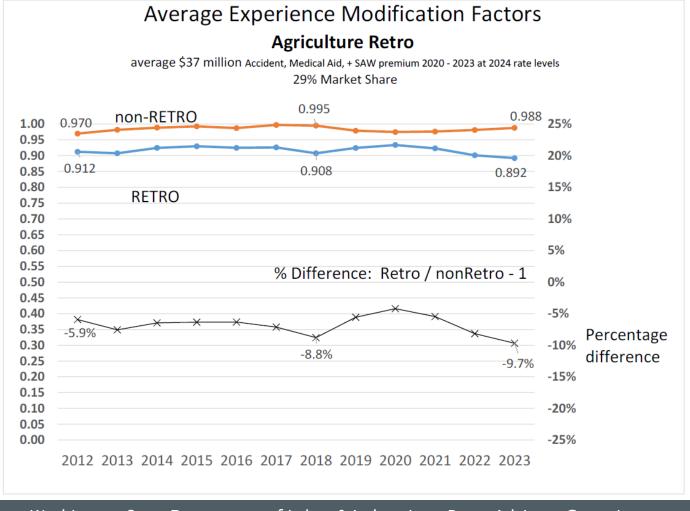
average \$68 million Accident, Medical Aid, + SAW premium 2020 - 2023 at 2024 rate levels 52% Market Share

