

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Code Number | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|-------------------|---|---------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 0005 | Nurseries — propagation and cultivation of nursery stock | 672,255,324 | 2.12 | 2.23 | (4.9)% | 0.24 | 0.25 | (4.0)% |
| 0016 | Orchards — citrus and deciduous fruits | 633,103,225 | 3.45 | 3.66 | (5.7)% | 0.22 | 0.24 | (8.3)% |
| 0034 | Poultry Raising | 131,603,571 | 2.73 | 2.68 | 1.9% | 0.25 | 0.26 | (3.8)% |
| | Sheep Raising and Hog Farms | | | | | | | |
| 0035 | Florists — cultivating or gardening | 161,009,672 | 1.71 | 2.20 | (22.3)% | 0.26 | 0.25 | 4.0% |
| 0036 | Dairy Farms | 490,615,184 | 2.78 | 2.94 | (5.4)% | 0.26 | 0.27 | (3.7)% |
| 0038 | Stock Farms | 67,452,019 | 4.93 | 4.22 | 16.8% | 0.22 | 0.24 | (8.3)% |
| | Feed Yards | | | | | | | |
| 0040 | Vineyards | 1,332,505,182 | 1.91 | 2.18 | (12.4)% | 0.24 | 0.25 | (4.0)% |
| 0041 | Potato Crops | 42,160,034 | 2.75 | 2.49 | 10.4% | 0.23 | 0.26 | (11.5)% |
| 0042 | Landscape Gardening | 1,914,394,654 | 2.86 | 2.61 | 9.6% | 0.24 | 0.25 | (4.0)% |
| 0044 | Cotton Farms | 89,355,729 | 2.83 | 2.66 | 6.4% | 0.23 | 0.25 | (8.0)% |
| 0045 | Orchards — nut crops | 336,334,304 | 1.96 | 2.15 | (8.8)% | 0.24 | 0.27 | (11.1)% |
| 0050 | Farm Machinery Operation | 150,798,140 | 2.66 | 2.87 | (7.3)% | 0.24 | 0.27 | (11.1)% |
| 0079 | Strawberry Crops | 541,018,023 | 1.56 | 1.83 | (14.8)% | 0.22 | 0.24 | (8.3)% |
| | Bush Berry Crops | | | | | | | |
| 0096 | Nut Hulling, Shelling, or Processing (SEE FOOTNOTE) | 109,848,723 | 2.21 | 2.71 | (18.5)% | 0.25 | 0.26 | (3.8)% |
| 0106 | Tree Pruning, Repairing or Trimming | 220,588,660 | 6.84 | 8.63 | (20.7)% | 0.19 | 0.20 | (5.0)% |
| 0171 | Field Crops | 122,724,501 | 3.41 | 2.98 | 14.4% | 0.22 | 0.26 | (15.4)% |
| 0172 | Truck Farms | 1,383,333,974 | 2.31 | 2.25 | 2.7% | 0.22 | 0.24 | (8.3)% |
| 0251 | Irrigation, Drainage or Reclamation Works | 30,821,554 | 1.97 | 2.03 | (3.0)% | 0.25 | 0.28 | (10.7)% |
| 0400 | Cotton Merchants | 3,935,959 | 2.12 | 2.26 | (6.2)% | 0.24 | 0.29 | (17.2)% |
| | Warehouses — cotton | | | | | | | |
| 0401 | Cotton Gin Operation | 13,723,556 | 5.45 | 4.65 | 17.2% | 0.21 | 0.22 | (4.5)% |
| 1122 | Mining — surface | 32,827,709 | 3.32 | 3.70 | (10.3)% | 0.18 | 0.19 | (5.3)% |
| 1123 | Mining — underground | 4,065,455 | 5.64 | 5.67 | 3.0% | 0.22 | 0.27 | (18.5)% |
| 1124 | Mining — Surface Employees of underground mining | 3,336,021 | 3.97 | 3.56 | 11.5% | 0.23 | 0.26 | (11.5)% |
| 1320 | Oil or Gas Lease Operators | 183,168,681 | 1.63 | 1.61 | 1.2% | 0.18 | 0.18 | 0.0% |
| 1322 | Oil or Gas Well Servicing | 147,939,612 | 3.79 | 5.11 | (25.8)% | 0.18 | 0.20 | (10.0)% |
| 1330 | Blasting | 6,114,187 | 2.73 | 3.92 | (30.4)% | 0.19 | 0.21 | (9.5)% |
| 1438 | Smelting, Sintering, Refining, or Alloying | 40,459,722 | 3.34 | 3.45 | (3.5)% | 0.25 | 0.24 | 4.2% |
| 1452 | Mining — ore milling | 3,013,507 | 1.64 | 1.56 | 5.1% | 0.20 | 0.22 | (9.1)% |
| 1463 | Asphalt Works | 55,187,555 | 3.48 | 3.74 | (7.0)% | 0.20 | 0.25 | (20.0)% |
| | Briquette Mfg. | | | | | | | |
| | Coke Mfg. | | | | | | | |
| 1624 | Quarries | 32,827,709 | 3.32 | 3.70 | (10.3)% | 0.20 | 0.21 | (4.8)% |
| | Excavation — rock | | | | | | | |
| 1699 | Rock Wool Mfg. | 17,879,180 | 1.01 | 1.21 | (16.5)% | 0.23 | 0.25 | (8.0)% |
| 1701 | Cement Mfg. | 139,631,876 | 2.97 | 3.44 | (13.7)% | 0.22 | 0.23 | (4.3)% |
| 1710 | Stone Crushing | 116,233,966 | 2.52 | 3.19 | (21.0)% | 0.19 | 0.19 | 0.0% |
| 1741 | Silica Grinding | 55,291,025 | 1.71 | 2.16 | (20.8)% | 0.22 | 0.21 | 4.8% |
| | Talc Mills | | | | | | | |
| | Plaster Mills | | | | | | | |
| 1803 | Stone Cutting or Polishing | 93,677,548 | 3.18 | 2.95 | 7.8% | 0.23 | 0.26 | (11.5)% |
| | Marble Cutting or Polishing | | | | | | | |
| 1925 | Die Casting Mfg. | 36,019,181 | 5.21 | 5.06 | 3.0% | 0.22 | 0.23 | (4.3)% |
| 2002 | Macaroni Mfg. | 45,746,656 | 3.27 | 3.65 | (10.4)% | 0.22 | 0.24 | (8.3)% |
| 2003 | Bakeries and Cracker Mfg. | 1,164,412,107 | 2.50 | 2.64 | (5.3)% | 0.23 | 0.25 | (8.0)% |
| 2014 | Grain or Rice Milling | 97,003,056 | 2.83 | 3.02 | (6.3)% | 0.26 | 0.26 | 0.0% |
| | Feed Mfg. | | | | | | | |
| 2030 | Sugar Mfg. or Refining | 41,724,082 | 2.98 | 2.95 | 1.0% | 0.25 | 0.27 | (7.4)% |
| 2063 | Creameries and Dairy Products Mfg. | 557,473,579 | 2.21 | 2.40 | (7.9)% | 0.23 | 0.25 | (8.0)% |
| 2081 | Butchering | 72,010,313 | 4.33 | 4.90 | (11.6)% | 0.28 | 0.27 | 3.7% |
| | Stockyards | | | | | | | |
| 2095 | Meat Products Mfg. | 157,789,798 | 3.88 | 3.37 | 15.1% | 0.23 | 0.26 | (11.5)% |
| 2102 | Fruit or Vegetable Dehydrating | 41,947,481 | 2.53 | 2.36 | 7.2% | 0.25 | 0.26 | (3.8)% |
| 2107 | Fruit — fresh fruit packing and handling | 164,431,163 | 2.64 | 2.52 | 4.8% | 0.27 | 0.29 | (6.9)% |
| 2108 | Fruit — citrus fruit packing and handling | 93,589,280 | 3.22 | 3.46 | (6.9)% | 0.25 | 0.28 | (10.7)% |
| 2109 | Fruit — dried fruit packing and handling | 58,007,361 | 3.14 | 3.29 | (4.6)% | 0.27 | 0.29 | (6.9)% |
| 2111 | Canneries | 351,239,309 | 3.08 | 2.62 | 17.6% | 0.25 | 0.27 | (7.4)% |
| | Olive Handling | | | | | | | |
| | Pickle Mfg. | | | | | | | |
| 2113 | Canneries — fish | 34,539,497 | 5.15 | 5.00 | 3.0% | 0.21 | 0.22 | (4.5)% |
| 2116 | Fruit Juice or Concentrate Mfg. | 80,815,517 | 2.67 | 2.79 | (4.3)% | 0.25 | 0.24 | 4.2% |
| 2117 | Vegetable or Fruit Processing — frozen | 59,009,250 | 3.92 | 4.37 | (10.3)% | 0.27 | 0.28 | (3.6)% |
| 2121 | Breweries or Malt Houses | 169,125,199 | 1.75 | 2.22 | (21.2)% | 0.26 | 0.28 | (7.1)% |
| 2123 | Fruit or Vegetable Processing — fresh - ready to eat (SEE FOOTNOTE) | 188,452,907 | 2.63 | 2.71 | (3.0)% | 0.23 | 0.26 | (11.5)% |
| 2142 | Wineries | 467,981,327 | 1.61 | 1.64 | (1.8)% | 0.27 | 0.29 | (6.9)% |
| | Distilling | | | | | | | |
| | Vinegar Mfg. | | | | | | | |
| 2150 | Ice Mfg. or Ice Dealers | 17,783,627 | 3.85 | 3.51 | 8.7% | 0.23 | 0.23 | 0.0% |
| 2169 | Bottling | 469,016,063 | 3.44 | 3.31 | 3.9% | 0.24 | 0.26 | (7.7)% |

