

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
5507	Street or Road Construction — grading	401,548,116	1.07	1.71	(37.4)%	0.19	0.20	(5.0)%
6011	Dam Construction	5,517	2.75	4.16	(33.9)%	0.18	0.20	(10.0)%
5214	Concrete or Cement Work — precast	182,689,011	1.53	2.29	(33.2)%	0.21	0.23	(8.7)%
6233	Oil or Gas Pipeline Construction	75,346,637	1.10	1.63	(32.5)%	0.21	0.22	(4.5)%
7409	Aircraft Operation — agricultural — flying crew	12,909,469	3.41	4.90	(30.4)%	0.17	0.18	(5.6)%
1330	Blasting	6,114,187	2.73	3.92	(30.4)%	0.19	0.21	(9.5)%
7706	Fire Fighters — not volunteers	40,778,013	1.46	2.09	(30.1)%	0.23	0.27	(14.8)%
6316	Water Mains or Connections Construction — equals or exceeds \$26.00	276,466,387	1.73	2.46	(29.7)%	0.16	0.19	(15.8)%
8392	Gas Mains or Connections Construction — equals or exceeds \$26.00							
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%
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							
6237	Oil or Gas Wells — wireline service companies	73,210,163	1.40	1.96	(28.6)%	0.20	0.22	(9.1)%
	Oil or Gas Wells — perforating of casing							
6213	Oil or Gas Wells — specialty tool companies	27,354,025	1.11	1.50	(26.0)%	0.24	0.25	(4.0)%
7421	Aircraft Operation — personnel transport	62,010,551	1.14	1.54	(26.0)%	0.26	0.27	(3.7)%
9552	Sign Erection or Repair	11,232,599	4.14	5.59	(25.9)%	0.17	0.19	(10.5)%
1322	Oil or Gas Well Servicing	147,939,612	3.79	5.11	(25.8)%	0.18	0.20	(10.0)%
8227	Construction or Erection Permanent Yards	408,418,413	2.67	3.59	(25.6)%	0.19	0.22	(13.6)%
9410	Municipal, State or Public Agency Employees	129,698,924	0.59	0.79	(25.3)%	0.26	0.26	0.0%
6218	Excavation — less than \$26.00	450,892,439	2.60	3.39	(23.3)%	0.19	0.20	(5.0)%
	Grading Land — less than \$26.00							
	Land Leveling — farm lands — less than \$26.00							
0035	Florists — cultivating or gardening	161,009,672	1.71	2.20	(22.3)%	0.26	0.25	4.0%
8822	Insurance Companies	5,403,413,749	0.32	0.41	(22.0)%	0.28	0.27	3.7%
4383	Gasket Mfg.	23,973,035	2.64	3.38	(21.9)%	0.23	0.25	(8.0)%
2121	Breweries or Malt Houses	169,125,199	1.72	2.22	(21.2)%	0.26	0.28	(7.1)%
5057	Iron or Steel Erection	46,440,289	3.17	3.94	(21.1)%	0.17	0.18	(5.6)%
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							
0106	Tree Pruning, Repairing or Trimming	220,588,660	6.84	8.63	(20.7)%	0.19	0.20	(5.0)%
5191	Office Machine Installation or Repair	2,037,337,748	0.90	1.13	(20.4)%	0.22	0.23	(4.3)%
	Computer or Computer System Installation, Inspection, Adjustment or Repair							
	Telephone or Telephone System Installation, Service or Repair							
5128	Instrument — professional or scientific — installation or repair	514,720,752	0.55	0.69	(20.3)%	0.25	0.25	0.0%
3620	Boilermaking	78,931,966	3.42	4.29	(20.3)%	0.22	0.21	4.8%
	Plate Steel Products Fabrication							
8742	Salespersons — Outside	35,047,398,931	0.20	0.25	(20.0)%	0.23	0.25	(8.0)%
	Bookbinding — Salespersons — Outside							
	Boy and Girl Scout Councils — executive secretaries							
	Newspaper Publishing or Newspaper Printing — reporters, advertising							
	Printing — Salespersons — Outside							
7720	Police, Sheriffs, Constables, etc. — not volunteers	90,559,946	1.71	2.13	(19.7)%	0.23	0.26	(11.5)%
5403	Carpentry — less than \$26.00	234,608,084	5.78	7.17	(19.4)%	0.20	0.22	(9.1)%
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)%
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)%
5645	Carpentry — detached private residences for 1 or 2 families — less than \$26.00	234,608,084	5.78	7.17	(19.4)%	0.20	0.22	(9.1)%
	Carpentry — dwellings not exceeding 3 stories — less than \$26.00							
7424	Aircraft Operation — flying crew	215,799,845	1.21	1.50	(19.3)%	0.18	0.19	(5.3)%
	Aircraft Operation — patrol; photography							
	Aircraft Operation — student instruction — flying crew							
8851	Congregate Living Facilities for the Elderly	128,608,317	1.88	2.33	(19.3)%	0.24	0.25	(4.0)%
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							
6258	Foundation Preparation Work	50,063,607	2.28	2.82	(19.1)%	0.19	0.20	(5.0)%
8283	Warehouses — furniture	152,160,358	7.21	8.90	(19.0)%	0.20	0.22	(9.1)%
	Furniture Moving							
5436	Hardwood Floor Laying	110,610,677	2.21	2.72	(18.8)%	0.23	0.24	(4.2)%
2413	Textiles	75,505,232	2.76	3.39	(18.6)%	0.22	0.24	(8.3)%
0096	Nut Hulling, Shelling, or Processing [SEE FOOTNOTE]	109,848,723	2.21	2.71	(18.5)%	0.25	0.26	(3.8)%
3178	Electronic Element Mfg.	362,900,323	1.11	1.35	(17.8)%	0.25	0.28	(7.1)%
8743	Mortgage Bankers	1,715,470,395	0.14	0.17	(17.6)%	0.24	0.28	(14.3)%
8251	Tunneling	49,408,396	3.23	3.90	(17.2)%	0.15	0.19	(15.8)%
5470	Glaziers — equals or exceeds \$26.00	109,851,276	2.80	3.37	(16.9)%	0.17	0.20	(15.0)%
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							

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6003	Pile Driving	32,748,085	3.00	3.61	(16.9)%	0.17	0.19	(10.5)%
	Wharf Building							
	Bridge or Trestle Construction — wood							
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)%
6220	Excavation — equals or exceeds \$26.00	958,252,126	1.40	1.68	(16.7)%	0.15	0.17	(11.8)%
	Grading Land — equals or exceeds \$26.00							
	Land Leveling — farm lands — equals or exceeds \$26.00							
1699	Rock Wool Mfg.	17,879,180	1.01	1.21	(16.5)%	0.23	0.25	(8.0)%
9033	Housing Authorities	8,564,282	2.13	2.55	(16.5)%	0.22	0.24	(8.3)%
2731	Planing or Moulding Mills	94,998,200	2.92	3.49	(16.3)%	0.24	0.25	(4.0)%
9610	Motion Pictures — production — all employees	3,335,051,000	0.77	0.92	(16.3)%	0.24	0.24	0.0%
5201	Concrete or Cement Work — sidewalks — less than \$24.00	800,539,166	2.67	3.18	(16.0)%	0.21	0.23	(8.7)%
	Concrete or Cement Work — less than \$24.00							
9048	Camps	93,202,985	1.89	2.25	(16.0)%	0.34	0.32	6.3%
	Boy and Girl Scout Councils — camp operations							
3076	Furniture Mfg. — metal	241,897,436	2.77	3.29	(15.8)%	0.23	0.25	(8.0)%
	Wheelchair Mfg.							