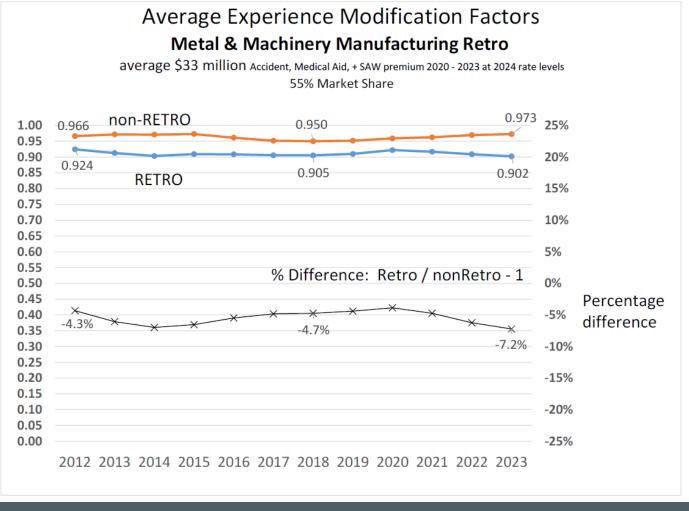


Percentage difference





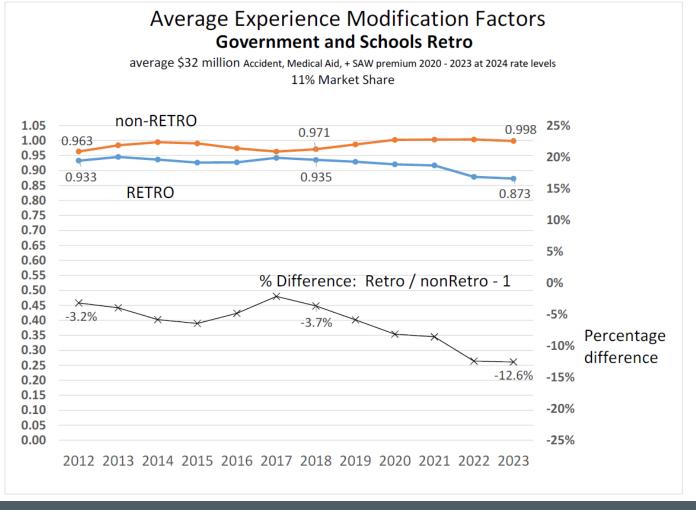


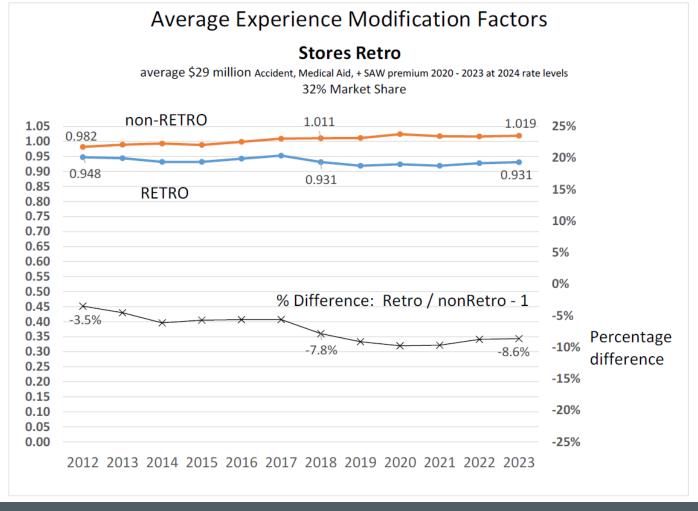


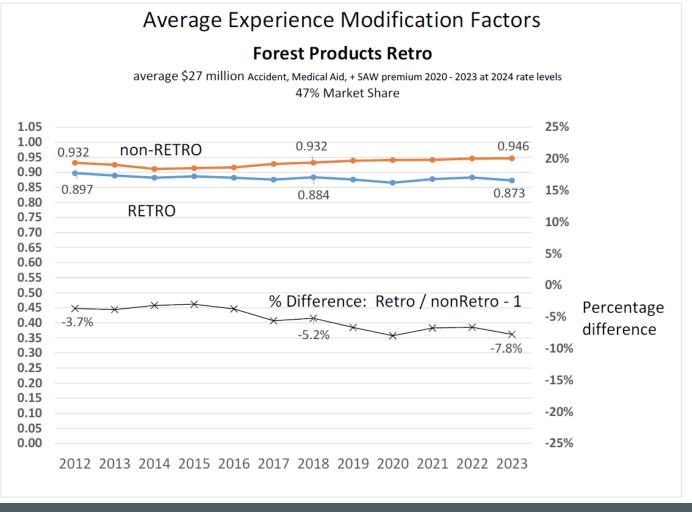
Average Experience Modification Factors Food Processing & Manufacturing Retro

average \$31 million Accident, Medical Aid, + SAW premium 2019 - 2022 at 2023 rate levels 38% Market Share









	Exp	Experience Factor			% Difference:			Retro/NonRetro -1				o -1	
	2020-2	2020-2023											
	Averag	Average Retro Sta		Standard									
	Prei												
	ium	1s 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ALL CLASSIFICATIONS	739 M	-5%	-6%	-6%	-7%	-7%	-6%	-7%	-7%	-8%	-9%	-10%	-10%
BUILDING CONSTRUCTION AND TRADES	209.8 M	-8%	-9%	-10%	-10%	-10%	-10%	-11%	-10%	-11%	-11%	-11%	-10%
MISCELLANEOUS SERVICES	112.5 M	-2 %	-2 %	-3%	-3%	-4%	-3%	-3%	-3%	-3%	-4%	-6%	-6%
GOVERNMENT AND SCHOOLS	32.0 M	-3%	-4%	-6%	-6%	-5%	-2 %	-4%	-6%	-8%	-9%	-12%	-13%
TRANSPORTATION AND WAREHOUSING	54.4 M	-1%	-3%	-6%	-8%	-6%	-6%	-6%	-6%	-9%	-8%	-6%	-8%
MISCELLANEOUS CONSTRUCTION AND MINING	67.8 M	-8%	-8%	-7%	-9%	-9%	-9%	-9%	-9%	-10%	-9%	-9%	-9%
MISC. PROFESSIONAL AND CLERICAL	14.2 M	-3%	-4%	-4%	-5%	-7%	-5%	-5%	-6%	-6%	-6%	-6%	-6%
AGRICULTURE	37.1 M	-6%	-8%	-6%	-6%	-6%	-7 %	-9%	-6%	-4%	-5%	-8%	-10%
STORES	29.1 M	-3%	-5%	-6%	-6%	-6%	-6 %	-8%	-9%	-10%	-10%	-9%	-9%
HEALTH CARE	22.8 M	-4%	-5%	-6%	-5%	-3%	-1%	-2 %	-3%	-6%	-7%	-11%	-11%
METAL AND MACHINERY MANUFACTURING	33.4 M	-4%	-6%	-7%	-7%	-5%	-5%	-5%	-4%	-4%	-5%	-6%	-7%
FOREST PRODUCTS	26.7 M	-4%	-4%	-3%	-3%	-4%	-6 %	-5%	-7%	-8%	-7%	-7%	-8%
DEALERS AND WHOLESALERS	28.8 M	-4%	-3%	-3%	-4%	-3%	-4%	-5%	-6%	-4%	-6%	-6%	-7%
FOOD PROCESSING AND MANUFACTURING	31.3 M	-4%	-7%	-8%	-10%	-10%	-9%	-9%	-9%	-7 %	-7%	-10%	-11%
MISCELLANEOUS MANUFACTURING	24.7 M	-2 %	-3%	-3%	-4%	-4%	-4%	-4%	-4%	-5%	-5%	-8%	-10%
TEMPORARY HELP	11.3 M	-8%	-4%	0%	-8%	-5%	-1%	-3%	-7%	-12 %	-14%	-13%	-14%
UTILITIES AND COMMUNICATIONS	3.5 M	-4%	-6%	-5%	-8%	-4%	-4%	-4%	-6%	-6%	-10%	-16%	-16%

