

871—23.82(96) Definition of construction employer.

23.82(1) Construction. The department will utilize the North America Industry Classification System manual (2002 edition) to determine which employers will be classified as construction. The manual may be purchased through Bernan Press, 4611F Assembly Drive, Landham, MD 20706-4391, and is available on the Internet at <http://www.ntis.gov/naics>.

a. The construction sector is comprised of establishments primarily engaged in the construction of buildings and other structures, heavy construction (except buildings), additions, alterations, reconstruction, installation, and maintenance and repairs. Establishments engaged in demolition or wrecking of buildings and other structures, clearing of building sites, and sale of materials from demolished structures are also included. This sector also includes those establishments engaged in blasting, test drilling, landfill, leveling, earthmoving, excavating, land drainage, and other land preparation. The industries within this sector have been defined on the basis of their unique production processes. As with all industries, the production processes are distinguished by their use of specialized human resources and specialized physical capital. Construction activities are generally administered or managed at a relatively fixed place of business, but the actual construction work is performed at one or more different project sites. Employers that provide workers primarily for construction will be classified as construction employers.

b. This sector is divided into three subsectors of construction activities: (1) building construction and land subdivision and land development; (2) heavy construction (except buildings), such as highways, power plants, and pipelines; and (3) construction activity by special trade contractors.

c. Establishments classified in Subsector 233, Building, Developing, and General Contracting, and Subsector 234, Heavy Construction, usually assume responsibility for an entire construction project, and may subcontract some or all of the actual construction work. Operative builders who build on their own account for sale and land subdividers and land developers, who engage in subdividing real property into lots for sale, are included in Subsector 233, Building, Developing, and General Contracting. (Special trade contractors are included in Subsector 234, Heavy Construction, if they are engaged in activities primarily relating to heavy construction, such as grading for highways.) Establishments included in these subsectors operate as general contractors, design-builders, engineer-constructors, joint-venture contractors, and turnkey construction contractors. Establishments identified as construction management firms are also included.

d. Establishments classified in Subsector 235, Special Trade Contractors, are primarily engaged in specialized construction activities, such as plumbing, painting, and electrical work, and work for builders and general contractors under subcontract or directly for project owners. Establishments engaged in demolition or wrecking of buildings and other structures, dismantling of machinery, excavating, shoring and underpinning, anchored earth retention activities, foundation drilling, and grading for buildings are also included in this subsector.

e. “Force account” construction is construction work performed by an establishment primarily engaged in some business other than construction, for its own account and use, and by employees of the establishment. This activity is not included in this industry sector unless the construction work performed is the primary activity of a separate establishment of the enterprise.

f. The installation of prefabricated building equipment and materials, such as elevators and revolving doors, is classified in the construction sector. Installation work incidental to sales by employees of a manufacturing or retail establishment is classified as an activity of those establishments.

23.82(2) The term “construction” includes, but is not limited to:

a. Land subdividing and land development. Establishments primarily engaged in subdividing real property into lots or developing lots for sale.

b. Residential building construction.

(1) Single-family housing construction. Establishments primarily responsible for the entire construction (i.e., new work, additions, alterations, and repairs) of single-family residential housing units.

Building alterations, single-family—general contractors

Building construction, single-family—general contractors

Custom builders, single-family houses—general contractors
 Designing and erecting, combined: single-family houses—general contractors
 Home improvements, single-family—general contractors
 House construction, single-family—general contractors
 House: shell erection, single-family—general contractors
 Mobile home repair, on site—general contractors
 Modular housing, single-family (assembled on site)—general contractors
 One-family house construction—general contractors
 Prefabricated single-family houses erection—general contractors
 Premanufactured housing, single-family (assembled on site)—general contractors
 Remodeling buildings, single-family—general contractors
 Renovating buildings, single-family—general contractors
 Repairing buildings, single-family—general contractors
 Residential construction, single-family—general contractors
 Row house (single-family) construction—general contractors
 Town house construction—general contractors

(2) Multifamily housing construction. Establishments primarily responsible for the entire construction (i.e., new work, additions, alterations and repairs) of multifamily residential housing units.

