Effective October 1, 2026

CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST
0005	1.650	2105	2.970	2881	1.669	3400	1.787	4243	1.349	5059	5.333	6252	2.191
0008	1.381	2110	1.940	2883	1.657	3507	1.604	4244	2.004	5102	3.103	6306	2.058
0016	2.564	2111	1.668	2915	1.866	3515	1.281	4250	1.286	5146	2.498	6319	1.352
0034	1.939	2112	2.102	2916	2.018	3548	0.833	4251	1.904	5160	1.066	6325	1.844
0035	1.088	2114	1.552	2923	1.069	3559	1.421	4263	2.754	5183	1.744	6400	2.217
0036	2.352	2121	0.825	2960	2.820	3574	0.561	4273	1.529	5188	1.721	6503	1.776
0037	1.943	2130	1.137	3004	0.732	3581	0.617	4279	1.848	5190	1.285	6504	2.241
0042	2.906	2131	1.089	3018	1.568	3612	1.080	4283	1.102	5191	0.780	6702M*	2.041
0050	3.147	2143	1.383	3022	2.008	3620	1.983	4299	1.224	5192	1.419	6703M*	2.778
0079	1.551	2157	2.544	3027	1.286	3629	0.840	4304	2.319	5213	3.194	6704M*	2.267
0083	3.779	2172	1.117	3028	1.774	3632	1.234	4307	1.045	5215	2.436	6801F	3.034
0106	5.749	2174	1.803	3030	2.563	3634	1.055	4351	0.754	5221	2.497	6811	3.525
0113	2.004	2211	5.376	3040	2.764	3635	0.954	4352	1.516	5222	3.265	6824F	3.280
0169	3.290	2220	1.926	3041	1.944	3638	0.962	4361	0.798	5223	1.589	6826F	1.851
0170	1.428	2286	–	3042	2.123	3642	0.892	4410	1.942	5348	1.716	6834	1.546
0251	2.136	2288	3.928	3064	2.075	3643	1.086	4420	1.976	5402	3.350	6836	1.973
0401	5.530	2302	1.473	3076	1.853	3647	1.685	4431	0.590	5403	2.432	6843F	3.686
0771N	0.346	2305	1.487	3081	2.754	3648	0.859	4432	0.766	5437	2.677	6845F	3.329
0908P	127.000	2361	1.525	3082	2.586	3681	0.332	4452	1.887	5443	1.930	6854	3.092
0913P	332.000	2362	1.950	3085	3.304	3685	0.407	4459	2.319	5445	2.187	6872F	4.050
0917	2.190	2380	1.623	3110	2.334	3719	0.449	4470	1.245	5462	3.224	6874F	4.083
1005	2.492	2388	0.930	3111	1.363	3724	1.609	4484	1.558	5472	2.949	6882	1.775
1016	5.391	2402	1.827	3113	0.883	3726	1.441	4493	2.539	5473	4.766	6884	2.612
1164	1.470	2413	2.041	3114	1.265	3803	1.685	4511	0.224	5474	2.776	7016M	3.072
1165	1.305	2416	1.748	3118	1.108	3807	1.205	4557	1.565	5478	1.892	7024M	3.413
1320	1.226	2417	0.813	3119	0.505	3808	2.277	4558	1.628	5479	2.574	7038M	3.188
1322	4.233	2501	1.528	3122	1.084	3821	2.729	4568	1.561	5480	2.826	7046M	5.038
1430	2.134	2503	0.968	3126	1.052	3822	2.232	4581	0.528	5491	1.630	7047M	4.181
1438	1.744	2570	2.261	3131	0.888	3824	1.931	4583	2.348	5506	2.408	7050M	4.340
1452	0.842	2585	2.452	3132	1.154	3826	0.464	4611	0.780	5507	2.384	7090M	3.543
1463	4.192	2586	3.306	3145	1.081	3827	1.244	4635	1.670	5535	3.238	7098M	5.597
1472	1.947	2587	2.328	3146	1.249	3830	0.636	4653	1.448	5537	2.120	7099M	6.857
1624	2.161	2589	1.478	3169	1.297	3851	1.045	4665	5.033	5551	5.281	7133	1.583
1642	2.345	2600	2.859	3179	1.007	3865	1.586	4683	3.713	5606	0.603	7151M	1.923
1654	3.128	2623	3.448	3180	1.352	3881	1.978	4686	1.683	5610	2.098	7152M	2.618
1699	2.257	2651	0.927	3188	0.979	4000	3.119	4692	0.399	5645	4.766	7153M	2.137
1701	1.697	2660	1.251	3220	1.094	4021	2.007	4693	0.798	5703	5.404	7219	3.743
1710	2.711	2670	–	3224	2.063	4024	2.028	4703	1.088	5705	7.788	7222	5.565
1747	1.449	2683	–	3227	1.468	4034	3.411	4717	1.550	5951	0.357	7225	6.615
1748	2.595	2688	1.259	3240	–	4036	1.089	4720	1.433	6003	2.255	7230	5.474
1803	2.612	2702	13.495	3241	1.742	4038	1.167	4740	0.889	6005	1.753	7231	4.350
1924	1.499	2709	6.236	3255	1.481	4062	1.150	4741	1.576	6018	1.654	7232	5.417
1925	1.774	2710	5.239	3257	1.736	4101	1.742	4751	1.523	6045	2.134	7309F	4.047
2002	2.769	2714	2.873	3270	1.110	4109	0.326	4771N	1.961	6204	3.814	7313F	1.782
2003	2.553	2727	4.343	3300	2.320	4110	0.384	4777	2.253	6206	1.416	7317F	2.729
2014	4.885	2731	2.758	3303	1.694	4111	1.250	4825	0.783	6213	1.225	7327F	3.031
2016	2.305	2735	2.737	3307	1.638	4114	1.423	4828	1.244	6214	0.764	7333M	1.741
2021	2.298	2759	3.305	3315	1.797	4130	2.160	4829	1.086	6216	2.260	7335M	1.934
2039	1.986	2790	1.378	3334	1.348	4131	3.198	4902	1.305	6217	2.134	7337M	2.370
2041	2.022	2797	1.808	3336	1.547	4133	1.652	4923	0.903	6229	2.007	7350F	3.474
2065	1.145	2799	3.351	3365	2.570	4149	0.463	5020	2.444	6233	1.055	7360	2.899
2070	2.768	2802	2.831	3372	1.866	4206	1.770	5022	3.701	6235	3.345	7370	3.366
2081	2.271	2835	1.412	3373	3.634	4207	1.499	5037	3.961	6236	2.634	7382	3.616
2089	2.226	2836	1.721	3383	1.222	4239	1.447	5040	3.211	6237	0.965	7390	2.439
2095	2.445	2841	1.856	3385	0.552	4240	1.642	5057	1.545	6251	2.428	7394M	4.800

