

Workers' Compensation Classification Guide

Contract Labor vs. Employee Labor

The following section will help you determine whether the labor in question should be reported.

A person who works on a genuine contract labor basis is not eligible for workers' compensation coverage under Chapter 504, Texas Labor Code. Whether a person is an independent contractor or an employee depends on many factors. The employer's failure to withhold FICA or income taxes does not necessarily mean that the person is contract labor for workers' compensation purposes. The distinction between the two types of labor involves the right of the employer to control the details of the work. The basic factors that should be considered before categorizing a person as contract labor are as follows:

- Does this person provide the same service to other businesses or employers?
- Does this person furnish tools, supplies or materials necessary to perform the job?
- Except for final approval of the job, does the person control the details of the work?
- Is the person paid on a basis other than by the hour, day, week, month or year?

YES answers to these questions would indicate that the person is to be considered contract labor.

NO answers generally indicate that the person is an employee for workers' compensation purposes and would need to be included on payroll reports. Please call the Texas Association of Counties for assistance if you have questions concerning a specific situation.

Building and Construction Contracts

While TAC RMP coverage is not available to contractors, a governmental entity that enters into a building or construction contract may require the contractor to certify in writing that the contractor provides Workers' Compensation coverage for each employee the contractor employs on the public project.

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Reporting Payroll

All workers' compensation coverage are subject to a final payroll audit that reflects the actual payroll and the actual contribution developed on the coverage in comparison to the estimated payrolls and estimated contribution calculated at the time the coverage is issued.

Payroll means money or substitutes for money and includes:

- Wages or salaries
- Bonuses and Commissions
- Sick leave, vacation pay, holidays (including accrued leave paid after termination of employment)
- Employee portion of FICA tax if the employee portion is paid by employer.
- Rental value of an apartment or house provided for an employee based on comparable accommodations
- The value of meals received by the employee as part of the employee's pay
- Employee contributions made in the form of an employee authorized salary reduction which are diverted by an employee for payment by the employer into a savings or retirement plan. (Example: Texas County and District Retirement System, Cafeteria Plans, Flexible Benefit Plans)
- Include the "base" pay portion of overtime pay. The "extra" pay for overtime should be excluded.
- Include payment for "call" pay, paid to employees on stand-by or on-call duties.
- Allocated business expenses such as housing, automobile, clothing, tools provided by employees and used in their work.
- Reimbursement or allowances to employees in excess of the expenses.
- For Jurors and Election Personnel, if covered, please report the actual remuneration.
- For juveniles providing personal services to charitable and educational institutions, please report the actual remuneration.
- Grants paid to employees.
- Cars - value of cars declared as income under the IRS should be included in payroll.
- Automobile mileage allowances in excess of IRS guidelines.

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Volunteers

The number of volunteers for this calculation is the total number of volunteer positions for these volunteer roles. If the county has an auditable record of hours that each volunteer was on duty or participating in sponsored training, the member may determine the "salary" by multiplying the number of hours by the hourly wage that would have been used if the services had been provided by an employee. If you do not have this class of employee on your staff, hourly wage will be the state-wide average for entry level employees engaged in similar activities.

If no records of hours are available: For volunteers' workers' compensation contribution calculations, an annual salary of \$5,200 per volunteer is used.

Workers' Compensation Classification Codes

When classifying employees, it is important to remember that the job duties, not the job title, are to be used to determine the proper classification code. Some employees may perform labor that is directly related to more than one classification. When this occurs, the person's entire payroll must be assigned to the highest rated classification code, representing any portion of the person's duties.

The following chart includes the most frequently used work class codes and defines typical classifications. It is not intended as a complete list of available codes.

Call TAC RMP at (800) 456-5974 if you have questions regarding the coding of an employee.