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|-------------------|--|---------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 2211 | Cotton Batting, Wadding or Waste Mfg. Felting Mfg. Wool Combing or Scouring | 10,994,761 | 4.81 | 4.22 | 14.0 % | 0.21 | 0.24 | (12.5)% |
| 2222 | Spinning or Weaving | 25,311,415 | 2.59 | 2.48 | 4.4 % | 0.25 | 0.27 | (7.4)% |
| 2362 | Knitting | 35,877,374 | 4.07 | 3.93 | 3.6 % | 0.21 | 0.23 | (8.7)% |
| 2402 | Carpet or Rug Mfg. | 44,466,559 | 2.88 | 2.61 | 10.3 % | 0.22 | 0.23 | (4.3)% |
| 2413 | Textiles | 75,505,232 | 2.76 | 3.39 | (18.6)% | 0.22 | 0.24 | (8.9)% |
| 2501 | Clothing Mfg. Hat Mfg. Dressmaking or Tailoring Lampshade Mfg. Flower or Flower Arrangement Mfg. | 1,551,492,048 | 1.60 | 1.67 | (4.2)% | 0.23 | 0.25 | (8.0)% |
| 2570 | Mattress or Box Springs Mfg. | 77,030,852 | 3.10 | 2.96 | 4.7 % | 0.24 | 0.26 | (7.7)% |
| 2571 | Pillow, Quilt, Comforter or Cushion Mfg. | 52,306,840 | 3.57 | 3.23 | 10.5 % | 0.22 | 0.24 | (8.3)% |
| 2576 | Awning, Tarp or Canvas Goods Mfg. | 51,466,235 | 2.71 | 2.47 | 9.7 % | 0.24 | 0.24 | 0.0 % |
| 2584 | Carpet, Rug or Upholstery Cleaning | 77,738,064 | 3.24 | 2.60 | 24.6 % | 0.23 | 0.25 | (8.0)% |
| 2585 | Laundries | 396,968,871 | 3.78 | 4.05 | (6.7)% | 0.25 | 0.28 | (10.7)% |
| 2586 | Dry Cleaning or Dyeing Yarn or Thread Dyeing or Finishing Hide or Fur Cleaning, Processing or Preserving | 109,187,884 | 2.28 | 2.30 | (0.9)% | 0.20 | 0.23 | (13.0)% |
| 2589 | Dry Cleaning or Laundry — retail | 109,187,884 | 2.28 | 2.30 | (0.9)% | 0.20 | 0.23 | (13.0)% |
| 2660 | Boot or Shoe Mfg. or Repairing | 26,547,210 | 1.52 | 1.61 | (5.6)% | 0.24 | 0.26 | (7.7)% |
| 2683 | Bag Mfg. — traveling bags or hand luggage | 11,555,802 | 2.49 | 2.38 | 4.6 % | 0.23 | 0.26 | (11.5)% |
| 2688 | Leather Goods Mfg. | 54,372,317 | 2.52 | 2.34 | 7.7 % | 0.24 | 0.27 | (11.1)% |
| 2702 | Logging or Lumbering Clearing Land Wood Chopping or Tie Making | 57,794,459 | 10.03 | 9.06 | 10.7 % | 0.16 | 0.18 | (11.1)% |
| 2710 | Sawmills or Shingle Mills Log Chipping Wood Treating or Preserving | 48,365,354 | 3.68 | 3.66 | 0.5 % | 0.22 | 0.25 | (12.0)% |
| 2727 | Log Hauling | 17,128,288 | 6.35 | 6.66 | (4.7)% | 0.15 | 0.20 | (20.0)% |
| 2731 | Planing or Moulding Mills | 94,998,200 | 2.92 | 3.43 | (16.9)% | 0.24 | 0.25 | (4.0)% |
| 2757 | Pallet Mfg., Repair or Reconditioning Pallet Dealers | 70,186,635 | 3.72 | 3.58 | 3.9 % | 0.27 | 0.27 | 0.0 % |
| 2759 | Box, Box Shook or Container Mfg. | 45,843,291 | 3.16 | 2.94 | 7.5 % | 0.26 | 0.27 | (3.7)% |
| 2790 | Pattern or Model Mfg. | 107,852,539 | 1.81 | 1.66 | 9.0 % | 0.26 | 0.27 | (3.7)% |
| 2797 | Mobile Home Mfg. Automobile Body Mfg. — pleasure car or taxicab Recreational Vehicle Mfg. | 145,857,108 | 3.58 | 3.43 | 4.4 % | 0.26 | 0.28 | (7.1)% |
| 2806 | Door, Sash or Window Mfg. — wood Shutter Mfg. | 163,345,660 | 2.83 | 2.88 | (1.7)% | 0.25 | 0.27 | (7.4)% |
| 2812 | Cabinet Mfg. — wood | 585,305,007 | 3.33 | 3.01 | 10.6 % | 0.23 | 0.26 | (11.5)% |
| 2819 | Truss or Building Components Mfg. | 112,283,261 | 3.69 | 3.97 | (7.1)% | 0.26 | 0.28 | (7.1)% |
| 2840 | Picture Frame Assembly Picture or Artwork Framing | 56,464,594 | 2.99 | 2.98 | 0.3 % | 0.23 | 0.25 | (8.0)% |
| 2842 | Wood Products Mfg. | 98,386,855 | 3.86 | 3.55 | 8.7 % | 0.24 | 0.26 | (7.7)% |
| 2852 | Window Blind Mfg. or Assembly | 55,666,787 | 3.50 | 3.41 | 2.6 % | 0.24 | 0.26 | (7.7)% |
| 2881 | Furniture Assembling Coffin or Casket Mfg. or Assembling | 22,684,493 | 4.02 | 3.94 | 2.0 % | 0.25 | 0.28 | (10.7)% |
| 2883 | Furniture Mfg. — wood | 145,907,466 | 3.52 | 3.39 | 3.8 % | 0.27 | 0.27 | 0.0 % |
| 2915 | Veneer or Veneer Products Mfg. | 17,426,259 | 2.51 | 2.45 | 2.4 % | 0.22 | 0.26 | (15.4)% |
| 2923 | Musical Instrument Mfg. — other than metal | 64,115,825 | 2.75 | 2.61 | 5.4 % | 0.24 | 0.26 | (7.7)% |
| 3018 | Steel Making | 92,055,382 | 1.11 | 1.30 | (14.6)% | 0.23 | 0.26 | (11.5)% |
| 3022 | Pipe or Tube Mfg. | 58,808,976 | 1.97 | 1.83 | 7.7 % | 0.26 | 0.27 | (3.7)% |
| 3030 | Iron or Steel Works — structural | 109,004,356 | 4.25 | 3.67 | 15.8 % | 0.22 | 0.25 | (12.0)% |
| 3039 | Reinforcing Steel Fabrication | 43,774,717 | 3.62 | 3.67 | (1.4)% | 0.22 | 0.23 | (4.3)% |
| 3040 | Iron Works — non-structural | 127,672,991 | 3.66 | 3.13 | 16.9 % | 0.23 | 0.26 | (11.5)% |
| 3060 | Door or Window Mfg. — metal or plastic — including glass Door or Window Frame Mfg. — metal or plastic Door or Window Mfg. — screen | 304,347,840 | 2.96 | 3.30 | (10.3)% | 0.24 | 0.26 | (7.7)% |
| 3066 | Sheet Metal Products Mfg. Aluminum Ware Mfg. Coppersmithing | 639,517,870 | 2.20 | 2.12 | 3.8 % | 0.26 | 0.26 | 0.0 % |
| 3070 | Computer Memory Disk Mfg. | 271,343,815 | 0.30 | 0.30 | 0.0 % | 0.27 | 0.30 | (10.0)% |
| 3076 | Furniture Mfg. — metal Wheelchair Mfg. | 241,897,436 | 2.77 | 3.29 | (15.8)% | 0.23 | 0.25 | (8.0)% |
| 3081 | Foundries — iron Enameled Ironware Mfg. | 31,594,448 | 3.40 | 3.15 | 7.9 % | 0.24 | 0.25 | (4.0)% |
| 3082 | Foundries — steel castings | 92,643,472 | 3.92 | 3.72 | 5.4 % | 0.21 | 0.22 | (4.5)% |
| 3085 | Foundries — non-ferrous | 58,261,489 | 4.16 | 3.76 | 10.6 % | 0.24 | 0.25 | (4.0)% |
| 3099 | Tool Mfg. | 318,802,982 | 1.80 | 1.89 | (4.8)% | 0.25 | 0.26 | (3.8)% |

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|-------------------|--|---------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 3110 | Forging Works Tool Mfg. — hot formed tools | 81,053,197 | 3.46 | 2.87 | 20.6 % | 0.24 | 0.25 | (4.0)% |
| | Blacksmithing | | | | | | | |
| 3131 | Tag, Button or Fastener Mfg. | 43,389,447 | 1.98 | 1.80 | 10.0 % | 0.23 | 0.23 | 0.0 % |
| | Engraving | | | | | | | |
| 3146 | Hardware Mfg. | 279,268,349 | 2.20 | 2.19 | 0.5 % | 0.22 | 0.26 | (15.4)% |
| | Heat Treating | | | | | | | |
| 3152 | Nail, Tack or Rivet Mfg. Nut, Bolt or Screw Mfg. Screw Machine Products Mfg. | 379,131,613 | 1.49 | 1.44 | 3.5 % | 0.25 | 0.26 | (3.8)% |
| 3165 | Air-Conditioning and Refrigeration Equipment Mfg. Refrigerator Mfg. Solar Panel Mfg. | 103,209,062 | 1.70 | 1.61 | 5.6 % | 0.25 | 0.25 | 0.0 % |
| 3169 | Stove Mfg. | 72,352,390 | 2.31 | 2.24 | 3.1 % | 0.25 | 0.27 | (7.4)% |
| 3175 | Furnace, Heater or Radiator Mfg. | 28,143,396 | 2.85 | 2.62 | 8.8 % | 0.22 | 0.24 | (8.3)% |
| 3178 | Electronic Element Mfg. | 362,900,323 | 1.11 | 1.35 | (17.8)% | 0.26 | 0.28 | (7.1)% |
| 3179 | Electrical Apparatus Mfg. | 184,571,510 | 1.97 | 1.86 | 5.9 % | 0.23 | 0.26 | (11.5)% |
| 3180 | Fixtures or Lamp Mfg. or Assembly | 131,641,556 | 2.24 | 2.01 | 11.4 % | 0.24 | 0.28 | (14.3)% |
| 3220 | Can Mfg. | 87,771,861 | 1.69 | 1.90 | (11.1)% | 0.23 | 0.24 | (4.2)% |
| 3241 | Wire Rope or Cable Mfg. — including wire drawing Wire Drawing | 20,970,238 | 2.34 | 2.28 | 2.6 % | 0.25 | 0.27 | (7.4)% |
| 3257 | Wire Goods Mfg. | 97,748,856 | 2.55 | 2.35 | 8.5 % | 0.26 | 0.26 | 0.0 % |
| 3300 | Bed Spring or Wire Mattresses Mfg. | 3,014,446 | 3.59 | 3.60 | (0.3)% | 0.24 | 0.29 | (17.2)% |
| 3339 | Foundries — investment casting | 55,975,316 | 2.29 | 2.35 | (2.6)% | 0.26 | 0.29 | (10.3)% |
| 3365 | Welding or Cutting | 48,395,472 | 3.81 | 4.27 | (10.8)% | 0.23 | 0.24 | (4.2)% |
| 3372 | Electroplating Detinning Buffing or Polishing of Metal Galvanizing or Tinning | 219,962,066 | 2.66 | 2.71 | (1.8)% | 0.22 | 0.23 | (4.3)% |
| 3383 | Jewelry Mfg. Clock Mfg. Watch Mfg. Trophy Mfg. | 111,498,847 | 1.24 | 1.22 | 1.6 % | 0.21 | 0.22 | (4.5)% |
| 3400 | Metal Goods Mfg. | 232,587,478 | 3.06 | 2.82 | 8.5 % | 0.23 | 0.26 | (11.5)% |
| 3401 | Tube or Pipe Products Mfg. Gate or Corral Mfg. | 124,591,984 | 2.46 | 2.40 | 2.5 % | 0.28 | 0.28 | 0.0 % |
| 3501 | Machinery Mfg. — portable tools and lawn care Machinery Mfg. — swimming pool and spa | 72,978,606 | 2.46 | 2.13 | 15.5 % | 0.24 | 0.25 | (4.0)% |
| 3507 | Machinery or Equipment Mfg. — agricultural, construction, mining or ore milling | 129,096,891 | 2.78 | 3.20 | (13.1)% | 0.25 | 0.25 | 0.0 % |
| 3560 | Machinery Mfg. — commercial food processing equipment Machinery Mfg. — industrial Machinery Mfg. — material handling equipment | 337,689,917 | 1.74 | 1.76 | (1.1)% | 0.26 | 0.26 | 0.0 % |
| 3568 | Electrical Connector Mfg. | 123,135,350 | 0.94 | 0.99 | (5.1)% | 0.27 | 0.28 | (3.6)% |
| 3569 | Electric Motor Mfg. or Repair | 47,920,631 | 1.67 | 1.57 | 6.4 % | 0.23 | 0.25 | (8.0)% |
| 3570 | Electric Appliance Mfg. | 184,571,510 | 1.97 | 1.86 | 5.9 % | 0.23 | 0.26 | (11.5)% |
| 3572 | Medical Instrument Mfg. | 613,754,129 | 0.69 | 0.63 | 9.5 % | 0.25 | 0.27 | (7.4)% |
| 3573 | Power Supply Mfg. | 57,406,208 | 0.83 | 0.83 | 0.0 % | 0.25 | 0.26 | (3.8)% |
| 3574 | Machine Mfg. Golf Club or Fishing Rod Mfg. or Assembly | 203,152,502 | 1.91 | 1.98 | (3.5)% | 0.25 | 0.25 | 0.0 % |
| 3577 | Printed Circuit Board Assembling | 375,563,592 | 0.69 | 0.65 | 6.2 % | 0.22 | 0.26 | (15.4)% |
| 3612 | Pump or Hydraulic Apparatus Mfg. or Repair | 101,241,778 | 1.69 | 1.64 | 3.0 % | 0.24 | 0.28 | (14.3)% |
| 3620 | Boilermaking Plate Steel Products Fabrication | 78,931,966 | 3.42 | 4.29 | (20.3)% | 0.22 | 0.21 | 4.8 % |
| 3632 | Machine Shops | 1,946,644,804 | 1.78 | 1.98 | (10.1)% | 0.24 | 0.26 | (7.7)% |
| 3634 | Valve Mfg. | 129,909,986 | 2.01 | 1.73 | 16.2 % | 0.25 | 0.27 | (7.4)% |
| 3643 | Electric Power or Transmission Equipment Mfg. Electric Control Panel or Switchgear Mfg. | 214,970,889 | 1.27 | 1.36 | (6.6)% | 0.26 | 0.27 | (3.7)% |
| 3647 | Battery Mfg. Lead Mfg., Reclaiming or Alloying | 49,096,696 | 3.15 | 2.59 | 21.6 % | 0.22 | 0.23 | (4.3)% |
| 3651 | Electrical Wire Harness Mfg. | 146,417,663 | 1.14 | 1.16 | (1.7)% | 0.27 | 0.27 | 0.0 % |
| 3681 | Instrument Mfg. — electronic Computer or Computer Peripheral Equipment Mfg. Telecommunications Equipment Mfg. Audio/Visual Electronic Products Mfg. | 4,593,377,471 | 0.63 | 0.66 | (4.5)% | 0.25 | 0.26 | (3.8)% |
| 3682 | Instrument Mfg. — non-electronic | 438,490,207 | 0.99 | 0.93 | (4.9)% | 0.25 | 0.28 | (7.1)% |
| 3693 | Speaker Mfg. | 92,458,671 | 1.62 | 1.52 | 6.6 % | 0.26 | 0.27 | (3.7)% |
| 3719 | Oil or Gas Refining Units | 121,595,604 | 1.29 | 1.43 | (9.8)% | 0.18 | 0.20 | (10.0)% |
| 3724 | Millwright Work Electrical Machinery or Auxiliary Apparatus | 968,162,388 | 2.38 | 2.49 | (4.4)% | 0.21 | 0.22 | (4.5)% |
| 3726 | Boiler Installation, Repair or Setting — steam | 55,157,982 | 2.44 | 2.65 | (7.9)% | 0.23 | 0.23 | 0.0 % |
| 3805 | Aircraft Engine Mfg. or Rebuilding Automobile or Automobile Truck Engine Mfg. | 235,962,758 | 0.64 | 0.71 | (9.9)% | 0.22 | 0.23 | (4.3)% |
| 3807 | Automobile or Automobile Truck Radiator Mfg. | 17,649,080 | 1.85 | 1.75 | 5.7 % | 0.27 | 0.28 | (3.6)% |



Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Code Number | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|-------------------|--|---------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 3808 | Automobile or Motorcycle Mfg. or Assembling | 56,940,874 | 1.63 | 1.28 | 27.3 % | 0.22 | 0.28 | (21.4)% |
| 3815 | Automobile Truck or Automobile Truck Trailer Mfg. or Assembling | 159,967,258 | 2.91 | 2.84 | 2.5 % | 0.24 | 0.24 | 0.0 % |
| | Automobile Body Mfg. — truck, trailer or bus | | | | | | | |
| 3821 | Automobile or Automobile Truck Dismantling | 80,037,406 | 3.65 | 3.45 | 5.8 % | 0.25 | 0.26 | (3.8)% |
| 3828 | Automobile or Automobile Truck Parts Rebuilding | 103,880,232 | 2.26 | 2.04 | 10.8 % | 0.23 | 0.25 | (8.0)% |
| 3830 | Airplane Mfg. | 2,075,428,072 | 0.96 | 1.07 | (10.3)% | 0.22 | 0.25 | (12.0)% |
| 3831 | Machine Shops — aircraft components | 353,259,018 | 1.25 | 1.09 | 14.7 % | 0.23 | 0.28 | (17.9)% |
| 3840 | Automobile, Automobile Truck or Motorcycle Parts Mfg. | 322,976,367 | 2.48 | 2.36 | 5.1 % | 0.23 | 0.25 | (8.0)% |
| 4000 | Sand or Gravel Digging | 102,602,231 | 2.33 | 2.04 | 14.2 % | 0.19 | 0.21 | (9.5)% |
| | Clay Digging | | | | | | | |
| | Salt Production | | | | | | | |
| | Dredging | | | | | | | |
| 4034 | Concrete Products Mfg. | 230,823,588 | 3.89 | 3.19 | 21.9 % | 0.23 | 0.25 | (8.0)% |
| 4036 | Plaster Board or Plaster Block Mfg. | 25,498,719 | 1.03 | 1.08 | (4.6)% | 0.26 | 0.25 | 4.0 % |
| 4038 | Plaster Statuary or Ornament Mfg. | 54,144,433 | 3.05 | 2.94 | 3.7 % | 0.22 | 0.24 | (8.3)% |
| | Taxidermist | | | | | | | |
| 4041 | Brick or Clay Products Mfg. | 33,776,898 | 2.49 | 2.30 | 8.3 % | 0.23 | 0.24 | (4.2)% |
| | Tile or Earthenware Mfg. | | | | | | | |
| 4049 | Potteries | 78,393,811 | 2.26 | 2.22 | 1.8 % | 0.26 | 0.27 | (3.7)% |
| | Terra Cotta Mfg. | | | | | | | |
| 4111 | Glassware Mfg. — no automatic machines | 107,945,785 | 0.99 | 1.03 | (3.9)% | 0.27 | 0.27 | 0.0 % |
| | Incandescent Lamp and Fluorescent Tube Mfg. | | | | | | | |
| | Cathedral or Art Glass Window Mfg. | | | | | | | |
| 4112 | Integrated Circuit and Semiconductor Wafer Mfg. | 1,056,708,983 | 0.36 | 0.37 | (2.7)% | 0.24 | 0.28 | (14.3)% |
| 4114 | Glassware Mfg. | 35,134,670 | 3.68 | 3.06 | 20.3 % | 0.20 | 0.21 | (4.8)% |
| 4130 | Glass Merchants | 116,612,892 | 3.62 | 3.40 | 6.5 % | 0.22 | 0.23 | (4.3)% |
| 4150 | Optical Goods Mfg. | 237,682,326 | 1.48 | 1.60 | (7.5)% | 0.25 | 0.26 | (3.8)% |
| | Lens Mfg. | | | | | | | |
| 4239 | Paper or Pulp Mfg. | 98,740,230 | 1.99 | 1.93 | 3.1 % | 0.22 | 0.25 | (12.0)% |
| | Fibre Preparation | | | | | | | |
| 4240 | Box Mfg. — rigid paper boxes | 7,797,016 | 4.70 | 3.68 | 27.7 % | 0.24 | 0.26 | (7.7)% |
| 4243 | Box Mfg. — folding paper boxes | 103,528,319 | 2.43 | 2.36 | 3.0 % | 0.25 | 0.26 | 0.0 % |
| 4244 | Corrugated or Fibre Board Container Mfg. | 241,993,223 | 2.50 | 2.23 | 9.6 % | 0.22 | 0.23 | (4.9)% |
| 4250 | Paper Coating or Laminating | 63,680,102 | 2.05 | 1.81 | 13.3 % | 0.25 | 0.28 | (10.7)% |
| | Computer Printing Ribbon Mfg. or Refurbishing | | | | | | | |
| | Typewriter Ribbon Mfg. or Refurbishing | | | | | | | |
| 4251 | Envelope Mfg. | 39,762,029 | 1.71 | 1.57 | 8.9 % | 0.25 | 0.27 | (7.4)% |
| 4279 | Paper Goods Mfg. | 154,965,627 | 2.38 | 2.22 | 7.2 % | 0.24 | 0.26 | (7.7)% |
| | Bag Mfg. — paper | | | | | | | |
| 4283 | Building or Roofing Paper or Felt Preparation | 44,936,117 | 2.21 | 2.60 | (15.0)% | 0.24 | 0.25 | (4.0)% |
| 4286 | Bag Mfg. — plastic | 55,137,887 | 3.28 | 3.21 | 2.2 % | 0.23 | 0.24 | (4.2)% |
| 4295 | Printing — screen printing — all other employees | 211,559,865 | 2.18 | 1.99 | 9.5 % | 0.22 | 0.24 | (8.3)% |
| | Screen Printed Merchandise Dealers — all other employees | | | | | | | |
| 4297 | Electronic Prepress — all operations | 270,008,454 | 0.24 | 0.22 | 9.1 % | 0.24 | 0.25 | (4.0)% |
| | Graphic Design — all operations | | | | | | | |
| 4299 | Printing — all other employees | 909,773,632 | 1.73 | 1.66 | 4.2 % | 0.24 | 0.24 | 0.0 % |
| | Bookbinding — all other employees | | | | | | | |
| 4304 | Newspaper Publishing or Printing — all other employees | 320,499,539 | 3.05 | 3.60 | (15.3)% | 0.21 | 0.23 | (8.7)% |
| 4312 | Newspaper Delivery | 39,841,808 | 2.71 | 2.52 | 7.5 % | 0.20 | 0.23 | (13.0)% |
| 4351 | Photo Engraving | 32,171,502 | 0.95 | 0.86 | 10.5 % | 0.24 | 0.27 | (11.1)% |
| 4354 | Printed Circuit Board Mfg. | 199,657,163 | 0.97 | 0.98 | (1.0)% | 0.25 | 0.26 | (3.8)% |
| 4361 | Photographers | 214,138,434 | 1.41 | 1.35 | 4.4 % | 0.25 | 0.28 | (10.7)% |
| | Photofinishing | | | | | | | |
| 4362 | Motion Pictures — negative and print processors, distributors and film exchanges — not motion picture production | 139,554,479 | 0.84 | 0.98 | (14.3)% | 0.24 | 0.26 | (7.7)% |
| 4410 | Rubber Goods Mfg. | 162,301,950 | 3.08 | 2.78 | 10.8 % | 0.22 | 0.26 | (15.4)% |
| 4420 | Rubber Tire Recapping or Retreading | 10,455,269 | 5.44 | 5.02 | 8.4 % | 0.25 | 0.28 | (10.7)% |
| 4432 | Pen or Mechanical Pencil Mfg. | 11,848,625 | 1.58 | 1.24 | 27.4 % | 0.22 | 0.24 | (8.3)% |
| 4470 | Wire Rope or Cable Mfg. — no wire drawing | 29,455,655 | 2.06 | 2.12 | (2.8)% | 0.23 | 0.24 | (4.2)% |
| 4478 | Plastic Goods Mfg. | 266,630,624 | 2.43 | 2.19 | 11.0 % | 0.25 | 0.26 | (3.8)% |
| 4482 | Sign Mfg. — metal, plastic or wood | 69,037,575 | 1.95 | 2.08 | (6.3)% | 0.27 | 0.27 | 0.0 % |
| 4484 | Plastics — blow molded products mfg. | 123,394,398 | 2.18 | 2.49 | (12.4)% | 0.23 | 0.25 | (8.0)% |
| 4485 | Plastics — extrusion molded products mfg. | 161,716,172 | 2.62 | 2.51 | 4.4 % | 0.20 | 0.24 | (16.7)% |
| 4496 | Plastics — fabricated products mfg. — no molding | 95,827,123 | 2.23 | 2.13 | 4.7 % | 0.24 | 0.27 | (11.1)% |
| 4497 | Plastics — fiber reinforced plastic products mfg. | 210,086,225 | 1.80 | 1.68 | 7.1 % | 0.25 | 0.28 | (10.7)% |
| 4498 | Plastics — injection molded products mfg. | 401,717,000 | 2.44 | 2.44 | 0.0 % | 0.25 | 0.25 | (8.0)% |
| 4499 | Plastics — thermoformed products mfg. | 15,746,940 | 2.31 | 2.34 | (1.3)% | 0.24 | 0.26 | (7.7)% |
| 4511 | Analytical or Testing Laboratories | 1,112,821,609 | 0.73 | 0.75 | (2.7)% | 0.33 | 0.33 | 0.0 % |
| 4512 | Biomedical Research Laboratories | 1,830,639,861 | 0.21 | 0.15 | 16.7 % | 0.31 | 0.33 | (6.1)% |
| 4527 | Ink, Mucilage or Polish Mfg. | 97,532,744 | 1.62 | 1.39 | 16.5 % | 0.23 | 0.24 | (4.2)% |
| 4558 | Paint, Varnish or Lacquer Mfg. | 184,696,771 | 1.93 | 2.05 | (5.9)% | 0.24 | 0.23 | 4.3 % |
| | Resin Mfg. | | | | | | | |
| 4611 | Drug, Medicine or Pharmaceutical Preparations Mfg. | 717,545,427 | 1.00 | 1.08 | (7.4)% | 0.27 | 0.27 | 0.0 % |