5606	Contractors — executive level supervisors	1,912,582,397	0.48	0.57	(15.8)%	0.21	0.23	(8.7)%
6364	Irrigation Pipe Installation — agricultural	26,949,104	3.17	3.76	(15.7)%	0.23	0.23	0.0%
8852	Home Infusion Therapists	22,788,376	1.29	1.53	(15.7)%	0.23	0.26	(11.5)%
5195	Communications Cabling	249,759,665	2.32	2.75	(15.6)%	0.20	0.21	(4.8)%
5187	Plumbing — equals or exceeds \$24.00	1,559,898,440	1.64	1.94	(15.5)%	0.19	0.20	(5.0)%
	Refrigeration Equipment — equals or exceeds \$24.00							
7248	Marine Appraisers or Surveyors	98,408,687	1.15	1.36	(15.4)%	0.21	0.24	(12.5)%
4304	Newspaper Publishing or Printing — all other employees	320,499,539	3.05	3.60	(15.3)%	0.21	0.23	(8.7)%
5160	Elevator Erection or Repair	236,503,890	1.11	1.31	(15.3)%	0.20	0.21	(4.8)%
8850	Check Cashiers	191,967,961	1.00	1.19	(15.3)%	0.22	0.27	(18.5)%
7500	Telecommunications Companies	562,504,152	2.24	2.64	(15.2)%	0.24	0.25	(4.0)%
4283	Building or Roofing Paper or Felt Preparation	44,835,117	2.21	2.59	(15.0)%	0.24	0.25	(4.0)%
6215	Oil or Gas Lease Work	55,744,683	1.84	2.16	(14.9)%	0.20	0.23	(13.0)%
0079	Strawberry Crops	541,018,023	1.56	1.83	(14.8)%	0.22	0.24	(8.3)%
	Bush Berry Crops							
8908	Banks	7,877,334,077	0.29	0.34	(14.7)%	0.25	0.29	(9.4)%
3018	Steel Making	92,955,382	1.11	1.30	(14.6)%	0.23	0.26	(11.5)%
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)%
8810	Clerical Office Employees	136,415,539,366	0.18	0.21	(14.3)%	0.26	0.27	(3.7)%
	Draftspersons							
	Libraries — librarians or professional assistants							
	Libraries — public							
9586	Barber Shops or Beauty Parlors	583,524,544	0.93	1.08	(13.9)%	0.24	0.26	(7.7)%
8875	Public Colleges or Schools	579,707,381	0.62	0.72	(13.9)%	0.29	0.31	(6.5)%
	Superintendent of Public Schools Office							
6361	Canal Construction	35,565,775	1.68	1.95	(13.8)%	0.20	0.23	(13.0)%
	Cross-Country Water Pipeline Construction							
	Jetty or Breakwater Construction							
1701	Cement Mfg.	139,631,876	2.97	3.44	(13.7)%	0.22	0.23	(4.3)%
7500	Gas Works	60,337,700	1.70	1.96	(13.3)%	0.23	0.25	(8.0)%
7520	Waterworks	60,337,700	1.70	1.96	(13.3)%	0.25	0.27	(7.4)%
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%
8801	Credit Unions	966,166,007	0.40	0.46	(13.0)%	0.27	0.28	(3.6)%
5225	Reinforcing Steel Installation	253,706,634	3.04	3.49	(12.9)%	0.16	0.18	(11.1)%
8743	Mortgage Brokers	2,186,968,249	0.07	0.08	(12.5)%	0.20	0.23	(13.0)%
4494	Plastics — blow molded products mfg.	123,394,398	2.18	2.49	(12.4)%	0.23	0.25	(8.0)%
0040	Vineyards	1,332,505,182	1.91	2.18	(12.4)%	0.24	0.25	(4.0)%
5190	Electrical Wiring — less than \$28.00	991,063,164	1.81	2.06	(12.1)%	0.22	0.23	(4.3)%
7855	Railroad Construction	33,948,904	1.55	1.76	(11.9)%	0.21	0.22	(4.5)%
8800	Mailing or Addressing Companies	272,808,743	1.33	1.51	(11.9)%	0.24	0.25	(4.0)%
8387	Automobile or Automobile Truck Service Stations	805,288,044	1.72	1.95	(11.8)%	0.22	0.24	(8.3)%
2081	Butchering	72,010,313	4.33	4.90	(11.6)%	0.28	0.27	3.7%
	Stockyards							
4681	Orthotic or Prosthetic Device Mfg.	72,586,544	1.07	1.21	(11.6)%	0.25	0.28	(10.7)%
6400	Fence Construction	142,733,671	3.52	3.97	(11.3)%	0.22	0.24	(8.3)%
9519	Household Appliances	323,243,606	2.69	3.03	(11.2)%	0.22	0.24	(8.3)%
	Water Softening or Conditioning Systems							
5484	Plastering or Stucco Work — less than \$25.00	179,805,642	4.55	5.12	(11.1)%	0.19	0.22	(13.6)%
3220	Can Mfg.	87,771,861	1.89	1.99	(11.1)%	0.23	0.24	(4.2)%
9426	Sanitary Companies	68,064,873	3.71	4.17	(11.0)%	0.22	0.22	(9.1)%
3365	Welding or Cutting	48,395,472	3.81	4.27	(10.9)%	0.23	0.24	(4.2)%
4635	Oxygen or Hydrogen Mfg.	92,195,742	1.09	1.21	(10.7)%	0.25	0.25	0.0%
4740	Oil Refining — petroleum	632,631,395	0.85	0.95	(10.5)%	0.21	0.22	(4.5)%
	Asphalt or Tar Distilling or Refining							
	Gasoline Recovery							

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6834	Boat Building or Repairing	90,953,941	2.81	3.14	(10.5)%	0.20	0.23	(13.0)%
5028	Masonry — equals or exceeds \$24.00	275,207,247	2.65	2.96	(10.5)%	0.17	0.19	(10.5)%
2002	Macaroni Mfg.	45,746,656	3.27	3.65	(10.4)%	0.22	0.24	(8.3)%
3060	Door or Window Mfg. — metal or plastic — including glass	304,347,840	2.96	3.30	(10.3)%	0.24	0.26	(7.7)%
	Door or Window Frame Mfg. — metal or plastic							
	Door or Window Mfg. — screen							
2117	Vegetable or Fruit Processing — frozen	59,009,250	3.92	4.37	(10.3)%	0.27	0.28	(3.6)%
3830	Airplane Mfg.	2,075,428,072	0.96	1.07	(10.3)%	0.22	0.25	(12.0)%
1122	Mining — surface	32,827,709	3.32	3.70	(10.3)%	0.18	0.19	(5.3)%
1624	Quarries	32,827,709	3.32	3.70	(10.3)%	0.20	0.21	(4.8)%
	Excavation — rock							
3632	Machine Shops	1,946,644,804	1.78	1.98	(10.1)%	0.24	0.26	(7.7)%
5184	Steam Pipe or Boiler Insulation	75,988,043	1.25	1.39	(10.1)%	0.20	0.21	(4.8)%
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)%
8304	Grain Elevators or Grain Storage Warehouses	10,928,872	2.71	3.01	(10.0)%	0.25	0.27	(7.4)%
5146	Cabinet or Fixtures	871,228,062	2.44	2.71	(10.0)%	0.20	0.23	(13.0)%
	Sign Installation or Repair							
5467	Glaziers — less than \$26.00	57,603,208	3.62	4.02	(10.0)%	0.22	0.25	(12.0)%
5479	Insulation Work	144,517,499	2.82	3.13	(9.9)%	0.21	0.23	(8.7)%
3805	Aircraft Engine Mfg. or Rebuilding	235,962,758	0.64	0.71	(9.9)%	0.22	0.23	(4.3)%
	Automobile or Automobile Truck Engine Mfg.							