Apartment building construction—general contractors
 Building alterations, residential: except single-family—general contractors
 Building construction, residential: except single-family—general contractors
 Custom builders, residential: except single-family—general contractors
 Designing and erecting, combined: residential, except single-family—general contractors
 Dormitory construction—general contractors
 Home improvements, residential: except single-family—general contractors
 Prefabricated building erection, residential: except single-family—general contractors
 Remodeling buildings, residential: except single-family—general contractors
 Renovating buildings, residential: except single-family—general contractors
 Repairing buildings, residential: except single-family—general contractors
 Residential construction, except single-family—general contractors

c. Nonresidential building construction.

(1) Manufacturing and industrial building construction. Establishments primarily responsible for the entire construction (i.e., new work, additions, alterations and repairs) of manufacturing and industrial buildings.

Building alterations, industrial and warehouse—general contractors
 Building components manufacturing plant construction—general contractors
 Building construction, industrial and warehouse—general contractors
 Clean room construction—general contractors
 Cold storage plant construction—general contractors
 Commercial warehouse construction—general contractors
 Custom builders, industrial and warehouse—general contractors
 Designing and erecting, combined: industrial—general contractors
 Dry cleaning plant construction—general contractors
 Factory construction—general contractors
 Food products manufacturing or packing plant construction—general contractors
 Grain elevator construction—general contractors
 Industrial building construction—general contractors
 Industrial plant construction—general contractors
 Paper pulp mill construction—general contractors
 Pharmaceutical manufacturing plant construction—general contractors
 Prefabricated building erection, industrial—general contractors
 Remodeling buildings, industrial and warehouse—general contractors

Renovating buildings, industrial and warehouse—general contractors
 Repairing buildings, industrial and warehouse—general contractors
 Truck and automobile assembly plant construction—general contractors
 Warehouse construction—general contractors

(2) Commercial and industrial building construction. Establishments primarily responsible for the entire construction (i.e., new work, additions, alterations and repairs) of commercial and industrial buildings.

Administration building construction—general contractors
 Amusement building construction—general contractors
 Auditorium construction—general contractors
 Bank building construction—general contractors
 Building alterations, nonresidential: except industrial and warehouses—general contractors
 Building construction, nonresidential: except industrial and warehouses—general contractors
 Casino construction—general contractors
 Church, synagogue and related building construction—general contractors
 Civic center construction—general contractors
 Commercial building construction—general contractors
 Custom builders, nonresidential: except industrial and warehouses—general contractors
 Designing and erecting, combined: commercial—general contractors
 Dome construction—general contractors
 Farm building construction, except residential—general contractors
 Fire station construction—general contractors
 Garage construction—general contractors
 Hospital construction—general contractors
 Hotel construction—general contractors
 Institutional building construction, nonresidential—general contractors
 Mausoleum construction—general contractors
 Motel construction—general contractors
 Municipal building construction—general contractors
 Museum construction—general contractors
 Office building construction—general contractors
 Passenger and freight terminal building construction—general contractors
 Post office construction—general contractors
 Prefabricated building erection, nonresidential: except industrial and warehouses—general contractors
 Prison construction—general contractors
 Remodeling buildings, nonresidential: except industrial and warehouses—general contractors
 Renovating buildings, nonresidential: except industrial and warehouses—general contractors
 Repairing buildings, nonresidential: except industrial and warehouses—general contractors
 Restaurant construction—general contractors
 School building construction—general contractors
 Service station construction—general contractors
 Shopping center construction—general contractors
 Silo construction, agricultural—general contractors
 Stadium construction—general contractors
 Store construction—general contractors

d. Highway, street, bridge and tunnel construction.

(1) Highway and street construction. Establishments primarily responsible for the entire construction (i.e., new work, reconstruction, or repairs) of highways (except elevated), streets, roads, or airport runways, and establishments identified as highway and street construction management firms, and establishments identified as special trade contractors engaged in performing subcontract work primarily related to highway and street construction.