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Code | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|------------|--|---------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 4623 | Cosmetic, Personal Care or Perfumery Products Mfg. | 170,938,778 | 2.60 | 2.37 | 9.7% | 0.27 | 0.28 | (3.6)% |
| 4635 | Oxygen or Hydrogen Mfg. | 92,195,742 | 1.08 | 1.21 | (10.7)% | 0.25 | 0.25 | 0.0% |
| 4665 | Rendering or Fertilizer Works Glue Mfg. | 47,666,174 | 3.35 | 2.99 | 12.0% | 0.24 | 0.25 | (4.0)% |
| 4683 | Oil Mfg. or Refining — vegetable Cottonseed Oil Mfg. or Refining | 8,057,540 | 3.58 | 3.11 | 15.1% | 0.25 | 0.27 | (7.4)% |
| 4691 | Orthotic or Prosthetic Device Mfg. | 72,586,544 | 1.07 | 1.21 | (11.6)% | 0.25 | 0.28 | (10.7)% |
| 4692 | Dental Laboratories | 249,862,811 | 0.77 | 0.74 | 4.1% | 0.23 | 0.25 | (8.0)% |
| 4717 | Butter Substitutes Mfg. | 20,297,679 | 2.93 | 2.91 | 0.7% | 0.23 | 0.25 | (8.0)% |
| 4720 | Soap or Synthetic Detergent Mfg. | 46,089,808 | 1.97 | 1.67 | 18.0% | 0.23 | 0.24 | (4.2)% |
| 4740 | Oil Refining — petroleum Asphalt or Tar Distilling or Refining Gasoline Recovery | 632,631,395 | 0.85 | 0.95 | (10.5)% | 0.21 | 0.22 | (4.5)% |
| 4771 | Explosive Mfg. Rocket Propellant Mfg. | 52,156,024 | 1.09 | 1.09 | 0.0% | 0.22 | 0.23 | (4.3)% |
| 4828 | Chemical Mixing, Blending and Repackaging | 183,585,694 | 1.50 | 1.38 | 8.7% | 0.23 | 0.24 | (4.2)% |
| 4829 | Chemical Mfg. | 210,461,295 | 1.15 | 1.00 | 15.0% | 0.23 | 0.25 | (8.0)% |
| 4831 | Vitamin or Food Supplement Mfg. | 171,855,468 | 2.19 | 2.17 | 0.9% | 0.22 | 0.24 | (8.3)% |
| 4922 | Magnetic Tape Mfg. | 13,547,457 | 1.20 | 1.10 | 9.1% | 0.24 | 0.25 | (4.0)% |
| 4983 | Gasket Mfg. | 23,973,035 | 2.64 | 3.38 | (21.9)% | 0.23 | 0.25 | (8.0)% |
| 5020 | Ceiling Installation | 124,617,952 | 2.21 | 2.44 | (9.4)% | 0.18 | 0.20 | (10.0)% |
| 5027 | Masonry — less than \$24.00 | 207,209,208 | 4.29 | 4.61 | (6.9)% | 0.19 | 0.22 | (13.6)% |
| 5028 | Masonry — equals or exceeds \$24.00 | 275,207,247 | 2.65 | 2.96 | (10.5)% | 0.17 | 0.19 | (10.5)% |
| 5040 | Iron or Steel Erection — structural Bridge Building — metal Painting — steel structures or bridges | 65,206,791 | 5.00 | 4.97 | 0.6% | 0.16 | 0.19 | (15.8)% |
| 5057 | Iron or Steel Erection | 46,440,269 | 3.11 | 3.94 | (21.1)% | 0.17 | 0.18 | (5.6)% |
| 5059 | Iron or Steel Erection — structural — buildings not over 2 stories | 38,047,242 | 6.14 | 6.57 | (6.5)% | 0.16 | 0.18 | (11.1)% |
| 5102 | Iron, Steel, Brass, Bronze or Aluminum Erection — non-structural Floor Installation | 186,602,021 | 3.33 | 3.06 | 8.8% | 0.17 | 0.20 | (15.0)% |
| 5107 | Door, Door Frame or Pre-Glazed Window Installation | 294,774,653 | 2.55 | 2.60 | (1.9)% | 0.23 | 0.25 | (8.0)% |
| 5108 | Door Installation — overhead doors | 48,661,348 | 4.43 | 4.33 | 2.3% | 0.20 | 0.24 | (16.7)% |
| 5125 | Instrument — professional or scientific — installation or repair | 514,720,752 | 0.55 | 0.69 | (20.9)% | 0.25 | 0.25 | 0.0% |
| 5140 | Electrical Wiring — equals or exceeds \$28.00 | 1,619,404,193 | 1.46 | 1.36 | 7.4% | 0.20 | 0.21 | (4.8)% |
| 5146 | Cabinet or Fixtures Sign Installation or Repair | 871,228,062 | 2.44 | 2.71 | (10.0)% | 0.20 | 0.23 | (13.0)% |
| 5160 | Elevator Erection or Repair | 236,503,890 | 1.11 | 1.31 | (15.3)% | 0.20 | 0.21 | (4.6)% |
| 5183 | Plumbing — less than \$24.00 Refrigeration Equipment — less than \$24.00 | 1,043,536,193 | 2.73 | 2.87 | (4.9)% | 0.23 | 0.24 | (4.2)% |
| 5184 | Steam Pipe or Boiler Insulation | 75,988,043 | 1.25 | 1.39 | (10.1)% | 0.20 | 0.21 | (4.8)% |
| 5185 | Automatic Sprinkler Installation — within buildings — less than \$27.00 | 116,809,138 | 2.65 | 2.90 | (8.6)% | 0.23 | 0.25 | (8.0)% |
| 5186 | Automatic Sprinkler Installation — within buildings — equals or exceeds \$27.00 | 168,660,972 | 1.05 | 1.13 | (7.1)% | 0.22 | 0.22 | 0.0% |
| 5187 | Plumbing — equals or exceeds \$24.00 Refrigeration Equipment — equals or exceeds \$24.00 | 1,559,898,440 | 1.64 | 1.94 | (15.5)% | 0.19 | 0.20 | (5.0)% |
| 5190 | Electrical Wiring — less than \$28.00 | 991,063,164 | 1.81 | 2.06 | (12.1)% | 0.22 | 0.23 | (4.3)% |
| 5191 | Office Machine Installation or Repair Computer or Computer System Installation, Inspection, Adjustment or Repair Telephone or Telephone System Installation, Service or Repair | 2,037,337,748 | 0.90 | 1.13 | (20.4)% | 0.22 | 0.23 | (4.3)% |
| 5192 | Vending or Coin-Operated Machines | 124,355,793 | 2.41 | 2.27 | 6.2% | 0.23 | 0.24 | (4.2)% |
| 5195 | Communications Cabling | 249,759,665 | 2.32 | 2.75 | (15.6)% | 0.20 | 0.21 | (4.8)% |
| 5201 | Concrete or Cement Work — sidewalks — less than \$24.00 Concrete or Cement Work — less than \$24.00 | 800,539,166 | 2.67 | 3.18 | (16.0)% | 0.21 | 0.23 | (8.7)% |
| 5205 | Concrete or Cement Work — sidewalks — equals or exceeds \$24.00 Concrete or Cement Work — equals or exceeds \$24.00 | 1,128,190,166 | 1.91 | 1.98 | (3.5)% | 0.17 | 0.20 | (15.0)% |
| 5207 | Dam Construction — concrete | 208,025 | 2.29 | 2.07 | 10.6% | 0.24 | 0.26 | (7.7)% |
| 5212 | Concrete Pumping | 52,119,555 | 3.22 | 3.51 | (8.3)% | 0.17 | 0.20 | (15.0)% |
| 5213 | Concrete Construction — foundations | 896,855,030 | 2.72 | 2.76 | (1.4)% | 0.17 | 0.20 | (15.0)% |
| 5214 | Concrete or Cement Work — precast | 182,689,011 | 1.53 | 2.29 | (33.2)% | 0.21 | 0.23 | (8.7)% |
| 5222 | Concrete Construction — bridges Chimney Construction | 123,984,215 | 3.63 | 3.68 | (1.4)% | 0.17 | 0.19 | (10.5)% |
| 5225 | Reinforcing Steel Installation | 253,706,634 | 3.04 | 3.49 | (12.9)% | 0.16 | 0.18 | (11.1)% |
| 5348 | Tile, Stone, Mosaic or Terrazzo Work | 649,594,150 | 1.71 | 1.89 | (9.5)% | 0.22 | 0.24 | (8.3)% |
| 5403 | Carpentry — less than \$26.00 | 234,608,084 | 5.78 | 7.17 | (19.4)% | 0.20 | 0.22 | (9.1)% |
| 5432 | Carpentry — equals or exceeds \$26.00 | 610,124,903 | 2.39 | 2.57 | (7.0)% | 0.17 | 0.20 | (15.0)% |
| 5436 | Hardwood Floor Laying | 110,610,677 | 2.21 | 2.72 | (18.8)% | 0.23 | 0.24 | (4.2)% |
| 5443 | Lathing | 256,181,560 | 2.70 | 2.61 | 3.4% | 0.19 | 0.21 | (8.5)% |
| 5446 | Wallboard Application — less than \$26.00 | 482,758,311 | 3.10 | 2.91 | 8.5% | 0.21 | 0.22 | (4.5)% |
| 5447 | Wallboard Application — equals or exceeds \$26.00 | 1,144,799,600 | 1.73 | 1.87 | (7.5)% | 0.17 | 0.20 | (15.0)% |
| 5467 | Glaziers — less than \$26.00 | 57,803,208 | 3.85 | 4.02 | (10.0)% | 0.22 | 0.25 | (12.0)% |
| 5470 | Glaziers — equals or exceeds \$26.00 | 103,851,276 | 2.80 | 3.37 | (16.9)% | 0.17 | 0.20 | (15.0)% |
| 5473 | Asbestos Abatement | 104,347,346 | 4.39 | 4.80 | (4.6)% | 0.19 | 0.21 | (9.5)% |