8834	Physicians	11,581,691,389	0.55	0.61	(9.8)%	0.26	0.27	(3.7)%
3719	Oil or Gas Refining Units	121,695,604	1.29	1.43	(9.8)%	0.18	0.20	(10.0)%
8840	Churches — clergy	1,793,973,952	0.28	0.31	(9.7)%	0.24	0.24	0.0%
5348	Tile, Stone, Mosaic or Terrazzo Work	649,594,150	1.71	1.89	(9.5)%	0.22	0.24	(8.3)%
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)%
5020	Ceiling Installation	124,617,952	2.21	2.44	(9.4)%	0.18	0.20	(10.0)%
8060	Stores — wine, beer or spirits — retail	172,191,642	1.08	1.19	(9.2)%	0.22	0.23	(4.3)%
7332	Ambulance Services	488,184,724	1.92	2.11	(9.0)%	0.31	0.33	(6.1)%
8397	Automobile or Automobile Truck Transmission Repairing and Rebuilding	64,690,946	1.92	2.02	(9.0)%	0.24	0.24	0.0%
0045	Orchards — nut crops	336,334,304	1.95	2.15	(9.0)%	0.24	0.27	(11.1)%
5185	Automatic Sprinkler Installation — within buildings — less than \$27.00	116,809,138	2.65	2.90	(9.0)%	0.25	0.25	0.0%
5506	Street or Road Construction — paving	348,529,839	2.34	2.56	(9.0)%	0.19	0.19	0.0%
8500	Metal Scrap Dealers	70,976,655	3.95	4.31	(9.0)%	0.24	0.25	(4.0)%
5212	Concrete Pumping	52,119,555	3.22	3.51	(8.3)%	0.17	0.20	(15.0)%
8209	Vegetables — fresh vegetable and tomato packing and handling	114,065,672	3.13	3.41	(8.2)%	0.25	0.25	0.0%
5553	Roofing — equals or exceeds \$23.00	379,467,300	4.72	5.14	(6.2)%	0.17	0.18	(5.6)%
3726	Boiler Installation, Repair or Setting — steam	55,157,982	2.44	2.65	(7.9)%	0.23	0.23	0.0%
2063	Creameries and Dairy Products Mfg.	557,473,579	2.21	2.40	(7.9)%	0.23	0.25	(8.0)%
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							
8807	Newspaper, Magazine or Book Publishing — no printing	543,390,319	0.36	0.39	(7.7)%	0.25	0.26	(3.9)%
8818	Newspaper Publishing or Newspaper Printing — editing	543,390,319	0.36	0.39	(7.7)%	0.25	0.26	(3.8)%
4150	Optical Goods Mfg.	237,682,326	1.48	1.60	(7.5)%	0.25	0.26	(3.8)%
	Lens Mfg.							
5474	Painting, Decorating or Paper Hanging — less than \$24.00	666,514,286	3.21	3.47	(7.5)%	0.18	0.20	(10.0)%
	Waterproofing — less than \$24.00							
	Painting — oil or gasoline storage tanks — less than \$24.00							
5447	Wallboard Application — equals or exceeds \$26.00	1,144,799,600	1.73	1.87	(7.5)%	0.17	0.20	(15.0)%
4611	Drug, Medicine or Pharmaceutical Preparations Mfg.	717,545,427	1.00	1.08	(7.4)%	0.27	0.27	0.0%
0050	Farm Machinery Operation	150,798,140	2.66	2.87	(7.3)%	0.24	0.27	(11.1)%
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%
2819	Truss or Building Components Mfg.	112,283,261	3.69	3.97	(7.1)%	0.26	0.28	(7.1)%
5432	Carpentry — equals or exceeds \$26.00	610,124,903	2.39	2.57	(7.0)%	0.17	0.20	(15.0)%
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)%
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)%
5697	Carpentry — detached private residences for 1 or 2 families — equals or exceeds \$26.00	610,124,903	2.39	2.57	(7.0)%	0.17	0.20	(15.0)%
	Carpentry — dwellings not exceeding 3 stories — equals or exceeds \$26.00							
1463	Asphalt Works	55,187,555	3.48	3.74	(7.0)%	0.20	0.25	(20.0)%
	Briquette Mfg.							
	Coke Mfg.							
5027	Masonry — less than \$24.00	207,209,208	4.29	4.61	(6.9)%	0.19	0.22	(13.6)%
2108	Fruit — citrus fruit packing and handling	93,589,280	3.22	3.46	(6.9)%	0.25	0.28	(10.7)%
8823	Residential Care Facilities for Children	372,936,520	2.02	2.17	(6.9)%	0.27	0.28	(3.6)%
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							
7538	Electric Light or Power Line Construction	99,678,130	3.62	3.88	(6.7)%	0.18	0.21	(14.3)%
8324	Automobile Gasoline Stations	249,749,410	1.95	2.09	(6.7)%	0.21	0.21	0.0%
2585	Laundries	386,968,871	3.78	4.05	(6.7)%	0.25	0.28	(10.7)%
9066	Homeowners Associations	210,583,325	1.54	1.65	(6.7)%	0.24	0.25	(4.0)%
3643	Electric Power or Transmission Equipment Mfg.	214,970,889	1.27	1.36	(6.6)%	0.26	0.27	(3.7)%
	Electric Control Panel or Switchgear Mfg.							
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)%

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
7429	Airport Operators	31,830,677	2.76	2.95	(6.4)%	0.25	0.27	(7.4)%
6308	Sewer Construction — equals or exceeds \$26.00	232,232,764	2.19	2.34	(6.4)%	0.16	0.18	(11.1)%
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							
2014	Grain or Rice Milling	97,003,056	2.83	3.02	(6.3)%	0.26	0.26	0.0%
	Feed Mfg.							
4492	Sign Mfg. — metal, plastic or wood	69,037,575	1.95	2.08	(6.3)%	0.27	0.27	0.0%
0400	Cotton Merchants	3,935,959	2.12	2.26	(6.2)%	0.24	0.29	(17.2)%
	Warehouses — cotton							
7410	Aircraft Operation — agricultural — all others	12,488,370	2.95	3.14	(6.1)%	0.22	0.23	(4.3)%
8117	Stores — feed, tack and farm supplies	37,283,177	2.33	2.48	(6.0)%	0.23	0.26	(11.5)%
7198	Parcel Delivery Companies	1,971,593,178	3.91	4.16	(6.0)%	0.21	0.23	(8.7)%
7219	Trucking Firms	1,971,593,178	3.91	4.16	(6.0)%	0.20	0.22	(9.1)%
	Express Companies							
	Mobile Crane and Hoisting Service Contractors							
8031	Stores — meat, fish or poultry — retail	368,547,998	2.66	2.83	(6.0)%	0.28	0.30	(6.7)%
4558	Paint, Varnish or Lacquer Mfg.	184,696,771	1.93	2.05	(5.9)%	0.24	0.23	4.3%
	Resin Mfg.							
0016	Orchards — citrus and deciduous fruits	633,103,225	3.45	3.66	(5.7)%	0.22	0.24	(8.3)%
2660	Boot or Shoe Mfg. or Repairing	26,547,210	1.52	1.61	(5.6)%	0.24	0.26	(7.7)%
0036	Dairy Farms	490,615,184	2.78	2.94	(5.4)%	0.26	0.27	(3.7)%
7538	Electric Light or Power Companies	354,665,268	1.06	1.12	(5.4)%	0.18	0.20	(10.0)%
5538	Sheet Metal Work — less than \$25.00	407,919,719	3.38	3.57	(5.3)%	0.23	0.24	(4.2)%
2003	Bakeries and Cracker Mfg.	1,164,412,107	2.50	2.64	(5.3)%	0.25	0.25	(0.0)%
3568	Electrical Connector Mfg.	123,135,350	0.94	0.99	(5.1)%	0.27	0.28	(3.6)%
8723	Elevator Service Inspections, Oiling and Adjusting	37,258,815	0.57	0.60	(5.0)%	0.25	0.24	(4.2)%
0005	Nurseries — propagation and cultivation of nursery stock	672,255,324	2.12	2.23	(4.9)%	0.24	0.25	(4.0)%
5183	Plumbing — less than \$24.00	1,043,536,193	2.73	2.87	(4.9)%	0.23	0.24	(4.2)%
	Refrigeration Equipment — less than \$24.00							
8806	Sheltered Workshops or Work Activity Centers	160,233,679	1.87	2.07	(4.8)%	0.23	0.31	(6.5)%
3089	Tool Mfg.	318,802,982	1.80	1.89	(4.8)%	0.25	0.26	(3.9)%
7382	Beer or Ale Dealers	157,594,384	3.40	3.57	(4.8)%	0.25	0.26	(3.8)%
8820	Attorneys	9,349,385,502	0.20	0.21	(4.8)%	0.22	0.23	(4.3)%
2727	Log Hauling	17,128,288	6.35	6.65	(4.7)%	0.16	0.20	(20.0)%
4036	Plaster Board or Plaster Block Mfg.	25,498,719	1.03	1.08	(4.6)%	0.26	0.25	4.0%
8041	Stores — wine or spirits — wholesale	75,784,997	2.28	2.39	(4.6)%	0.27	0.27	0.0%
5473	Asbestos Abatement	104,347,346	4.39	4.60	(4.6)%	0.19	0.21	(9.5)%
2109	Fruit — dried fruit packing and handling	58,007,361	3.14	3.29	(4.6)%	0.27	0.29	(6.9)%
3681	Instrument Mfg. — electronic	4,593,377,471	0.63	0.66	(4.5)%	0.25	0.26	(3.8)%
	Computer or Computer Peripheral Equipment Mfg.							