Airport runway construction—general contractors
 Alley construction—general contractors
 Asphalt paving; roads, public sidewalks and streets—contractors
 Concrete construction; roads, highways, public sidewalks, and streets—contractors
 Grading for highways, streets and airport runways—contractors
 Guardrail construction on highways—contractors
 Highway construction, except elevated—general contractors
 Highway signs, installation of—contractors
 Parkway construction—general contractors
 Paving construction—contractors
 Resurfacing streets and highways—contractors
 Road construction, except elevated—general contractors
 Sidewalk construction, public—contractors
 Street maintenance or repair—contractors
 Street paving—contractors

(2) Bridge and tunnel construction. Establishments primarily responsible for the entire construction (i.e., new work, reconstruction, or repairs) of bridges, viaducts, elevated highways and tunnels, and establishments identified as bridge and tunnel construction management firms, and establishments identified as special trade contractors primarily engaged in performing subcontract work related to bridge and tunnel construction.

Abutment construction—general contractors
 Bridge construction—general contractors
 Causeway construction on structural supports—general contractors
 Highway construction, elevated—general contractors
 Overpass construction—general contractors
 Trestle construction—general contractors
 Tunnel construction—general contractors
 Underpass construction—general contractors
 Viaduct construction—general contractors

e. Other heavy construction.

(1) Water, sewer, and pipeline construction. Establishments primarily responsible for the entire construction (i.e., new work, reconstruction, rehabilitation or repairs) of water mains, sewers, drains, gas mains, natural gas pumping stations, and gas and oil pipelines, and establishments identified as water, sewer and pipeline construction management firms, and establishments identified as special trade contractors engaged in activities primarily related to water, sewer, and pipeline construction.

Aqueduct construction—general contractors
 Conduit construction—contractors
 Distribution lines (oil and gas field) construction—general contractors
 Gas main construction—general contractors
 Manhole construction—contractors
 Natural gas compressing station construction—general contractors
 Pipe laying—general contractors
 Pipeline construction—general contractors
 Pipeline wrapping—contractors
 Pumping station construction—general contractors
 Sewage collection and disposal line construction—general contractors
 Sewer construction—general contractors
 Water main line construction—general contractors

(2) Power and communication transmission line construction. Establishments primarily responsible for the entire construction (i.e., new work, reconstruction, rehabilitation or repairs) of electric power and communication transmission lines and towers, radio and television transmitting/receiving towers, cable laying, and cable television lines, and establishments identified as power and

communication transmission line construction management firms, and establishments identified as special trade contractors engaged in activities primarily related to power and communication line construction.

- Cable laying construction—contractors
- Cable television line construction—contractors
- Pole line construction—general contractors
- Power line construction—general contractors
- Telegraph line construction—general contractors
- Telephone line construction—general contractors
- Television and radio transmitting tower construction—general contractors
- Transmission line construction—general contractors

(3) Industrial nonbuilding structure construction. Establishments primarily responsible for the entire construction (i.e., new work, reconstruction, rehabilitation or repairs) of heavy industrial nonbuilding structures, such as chemical complexes, or facilities, cement plants, petroleum refineries, industrial incinerators, ovens, kilns, power plants (except hydroelectric plants), and nuclear reactor containment structures, and establishments identified as industrial nonbuilding construction management firms, and establishments identified as special trade contractors engaged in activities primarily related to industrial nonbuilding construction.

- Chemical complex or facilities construction—general contractors
- Coke oven construction—general contractors
- Discharging station construction, mine—general contractors
- Furnace construction for industrial plants—general contractors
- Industrial incinerator construction—general contractors
- Industrial plant appurtenance construction—general contractors
- Kiln construction—general contractors
- Light and power plant construction—general contractors
- Loading station construction, mine—general contractors
- Mine loading and discharging station construction—general contractors
- Mining appurtenance construction—general contractors
- Nuclear reactor containment structure construction—general contractors
- Oil refinery construction—general contractors
- Oven construction, bakers'—general contractors
- Oven construction for industrial plants—general contractors
- Petrochemical plant construction—general contractors
- Petroleum refinery construction—general contractors
- Power plant construction—general contractors
- Tipple construction—general contractors
- Washeries construction, mining—general contractors