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CLASS CODE	CLASS CODE NAME	DESCRIPTION OF CLASS CODE
033650	Welder	Applies to both shop and outside work and includes incidental machine operations.
042990	Printing	Applies to the operations involved in printing, printing of signs, when printing is done directly on the sign material by printing equipment.
045110	Chemical Analyst/Assayers	Includes lab workers (non-medical), health inspectors, septic inspectors, building inspectors, electrical inspectors, and visual inspectors. Includes civil defense directors who may be subject to hazardous conditions, if not, place in Code 8810.
045190	Insect Control	Includes mosquito control ground fogging units. Fogging from airplanes or helicopters is assigned to code 7418.
051900	Electrical Wiring within Buildings	Applies to installation or repair of electrical fixtures or appliances.
051910	Office Technician	Includes Office machine installation, inspection adjustment or repair
052030	Concrete Construction-Bridges	Includes bridges, piers, abutments where clearance is more than 10feet. Applicable to all concrete work in connection with construction of bridges over 10 feet.
054030	Carpentry (NOC)	Carpentry not otherwise classified (NOC).
055060	Road Employees-Paving, Repaving	Applies to clearing of right of way, earth excavation, filling, grading, paving or repaving.
056060	Co. & Drain Dist. Commissioners	Commissioners and Road Superintendents that are directly responsible for road crew supervision.
062190	Landfill Operation & Drivers, Excavation	Includes burrowing, filling or backfilling
062290	Irrigation/Drainage Construct.	Pile driving, dredging, tunneling, or ditch digging.
063190	Gas/Water Main Connection Construction	Also includes flood control districts.
073270	Stevedoring	The storage, maintenance, or repair of nets, slings, fork lift trucks, or other equipment shall be assigned to the basic classification even though such operations are conducted at a separate location.
073800	Drivers	Drivers, Chauffeurs, Messengers. Applies to employees engaged in such duties or in connection with a vehicle.
074180	Aircraft Operations	Includes patrol and insect control by aerial application (spraying & crop dusting)

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CLASS CODE	CLASS CODE NAME	DESCRIPTION OF CLASS CODE
074220	Aircraft Ambulance	Applies to medical flight operation of aircraft including helicopters
074230	Airport	Aircraft All Other, including aerial photography, mapping, or survey work.
075200	Waterworks Operation & Drivers	Applies to the operation of water plants, Sources of water for the plant include but not limited to rivers, streams, deep water wells, underground springs, dams or reservoirs. The water is pumped and piped to the filtration plant where it is filtered through sand beds. The water is then treated with chlorine or other purifying chemicals. Sometimes sodium fluoride is added. The water is then pumped to large elevated stand pipes for distribution through the system. Code 7520 includes maintenance or repair to the plant equipment, water mains, water meters and fire plugs. It also includes water meter installation when done by the employees of the plant operator and includes meter readers whether employed by the plant operator or by separate concerns. Cashiers who take payments from customers are also included in Code 7520.
075800	Sewage Disposal Plant Operations	Applies to the operations of a sewage disposal plant. Such plants may be operated by a municipal board or commission or a private company. The plant can dispose of sewage by a number of methods, the most common of which are plain sedimentation, chemical coagulation, biological processes and various combinations of these three. These processes kill bacteria and speed up decomposition so that raw sewage is not dumped into waterways or incinerated. The classification applies to the employees engaged in the operation of the treatment facility including those who may simply watch gages or instrument panels.
075900	Landfill, Garbage Reduction	Applies to reduction or incineration. Drivers to be separately rated as Code 9402.
077040	Firefighters & Drivers	Applies to organizations serving the public through firefighting and related fire protection services. Includes firefighters who also perform emergency medical services.
077200	Law Enforcement	Includes Sheriff, Deputies, Constables, jail employees and investigators.
077210	Ambulance	Ambulance Service and Emergency Medical Service providers and drivers
077220	Juvenile Detention Officers	Juvenile Probation Officers employed in detention centers.
080060	Commodity Dist.-Retail Grocery	Applies to commodity distribution personnel.

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CLASS CODE	CLASS CODE NAME	DESCRIPTION OF CLASS CODE
080170	Store Clerks	Store Retail including Concessions
082270	Permanent Yard Employees	Applies only to personnel who work at storage yards maintained for storage of material or equipment. See other construction codes for personnel who work at construction sites.
082640	Recycling Or Shredding Workers & Drivers	Includes aluminum can, paper shredding and glass recycling workers who run recycling machines and drive recycling vehicles.
082920	Warehousing NOC and Driver	<p>Applies to the operations involved in the storage of goods belonging to others which are not classified under one of the other specific storage warehouse classifications. Code 8292 does apply to the storage of new, unsold furniture for manufacturers or dealers. Code 8292 includes repair and maintenance of equipment, loading and unloading of trucks or other vehicles, movement of items within the warehouse and any repacking which may need to be done.</p> <p>Field bonded warehouse operations involve only custodians who check the goods and materials in and out of the bonded premises. These insured do not operate the warehouse themselves, but are only responsible for the security of the merchandise which it stores as security for bank loans or other such purposes.</p> <p>Applies to the storage of general merchandise not owned by the member.</p>
083910	Auto Mechanics	Applies to repair of trucks, autos, heavy equipment and wrecker service. Also auto accessories store workers.
086010	Engineers, Surveyors	Applies to land surveying and those not engaged in actual construction.
087090	Inspectors or Weighers of Merchandise on Vessels or Docks	Inspectors, samplers, or weighers of merchandise on vessels docks, railways, or warehouses
087420	Juv Probation, Collectors, Sales	Applies to juvenile probation officers (except those employed in detention centers, use 7722), outside case workers, and social workers. Includes emergency management coordinators.