	Telecommunications Equipment Mfg.							
	Audio/Visual Electronic Products Mfg.							
3724	Millwright Work	968,162,388	2.38	2.49	(4.4)%	0.21	0.22	(4.5)%
	Electrical Machinery or Auxiliary Apparatus							
7360	Freight Handlers	216,380,867	3.73	3.90	(4.4)%	0.26	0.26	0.0%
	Freight Forwarders							
2116	Fruit Juice or Concentrate Mfg.	80,815,517	2.67	2.79	(4.3)%	0.25	0.24	4.2%
3682	Instrument Mfg. — non-electronic	438,490,207	0.89	0.93	(4.3)%	0.26	0.28	(7.1)%
8059	Stores — ceramic tile	110,500,591	2.03	2.12	(4.2)%	0.25	0.27	(7.4)%
7272	Water Truck Service Companies	11,596,594	4.54	4.74	(4.2)%	0.17	0.18	(5.6)%
5552	Roofing — less than \$23.00	185,158,411	9.36	9.77	(4.2)%	0.17	0.20	(15.0)%
2501	Clothing Mfg.	1,551,492,048	1.60	1.67	(4.2)%	0.23	0.25	(8.0)%
	Hat Mfg.							
	Dressmaking or Tailoring							
	Lampshade Mfg.							
	Flower or Flower Arrangement Mfg.							
9155	Theaters — motion picture	206,552,247	0.71	0.74	(4.1)%	0.32	0.34	(5.9)%
8001	Stores — florists	186,956,349	1.97	2.05	(3.9)%	0.25	0.26	(3.8)%
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.							
8102	Seed Merchants	58,575,860	1.26	1.31	(3.8)%	0.27	0.28	(3.6)%
7580	Sanitary or Sanitation Districts Operation	48,226,467	2.17	2.25	(3.6)%	0.21	0.23	(8.7)%
3574	Machine Mfg.	203,152,502	1.91	1.98	(3.5)%	0.25	0.25	0.0%
	Golf Club or Fishing Rod Mfg. or Assembly							
5205	Concrete or Cement Work — sidewalks — equals or exceeds \$24.00	1,128,190,166	1.91	1.98	(3.5)%	0.17	0.20	(15.0)%
	Concrete or Cement Work — equals or exceeds \$24.00							
1438	Smelting, Sintering, Refining, or Alloying	40,459,722	3.34	3.46	(3.5)%	0.25	0.24	4.2%
9402	Sewer or Tank Cleaning	80,528,737	2.32	2.40	(3.9)%	0.20	0.21	(4.9)%

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
9053	Baths Exercise or Health Institutes Swimming Pools Clubs — swimming Clubs — tennis or racquetball	842,074,782	0.89	0.92	(3.3)%	0.28	0.29	(3.4)%
0251	Irrigation, Drainage or Reclamation Works	30,821,554	1.97	2.03	(3.0)%	0.25	0.28	(10.7)%
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)%
4470	Wire Rope or Cable Mfg. — no wire drawing	29,455,655	2.06	2.12	(2.8)%	0.23	0.24	(4.2)%
8390	Automobile Van Conversion or Customizing	34,575,083	2.14	2.20	(2.7)%	0.26	0.27	(3.7)%
4112	Integrated Circuit and Semiconductor Wafer Mfg.	1,056,708,983	0.36	0.37	(2.7)%	0.24	0.28	(14.3)%
4511	Analytical or Testing Laboratories	1,112,821,609	0.73	0.75	(2.7)%	0.26	0.26	0.0%
3339	Foundries — investment casting	55,975,316	2.29	2.35	(2.6)%	0.26	0.29	(10.3)%
8061	Stores — groceries and provisions — convenience — retail	303,505,424	1.93	1.98	(2.5)%	0.21	0.23	(8.7)%
9220	Cemetery Operation Crematory Operators	70,455,104	3.05	3.12	(2.2)%	0.26	0.26	0.0%
7601	Telephone, Telegraph or Fire Alarm Line Construction	27,404,664	4.00	4.09	(2.2)%	0.21	0.24	(12.5)%
8839	Dentists and Dental Surgeons	3,125,128,720	0.45	0.46	(2.2)%	0.24	0.26	(7.7)%
8391	Automobile or Automobile Truck Dealers	3,306,056,911	1.51	1.54	(1.9)%	0.23	0.24	(4.2)%
5107	Door, Door Frame or Pre-Glazed Window Installation	294,774,653	2.55	2.60	(1.9)%	0.23	0.25	(8.0)%
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)%
9620	Funeral Directors	120,908,259	1.05	1.07	(1.9)%	0.23	0.25	(8.0)%
8103	Wiping Cloth or Rag Dealers	5,822,473	4.24	4.32	(1.9)%	0.27	0.28	(3.6)%
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)%
2142	Wineries Distilling Vinegar Mfg.	467,981,327	1.61	1.64	(1.8)%	0.27	0.29	(6.9)%
6307	Sewer Construction — less than \$26.00	65,836,193	3.90	3.97	(1.8)%	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	(3.9)%
2806	Door, Sash or Window Mfg. — wood Shutter Mfg.	163,345,660	2.83	2.88	(1.7)%	0.25	0.27	(7.4)%
3651	Electrical Wire Harness Mfg.	146,417,663	1.14	1.16	(1.7)%	0.27	0.27	0.0%
8264	Paper Stock Dealers Bottle Dealers Rubber Stock Dealers	91,591,227	4.18	4.25	(1.6)%	0.22	0.24	(8.3)%
8829	Nursing Homes Convalescent Homes or Convalescent Hospitals Rest Homes Sanitariums	2,689,806,398	1.84	1.87	(1.6)%	0.26	0.27	(3.7)%
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)%
5213	Concrete Construction — foundations	896,855,030	2.72	2.76	(1.4)%	0.17	0.20	(15.0)%
3039	Reinforcing Steel Fabrication	43,774,717	3.62	3.67	(1.4)%	0.22	0.23	(4.3)%
5222	Concrete Construction — bridges Chimney Construction	123,984,215	3.63	3.68	(1.4)%	0.17	0.19	(10.5)%
4499	Plastics — thermoformed products mfg.	151,746,940	2.31	2.34	(1.3)%	0.24	0.26	(7.7)%
8021	Stores — meat, fish or poultry — wholesale	159,244,450	4.26	4.31	(1.2)%	0.24	0.26	(7.7)%
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%
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)%
8038	Stores — department stores	737,732,903	1.83	1.85	(1.1)%	0.27	0.28	(3.6)%
4354	Printed Circuit Board Mfg.	189,657,163	0.97	0.98	(1.0)%	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%
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)%