(4) All other heavy construction. Establishments primarily responsible for the entire construction (i.e., new work, reconstruction or repairs) of heavy nonbuilding construction projects (except highway, street, bridge, tunnel, water lines, sewer lines, pipelines, and power and communication transmission lines), and industrial nonbuilding structures, and establishments identified as all other heavy construction management firms, and establishments primarily engaged in construction equipment rental with an operator, and establishments identified as special trade contractors engaged in activities primarily related to all other heavy construction.

- Athletic field construction—general contractors
- Blasting, except building demolition—contractors
- Breakwater construction—general contractors
- Bridle path construction—general contractors
- Brush clearing or cutting—contractors
- Caisson drilling—contractors
- Canal construction—general contractors

Channel construction—general contractors
Channel cutoff construction—general contractors
Clearing of land—general contractors
Cofferdam construction—general contractors
Cutting right-of-way—general contractors
Dam construction—general contractors
Dike construction—general contractors
Dock construction—general contractors
Drainage project construction—general contractors
Dredging—general contractors
Earthmoving, not connected with building construction—general contractors
Flood control project construction—general contractors
Golf course construction—general contractors
Harbor construction—general contractors
Heavy equipment rental with an operator—contractors
Hydroelectric plant construction—general contractors
Irrigation projects, construction—general contractors
Jetty construction—general contractors
Land clearing—contractors
Land drainage—contractors
Land leveling (irrigation)—contractors
Land reclamation—contractors
Levee construction—general contractors
Lock and waterway construction—general contractors
Marine construction—general contractors
Missile facilities construction—general contractors
Pier construction—general contractors
Pile driving—general contractors
Pond construction—general contractors
Railroad construction—general contractors
Railway roadbed construction—general contractors
Reclamation projects construction—general contractors
Reservoir construction—general contractors
Revetment construction—general contractors
Rock removal-underwater—contractors
Sewage treatment plant construction—general contractors
Ski tow erection—general contractors
Soil compacting service—contractors
Submarine rock-removal—general contractors
Subway construction—general contractors
Tennis court construction, outdoor—general contractors
Timber removal-underwater—contractors
Trail building—general contractors
Trailer camp construction—general contractors
Trenching—contractors
Waste disposal plant construction—general contractors
Water power project construction—general contractors
Water treatment plant construction—general contractors
Waterway construction—general contractors
Wharf construction—general contractors

f. Plumbing, heating and air conditioning contractors. Establishments primarily engaged in one or more of the following: (1) installing plumbing, heating, and air-conditioning equipment;

(2) servicing plumbing, heating, and air-conditioning equipment; and (3) the combined activity of selling and installing plumbing, heating, and air-conditioning equipment. The plumbing, heating, and air-conditioning work performed includes new work, additions, alterations, and maintenance and repairs.

- Air system balancing and testing—contractors
- Air conditioning, with or without sheet metal work—contractors
- Boiler cleaning—contractors
- Boiler erection and installation—contractors
- Drainage system installation (cesspool and septic tank)—contractors
- Dry well (cesspool) construction—contractors
- Fuel oil burner installation and servicing—contractors
- Furnace repair—contractors
- Gasline hookup—contractors
- Heating equipment installation—contractors
- Heating, with or without sheet metal work—contractors
- Lawn sprinkler system installation—contractors
- Mechanical contractors
- Piping, plumbing—contractors
- Plumbing and heating—contractors
- Plumbing repair—contractors
- Plumbing, with or without sheet metal work—contractors
- Solar heating apparatus—contractors
- Sprinkler system installation—contractors
- Steam fitting—contractors
- Sump pump installation and servicing—contractors
- Ventilating work, with or without sheet metal work—contractors
- Water pump installation and servicing—contractors
- Water system balancing and testing—contractors
- Work combined with heating or air conditioning—contractors

g. Painting and wall covering contractors. Establishments primarily engaged in interior or exterior painting and interior wall covering. The painting and wall covering work includes new work, additions, alterations, and maintenance and repairs.