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CLASS CODE	CLASS CODE NAME	DESCRIPTION OF CLASS CODE
088090	Chief Of Commissions & Directors	Executive Officers performing clerical or outside salespersons duties only - not superintendents, foremen or workers. This classification applies only to executive officers such as the president, vice president, secretary, treasurer or any other officer appointed in accordance with the charter or by-laws of the corporation or a professional association.
088100	Clerical	Includes secretaries, bookkeepers and office personnel such as: County Judge, County Commissioners (use class 5606 if commissioner is directly responsible for road crew supervision), Auditor, County/District Clerks, Tax Assessor/Collector, Treasurer, Veterans Service Officer, Court Reporters, Cashiers, Bailiff, Court Administrator, Justice of the Peace, Dispatchers, and Computer and Data Processing services. Does not apply to classifications that specifically include clerical within that classification.
088110	Election Personnel (non-employees)	Persons paid for service in the conduct of an election
088120	Jurors	Persons paid for jury service
088200	Law Office	Applies to the operations of attorneys both inside and outside of the office. It encompasses trial attorneys and attorneys, paralegals and other employees involved in investigative work but does not include private detectives who are classified under Code 7720
088280	Homemaker Service	Applies to non-professionals who provide in-home health care service.
088290	Nursing Home Employees	Includes all employees in nursing homes.
088310	Vet Hospital & Animal Control	Applies to Animal Control personnel.
088320	Physician Med. Lab. Minor Emer. Clinic	Medical/clerical personnel working in clinics. Includes medical lab workers.
088330	Hospital Professional & Clerical	Includes administrators, physicians, nurses, home health care professional employees, orderlies, technicians, pharmacists, nurse's aides, dieticians, clerical and switchboard.
088380	Library/Museum-Prof. & Clerical	Includes professional and clerical employees.
088550	Volunteers - Fire Fighters	Includes volunteer firefighters who also perform emergency medical services
088560	Volunteers - Law Enforcement	Reserve Law Enforcement Officers

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CLASS CODE	CLASS CODE NAME	DESCRIPTION OF CLASS CODE
088570	Volunteers - Emergency Medical Personnel	Includes volunteer Emergency Medical Personnel and no firefighting
088590	Volunteers - All Others	Volunteers not including law enforcement, firefighters or emergency medical personnel.
088680	Youth & Community Center Directors	Applies to schools - professional employees.
090140	Bldg. Maintenance & Janitors	Includes janitorial services.
090150	Parking Lots & Drivers	Includes parking garages, lots and parking attendants.
090160	Amusement Park, Exhibition Center	<p>This classification is used for employees that work as amusement park or exhibition operators or drivers within an operation not separately classified. This would include both businesses that are independent concessions, as well as those operated by the owner or lessee of the exhibition or amusement park. Jobs that are commonly found within this classification would include those who care for the premises, musicians, box office employees, security workers, elevator operators, gate attendants, boat rental concession employees, those who operate air rifle shooting galleries, archery ranges, ball or dart throwing booths, baseball batting cages, miniature golf courses, public tennis courts and driving ranges, pony tracks, tour guides, ticket sellers, and maintenance employees.</p> <p>Exclusions to class code 9016 that are similar in nature would include those who operate amusement park rides or devices, kennel or stable employees, anyone employed by a roller-skating rink, and anyone who should be assigned to a higher risk code according to the Basic Manual.</p>
090190	Toll Bridge Employees	This classification is reserved for employees engaged in bridge or vehicular tunnel operations. Includes all employees on approaches. Structural alterations or repairs, or the painting of the bridge structure to be separately rated.
090320	Housing Authority Mangers & Employees	This classification is reserved for employees of housing authorities, such as mangers, directors, and employees. Applies to all employees of housing authorities operating completed public housing projects. The authority may be a governmental, quasi-governmental, or privately run charitable, not-for-profit, or for-profit agency.