8267	Machinery and Equipment Dealers — secondhand	12,503,682	2.91	2.93	(0.7)%	0.24	0.25	(4.0)%
9085	Residential Care Facilities for the Developmentally Disabled	321,447,847	2.02	2.03	(0.5)%	0.25	0.28	(7.1)%
3300	Bed Spring or Wire Mattresses Mfg.	3,014,446	3.53	3.60	(0.3)%	0.24	0.29	(17.2)%
3070	Computer Memory Disk Mfg.	271,343,815	0.30	0.30	0.0%	0.27	0.30	(10.0)%
3573	Power Supply Mfg.	57,406,208	0.83	0.83	0.0%	0.25	0.26	(3.9)%
4498	Plastics — injection molded products mfg.	401,717,000	2.44	2.44	0.0%	0.23	0.25	(8.0)%
4771	Explosive Mfg. Rocket Propellant Mfg.	52,156,024	1.09	1.09	0.0%	0.22	0.23	(4.3)%

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
6235	Oil or Gas Wells — drilling or redrilling	99,263,970	3.58	3.58	0.0 %	0.19	0.21	(9.5)%
	Oil or Gas Wells — installation or recovery of casing							
	Drilling — geothermal wells							
6315	Water Mains or Connections Construction — less than \$26.00	87,605,980	2.79	2.79	0.0 %	0.19	0.22	(13.6)%
	Gas Mains or Connections Construction — less than \$26.00							
6325	Conduit Construction	390,262,566	1.99	1.99	0.0 %	0.18	0.21	(14.3)%
7607	Video Post Production	965,031,772	0.12	0.12	0.0 %	0.25	0.28	(10.7)%
	Audio Post Production							
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 %
8755	Labor Unions	438,202,752	0.38	0.38	0.0 %	0.18	0.22	(18.2)%
8803	Auditors or Accountants	5,580,897,170	0.14	0.14	0.0 %	0.22	0.25	(12.0)%
8846	Printing — screen printing — editing	114,573,805	0.38	0.38	0.0 %	0.27	0.28	(3.6)%
	Screen Printed Merchandise Dealers — editing							
8859	Computer Programming or Software Development	22,273,831,140	0.07	0.07	0.0 %	0.29	0.30	(3.3)%
	Internet or Web-Based Application Development or Operation							
8868	Colleges or Schools — private — academic professionals	6,724,807,252	0.45	0.45	0.0 %	0.28	0.29	(3.4)%
9422	Road Districts or Departments	714,603	2.32	2.32	0.0 %	0.26	0.27	(3.7)%
2840	Picture Frame Assembly	56,464,594	2.99	2.98	0.3 %	0.23	0.25	(8.0)%
	Picture or Artwork Framing							
3146	Hardware Mfg.	279,268,349	2.20	2.19	0.5 %	0.22	0.26	(15.4)%
	Heat Treating							
2710	Sawmills or Shingle Mills	48,365,354	3.68	3.66	0.5 %	0.22	0.25	(12.0)%
	Log Chipping							
	Wood Treating or Preserving							
5040	Iron or Steel Erection — structural	65,206,791	5.00	4.97	0.6 %	0.16	0.19	(15.8)%
	Bridge Building — metal							
	Painting — steel structures or bridges							
4717	Butter Substitutes Mfg.	20,297,679	2.33	2.31	0.7 %	0.23	0.25	(8.0)%
8116	Farm Machinery Dealers	56,190,434	2.40	2.38	0.8 %	0.26	0.26	0.0 %
8631	Racing Stables — operation — including trainers and jockeys — payroll basis	41,740,638	7.93	7.92	0.0 %	0.19	0.22	(13.6)%
4631	Vitamin or Food Supplement Mfg.	171,855,468	2.19	2.17	0.9 %	0.25	0.24	(8.9)%
2030	Sugar Mfg. or Refining	41,724,082	2.96	2.95	1.0 %	0.25	0.27	(7.4)%
1320	Oil or Gas Lease Operators	183,168,681	1.63	1.61	1.2 %	0.18	0.18	0.0 %
8350	Gasoline or Oil Dealers	310,815,268	2.36	2.33	1.3 %	0.21	0.24	(12.5)%
3383	Jewelry Mfg.	111,498,847	1.24	1.22	1.6 %	0.21	0.22	(4.5)%
	Clock Mfg.							
	Watch Mfg.							
	Trophy Mfg.							
8019	Printing — quick printing	438,119,546	0.62	0.61	1.6 %	0.26	0.29	(10.3)%
	Document Duplication or Photocopying Service							
4049	Potteries	78,393,811	2.26	2.22	1.8 %	0.26	0.27	(3.7)%
	Terra Cotta Mfg.							
0034	Poultry Raising	131,603,571	2.73	2.68	1.9 %	0.25	0.26	(3.8)%
	Sheep Raising and Hog Farms							
2881	Furniture Assembling	22,684,493	4.02	3.94	2.0 %	0.25	0.28	(10.7)%
	Coffin or Casket Mfg. or Assembling							
8017	Stores — retail	9,283,425,404	1.49	1.46	2.1 %	0.27	0.29	(6.9)%
	Stores — hardware — retail							
	Towel or Toilet Supply Companies							
	Product Demonstrators and Sample Distributors — by contractors — in stores							
6206	Oil or Gas Wells — cementing	63,879,875	2.42	2.37	2.1 %	0.16	0.18	(11.1)%
	Oil or Gas Wells — acidizing							
	Oil or Gas Wells — vacuum truck service companies							
	Oil or Gas Wells — gravel packing							
9058	Day Care Centers	1,373,218,126	1.42	1.39	2.2 %	0.27	0.28	(3.6)%
8748	Automobile or Automobile Truck Salespersons	2,195,043,225	0.47	0.46	2.2 %	0.21	0.23	(8.7)%
4286	Bag Mfg. — plastic	55,137,887	3.28	3.21	2.2 %	0.23	0.24	(4.2)%
8804	Alcoholic and Drug Recovery Homes	451,612,114	1.36	1.33	2.3 %	0.25	0.28	(10.7)%
	Social Rehabilitation Facilities for Adults							
5108	Door Installation — overhead doors	48,661,348	4.43	4.33	2.3 %	0.20	0.24	(16.7)%
8018	Stores — wholesale	3,844,315,702	2.58	2.52	2.4 %	0.24	0.26	(7.7)%
2915	Veneer or Veneer Products Mfg.	17,426,269	2.51	2.45	2.4 %	0.22	0.26	(15.4)%
3815	Automobile Truck or Automobile Truck Trailer Mfg. or Assembling	159,967,268	2.91	2.84	2.5 %	0.24	0.24	0.0 %
	Automobile Body Mfg. — truck, trailer or bus							
5951	Serum, Anti-Toxin or Virus Mfg.	883,880,764	0.41	0.40	2.5 %	0.29	0.29	0.0 %
3401	Tube or Pipe Products Mfg.	124,591,984	2.46	2.40	2.5 %	0.28	0.28	0.0 %
	Gate or Corral Mfg.							