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Number | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|--------------|--|---------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 5474 | Painting, Decorating or Paper Hanging — less than \$24.00 Waterproofing — less than \$24.00 Painting — oil or gasoline storage tanks — less than \$24.00 | 666,514,286 | 3.21 | 3.47 | (7.5)% | 0.18 | 0.20 | (10.0)% |
| 5479 | Insulation Work | 144,517,499 | 2.82 | 3.13 | (9.9)% | 0.21 | 0.23 | (8.7)% |
| 5482 | Painting, Decorating or Paper Hanging — equals or exceeds \$24.00 Waterproofing — equals or exceeds \$24.00 Painting—oil or gasoline storage tanks — equals or exceeds \$24.00 | 585,099,691 | 2.04 | 2.08 | (1.9)% | 0.16 | 0.18 | (11.1)% |
| 5484 | Plastering or Stucco Work — less than \$25.00 | 179,805,642 | 4.55 | 5.12 | (11.1)% | 0.19 | 0.22 | (13.6)% |
| 5485 | Plastering or Stucco Work — equals or exceeds \$25.00 | 191,500,478 | 2.41 | 2.90 | (16.9)% | 0.17 | 0.20 | (15.0)% |
| 5506 | Street or Road Construction — paving | 348,529,839 | 2.34 | 2.56 | (8.6)% | 0.18 | 0.19 | (5.3)% |
| 5507 | Street or Road Construction — grading | 401,548,116 | 1.07 | 1.71 | (37.4)% | 0.19 | 0.20 | (5.0)% |
| 5538 | Sheet Metal Work — less than \$25.00 | 407,919,719 | 3.38 | 3.57 | (5.3)% | 0.23 | 0.24 | (4.2)% |
| 5542 | Sheet Metal Work — equals or exceeds \$25.00 | 746,038,328 | 2.17 | 2.03 | 6.9 % | 0.17 | 0.19 | (10.5)% |
| 5552 | Roofing — less than \$23.00 | 185,158,411 | 9.36 | 9.77 | (4.2)% | 0.17 | 0.20 | (15.0)% |
| 5553 | Roofing — equals or exceeds \$23.00 | 379,467,300 | 4.72 | 5.14 | (8.2)% | 0.17 | 0.18 | (5.6)% |
| 5606 | Contractors — executive level supervisors | 1,912,582,397 | 0.48 | 0.57 | (15.8)% | 0.21 | 0.23 | (8.7)% |
| 5630 | Steel Framing — light gauge — residential — less than \$26.00 | 234,608,084 | 5.78 | 7.17 | (19.4)% | 0.20 | 0.22 | (9.1)% |
| 5631 | Steel Framing — light gauge — residential — equals or exceeds \$26.00 | 610,124,903 | 2.39 | 2.57 | (7.0)% | 0.17 | 0.20 | (15.0)% |
| 5632 | Steel Framing — light gauge — commercial — less than \$26.00 | 234,608,084 | 5.78 | 7.17 | (19.4)% | 0.20 | 0.22 | (9.1)% |
| 5633 | Steel Framing — light gauge — commercial — equals or exceeds \$26.00 | 610,124,903 | 2.39 | 2.57 | (7.0)% | 0.17 | 0.20 | (15.0)% |
| 5645 | Carpentry — detached private residences for 1 or 2 families — less than \$26.00 Carpentry — dwellings not exceeding 3 stories — less than \$26.00 | 234,608,084 | 5.78 | 7.17 | (19.4)% | 0.20 | 0.22 | (9.1)% |
| 5650 | Termite Control Work | 158,584,337 | 3.80 | 3.04 | 25.0 % | 0.20 | 0.22 | (9.1)% |
| 5697 | Carpentry — detached private residences for 1 or 2 families — equals or exceeds \$26.00 Carpentry — dwellings not exceeding 3 stories — equals or exceeds \$26.00 | 610,124,903 | 2.39 | 2.57 | (7.0)% | 0.17 | 0.20 | (15.0)% |
| 5851 | Serum, Anti-Toxin or Virus Mfg. | 883,880,764 | 0.41 | 0.40 | 2.5 % | 0.28 | 0.29 | 0.0 % |
| 6003 | Pile Driving Wharf Building Bridge or Trestle Construction — wood | 32,748,085 | 3.00 | 3.61 | (16.9)% | 0.17 | 0.19 | (10.5)% |
| 6011 | Dam Construction | 5,517 | 2.75 | 4.18 | (33.9)% | 0.18 | 0.20 | (10.0)% |
| 6204 | Drilling | 49,408,809 | 5.52 | 5.23 | 5.5 % | 0.20 | 0.21 | (4.9)% |
| 6206 | Oil or Gas Wells — cementing Oil or Gas Wells — acidizing Oil or Gas Wells — vacuum truck service companies Oil or Gas Wells — gravel packing | 63,879,875 | 2.42 | 2.37 | 2.1 % | 0.16 | 0.18 | (11.1)% |
| 6213 | Oil or Gas Wells — specialty tool companies | 27,354,025 | 1.11 | 1.50 | (26.0)% | 0.24 | 0.25 | (4.0)% |
| 6216 | Oil or Gas Lease Work | 55,744,683 | 1.84 | 2.16 | (14.8)% | 0.20 | 0.23 | (13.0)% |
| 6218 | Excavation — less than \$26.00 Grading Land — less than \$26.00 Land Leveling — farm lands — less than \$26.00 | 450,892,439 | 2.60 | 3.39 | (23.3)% | 0.19 | 0.20 | (5.0)% |
| 6220 | Excavation — equals or exceeds \$26.00 Grading Land — equals or exceeds \$26.00 Land Leveling — farm lands — equals or exceeds \$26.00 | 958,252,126 | 1.40 | 1.68 | (16.7)% | 0.15 | 0.17 | (11.8)% |
| 6233 | Oil or Gas Pipeline Construction | 75,346,637 | 1.10 | 1.63 | (32.5)% | 0.21 | 0.22 | (4.5)% |
| 6235 | Oil or Gas Wells — drilling or redrilling Oil or Gas Wells — installation or recovery of casing Drilling — geothermal wells | 99,263,970 | 3.58 | 3.58 | 0.0 % | 0.19 | 0.21 | (9.5)% |
| 6237 | Oil or Gas Wells — wireline service companies Oil or Gas Wells — perforating of casing | 73,210,163 | 1.40 | 1.96 | (28.6)% | 0.20 | 0.22 | (9.1)% |
| 6251 | Tunneling | 49,408,396 | 3.23 | 3.90 | (17.2)% | 0.16 | 0.19 | (15.8)% |
| 6258 | Foundation Preparation Work | 50,063,607 | 2.28 | 2.82 | (19.1)% | 0.19 | 0.20 | (5.0)% |
| 6307 | Sewer Construction — less than \$26.00 | 65,836,193 | 3.90 | 3.97 | (1.8)% | 0.20 | 0.23 | (13.0)% |
| 6308 | Sewer Construction — equals or exceeds \$26.00 | 232,232,764 | 2.19 | 2.34 | (6.4)% | 0.16 | 0.18 | (11.1)% |
| 6315 | Water Mains or Connections Construction — less than \$26.00 Gas Mains or Connections Construction — less than \$26.00 | 87,605,980 | 2.79 | 2.79 | 0.0 % | 0.19 | 0.22 | (13.6)% |
| 6316 | Water Mains or Connections Construction — equals or exceeds \$26.00 Gas Mains or Connections Construction — equals or exceeds \$26.00 | 276,466,387 | 1.73 | 2.46 | (29.7)% | 0.16 | 0.19 | (15.8)% |
| 6325 | Conduit Construction | 380,262,566 | 1.99 | 1.99 | 0.0 % | 0.18 | 0.21 | (14.3)% |
| 6361 | Canal Construction Cross-Country Water Pipeline Construction Jetty or Breakwater Construction | 35,565,775 | 1.68 | 1.95 | (13.8)% | 0.20 | 0.23 | (13.0)% |
| 6364 | Irrigation Pipe Installation — agricultural | 26,949,104 | 3.17 | 3.76 | (15.7)% | 0.23 | 0.23 | 0.0 % |
| 6400 | Fence Construction | 142,733,671 | 3.52 | 3.97 | (11.3)% | 0.22 | 0.24 | (8.3)% |
| 6504 | Connections and Food Sundries Mfg. or Processing | 1,018,036,951 | 3.02 | 2.71 | 11.4 % | 0.25 | 0.26 | (3.8)% |
| 6504 | Boat Building or Repairing | 90,953,941 | 2.81 | 3.14 | (10.5)% | 0.20 | 0.23 | (13.0)% |
| 7103 | Railroads | 39,697,414 | 1.64 | 1.45 | 10.9 % | 0.22 | 0.25 | (12.0)% |
| 7198 | Parcel Delivery Companies | 1,971,593,178 | 3.91 | 4.15 | (6.0)% | 0.21 | 0.23 | (8.7)% |
| 7207 | Stables Clubs — riding Horse Shows — stable employees Pack Trains | 67,452,019 | 5.60 | 4.22 | 32.7 % | 0.22 | 0.25 | (12.0)% |