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CLASS CODE	CLASS CODE NAME	DESCRIPTION OF CLASS CODE
090330	Housing Authority & Drivers	This classification is reserved for employees of housing authorities, such as clerical, salespersons, drivers, etc. Applies to all employees of housing authorities operating completed public housing projects. The authority may be a governmental, quasi-governmental, or privately run charitable, not-for-profit, or for-profit agency.
090400	Hospital, All Others	Includes building superintendents, power employees, maintenance, repairs, supply, elevator, warehouse, kitchen, laundry, housekeeping and maid service.
090600	Golf Course	Includes clerical employees who work at clubhouse.
090610	Swimming Pools	Includes employees who work at a swimming pool.
090790	Restaurant, Food Preparation	Includes all jail cooks who never come in contact with prisoners. If cooks come in contact with prisoners, including trustees working in the kitchen, then place in Code 7720. Coverage for prisoners/trustees is not provided.
091010	Schools - All Other Employees	Includes employees for public library or museum
091020	Parks & Recreation	Includes all employees except clerical.
092200	Cemetery Operations	Applies to the operations involved in the operation of a cemetery. It will include digging graves, interring remains, landscape operations and day-to-day maintenance operations including lawn mowing, snow removal, etc. It also includes the operations involved in moving a cemetery or individual graves to another location. It includes the operation of a mausoleum but does not include crematory operations which are assigned to code 9620. Code 9220 includes the maintenance of equipment, grounds and buildings at the cemetery location. Includes removal operations which involve opening grave, removing and re-interring remains
094020	Garbage Collection & Drivers	Collection of refuse, garbage, trash and/or brush along with the operation of sanitary landfill. Street cleaning operations (no repair operations). Also includes beach combing operations.

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Important phone numbers

Workers' Compensation Claim Services	Workers' Compensation Claims Manager				
<p>Claims should be reported directly to Sedgwick.</p> <p>Sedgwick Business: (800) 752-6301 Fax: (512) 346-9321 Email: US-York-tacdwcforms@sedgwick.com</p> <p>Lezlie McNew, Senior WC Claim Manager Business: 512-427-2328 Email: Lezlie.Mcnew@sedgwick.com</p> <p>Trenisha Bryant, Director Claims Business: 972-372-6189 Email: Trenisha.Bryant@sedgwick.com</p>	<p>General workers' compensation claims questions, training needs and member assistance contact:</p> <p>Helana Barmore Business: (512) 478-8753 Email: Helanab@county.org</p>				
Member Services Representatives					
<p>General workers' compensation coverage and payroll classification questions may be directed to your Member Services Representative:</p> <table border="0" data-bbox="194 1113 1461 1398"> <tbody> <tr> <td data-bbox="194 1113 812 1239"> <p>Nelly Cano Business: (800) 456-5974, ext.3844 Email: NellyC@county.org</p> </td> <td data-bbox="812 1113 1461 1239"> <p>Bianca Prado-Espinoza Business: (800) 456-5974, ext. 3806 Email: BiancaP@county.org</p> </td> </tr> <tr> <td data-bbox="194 1260 812 1398"> <p>Sofia Maldonado Business: (800) 456-5974, ext. 3878 Email: SofiaM@county.org</p> </td> <td data-bbox="812 1260 1461 1398"> <p>Yolanda Mondragon Business: (800) 456-5974, ext. 3860 Email: YolandaM@county.org</p> </td> </tr> </tbody> </table>		<p>Nelly Cano Business: (800) 456-5974, ext.3844 Email: NellyC@county.org</p>	<p>Bianca Prado-Espinoza Business: (800) 456-5974, ext. 3806 Email: BiancaP@county.org</p>	<p>Sofia Maldonado Business: (800) 456-5974, ext. 3878 Email: SofiaM@county.org</p>	<p>Yolanda Mondragon Business: (800) 456-5974, ext. 3860 Email: YolandaM@county.org</p>
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<p>Sofia Maldonado Business: (800) 456-5974, ext. 3878 Email: SofiaM@county.org</p>	<p>Yolanda Mondragon Business: (800) 456-5974, ext. 3860 Email: YolandaM@county.org</p>				

Important calendar dates

Quarterly Contribution Due Dates
1 st Quarter: January 1
2 nd Quarter: April 1
3 rd Quarter: July 1
4 th Quarter: October 1