3241	Wire Rope or Cable Mfg. — including wire drawing	20,970,238	2.34	2.28	2.6 %	0.25	0.27	(7.4)%
	Wire Drawing							
8062	Stores — computer	201,509,767	0.78	0.76	2.6 %	0.27	0.27	0.0 %
2852	Window Blind Mfg. or Assembly	55,666,787	3.50	3.41	2.6 %	0.24	0.26	(7.7)%
0172	Truck Farms	1,383,333,974	2.31	2.25	2.7 %	0.22	0.24	(8.3)%

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
8601	Engineers — consulting Oil or Gas Geologists or Scouts	4,856,913,985	0.38	0.37	2.7 %	0.22	0.24	(8.3)%
8063	Geophysical Exploration Stores — lighting fixtures	74,679,023	1.45	1.41	2.8 %	0.24	0.27	(11.1)%
1925	Die Casting Mfg.	36,019,181	5.21	5.06	3.0 %	0.22	0.23	(4.3)%
4243	Box Mfg. — folding paper boxes	103,528,319	2.43	2.36	3.0 %	0.26	0.26	0.0 %
1123	Mining — underground	4,065,455	5.84	5.67	3.0 %	0.22	0.27	(18.5)%
2113	Canneries — fish	34,539,497	5.15	5.00	3.0 %	0.21	0.22	(4.5)%
3612	Pump or Hydraulic Apparatus Mfg. or Repair	101,241,778	1.69	1.64	3.0 %	0.24	0.28	(14.3)%
4239	Paper or Pulp Mfg. Fibre Preparation	98,740,230	1.99	1.93	3.1 %	0.22	0.25	(12.0)%
3169	Stove Mfg.	72,352,390	2.31	2.24	3.1 %	0.25	0.27	(7.4)%
9070	Residential Care Facilities for the Elderly Residential Care Facilities for Adults	677,936,719	2.96	2.87	3.1 %	0.26	0.27	(3.7)%
5443	Lathing	256,181,560	2.70	2.61	3.4 %	0.19	0.21	(9.5)%
8078	Sandwich Shops — not restaurants Beverage Preparation Shops — not bars or taverns Ice Cream or Frozen Yogurt Shops	727,768,618	0.90	0.87	3.4 %	0.33	0.35	(5.7)%
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)%
2362	Knitting	35,877,374	4.07	3.93	3.6 %	0.21	0.23	(8.7)%
4038	Plaster Statuary or Ornament Mfg. Taxidermist	54,144,433	3.05	2.94	3.7 %	0.22	0.24	(8.3)%
3066	Sheet Metal Products Mfg. Aluminum Ware Mfg. Coppersmithing	639,517,870	2.20	2.12	3.8 %	0.26	0.26	0.0 %
2883	Furniture Mfg. — wood	145,907,466	3.52	3.39	3.8 %	0.27	0.27	0.0 %
2757	Pallet Mfg., Repair or Reconditioning Pallet Dealers	70,186,635	3.72	3.58	3.9 %	0.27	0.27	0.0 %
2163	Bottling	469,016,063	3.44	3.31	3.9 %	0.24	0.26	(7.7)%
4632	Dental Laboratories	249,862,811	0.77	0.74	4.1 %	0.23	0.25	(8.0)%
4299	Printing — all other employees Bookbinding — all other employees	909,773,632	1.73	1.66	4.2 %	0.24	0.24	0.0 %
8004	Stores — garden supplies	96,875,967	1.72	1.65	4.2 %	0.25	0.26	(3.9)%
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)%
4495	Plastics — extrusion molded products mfg.	161,716,172	2.62	2.51	4.4 %	0.20	0.24	(16.7)%
9522	Upholstering Furniture — upholstering Automobile Body Upholstering Coffin or Casket Upholstery Work Wheelchair Upholstering	248,333,472	2.13	2.04	4.4 %	0.22	0.26	(15.4)%
2222	Spinning or Weaving	25,311,415	2.59	2.48	4.4 %	0.25	0.27	(7.4)%
4361	Photographers Photofinishing	214,138,434	1.41	1.35	4.4 %	0.25	0.28	(10.7)%
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)%
8388	Rubber Tire Dealers	517,978,227	2.27	2.17	4.6 %	0.24	0.25	(4.0)%
2683	Bag Mfg. — traveling bags or hand luggage	11,555,802	2.49	2.38	4.6 %	0.23	0.26	(11.5)%
4496	Plastics — fabricated products mfg. — no molding	95,827,123	2.23	2.13	4.7 %	0.24	0.27	(11.1)%
8830	Institutional Employees	3,403,364,192	0.89	0.85	4.7 %	0.25	0.27	(7.4)%
9043	Hospitals	3,403,364,192	0.89	0.85	4.7 %	0.25	0.27	(7.4)%
2570	Mattress or Box Springs Mfg.	77,030,852	3.10	2.96	4.7 %	0.24	0.26	(7.7)%
2107	Fruit — fresh fruit packing and handling	164,431,163	2.64	2.52	4.8 %	0.27	0.29	(6.9)%
8015	Stores — furniture	850,232,476	2.18	2.08	4.8 %	0.24	0.26	(7.7)%
8042	Stores — floor covering	243,462,613	1.68	1.60	5.0 %	0.22	0.23	(4.3)%
3840	Automobile, Automobile Truck or Motorcycle Parts Mfg.	322,976,367	2.48	2.36	5.1 %	0.23	0.25	(8.0)%
1452	Mining — ore milling	3,013,507	1.64	1.56	5.1 %	0.20	0.22	(8.1)%
9073	Restaurants or Taverns Vending Concessionaires	12,756,678,084	1.43	1.36	5.1 %	0.28	0.29	(3.4)%
9092	Bowling Centers Billiard Halls Skating Centers	108,854,203	1.41	1.34	5.2 %	0.26	0.29	(10.3)%
2952	Musical Instrument Mfg. — other than metal	64,115,825	2.75	2.61	5.4 %	0.24	0.26	(7.7)%
3082	Foundries — steel castings	32,643,472	3.92	3.72	5.4 %	0.21	0.22	(4.5)%
8070	Stores — video media — rental — retail	189,704,352	0.97	0.92	5.4 %	0.30	0.27	(11.1)%
6204	Drilling	49,406,809	5.52	5.23	5.5 %	0.20	0.21	(4.8)%
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 %

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
3807	Automobile or Automobile Truck Radiator Mfg.	17,649,080	1.85	1.75	5.7%	0.27	0.28	(3.6)%
8066	Stores — bicycles and bicycle accessories	69,715,500	0.74	0.70	5.7%	0.24	0.26	(7.7)%
8813	Printing — editing	759,797,209	0.37	0.35	5.7%	0.23	0.25	(8.0)%
	Bookbinding — editing							
3821	Automobile or Automobile Truck Dismantling	80,037,406	3.65	3.45	5.8%	0.25	0.26	(3.8)%
3179	Electrical Apparatus Mfg.	184,571,510	1.97	1.86	5.9%	0.23	0.26	(11.5)%
3570	Electric Appliance Mfg.	184,571,510	1.97	1.86	5.9%	0.23	0.26	(11.5)%
3577	Printed Circuit Board Assembling	375,563,592	0.69	0.65	6.2%	0.22	0.26	(15.4)%
5192	Vending or Coin-Operated Machines	124,355,793	2.41	2.27	6.2%	0.23	0.24	(4.2)%
8046	Stores — automobile accessories	792,417,776	2.06	1.94	6.2%	0.24	0.26	(7.7)%
9096	Residential Cleaning Services	41,000,854	5.90	5.55	6.3%	0.26	0.28	(7.1)%
8006	Stores — groceries and provisions — retail	2,410,795,970	2.51	2.36	6.4%	0.28	0.29	(3.4)%
	Stores — fruit or vegetables — retail							
3569	Electric Motor Mfg. or Repair	47,920,631	1.67	1.57	6.4%	0.23	0.25	(8.0)%
0044	Cotton Farms	89,355,729	2.83	2.66	6.4%	0.23	0.25	(8.0)%
9424	Garbage, Ashes or Refuse Dump Operations	225,007,638	3.65	3.43	6.4%	0.23	0.24	(4.2)%
4130	Glass Merchants	116,612,892	3.62	3.40	6.5%	0.22	0.23	(4.3)%
5446	Wallboard Application — less than \$26.00	462,758,311	3.10	2.91	6.5%	0.21	0.22	(4.5)%
3683	Speaker Mfg.	32,458,671	1.62	1.52	6.6%	0.26	0.27	(3.7)%
5542	Sheet Metal Work — equals or exceeds \$25.00	746,038,328	2.17	2.03	6.9%	0.17	0.19	(10.5)%
4497	Plastics — fiber reinforced plastic products mfg.	210,086,225	1.80	1.68	7.1%	0.25	0.28	(10.7)%
2102	Fruit or Vegetable Dehydrating	41,947,481	2.53	2.36	7.2%	0.25	0.26	(3.8)%
4279	Paper Goods Mfg.	154,965,627	2.38	2.22	7.2%	0.24	0.26	(7.7)%
	Bag Mfg. — paper							
5140	Electrical Wiring — equals or exceeds \$28.00	1,619,404,193	1.46	1.36	7.4%	0.20	0.21	(4.8)%
2759	Box, Box Shook or Container Mfg.	45,843,291	3.16	2.94	7.5%	0.26	0.27	(3.7)%
4312	Newspaper Delivery	33,841,808	2.71	2.52	7.5%	0.20	0.23	(13.0)%
3022	Pipe or Tube Mfg.	58,808,976	1.97	1.83	7.7%	0.26	0.27	(3.7)%
2688	Leather Goods Mfg.	54,372,317	2.52	2.34	7.7%	0.24	0.27	(11.1)%
1803	Stone Cutting or Polishing	93,677,548	3.18	2.95	7.8%	0.23	0.26	(11.5)%
	Marble Cutting or Polishing							
9521	House Furnishings	386,872,384	2.18	2.02	7.9%	0.20	0.23	(13.0)%
	Floor Covering							
	Window Covering							
3081	Foundries — iron	31,594,448	3.40	3.15	7.9%	0.24	0.25	(4.0)%
	Enameled Ironware Mfg.							