RAC Workgroup Updates

Jessica Nau, Retro & Classification Services Manager

Rachelle Bohler, Retro Operations Manager, Enrollment & Policies

RAC Common Ownership Workgroup

Tim Lundin - Archbright, RAC Lead	Mike Williams - L&I Retro Program, Lead
Lauren Gubbe - Associated General Contractors, RAC Co-Lead	Brian Ducey- SMART Association
Kris Johnson - Building Industry Association of WA	

RAC Rule Workgroup

Goal: To review the current rule language regarding common ownership that requires all similar sub accounts to be enrolled, propose recommended changes to the language and partner with the department to implement changes if needed.

RAC Rule Workgroup Update

- Updated AG opinion
- Staffing internally to see how it effects proposal brought forth by the committee early this year

Business & Industry Category Guide Workgroup

Maria McClain - Association of WA Business, RAC Lead	Rachelle Bohler - L&I Retro Program, Lead
Kris Johnson - Building Industry Association of WA	Shannon Elliott - Archbright
Dan Beaty - Vigilant	Curran Bower - Employer Resources NW
Richard Clyne - At-large	

Business & Industry Category Guide Workgroup Maria McClain – Association of WA Business

Goal: Review the current and previous category guides and make the necessary improvements and updates based on the Retro community's feedback.

Retro Operational Updates

Jessica Nau, Retro & Classification Services Manager

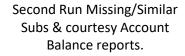
Rachelle Bohler, Retro Operations Manager, Enrollment & Policies

July 2024 Coverage Year Enrollment

6/17/2024

5/14/2024

Missing/Similar Subs & courtesy Account Balance reports.



Individual & group member apps due by 5:00 p.m.

9/12/2024

Enrollment Completed













6/3/2024

Group apps due by 5:00 p.m.

7/1/2024

Activation begins
Group member
withdrawals due by
5:00 p.m.

October 2024 Coverage Year Enrollment

8/15/2024

Missing/Similar Subs & courtesy Account Balance reports.

9/12/2024

Second Run Missing/Similar Subs & courtesy Account Balance reports.

9/30/2024

Group member withdrawals due by 5:00 p.m.

11/15/2024

Anticipated completion

















9/2/2024

Group apps due by 5:00 p.m.

9/16/2024

Individual & group member apps due by 5:00 p.m.

10/1/2024

Activation begins

Enrollment Outside of EnrollmentAs of 9/30/2024

	Applications Received	Completed Timely*	Avg. days to complete
Sep. 2024	6	6	10
Aug. 2024	18	14	20
Jul. 2024	6	6	18
Jun. 2024	10	10	12
May 2024	9	8	6
Apr. 2024	3	3	14

^{*}Within 30 days.

Adjustment Protests: <u>July Coverage Years</u> As of 10/30/2024

Adjustment orders ran	5/3/2024
Last day to submit protests	7/2/2024
Last day for timely dept. action	9/30/2024
Claims reviewed	277
Granted	78
Denied	108
Pended	91
Claims not yet reviewed	0
Total claims protested	277
Total refunded to-date	\$3,554,980

Adjustment Protests: October Coverage Years As of 10/30/2024

Adjustment orders ran	8/5/2024
Last day to submit protests	10/4/2024
Last day for timely dept. action	1/2/2025
Claims reviewed	34
Granted	8
Denied	11
Pended	15
Claims not yet reviewed	0
Total claims protested	34
Total refunded to-date	\$207,152

Retro/Employer Services Merger Update

- Staff Development/Retention
 - Promotions
 - Cross-training
- Strategic Planning
 - Mapping critical program tasks against capacity of all employer services teams
- Administrative & Operational
 - Identifying processes and/or policies that overlap between Employer Services and Retro operations for consistency

Risk Class Exception Criteria

- No hours reported
 - We identify a risk class assigned to an account that has not/will not ever have hours reported
 - As part of our process, we will confirm with the account manger that the risk class was assigned for administrative purposes and is not expected to have any hours reported
- Based on this criteria, we would consider not requiring the subaccount to enroll if an exception request is received

Questions?