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Code Number | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|-------------------|---|---------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 7219 | Trucking Firms Express Companies Mobile Crane and Hoisting Service Contractors | 1,971,593,178 | 3.91 | 4.16 | (6.0)% | 0.20 | 0.22 | (9.1)% |
| 7227 | Automobile or Automobile Truck Towing, Roadside Assistance or Freeway Service Patrol (SEE FOOTNOTE) | 141,659,857 | 3.04 | 2.91 | 4.5 % | 0.22 | 0.23 | (4.3)% |
| 7232 | Mail Delivery Service Companies | 53,169,968 | 4.24 | 3.76 | 12.8 % | 0.17 | 0.18 | (5.6)% |
| 7248 | Marine Appraisers or Surveyors | 98,408,687 | 1.15 | 1.36 | (15.4)% | 0.21 | 0.24 | (12.5)% |
| 7272 | Water Truck Service Companies | 11,596,594 | 4.54 | 4.74 | (4.2)% | 0.17 | 0.18 | (5.6)% |
| 7332 | Ambulance Services | 488,184,724 | 1.92 | 2.11 | (9.0)% | 0.31 | 0.33 | (6.1)% |
| 7360 | Freight Handlers Freight Forwarders | 216,380,867 | 3.73 | 3.90 | (4.4)% | 0.26 | 0.26 | 0.0 % |
| 7365 | Taxicab Operations | 17,501,968 | 4.88 | 4.52 | 8.0 % | 0.21 | 0.22 | (4.5)% |
| 7382 | Bus or Limousine Operations | 730,006,575 | 3.96 | 3.54 | 11.9 % | 0.22 | 0.25 | (12.0)% |
| 7392 | Beer or Ale Dealers | 157,594,384 | 3.40 | 3.57 | (4.8)% | 0.25 | 0.26 | (3.8)% |
| 7403 | Aircraft Operation — scheduled, commuter and supplemental — all others | 545,348,000 | 4.28 | 4.32 | (0.9)% | 0.27 | 0.27 | 0.0 % |
| 7405 | Aircraft Operation — scheduled, commuter and supplemental — flying crew | 733,476,416 | 1.27 | 1.14 | 11.4 % | 0.24 | 0.26 | (7.7)% |
| 7409 | Aircraft Operation — agricultural — flying crew | 12,909,469 | 3.41 | 4.90 | (30.4)% | 0.17 | 0.18 | (5.6)% |
| 7410 | Aircraft Operation — agricultural — all others | 12,488,370 | 2.95 | 3.14 | (6.1)% | 0.22 | 0.23 | (4.3)% |
| 7421 | Aircraft Operation — personnel transport | 62,010,551 | 1.14 | 1.54 | (26.0)% | 0.26 | 0.27 | (3.7)% |
| 7424 | Aircraft Operation — flying crew Aircraft Operation — patrol; photography Aircraft Operation — student instruction — flying crew | 215,799,845 | 1.21 | 1.50 | (19.3)% | 0.18 | 0.19 | (5.3)% |
| 7428 | Aircraft Operation — not agricultural, scheduled, or supplemental Aircraft Operation — ground schools Aircraft Remanufacture, Conversion, Modification and Repair | 369,776,840 | 2.70 | 2.73 | (1.1)% | 0.26 | 0.27 | (3.7)% |
| 7429 | Airport Operators | 31,830,677 | 2.78 | 2.95 | (6.4)% | 0.25 | 0.27 | (7.4)% |
| 7500 | Gas Works | 60,337,700 | 1.70 | 1.95 | (13.3)% | 0.23 | 0.25 | (8.0)% |
| 7515 | Oil or Gas Pipeline Operation | 47,719,752 | 0.85 | 0.85 | 14.0 % | 0.25 | 0.24 | 4.2 % |
| 7520 | Waterworks | 60,337,700 | 1.70 | 1.95 | (13.3)% | 0.23 | 0.25 | (8.0)% |
| 7538 | Electric Light or Power Line Construction | 99,678,130 | 3.02 | 3.85 | (21.7)% | 0.18 | 0.21 | (14.3)% |
| 7539 | Electric Light or Power Companies | 254,665,268 | 1.05 | 1.12 | (5.4)% | 0.19 | 0.20 | (10.0)% |
| 7580 | Sanitary or Sanitation Districts Operation | 48,226,467 | 2.17 | 2.25 | (3.6)% | 0.21 | 0.23 | (8.7)% |
| 7600 | Telecommunications Companies | 562,504,152 | 2.24 | 2.64 | (15.2)% | 0.24 | 0.25 | (4.0)% |
| 7601 | Telephone, Telegraph or Fire Alarm Line Construction | 27,404,664 | 4.00 | 4.09 | (2.2)% | 0.21 | 0.24 | (12.5)% |
| 7605 | Burglar Alarm Installation, Service or Repair Fire Alarm Installation, Service or Repair Sound System Installation, Service or Repair | 380,885,693 | 1.73 | 1.51 | 14.6 % | 0.21 | 0.23 | (8.7)% |
| 7606 | Cable Television Companies | 465,798,553 | 2.03 | 1.72 | 18.0 % | 0.27 | 0.28 | (3.6)% |
| 7607 | Video Post Production Audio Post Production | 965,031,772 | 0.12 | 0.12 | 0.0 % | 0.25 | 0.28 | (10.7)% |
| 7610 | Radio, Television or Commercial Broadcasting Stations | 3,588,314,397 | 0.45 | 0.39 | 15.4 % | 0.22 | 0.25 | (12.0)% |
| 7706 | Fire Fighters — not volunteers | 40,778,013 | 1.46 | 2.09 | (30.1)% | 0.23 | 0.27 | (14.8)% |
| 7720 | Police, Sheriffs, Constables, etc. — not volunteers | 90,559,946 | 1.71 | 2.13 | (19.7)% | 0.23 | 0.26 | (11.5)% |
| 7721 | Detective or Patrol Agencies Patrol or Guard Services Watchpersons or Guards | 1,366,347,884 | 1.90 | 1.71 | 11.1 % | 0.22 | 0.24 | (8.3)% |
| 7855 | Railroad Construction | 33,948,904 | 1.55 | 1.76 | (11.9)% | 0.21 | 0.22 | (4.5)% |
| 8001 | Stores — florists | 186,956,349 | 1.97 | 2.05 | (3.9)% | 0.25 | 0.26 | (3.8)% |
| 8004 | Stores — garden supplies | 96,875,967 | 1.72 | 1.65 | 4.2 % | 0.25 | 0.26 | (3.8)% |
| 8006 | Stores — groceries and provisions — retail Stores — fruit or vegetables — retail | 2,410,795,970 | 2.51 | 2.36 | 6.4 % | 0.28 | 0.29 | (3.4)% |
| 8008 | Stores — clothing, wearing apparel or dry goods — retail | 2,999,887,444 | 1.28 | 1.30 | (1.5)% | 0.28 | 0.28 | 0.0 % |
| 8013 | Stores — jewelry Stores — eye wear | 654,209,240 | 0.65 | 0.66 | (1.5)% | 0.22 | 0.24 | (8.3)% |
| 8015 | Stores — furniture | 850,232,476 | 2.18 | 2.08 | 4.8 % | 0.24 | 0.26 | (7.7)% |
| 8017 | Stores — retail Stores — hardware — retail Towel or Toilet Supply Companies Product Demonstrators and Sample Distributors — by contractors — in stores | 9,283,425,404 | 1.49 | 1.46 | 2.1 % | 0.27 | 0.29 | (6.9)% |
| 8018 | Stores — wholesale | 3,844,316,702 | 2.58 | 2.52 | 2.4 % | 0.24 | 0.26 | (7.7)% |
| 8019 | Printing — quick printing Document Duplication or Photocopying Service | 438,119,546 | 0.62 | 0.61 | 1.6 % | 0.26 | 0.29 | (10.3)% |
| 8021 | Stores — meat, fish or poultry — wholesale | 159,244,450 | 4.28 | 4.31 | (1.2)% | 0.24 | 0.26 | (7.7)% |
| 8023 | Equipment or Machinery Rental Yards Machinery or Equipment Rental Yards | 295,415,649 | 3.85 | 3.06 | 25.8 % | 0.23 | 0.25 | (8.0)% |
| 8031 | Stores — meat, fish or poultry — retail | 368,547,998 | 2.66 | 2.83 | (6.0)% | 0.26 | 0.30 | (6.7)% |
| 8032 | Stores — clothing, dry goods — wholesale | 271,343,449 | 2.92 | 2.95 | (0.9)% | 0.23 | 0.26 | (11.5)% |
| 8033 | Stores — department stores | 727,332,903 | 1.85 | 1.85 | (1.1)% | 0.27 | 0.28 | (3.9)% |
| 8041 | Stores — wine or spirits — wholesale | 75,784,997 | 2.25 | 2.35 | (4.6)% | 0.27 | 0.27 | 0.0 % |
| 8042 | Stores — floor covering | 243,462,613 | 1.68 | 1.60 | 5.0 % | 0.22 | 0.23 | (4.3)% |
| 8046 | Stores — automobile accessories | 792,417,776 | 2.06 | 1.94 | 6.2 % | 0.24 | 0.26 | (7.7)% |
| 8057 | Boat Dealers | 31,934,662 | 2.18 | 1.96 | 11.2 % | 0.22 | 0.25 | (12.0)% |
| 8059 | Stores — ceramic tile | 110,500,591 | 2.03 | 2.12 | (4.2)% | 0.25 | 0.27 | (7.4)% |