- Bridge painting—contractors
- Electrostatic painting on site (including lockers and fixtures)—contractors
- House painting—contractors
- Painting of buildings and other structures, except roofs—contractors
- Paper hanging—contractors
- Ship painting—contractors
- Traffic lane painting—contractors
- Wallpaper removal—contractors
- Whitewashing—contractors

h. Electrical contractors. Establishments primarily engaged in one or more of the following: (1) performing electrical work at the site; (2) servicing electrical equipment at the site; and (3) the combined activity of selling and installing electrical equipment. The electrical work performed includes new work, additions, alterations, and maintenance and repairs.

- Cable splicing, electrical—contractors
- Cable television hookup—contractors
- Communication equipment installation—contractors
- Electric work—contractors
- Electrical repair at site of construction—contractors
- Electronic control system installation—contractors
- Highway lighting and electrical signal construction—contractors

Intercommunication equipment installation—contractors
 Sound equipment installation—contractors
 Telecommunications equipment installation—contractors
 Telephone and telephone equipment installation—contractors

i. Masonry, stone work, tile setting and plastering.

(1) Masonry and stone contractors. Establishments primarily engaged in masonry work, stone setting, and other stone work. The masonry work, stone setting and other stone work performed includes new work, additions, alterations, and maintenance and repairs.

Bricklaying—contractors
 Cement block laying—contractors
 Chimney construction and maintenance—contractors
 Concrete block laying—contractors
 Foundations, building of: block, stone or brick—contractors
 Marble work, exterior construction—contractors
 Masonry—contractors
 Refractory brick construction—contractors
 Retaining wall construction: block, stone or brick—contractors
 Stone setting—contractors
 Stone work erection—contractors
 Tuck pointing—contractors

(2) Drywall, plastering, acoustical, and insulation contractors. Establishments primarily engaged in drywall, plaster work, acoustical and building insulation work. The drywall, plaster work, acoustical and insulation work performed includes new work, additions, alterations, and maintenance and repairs.

Acoustical work—contractors
 Ceilings, acoustical installation—contractors
 Drywall construction—contractors
 Insulation installation, buildings—contractors
 Lathing—contractors
 Plastering, plain or ornamental—contractors
 Solar reflecting insulation film—contractors
 Stucco construction—contractors
 Taping and finishing drywall—contractors

(3) Tile, marble, terrazzo, and mosaic contractors. Establishments primarily engaged in (1) setting and installing ceramic tile, marble (interior only), terrazzo, and mosaic, or (2) mixing marble particles and cement to make terrazzo at the job site. The tile, marble, terrazzo, and mosaic work performed includes new work, additions, alterations, and maintenance and repairs.

Fresco work—contractors
 Mantel work—contractors
 Marble installation, interior; including finishing—contractors
 Mosaic work—contractors
 Terrazzo work—contractors
 Tile installation, ceramic—contractors
 Tile setting, ceramic—contractors

j. Carpentering and floor contractors.

(1) Carpentry contractors. Establishments primarily engaged in framing, carpentry, and finishing work. The carpentry work performed includes new work, additions, alterations, and maintenance and repairs.

Carpentry work—contractors
 Folding door installation—contractors
 Framing—contractors
 Garage door installation—contractors
 Joinery, ship—contractors

Ship joinery—contractors
 Store fixture installation—contractors
 Trim and finish—contractors
 Window and door (prefabricated) installation—contractors

(2) Floor laying and other floor contractors. Establishments primarily engaged in the installation of resilient floor tile, carpeting, linoleum, and wood or resilient flooring. The floor laying and other floor work performed includes new work, additions, alterations, and maintenance and repairs.