Supplemental Slides

2025 RAC Dates

- Thursday, March 13, 2025
- Thursday, August 21, 2025
- Thursday, December 4, 2025

Consolidated Subclasses 2022-2024

2024 Consolidated Subclasses

Where is this subclass going?					Moves to this subclass on 1/1/2024:			
Classification 0601								
0601	08	Temporary floodlights or search lights: Erection	to	0601	07	Electrical machinery and auxiliary apparatus: Installation and repair; temporary floodlights or searchlights: Erection		
			cation 130					
1303	01	Telegraph companies - All other employees	to	1303	00	Telecommunication service providers - All other employees		
	1	Classific	cation 180	1				
1801	01	Lead smelting, sintering, or refining; calcium carbide manufacturing				Ore or lead smelting, sintering or refining, N.O.C.; Calcium carbide		
1801	03	Steel or iron rolling mills; rolling mills, N.O.C.	to	1801	08	manufacturing; Steel or iron rolling mills, rolling mills, N.O.C.; Metal recovering, refining, or reprocessing		
1801	09	Metal recovering, refining or reprocessing	1			recovering, remning, or reprocessing		
		Classific	cation 360	2				
3602	03	Sound recording equipment: Manufacturing	to	3602	02	Instrument - Scientific, medical, or professional: Manufacturing; magnetic tape: Manufacturing; sound recording equipment: Manufacturing		
3602	14	Musical instrument - Metal: Repair	to	3602	06	Jewelry: Manufacturing or engraving; trophy assembly or engraving; musical instrument - Metal: Repair		
3602	08	Electrical/electronic ignition assembly, cord set, or radio set: Assembly			3602 07			Electronic parts: Assembly; electrical/electronic ignition assembly, cord set,
3602	09	Watch: Manufacturing	to	3602		or radio set: Assembly; stereo components: Manufacturing or assembly; watch: Manufacturing		
3602	28	Stereo components: Manufacturing or assembly				waten. Manufacturing		
3602	24	Stamped metal goods: Manufacturing	to	3602	11	Fishing tackle: Manufacturing or assembly; stamped metal goods: Manufacturing		
		Classific	cation 430	<u>5</u>				
4305	06	Garbage works or landfill: Reduction or incineration		4305		Garbage works, landfills, solid waste, refuse or ashes collecting, including		
4305	21	Tire dumps or collection centers	to		18	reduction or incineration, mobile paper shredding, and tire sorting or tire collection centers		
	•	<u>Classifi</u>	cation 510	8				
5108	56	Cable or wire rope: Manufacturing with no drawing	٠. ا	5108	55	Cable or wire rope: Manufacturing		
5108	57	Cable or wire insulation or covering: Manufacturing	to	2109] 33	cable of wife tope: Mailulacturing		

2023 Consolidated Subclasses

Where is this subclass going?				Moves to this subclass on 1/1/2023:				
Classification 1108								
1108	06	Glass frosting, etching, beveling or grinding	to	1108	02	Glass tempering, frosting, etching, beveling or grinding		
			ification 2102					
2102	28	Wool or cotton merchants	to	2102	00	Warehouses - General merchandise		
			ification 3503	<u> </u>		In		
3503 3503	19 23	Decorative tile: Manufacturing	to	3503	17	Pottery, earthenware, ceramics, porcelain, china, decorative tile, or enamel		
3503	23	Agate or enamel ware: Manufacturing			1	ware: Manufacturing		
3503	20	Stained or leaded glassware, N.O.C.: Manufacturing	to	3503	21	Glassware, N.O.C.: Manufacturing; Melting, blowing, and forming hot glass. Stained or leaded glassware, N.O.C.: Manufacturing		
		Class	ification 3708	3				
3708	15	Linoleum, oil cloth or imitation leather: Manufacturing; Coating, impregnating, laminating or waterproofing textiles, N.O.C.		3708		Hide or leather dealers; Coating, impregnating, laminating or waterproofing textiles; Fabric embossing; Pelting; Taxidermists; and linoleum, oil cloth and		
3708	22	Pelting	to	3708	14	imitation leather: Manufacturing		
3708	23	Taxidermists						
3708	16	Bleaching, dyeing or finishing textiles: N.O.C.	⊣ ∣					
3708	19	Cordage, rope, or twine: Manufacturing	_			Net, thread, webbing, yarn, cordage, rope, twine, plush, velvet, felt, batting,		
3708	27	Spinning or weaving, N.O.C. Plush, velvet, felt: Manufacturing		to 3708		wadding or waste, carpet or rug, or bag or sack-industrial size, N.O.C.: Manufacturing; Bleaching, dyeing or finishing textiles: N.O.C., spinning or weaving, or wool combing or scouring N.O.C.		
3708	32	Carpet or rug: Manufacturing	to		26			
3708	34	Batting, wadding or waste: Manufacturing; Wool combing or scouring						
3708	40	Bag or sack-industrial size, N.O.C.: Manufacturing						
3708	18	Broom or brush: Manufacturing or assembly, N.O.C.	to	3708	39	Textile goods: Manufacturing N.O.C., Broom or brush: Manufacturing or assembly, N.O.C.		
•		Class	ification 4301	L				
4301	05	Glue, lard, or tallow: Manufacturing	to	4301	21	Rendering works, N.O.C.; Glue, lard, or tallow: Manufacturing		
Classification 4302								
4302	16	Farm kill	to	4302	15	Custom meat cutting and custom farm slaughter		
			ification 5106	5		<u> </u>		
5106	08	Blacksmithing; vehicle spring or auto bumper: Manufacturing	_ to	to 5106	5106 10	Forging works, tool forging, blacksmithing, or vehicle spring or auto bumper		
5106	09	Tool forging: Hot forming or stamping				Manufacturing		
6207	02	Amusement rides - Traveling	ification 6207	6207	00	Traveling carnivals and amusement rides		
		TAMUSEMENT MOES - Traveling	to	0207	1 00	Trraveling carnivals and amusement rides		