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Code Number | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|-------------------|--|----------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 8060 | Stores — wine, beer or spirits — retail | 172,191,642 | 1.08 | 1.19 | (9.2)% | 0.22 | 0.23 | (4.3)% |
| 8061 | Stores — groceries and provisions — convenience — retail | 303,505,424 | 1.93 | 1.98 | (2.5)% | 0.21 | 0.23 | (8.7)% |
| 8062 | Stores — computer | 201,509,767 | 0.78 | 0.76 | 2.6% | 0.27 | 0.27 | 0.0% |
| 8063 | Stores — lighting fixtures | 74,679,023 | 1.45 | 1.41 | 2.8% | 0.24 | 0.27 | (11.1)% |
| 8064 | Stores — office supplies and stationery | 360,608,081 | 2.05 | 2.05 | 0.0% | 0.25 | 0.25 | 0.0% |
| 8065 | Stores — paint or paint supplies | 142,134,174 | 1.56 | 1.56 | 0.0% | 0.25 | 0.25 | 0.0% |
| 8066 | Stores — bicycles and bicycle accessories | 69,715,500 | 0.74 | 0.70 | 5.7% | 0.24 | 0.26 | (7.7)% |
| 8070 | Stores — video media — rental — retail | 189,704,352 | 0.97 | 0.92 | 5.4% | 0.30 | 0.27 | 11.1% |
| 8071 | Stores — books — retail | 181,891,082 | 0.81 | 0.74 | 9.5% | 0.27 | 0.30 | (10.0)% |
| 8078 | Sandwich Shops — not restaurants | 727,768,618 | 0.90 | 0.87 | 3.4% | 0.33 | 0.35 | (5.7)% |
| | Beverage Preparation Shops — not bars or taverns | | | | | | | |
| | Ice Cream or Frozen Yogurt Shops | | | | | | | |
| 8102 | Seed Merchants | 58,575,860 | 1.26 | 1.31 | (3.8)% | 0.27 | 0.28 | (3.6)% |
| 8103 | Wiping Cloth or Rag Dealers | 5,822,473 | 4.24 | 4.32 | (1.9)% | 0.27 | 0.28 | (3.6)% |
| 8106 | Iron or Steel Merchants | 192,072,990 | 3.16 | 2.89 | 9.3% | 0.24 | 0.26 | (7.7)% |
| 8107 | Machinery Dealers | 201,488,314 | 1.97 | 1.77 | 11.3% | 0.23 | 0.25 | (8.0)% |
| 8110 | Stores — welding supplies | 67,611,708 | 1.36 | 1.11 | 22.5% | 0.23 | 0.25 | (8.0)% |
| 8111 | Plumbers' Supplies Dealers | 214,120,231 | 2.18 | 2.34 | (6.8)% | 0.26 | 0.27 | (3.7)% |
| | Oil or Gas Well Supplies or Equipment Dealers — not secondhand | | | | | | | |
| 8113 | Oil or Gas Well Supplies or Equipment Dealers — secondhand | 2,036,332 | 4.87 | 4.22 | 15.4% | 0.25 | 0.26 | (3.8)% |
| 8116 | Farm Machinery Dealers | 56,190,434 | 2.40 | 2.38 | 0.8% | 0.26 | 0.26 | 0.0% |
| 8117 | Stores — feed, tack and farm supplies | 37,283,177 | 2.33 | 2.48 | (6.0)% | 0.23 | 0.26 | (11.5)% |
| 8204 | Building Material Dealers — secondhand | 2,036,332 | 4.87 | 4.22 | 15.4% | 0.23 | 0.25 | (8.0)% |
| | Pipe Reclaiming | | | | | | | |
| 8209 | Vegetables — fresh vegetable and tomato packing and handling | 114,068,672 | 3.13 | 3.41 | (8.2)% | 0.25 | 0.25 | 0.0% |
| 8215 | Hay, Grain or Feed Dealers | 35,302,594 | 3.94 | 4.27 | (7.7)% | 0.20 | 0.21 | (4.8)% |
| | Warehouses — grain or bean | | | | | | | |
| 8227 | Construction or Erection Permanent Yards | 408,418,413 | 2.67 | 3.58 | (25.6)% | 0.19 | 0.22 | (13.6)% |
| 8232 | Lumberyards | 1,144,514,566 | 3.03 | 3.75 | (19.2)% | 0.22 | 0.24 | (8.3)% |
| | Building Material Dealers | | | | | | | |
| | Fuel and Material Dealers | | | | | | | |
| 8264 | Paper Stock Dealers | 91,591,227 | 4.18 | 4.25 | (1.6)% | 0.22 | 0.24 | (8.3)% |
| | Bottle Dealers | | | | | | | |
| | Rubber Stock Dealers | | | | | | | |
| 8265 | Iron or Steel Scrap Dealers | 54,714,453 | 3.62 | 3.35 | 8.1% | 0.24 | 0.27 | (11.1)% |
| | Junk Dealers | | | | | | | |
| 8267 | Machinery and Equipment Dealers — secondhand | 12,503,682 | 2.91 | 2.93 | (0.7)% | 0.24 | 0.25 | (4.0)% |
| 8286 | Livestock Dealers or Commission Merchants | 6,418,747 | 4.02 | 3.34 | 20.4% | 0.24 | 0.29 | (17.2)% |
| | Livestock Auctioneers | | | | | | | |
| 8290 | Warehouses — self-storage — all other employees | 150,824,140 | 2.28 | 1.85 | 23.2% | 0.21 | 0.24 | (12.5)% |
| 8291 | Warehouses — cold storage | 205,689,145 | 2.83 | 2.53 | 11.9% | 0.22 | 0.26 | (15.4)% |
| 8292 | Warehouses — general merchandise | 651,407,807 | 5.06 | 4.10 | 23.4% | 0.26 | 0.27 | (3.7)% |
| 8293 | Warehouses — furniture | 152,160,358 | 7.21 | 8.90 | (19.0)% | 0.20 | 0.22 | (9.1)% |
| | Furniture Moving | | | | | | | |
| 8304 | Grain Elevators or Grain Storage Warehouses | 10,928,872 | 2.71 | 3.01 | (10.0)% | 0.25 | 0.27 | (7.4)% |
| 8324 | Automobile Gasoline Stations | 249,749,410 | 1.95 | 2.09 | (6.7)% | 0.19 | 0.21 | (9.5)% |
| 8350 | Gasoline or Oil Dealers | 310,815,268 | 2.36 | 2.33 | 1.3% | 0.21 | 0.24 | (12.5)% |
| 8387 | Automobile or Automobile Truck Service Stations | 805,288,044 | 1.72 | 1.95 | (11.8)% | 0.22 | 0.24 | (8.3)% |
| 8388 | Rubber Tire Dealers | 517,978,227 | 2.27 | 2.17 | 4.6% | 0.24 | 0.25 | (4.0)% |
| 8389 | Automobile or Automobile Truck Repair Shops or Garages | 1,000,842,919 | 2.29 | 2.10 | 9.0% | 0.20 | 0.23 | (13.0)% |
| 8390 | Automobile Van Conversion or Customizing | 34,575,083 | 2.14 | 2.20 | (2.7)% | 0.26 | 0.27 | (3.7)% |
| 8391 | Automobile or Automobile Truck Dealers | 3,306,056,911 | 1.51 | 1.54 | (1.9)% | 0.23 | 0.24 | (4.2)% |
| 8392 | Automobile or Automobile Truck Storage Garages or Parking Stations or Lots | 341,470,778 | 1.84 | 2.61 | (29.5)% | 0.25 | 0.24 | 4.2% |
| 8393 | Automobile or Automobile Truck Body and Fender Repairing and Painting | 933,856,085 | 1.53 | 1.70 | (10.0)% | 0.19 | 0.22 | (13.6)% |
| 8397 | Automobile or Automobile Truck Transmission Repairing and Rebuilding | 64,690,946 | 1.84 | 2.02 | (8.9)% | 0.22 | 0.24 | (8.3)% |
| 8400 | Motorcycle Dealers | 232,148,588 | 1.04 | 0.95 | 9.5% | 0.22 | 0.25 | (12.0)% |
| 8500 | Metal Scrap Dealers | 70,976,655 | 3.95 | 4.31 | (8.4)% | 0.24 | 0.25 | (4.0)% |
| 8601 | Engineers — consulting | 4,856,913,985 | 0.38 | 0.37 | 2.7% | 0.22 | 0.24 | (8.3)% |
| | Oil or Gas Geologists or Scouts | | | | | | | |
| | Geophysical Exploration | | | | | | | |
| 8631 | Racing Stables — operation — including trainers and jockeys — payroll basis | 41,740,638 | 7.99 | 7.92 | 0.9% | 0.19 | 0.22 | (13.6)% |
| 8720 | Inspection for Insurance or Valuation | 98,408,687 | 1.13 | 1.36 | (16.9)% | 0.20 | 0.22 | (9.1)% |
| | Elevator Inspecting | | | | | | | |
| | Weighers, Samplers or Inspectors of Merchandise on Docks, Railway Stations or Warehouses | | | | | | | |
| 8728 | Elevator Service Inspectors, Oiling and Adjusting | 37,258,815 | 0.57 | 0.60 | (5.0)% | 0.23 | 0.24 | (4.2)% |
| 8740 | Apartment or Condominium Complex Operation — property management supervisors | 582,158,713 | 1.02 | 0.80 | 27.5% | 0.25 | 0.27 | (7.4)% |
| | Building Operation — commercial properties — property management supervisors | | | | | | | |
| 8741 | Real Estate Agencies | 6,637,524,359 | 0.08 | 0.06 | 33.3% | 0.22 | 0.23 | (4.3)% |
| 8742 | Salespersons — Outside | 35,047,398,931 | 0.20 | 0.25 | (20.0)% | 0.23 | 0.25 | (6.0)% |
| | Bookbinding — Salespersons — Outside | | | | | | | |
| | Boy and Girl Scout Councils — executive secretaries | | | | | | | |
| | Newspaper Publishing or Newspaper Printing — reporters, advertising | | | | | | | |
| | Printing — Salespersons — Outside | | | | | | | |

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Code Number | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|-------------------|---|-----------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 8743 | Mortgage Brokers | 2,186,968,249 | 0.07 | 0.08 | (12.5)% | 0.20 | 0.23 | (13.0)% |
| 8745 | News Agents or Distributors of Magazines — not retail | 56,156,870 | 3.37 | 3.43 | (1.7)% | 0.25 | 0.26 | (3.8)% |
| 8748 | Automobile or Automobile Truck Salespersons | 2,195,049,225 | 0.47 | 0.46 | 2.2% | 0.21 | 0.23 | (8.7)% |
| 8749 | Mortgage Bankers | 1,715,470,395 | 0.14 | 0.17 | (17.6)% | 0.24 | 0.28 | (14.3)% |
| 8755 | Labor Unions | 438,202,752 | 0.38 | 0.38 | 0.0% | 0.18 | 0.22 | (18.2)% |
| 8800 | Mailing or Addressing Companies | 272,808,743 | 1.33 | 1.51 | (11.9)% | 0.24 | 0.25 | (4.0)% |
| 8801 | Credit Unions | 966,166,007 | 0.40 | 0.46 | (13.0)% | 0.27 | 0.28 | (3.6)% |
| 8803 | Auditors or Accountants | 5,580,897,170 | 0.14 | 0.14 | 0.0% | 0.22 | 0.25 | (12.0)% |
| 8804 | Alcoholic and Drug Recovery Homes Social Rehabilitation Facilities for Adults | 451,612,114 | 1.36 | 1.33 | 2.3% | 0.25 | 0.28 | (10.7)% |
| 8806 | Sheltered Workshops or Work Activity Centers | 160,233,679 | 1.97 | 2.07 | (4.8)% | 0.29 | 0.31 | (6.5)% |
| 8807 | Newspaper, Magazine or Book Publishing — no printing | 543,390,319 | 0.36 | 0.39 | (7.7)% | 0.25 | 0.26 | (3.8)% |
| 8808 | Banks | 7,877,334,077 | 0.29 | 0.34 | (14.7)% | 0.28 | 0.29 | (3.4)% |
| 8810 | Clerical Office Employees Draftspersons Libraries — librarians or professional assistants Libraries — public | 136,415,539,366 | 0.18 | 0.21 | (14.3)% | 0.26 | 0.27 | (3.7)% |
| 8813 | Printing — editing | 759,797,209 | 0.37 | 0.35 | 5.7% | 0.23 | 0.25 | (8.0)% |
| 8818 | Bookbinding — editing | 543,390,319 | 0.36 | 0.39 | (7.7)% | 0.25 | 0.26 | (3.8)% |
| 8820 | Newspaper Publishing or Newspaper Printing — editing | 9,349,385,502 | 0.20 | 0.21 | (4.8)% | 0.22 | 0.23 | (4.3)% |
| 8821 | Attorneys | 143,044,201 | 1.10 | 0.94 | 17.0% | 0.23 | 0.24 | (4.2)% |
| 8821 | Attorney Support Services | 5,403,413,749 | 0.32 | 0.41 | (22.0)% | 0.28 | 0.27 | 3.7% |
| 8822 | Insurance Companies | 372,936,520 | 2.02 | 2.17 | (6.9)% | 0.27 | 0.28 | (3.6)% |
| 8823 | Residential Care Facilities for Children | 1,047,354,510 | 2.15 | 1.91 | 12.6% | 0.23 | 0.25 | (8.0)% |
| 8827 | Homemaker Services Public Health Nursing Associations | 2,689,806,398 | 1.84 | 1.87 | (1.6)% | 0.26 | 0.27 | (3.7)% |
| 8829 | Nursing Homes Convalescent Homes or Convalescent Hospitals Rest Homes Sanitariums | 3,403,364,192 | 0.89 | 0.85 | 4.7% | 0.25 | 0.27 | (7.4)% |
| 8830 | Institutional Employees | 905,011,224 | 1.30 | 1.14 | 14.0% | 0.33 | 0.34 | (2.9)% |
| 8831 | Hospitals — veterinary Kennels | 11,591,691,989 | 0.55 | 0.61 | (9.8)% | 0.26 | 0.27 | (3.7)% |
| 8834 | Physicians | 351,750,752 | 0.74 | 0.63 | 17.5% | 0.28 | 0.30 | (6.7)% |
| 8838 | Museums | 3,125,128,720 | 0.45 | 0.46 | (2.2)% | 0.24 | 0.26 | (7.7)% |
| 8839 | Dentists and Dental Surgeons | 1,793,973,952 | 0.28 | 0.31 | (9.7)% | 0.24 | 0.24 | 0.0% |
| 8840 | Churches — clergy | 114,573,805 | 0.38 | 0.38 | 0.0% | 0.27 | 0.28 | (3.6)% |
| 8846 | Printing — screen printing — editing Screen Printed Merchandise Dealers — editing | 65,846,813 | 4.75 | 4.29 | 10.7% | 0.22 | 0.24 | (8.3)% |
| 8847 | Beverage Container Collection or Redemption | 191,967,961 | 1.00 | 1.18 | (15.3)% | 0.22 | 0.27 | (18.5)% |
| 8850 | Check Cashers | 128,608,317 | 1.88 | 2.33 | (19.3)% | 0.24 | 0.25 | (4.0)% |
| 8851 | Congregate Living Facilities for the Elderly | 22,788,376 | 1.29 | 1.53 | (15.7)% | 0.23 | 0.26 | (11.5)% |
| 8852 | Home Infusion Therapists | 22,273,831,140 | 0.07 | 0.07 | 0.0% | 0.29 | 0.30 | (3.3)% |
| 8859 | Computer Programming or Software Development Internet or Web-Based Application Development or Operation | 6,724,807,252 | 0.45 | 0.45 | 0.0% | 0.28 | 0.29 | (3.4)% |
| 8868 | Colleges or Schools — private — academic professionals | 579,707,381 | 0.62 | 0.72 | (13.9)% | 0.29 | 0.31 | (6.5)% |
| 8875 | Public Colleges or Schools Superintendent of Public Schools Office | 111,708,728 | 2.12 | 1.69 | 25.4% | 0.24 | 0.24 | 0.0% |
| 9007 | Apartment or Condominium Complex Operation for Seniors | 1,199,723,858 | 3.91 | 3.55 | 10.1% | 0.23 | 0.25 | (8.0)% |
| 9008 | Janitorial Services | 509,504,654 | 2.26 | 1.91 | 18.3% | 0.20 | 0.23 | (13.0)% |
| 9009 | Building Operation — commercial properties — all other employees | 124,664,596 | 2.98 | 2.47 | 20.6% | 0.20 | 0.24 | (16.7)% |
| 9010 | Mobile Home Park Operation — all other employees | 1,587,123,602 | 2.19 | 1.83 | 19.7% | 0.22 | 0.24 | (8.3)% |
| 9011 | Apartment or Condominium Complex Operation — all other employees | 1,088,112,662 | 2.85 | 2.24 | 27.2% | 0.23 | 0.25 | (8.0)% |
| 9015 | Building Operation — all other employees Churches Libraries | 408,662,684 | 2.56 | 2.16 | 18.5% | 0.28 | 0.28 | 0.0% |
| 9016 | Amusement Parks or Exhibitions — maintenance of premises Dog Shows Horse Shows — maintenance | 242,000,017 | 2.39 | 2.16 | 10.6% | 0.22 | 0.23 | (4.3)% |
| 9031 | Pest Control | 8,564,282 | 2.13 | 2.55 | (16.5)% | 0.22 | 0.24 | (8.3)% |
| 9033 | Housing Authorities | 3,403,364,192 | 0.89 | 0.85 | 4.7% | 0.25 | 0.27 | (7.4)% |
| 9043 | Hospitals | 93,202,985 | 1.89 | 2.25 | (16.0)% | 0.34 | 0.32 | 6.3% |
| 9046 | Camps Boy and Girl Scout Councils — camp operations | 2,319,218,471 | 2.64 | 2.33 | 13.3% | 0.26 | 0.28 | (7.1)% |
| 9050 | Hotels Motels | 842,074,782 | 0.89 | 0.92 | (3.3)% | 0.28 | 0.29 | (3.4)% |
| 9053 | Baths Exercise or Health Institutes Swimming Pools Clubs — swimming Clubs — tennis or racquetball | 1,373,218,126 | 1.42 | 1.39 | 2.2% | 0.27 | 0.28 | (3.6)% |
| 9059 | Day Care Centers | 859,736,070 | 2.04 | 1.75 | 18.6% | 0.25 | 0.26 | (3.8)% |
| 9060 | Clubs — country or golf | | | | | | | |