7385	Taxicab Operations	17,501,968	4.88	4.52	8.0%	0.21	0.22	(4.5)%
8265	Iron or Steel Scrap Dealers	54,714,453	3.62	3.35	8.1%	0.24	0.27	(11.1)%
	Junk Dealers							
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.							
4420	Rubber Tire Recapping or Retreading	10,455,269	5.44	5.02	8.4%	0.25	0.28	(10.7)%
3257	Wire Goods Mfg.	97,748,856	2.55	2.35	8.5%	0.26	0.26	0.0%
3400	Metal Goods Mfg.	232,587,478	3.06	2.82	8.5%	0.23	0.26	(11.5)%
9069	Clubs — gaming	331,655,846	2.01	1.85	8.6%	0.26	0.28	(7.1)%
4828	Chemical Mixing, Blending and Repackaging	183,585,694	1.50	1.38	8.7%	0.23	0.24	(4.2)%
2842	Wood Products Mfg.	98,386,855	3.86	3.55	8.7%	0.24	0.26	(7.7)%
3175	Furnace, Heater or Radiator Mfg.	28,143,396	2.85	2.62	8.8%	0.22	0.24	(8.3)%
5102	Iron, Steel, Brass, Bronze or Aluminum Erection — non-structural	186,602,021	3.33	3.06	8.8%	0.17	0.20	(15.0)%
	Floor Installation							
4251	Envelope Mfg.	39,762,029	1.71	1.57	8.9%	0.25	0.27	(7.4)%
2790	Pattern or Model Mfg.	107,852,539	1.81	1.66	9.0%	0.26	0.27	(3.7)%
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)%
4297	Electronic Prepress — all operations	270,008,454	0.24	0.22	9.1%	0.24	0.25	(4.0)%
	Graphic Design — all operations							
4922	Magnetic Tape Mfg.	13,547,457	1.20	1.10	9.1%	0.24	0.25	(4.0)%
8106	Iron or Steel Merchants	192,072,990	3.16	2.89	9.3%	0.24	0.26	(7.7)%
8071	Stores — books — retail	181,891,082	0.81	0.74	9.5%	0.27	0.30	(10.0)%
8400	Motorcycle Dealers	232,148,588	1.04	0.95	9.5%	0.22	0.25	(12.0)%
3572	Medical Instrument Mfg.	613,754,129	0.69	0.63	9.5%	0.25	0.27	(7.4)%
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							
0042	Landscape Gardening	1,914,394,654	2.86	2.61	9.6%	0.24	0.25	(4.0)%
4244	Corrugated or Fibre Board Container Mfg.	241,993,223	2.50	2.28	9.6%	0.22	0.23	(4.3)%
2150	Ice Mfg. or Ice Dealers	17,783,627	3.85	3.51	9.7%	0.23	0.23	0.0%
4623	Cosmetic, Personal Care or Perfumery Products Mfg.	170,938,778	2.60	2.37	9.7%	0.27	0.28	(3.6)%
9067	YMCA or YWCA Institutions	172,510,157	1.13	1.03	9.7%	0.31	0.33	(6.1)%
	Clubs — boys and girls							
2576	Awning, Tarp or Canvas Goods Mfg.	51,466,235	2.71	2.47	9.7%	0.24	0.24	0.0%
8032	Stores — clothing, dry goods — wholesale	271,343,449	2.92	2.66	9.8%	0.23	0.26	(11.5)%
3131	Tag, Button or Fastener Mfg.	43,389,447	1.98	1.80	10.0%	0.23	0.23	0.0%
	Engraving							
9009	Janitorial Services	1,199,723,858	3.91	3.55	10.1%	0.23	0.25	(8.0)%

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Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
2402		Carpet or Rug Mfg.	44,466,559	2.88	2.61	10.3 %	0.22	0.23	(4.3)%
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							
0041		Potato Crops	42,160,034	2.75	2.49	10.4 %	0.23	0.26	(11.5)%
4351		Photo Engraving	32,171,502	0.95	0.86	10.5 %	0.24	0.27	(11.1)%
2571		Pillow, Quilt, Comforter or Cushion Mfg.	52,306,840	3.57	3.23	10.5 %	0.22	0.24	(8.3)%
5207		Dam Construction — concrete	208,025	2.29	2.07	10.6 %	0.24	0.26	(7.7)%
2812		Cabinet Mfg. — wood	585,305,007	3.33	3.01	10.6 %	0.23	0.26	(11.5)%
3085		Foundries — non-ferrous	58,261,489	4.16	3.76	10.6 %	0.24	0.25	(4.0)%
9031		Pest Control	242,000,017	2.39	2.16	10.6 %	0.22	0.23	(4.3)%
2702		Logging or Lumbering	57,794,459	10.03	9.06	10.7 %	0.16	0.18	(11.1)%
		Clearing Land							
		Wood Chopping or Tie Making							
8847		Beverage Container Collection or Redemption	65,846,813	4.75	4.29	10.7 %	0.22	0.24	(8.3)%
3828		Automobile or Automobile Truck Parts Rebuilding	103,880,232	2.26	2.04	10.8 %	0.23	0.25	(8.0)%
4410		Rubber Goods Mfg.	162,301,950	3.08	2.78	10.8 %	0.22	0.26	(15.4)%
7133		Railroads	19,697,414	1.64	1.48	10.8 %	0.22	0.25	(12.0)%
4478		Plastic Goods Mfg.	266,630,624	2.43	2.19	11.0 %	0.25	0.26	(3.8)%
7721		Detective or Patrol Agencies	1,366,347,884	1.90	1.71	11.1 %	0.22	0.24	(8.3)%
		Patrol or Guard Services							
		Watchpersons or Guards							
9182		Athletic Teams or Parks — maintenance	192,224,140	1.29	1.16	11.2 %	0.30	0.31	(3.2)%
8057		Boat Dealers	31,934,662	2.18	1.96	11.2 %	0.22	0.25	(12.0)%
8107		Machinery Dealers	201,488,314	1.97	1.77	11.3 %	0.23	0.25	(8.0)%
7405		Aircraft Operation — scheduled, commuter and supplemental — flying crew	733,476,416	1.27	1.14	11.4 %	0.24	0.26	(7.7)%
6504		Confections and Food Sundries Mfg. or Processing	1,018,036,951	3.02	2.71	11.4 %	0.25	0.26	(3.8)%
3180		Fixtures or Lamp Mfg. or Assembly	131,641,556	2.24	2.01	11.4 %	0.24	0.28	(14.3)%
1124		Mining — Surface Employees of underground mining	3,336,021	3.97	3.56	11.5 %	0.23	0.26	(11.5)%
8291		Warehouses — cold storage	205,689,145	2.83	2.53	11.5 %	0.22	0.26	(15.4)%
9549		Advertising Companies	16,897,835	4.15	3.71	11.5 %	0.25	0.25	4.0 %
7382		Bus or Limousine Operations	730,006,575	3.95	3.54	11.9 %	0.22	0.25	(12.0)%
4665		Rendering or Fertilizer Works	47,666,174	3.35	2.99	12.0 %	0.24	0.25	(4.0)%
		Glue Mfg.							
8827		Homemaker Services	1,047,354,510	2.15	1.91	12.6 %	0.23	0.25	(8.0)%
		Public Health Nursing Associations							
9403		Garbage, Ashes or Refuse Collecting	678,593,427	4.07	3.61	12.7 %	0.21	0.23	(8.7)%
		Street Sweeping Service Companies							
7232		Mail Delivery Service Companies	53,169,968	4.24	3.76	12.8 %	0.17	0.18	(5.6)%
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							
9050		Hotels	2,319,218,471	2.64	2.33	13.3 %	0.26	0.28	(7.1)%
		Motels							
9061		Clubs	190,695,826	1.73	1.52	13.8 %	0.26	0.27	(3.7)%
7515		Oil or Gas Pipeline Operation	47,719,752	0.98	0.86	14.0 %	0.25	0.24	4.2 %
2211		Cotton Batting, Wadding or Waste Mfg.	10,994,761	4.81	4.22	14.0 %	0.21	0.24	(12.5)%
		Felting Mfg.							