Asphalt tile installation—contractors
 Carpet laying or removal service—contractors
 Fireproof flooring construction—contractors
 Floor laying, scraping, finishing and refinishing—contractors
 Flooring, wood—contractors
 Hardwood flooring—contractors
 Linoleum installation—contractors
 Parquet flooring—contractors
 Resilient floor laying—contractors
 Vinyl floor tile and sheet installation—contractors

k. Roofing, siding, and sheet metal contractors. Establishments primarily engaged in the installation of roofing, siding, sheet metal work, and roof drainage-related work, such as downspouts and gutters. The roofing, siding and sheet metal work performed includes new work, additions, alterations, and maintenance and repairs.

Architectural sheet metal work—contractors
 Ceilings, metal; erection and repair—contractors
 Coppersmithing, in connection with construction work—contractors
 Downspout installation, metal—contractors
 Duct work, sheet metal—contractors
 Gutter installation, metal—contractors
 Roof spraying, painting or coating—contractors
 Roofing work, including repairing—contractors
 Sheet metal work: except plumbing, heating or air conditioning—contractors
 Siding—contractors
 Skylight installation—contractors
 Tinsmithing, in connection with construction work—contractors

l. Concrete contractors. Establishments primarily engaged in the use of concrete and asphalt to produce parking areas, building foundations, structures, and retaining walls and the use of all materials to produce patios, private driveways and private walks. The concrete work performed includes new work, additions, alterations, and maintenance and repairs.

Asphalting of private driveways and private parking areas—contractors
 Blacktop work; private driveways and private parking areas—contractors
 Concrete finishers—contractors
 Concrete work: private driveways, sidewalks, and parking areas—contractors
 Culvert construction—contractors
 Curb construction—contractors
 Foundations, building of: poured concrete—contractors
 Grouting work—contractors
 Guniting work—contractors
 Parking lot construction—contractors
 Patio construction, concrete—contractors
 Sidewalk construction, except public—contractors

m. Water well drilling contractors. Establishments primarily engaged in drilling, tapping, and capping of water wells and geothermal drilling. The water well drilling work performed includes new work, additions, alterations, and maintenance and repairs.

Drilling water wells—contractors
 Geothermal drilling—contractors
 Servicing water wells—contractors
 Well drilling, water: except oil or gas field water intake—contractors

n. Other special trade contractors.

(1) Structural steel erection contractors. Establishments primarily engaged in one or more of the following: (1) erecting metal, structural steel and similar products of prestressed or precast concrete to produce structural elements of building exterior, and elevator fronts; (2) setting rods, bars, rebar, mesh and cages to reinforce poured-in-place concrete; and (3) erecting cooling towers and metal storage tanks. The structural steel erection work performed includes new work, additions, alterations, reconstruction, and maintenance and repairs.

Building front installations, metal—contractors
 Concrete products, structural precast or prestressed: placing of—contractors
 Concrete reinforcement, placing of—contractors
 Curtain wall installation—contractors
 Elevator front installation, metal—contractors
 Iron work, structural—contractors
 Metal furring—contractors
 Steel work, structural—contractors
 Storage tanks, metal; erection—contractors
 Storefront installation, metal—contractors

(2) Glass and glazing contractors. Establishments primarily engaged in installing glass or tinting glass. The glass work performed includes new work, additions, alterations, and maintenance and repairs.

Glass installation, except automotive—contractors
 Glass work, except automotive—contractors
 Glazing work—contractors
 Tinting glass—contractors

(3) Excavation contractors. Establishments primarily engaged in preparing land for building construction. The excavation work performed includes new work, additions, alterations, and repairs.

Excavation work—contractors
 Foundation digging (excavation)—contractors
 Grading: except for highways, streets and airport runways—contractors

(4) Wrecking and demolition contractors. Establishments primarily engaged in wrecking and demolition of buildings and other structures.

Concrete breaking for streets and highways—contractors
 Demolition of buildings or other structures, except marine—contractors
 Dismantling steel oil tanks, except oil field work—contractors
 Underground tank removal—contractors
 Wrecking of building or other structures, except marine—contractors

(5) Building equipment and other machinery installation contractors. Establishments primarily engaged in one or more of the following: (1) the installation or dismantling of building equipment, machinery or other industrial equipment; (2) machine rigging; and (3) millwrighting. The building equipment and other machinery installation work performed includes new work, additions, alterations, and maintenance and repairs.