2023 Consolidated Subclasses Cont.

Where is this subclass going?				Moves to this subclass on 1/1/2023:			
	Classification 6208						
6208	03	Boat rental facilities				Permanent site for amusement parks, exhibition caves or caverns, boat	
6208	08	Kiddie rides at permanent locations	to	to 6208		rentals, and kiddie rides	
6208	07	Miniature golf courses					
6208	10	Shooting galleries for air rifles only; laser tag, war games, paint ball facilities	to	6208	01	Miniature golf courses, shooting galleries, batting cages and ranges	
Classification 6607							
6607	01	Billiard or pool halls	to	6607	00	Bingo parlors, card rooms, casinos, indoor simulated golf, pool halls	

2022 Consolidate Subclasses

	Where is this subclass going? Moves to this subclass on 1/1/2022:					
Classification 1003						
1003	02	Dry kiln operations		1003		
1003	04	Pole yards	to		03	Creosote works; pile and pole treating, dry kiln operations, pole
1003	05	Masts and spars yards	``	1003	03	yards, masts and spars yards and log home manufacturing
1003	06	Log home manufacturing	·::: 20	22		
3802	29	Wig: Manufacturing	sification 38	<u>J2</u> T	1	
			_	3802		Embroidery or screen printing services on fabric products or
3802	38	Embroidery services; lace: Manufacturing	to		34	garments; knitted fabric; knitted garments; or wigs: Manufacturing
3802	42	Knitted fabric or garments or hosiery: Manufacturing				
3802	13	Handbag or pack: Manufacturing				
3802	39	Household furnishings: Manufacturing				
3802	41	Gloves, N.O.C.: Manufacturing	to	3802	40	Miscellaneous soft goods manufacturing: Hand or machine sewing N.O.C.
3802	43	Leather goods, N.O.C.: Manufacture or repair		3002		
3802	46	Tent, tarp, awning or shade, boat cover or sail: Manufacturing				
3802	28	Millinery: Manufacturing; Artificial feather or flower, N.O.C.: Manufacturing				Shoe, boot, hat, artificial feather, artificial flower, handcarved rug or inlaid rug: Manufacturing; Rubber or pliable goods manufacturing by cutting or gluing, N.O.C.
3802	37	Hand carved or inlaid rug: Manufacturing	to	3802	44	
3802	45	Rubber or pliable goods: Manufacturing by cutting or gluing				
		Clas	sification 35	10		
3510	02	Plastics: Artificial marble manufacturing				
3510	03	Plastics: Extrusion, blow molding			07	
3510	04	Plastics: Vacuum forming	to	3510	07	Plastics manufacturing, N.O.C.
3510	08	Graphite composite goods: Manufacturing				
		Clas	sification 39	06		
3906	01	Cracker: Manufacturing N.O.C.	to	3906	00	Bakeries, cracker, potato chip, ravioli/tamale, pasta, and pizza: Manufacturing N.O.C.