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by Class Code Number)

| Class Code Number | Class Code Description | 2006 Payroll | ELR Effective 1/1/2010 | ELR Effective 1/1/2009 | ELR Percentage Change | D-Ratio Effective 1/1/2010 | D-Ratio Effective 1/1/2009 | D-Ratio Percentage Change |
|--|---|------------------------|------------------------|------------------------|-----------------------|----------------------------|----------------------------|---------------------------|
| 9061 | Clubs | 190,695,826 | 1.73 | 1.52 | 13.8% | 0.26 | 0.27 | (3.7)% |
| 9066 | Homeowners Associations | 210,583,325 | 1.54 | 1.65 | (6.7)% | 0.24 | 0.25 | (4.0)% |
| 9067 | YMCA or YWCA Institutions | 172,510,157 | 1.13 | 1.03 | 9.7% | 0.31 | 0.33 | (6.1)% |
| | Clubs — boys and girls | | | | | | | |
| 9069 | Clubs — gaming | 331,655,846 | 2.01 | 1.85 | 8.6% | 0.26 | 0.28 | (7.1)% |
| 9070 | Residential Care Facilities for the Elderly | 677,936,719 | 2.96 | 2.87 | 3.1% | 0.26 | 0.27 | (3.7)% |
| | Residential Care Facilities for Adults | | | | | | | |
| 9079 | Restaurants or Taverns | 12,756,678,084 | 1.43 | 1.36 | 5.1% | 0.28 | 0.29 | (3.4)% |
| | Vending Concessionaires | | | | | | | |
| 9085 | Residential Care Facilities for the Developmentally Disabled | 321,447,847 | 2.02 | 2.03 | (0.5)% | 0.26 | 0.28 | (7.1)% |
| 9092 | Bowling Centers | 108,854,203 | 1.41 | 1.34 | 5.2% | 0.26 | 0.29 | (10.3)% |
| | Billiard Halls | | | | | | | |
| | Skating Centers | | | | | | | |
| 9096 | Residential Cleaning Services | 41,000,854 | 5.90 | 5.55 | 6.3% | 0.26 | 0.28 | (7.1)% |
| 9097 | Swimming Pool Cleaning and Servicing | 69,568,326 | 2.22 | 1.90 | 16.8% | 0.23 | 0.26 | (11.5)% |
| 9101 | Colleges or Schools — private | 456,911,123 | 2.71 | 2.37 | 14.3% | 0.24 | 0.26 | (7.7)% |
| 9151 | Theaters — music ensembles | 131,531,965 | 0.56 | 0.48 | 16.7% | 0.25 | 0.27 | (7.4)% |
| 9154 | Theaters — not motion picture | 368,646,357 | 1.97 | 1.51 | 30.5% | 0.24 | 0.26 | (7.7)% |
| 9155 | Theaters — motion picture | 206,552,247 | 0.71 | 0.74 | (4.1)% | 0.32 | 0.34 | (5.9)% |
| 9156 | Theaters — dance, opera and theater companies | 90,166,010 | 3.02 | 2.18 | 38.5% | 0.26 | 0.29 | (10.3)% |
| 9180 | Amusement Parks or Exhibitions — operation and maintenance of amusement devices | 94,854,244 | 2.00 | 1.67 | 19.8% | 0.31 | 0.30 | 3.3% |
| | Clubs — shooting | | | | | | | |
| | Shooting Galleries | | | | | | | |
| 9181 | Athletic Teams or Parks — players, umpires | 73,993,427 | 6.72 | 5.66 | 18.7% | 0.35 | 0.35 | 0.0% |
| 9182 | Athletic Teams or Parks — maintenance | 192,224,140 | 1.29 | 1.16 | 11.2% | 0.30 | 0.31 | (3.2)% |
| 9184 | Ski Resorts | 69,289,282 | 4.70 | 3.62 | 29.8% | 0.24 | 0.27 | (11.1)% |
| 9185 | Carnivals or Circuses | 1,919,436 | 12.26 | 9.34 | 31.3% | 0.24 | 0.25 | (4.0)% |
| 9220 | Cemetery Operation | 70,455,104 | 3.05 | 3.12 | (2.2)% | 0.26 | 0.26 | 0.0% |
| | Crematory Operators | | | | | | | |
| 9402 | Sewer or Tank Cleaning | 80,528,737 | 2.32 | 2.40 | (3.3)% | 0.20 | 0.21 | (4.8)% |
| 9403 | Garbage, Ashes or Refuse Collecting | 678,593,427 | 4.07 | 3.61 | 12.7% | 0.21 | 0.23 | (6.7)% |
| | Street Sweeping Service Companies | | | | | | | |
| 9410 | Municipal, State or Public Agency Employees | 129,698,924 | 0.59 | 0.79 | (25.9)% | 0.25 | 0.26 | 0.0% |
| 9420 | Municipal, State or Public Agency Employees — all other employees | 30,131,125 | 2.29 | 2.53 | (9.5)% | 0.24 | 0.27 | (11.1)% |
| 9422 | Road Districts or Departments | 714,603 | 2.32 | 2.32 | 0.0% | 0.25 | 0.27 | (9.7)% |
| 9424 | Garbage, Ashes or Refuse Dump Operations | 225,007,636 | 3.85 | 3.43 | 8.4% | 0.24 | 0.24 | (4.2)% |
| 9426 | Sanitary Companies | 68,064,673 | 3.71 | 4.17 | (11.0)% | 0.20 | 0.22 | (9.1)% |
| 9501 | Painting — shop only | 154,119,384 | 1.80 | 1.63 | 10.4% | 0.24 | 0.27 | (11.1)% |
| | Painting — automobile or automobile truck bodies | | | | | | | |
| 9507 | Sign Painting or Lettering | 76,973,808 | 1.88 | 1.53 | 22.9% | 0.24 | 0.25 | (4.0)% |
| | Sign Mfg. — quick sign shops | | | | | | | |
| 9516 | Television, Video, Audio and Radio Equipment Installation, Service or Repair | 497,885,231 | 1.33 | 1.42 | (6.3)% | 0.24 | 0.25 | (4.0)% |
| | Automobile Radio and Telephone Installation, Service or Repair | | | | | | | |
| 9519 | Household Appliances | 323,243,606 | 2.69 | 3.03 | (11.2)% | 0.22 | 0.24 | (8.3)% |
| | Water Softening or Conditioning Systems | | | | | | | |
| 9521 | House Furnishings | 386,872,384 | 2.18 | 2.02 | 7.9% | 0.20 | 0.23 | (13.0)% |
| | Floor Covering | | | | | | | |
| | Window Covering | | | | | | | |
| 9522 | Upholstering | 248,333,472 | 2.13 | 2.04 | 4.4% | 0.22 | 0.26 | (15.4)% |
| | Furniture — upholstering | | | | | | | |
| | Automobile Body Upholstering | | | | | | | |
| | Coffin or Casket Upholstery Work | | | | | | | |
| | Wheelchair Upholstering | | | | | | | |
| 9529 | Scaffolds, Shoring, Distributing Towers, Hod Hoists or Construction Elevators | 114,127,768 | 2.69 | 3.78 | (28.8)% | 0.19 | 0.20 | (5.0)% |
| | Decorating | | | | | | | |
| | Tent — erection, removal or repair | | | | | | | |
| 9549 | Advertising Companies | 16,897,835 | 4.15 | 3.71 | 11.9% | 0.26 | 0.25 | 4.0% |
| 9552 | Sign Erection or Repair | 11,232,599 | 4.14 | 5.59 | (25.9)% | 0.17 | 0.19 | (10.5)% |
| 9586 | Barber Shops or Beauty Parlors | 583,524,544 | 0.93 | 1.08 | (13.9)% | 0.24 | 0.26 | (7.7)% |
| 9610 | Motion Pictures — production — all employees | 3,335,051,000 | 0.77 | 0.92 | (16.3)% | 0.24 | 0.24 | 0.0% |
| 9620 | Funeral Directors | 120,908,259 | 1.05 | 1.07 | (1.9)% | 0.23 | 0.25 | (6.0)% |
| Total | | 452,557,437,002 | 0.916 | 0.941 | (6.4)% | 0.248 | 0.262 | (5.5)% |
| Special codes - first two rates on per person basis, last one rated per race | | | | | | | | |
| 7707 | Fire Fighters — volunteers | 1,528 | 88.75 | 129.82 | (31.6)% | 0.20 | 0.23 | (13.0)% |
| 7722 | Police, Sheriffs, Constables, etc. — volunteers | 3 | 30.98 | 99.09 | (62.2)% | 0.25 | 0.26 | (3.8)% |
| 8278 | Racing Stables — jockeys on per race basis | 30,683 | 55.14 | 42.22 | 30.6% | 0.17 | 0.17 | 0.0% |

Note: Class codes 0096, 2123 and 7227 are new as of 1/1/2010. 2009 ELRs and D ratios for 0096 and 2123 are based on class code 6504

2009 ELRs and D Ratios for 7227 based on average of class code 7219, 8387, and 8392 ELRs and D Ratios

Note: In some cases, payroll for two class codes were combined. The payroll above was split evenly between those class codes.

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