Conveyor system installation—contractors
 Dismantling of machinery and other industrial equipment—contractors
 Dumbwaiter installation—contractors
 Dust collecting equipment installation—contractors
 Elevator installation, conversion, and repair—contractors
 Incinerator installation, small—contractors
 Installation of machinery and other industrial equipment—contractors
 Machine rigging—contractors

Millwrights

Pneumatic tube system installation—contractors

Power generating equipment installation—contractors

Revolving door installation—contractors

Vacuum cleaning systems, built-in—contractors

(6) All other special trade contractors. Establishments primarily engaged in specialized construction work. The other specialized work performed includes new work, additions, alterations, and maintenance and repairs.

Antenna installation, except household type—contractors

Artificial turf installation—contractors

Awning installation—contractors

Bathtub refinishing—contractors

Boring for building construction—contractors

Bowling alley installation and service—contractors

Cable splicing service, nonelectrical—contractors

Caulking (construction)—contractors

Cleaning building exteriors—contractors

Cleaning new buildings after construction—contractors

Coating of concrete structures with plastic—contractors

Core drilling for building construction—contractors

Countertop installation—contractors

Dampproofing buildings—contractors

Dewatering—contractors

Diamond drilling for building construction—contractors

Epoxy application—contractors

Erection and dismantling of forms for poured concrete—contractors

Fence construction—contractors

Fire escape installation—contractors

Fireproofing buildings—contractors

Forms for poured concrete, erection and dismantling—contractors

Gas leakage detection—contractors

Gasoline pump installation—contractors

Glazing of concrete surfaces—contractors

Grave excavation—contractors

House moving—contractors

Insulation of pipes and boilers—contractors

Lead burning—contractors

Lightning conductor erection—contractors

Mobile home site setup and tie down—contractors

Ornamental metal work—contractors

Paint and wallpaper stripping—contractors

Plastic wall tile installation—contractors

Posthole digging—contractors

Sandblasting of building exteriors—contractors

Scaffolding construction—contractors

Service and repair of broadcasting stations—contractors

Service station equipment installation, maintenance and repair—contractors

Shoring and underpinning work—contractors

Spectator seating installation—contractors

Steam cleaning of building exteriors—contractors

Steeplejacks

Swimming pool construction—contractors

Television and radio stations, service and repair of—contractors
 Test boring for construction—contractors
 Tile installation, wall: plastics—contractors
 Waterproofing—contractors
 Weatherstripping—contractors
 Welding contractors, operating at site of construction
 Window shade installation—contractors

23.82(3) *The assignment of standard industrial codes.* Each operating establishment is assigned an industry code on the basis of its primary activity, which is determined by its principal product or group of products produced or distributed, or services rendered. Ideally, the principal product or service should be determined by its relative share of value added at the establishment. Since this is not possible for all sectors of the economy, the following should be used as a guide for determining industry codes:

Division	Data Measure
Agriculture, forestry and fishing (except agricultural services)	Value of production
Mining	Value of production
Construction	Value of production
Manufacturing	Value of production
Transportation, communication, electric, gas and sanitary services	Value of receipts or revenues
Wholesale trade	Value of sales
Retail trade	Value of sales
Finance, insurance, and real estate	Value of receipts
Service (including agricultural services)	Value of receipts or revenues
Public administration	Employment or payroll

In some cases it will not be possible to determine even on an estimated basis the value of production or similar appropriate measure for each product or service. In other cases an industrial classification based on measures of output will not accurately reflect the importance of the diversified activities. In these cases, employment or payroll should be used in lieu of the normal basis for determining the primary activity and subsequent code assignment of the establishment.

This rule is intended to conform to federal changes in the North American Industry Classification System and implements Iowa Code sections 96.7(2), 96.7(3), 96.7(4) and 96.11(1).