		Wool Combing or Scouring							
8831		Hospitals — veterinary	905,011,224	1.30	1.14	14.0 %	0.33	0.34	(2.9)%
		Kennels							
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							
9101		Colleges or Schools — private	456,911,123	2.71	2.37	14.3 %	0.24	0.26	(7.7)%
0171		Field Crops	122,724,501	3.41	2.98	14.4 %	0.22	0.26	(15.4)%
7605		Burglar Alarm Installation, Service or Repair	380,885,693	1.73	1.51	14.6 %	0.21	0.23	(8.7)%
		Fire Alarm Installation, Service or Repair							
		Sound System Installation, Service or Repair							
3831		Machine Shops — aircraft components	353,259,018	1.25	1.09	14.7 %	0.23	0.28	(17.9)%
4829		Chemical Mfg.	210,461,295	1.15	1.00	15.0 %	0.23	0.25	(8.0)%
4683		Oil Mfg. or Refining — vegetable	8,057,540	3.58	3.11	15.1 %	0.25	0.27	(7.4)%
		Cottonseed Oil Mfg. or Refining							
2095		Meat Products Mfg.	157,789,798	3.88	3.37	15.1 %	0.23	0.26	(11.5)%
7510		Radio, Television or Commercial Broadcasting Stations	3,588,314,397	0.45	0.39	15.4 %	0.22	0.25	(12.0)%
8113		Oil or Gas Well Supplies or Equipment Dealers — secondhand	2,036,332	4.87	4.22	15.4 %	0.25	0.26	(5.8)%
8204		Building Material Dealers — secondhand	2,036,332	4.87	4.22	15.4 %	0.23	0.25	(8.0)%
		Pipe Reclaiming							
3501		Machinery Mfg. — portable tools and lawn care	72,978,606	2.46	2.13	15.5 %	0.24	0.25	(4.0)%
		Machinery Mfg. — swimming pool and spa							
3030		Iron or Steel Works — structural	109,004,356	4.25	3.67	15.8 %	0.22	0.25	(12.0)%
3634		Valve Mfg.	129,909,986	2.01	1.73	16.2 %	0.25	0.27	(7.4)%
4557		Ink, Mucilage or Polish Mfg.	97,532,744	1.62	1.39	18.5 %	0.23	0.24	(4.2)%

Impact of Change in California ELRs and D-Ratios by Class Codes effective 1/1/2010 (sorted by largest negative percentage change in ELR to large positive percentage change in ELR)

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
9060	Clubs — country or golf	859,736,070	2.04	1.75	16.6 %	0.25	0.26	(3.8)%
4512	Biomedical Research Laboratories	1,830,638,861	0.21	0.18	16.7 %	0.31	0.33	(6.1)%
9151	Theaters — music ensembles	131,531,965	0.56	0.48	16.7 %	0.25	0.27	(7.4)%
0038	Stock Farms	67,452,019	4.93	4.22	16.8 %	0.22	0.24	(8.3)%
	Feed Yards							
9097	Swimming Pool Cleaning and Servicing	69,568,326	2.22	1.90	16.8 %	0.23	0.26	(11.5)%
3040	Iron Works — non-structural	127,672,991	3.66	3.13	16.9 %	0.23	0.26	(11.5)%
8821	Attorney Support Services	143,044,201	1.10	0.94	17.0 %	0.23	0.24	(4.2)%
0401	Cotton Gin Operation	13,723,556	5.45	4.65	17.2 %	0.21	0.22	(4.5)%
8838	Museums	351,750,752	0.74	0.63	17.5 %	0.28	0.30	(6.7)%
2111	Canneries	351,239,309	3.08	2.62	17.6 %	0.25	0.27	(7.4)%
	Olive Handling							
	Pickle Mfg.							
4720	Soap or Synthetic Detergent Mfg.	46,089,808	1.97	1.67	18.0 %	0.23	0.24	(4.2)%
7606	Cable Television Companies	465,798,553	2.03	1.72	18.0 %	0.27	0.28	(3.6)%
9009	Building Operation — commercial properties — all other employees	509,504,654	2.26	1.91	18.3 %	0.20	0.23	(13.0)%
9016	Amusement Parks or Exhibitions — maintenance of premises	408,662,684	2.56	2.16	18.5 %	0.28	0.28	0.0 %
	Dog Shows							
	Horse Shows — maintenance							
9181	Athletic Teams or Parks — players, umpires	73,993,427	6.72	5.66	18.7 %	0.35	0.35	0.0 %
9011	Apartment or Condominium Complex Operation — all other employees	1,587,123,602	2.19	1.83	19.7 %	0.22	0.24	(8.3)%
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							
4114	Glassware Mfg.	35,134,670	3.68	3.06	20.3 %	0.20	0.21	(4.8)%
8286	Livestock Dealers or Commission Merchants	6,418,747	4.02	3.34	20.4 %	0.24	0.29	(17.2)%
	Livestock Auctioneers							
3110	Forging Works	81,053,197	3.46	2.87	20.6 %	0.24	0.25	(4.0)%
	Tool Mfg. — hot formed tools							
	Blacksmithing							
9010	Mobile Home Park Operation — all other employees	124,864,596	2.98	2.47	20.6 %	0.20	0.24	(16.7)%
3647	Battery Mfg.	49,096,696	3.15	2.59	21.6 %	0.22	0.23	(4.3)%
	Lead Mfg., Reclaiming or Alloying							
4034	Concrete Products Mfg.	230,823,588	3.89	3.19	21.9 %	0.23	0.25	(8.0)%
8110	Stores — welding supplies	67,511,708	1.36	1.11	22.5 %	0.23	0.25	(8.0)%
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							
8290	Warehouses — self-storage — all other employees	150,824,140	2.28	1.85	23.2 %	0.21	0.24	(12.5)%
8292	Warehouses — general merchandise	651,407,807	5.06	4.10	23.4 %	0.26	0.27	(3.7)%
2584	Carpet, Rug or Upholstery Cleaning	77,738,064	3.24	2.60	24.6 %	0.23	0.25	(8.0)%
5650	Termite Control Work	158,584,337	3.80	3.04	25.0 %	0.20	0.22	(9.1)%
9007	Apartment or Condominium Complex Operation for Seniors	111,708,728	2.12	1.69	25.4 %	0.24	0.24	0.0 %
8028	Equipment or Machinery Rental Yards	295,415,649	3.85	3.06	25.8 %	0.23	0.25	(8.0)%
	Machinery or Equipment Rental Yards							
9015	Building Operation — all other employees	1,088,112,662	2.85	2.24	27.2 %	0.23	0.25	(8.0)%
	Churches							
	Libraries							
3808	Automobile or Motorcycle Mfg. or Assembling	56,940,874	1.63	1.28	27.3 %	0.22	0.28	(21.4)%
4432	Pen or Mechanical Pencil Mfg.	11,848,625	1.58	1.24	27.4 %	0.22	0.24	(8.3)%
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							
4240	Box Mfg. — rigid paper boxes	7,797,016	4.70	3.68	27.7 %	0.24	0.26	(7.7)%
9184	Ski Resorts	69,289,282	4.70	3.62	29.8 %	0.24	0.27	(11.1)%
9154	Theaters — not motion picture	368,646,357	1.97	1.51	30.5 %	0.24	0.26	(7.7)%
9185	Carnivals or Circuses	1,919,436	12.26	9.34	31.3 %	0.24	0.25	(4.0)%
7207	Stables	67,452,019	5.60	4.22	32.7 %	0.22	0.25	(12.0)%
	Clubs — riding							
	Horse Shows — stable employees							
	Pack Trains							
8741	Real Estate Agencies	6,637,524,359	0.08	0.06	33.3 %	0.22	0.23	(4.3)%
9156	Theaters — dance, opera and theater companies	90,166,010	3.02	2.18	38.5 %	0.26	0.29	(10.3)%
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	(31.9)%	0.20	0.23	(13.0)%
7722	Police, Sheriffs, Constables, etc. — volunteers	3	90.95	99.09	(9.2)%	0.25	0.26	(3.8)%
8278	Racing Stables — jockeys on per race basis	30,883	55.14	42.22	23.6 %	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.