REFER TO UPDATE PAGE FOR ALL SUBSEQUENT REVISIONS TO ALL CLASS CODES

Refer to the Classification codes section of the ***Basic Manual*** for any state-specific classification phraseology.

* Refer to the Footnotes Page for additional information on this class code.

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CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST	CLASS CODE	LOSS COST
7395M	5.333	8107	1.331	8826	1.142	9519	2.349						
7398M	6.533	8111	0.964	8829	0.815	9521	1.917						
7402	0.077	8116	1.039	8831	0.630	9522	1.643						
7403	1.865	8203	3.618	8832	0.203	9534	1.970						
7405N	0.605	8204	2.050	8833	0.552	9554	4.133						
7408	0.522	8209	2.008	8835	0.657	9586	0.275						
7420	3.415	8215	1.739	8855	0.073	9600	1.411						
7421	0.448	8227	2.265	8856	0.357	9609	0.265						
7422	1.005	8232	3.320	8861	0.700	9620	0.882						
7425	1.201	8233	2.092	8868	0.274	9661	0.986						
7431N	0.506	8235	2.110	8869	1.037								
7445N	0.326	8263	2.938	8871	0.031								
7453N	0.272	8264	2.322	8901	0.094								
7502	1.052	8265	2.803	9012	0.610								
7515	0.493	8279	5.082	9014	1.757								
7520	1.313	8288	3.524	9015	1.849								
7538	1.368	8291	1.984	9016	1.445								
7539	1.037	8292	1.693	9019	2.329								
7540	1.955	8293	3.507	9022	0.665								
7580	1.359	8304	3.319	9033	1.163								
7590	1.879	8350	2.571	9040	1.393								
7600	2.240	8380	1.220	9052	1.363								
7605	1.145	8381	1.169	9058	0.768								
7610	0.418	8385	1.680	9060	0.903								
7705	3.168	8392	1.262	9061	0.577								
7710	5.026	8393	1.012	9063	0.424								
7711	1.424	8500	2.664	9077F	3.933								
7720	3.031	8601	0.228	9082	0.642								
7723	1.713	8602	0.913	9083	0.803								
7726	0.308	8603	0.042	9084	0.692								
7855	1.679	8606	0.678	9088	0.893								
8001	1.416	8709F	1.423	9089	0.536								
8002	1.294	8719	1.183	9093	0.703								
8006	1.097	8720	0.579	9101	1.645								
8008	0.639	8721	0.298	9102	1.681								
8010	1.409	8723	0.065	9110	1.406								
8013	0.199	8725	1.294	9150	0.150								
8015	0.551	8726F	0.652	9154	1.006								
8017	0.933	8734M	0.308	9156	2.128								
8018	1.782	8737M	0.277	9170	8.363								
8021	1.392	8738M	0.377	9178	2.915								
8031	1.204	8742	0.228	9179	7.882								
8032	1.173	8745	1.666	9180	3.091								
8033	1.376	8748	0.407	9182	1.331								
8037	1.194	8755	0.449	9186	6.279								
8039	0.978	8799	0.419	9220	2.372								
8044	1.324	8800	1.513	9402	3.568								
8045	0.475	8803	0.027	9403	6.425								
8046	1.347	8805M	0.138	9410	1.077								
8047	0.418	8810	0.102	9450	0.396								
8058	1.323	8814M	0.124	9452	0.790								
8072	0.462	8815M	0.168	9453	2.289								
8102	0.981	8820	0.071	9501	1.912								
8103	2.850	8824	1.425	9505	1.832								
8106	2.189	8825	1.204	9516	1.132								

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FOOTNOTES

F Advisory loss cost provides for coverage under the United States Longshore and Harbor Workers Compensation Act and its extensions. Loss cost contains a provision for USL&HW Assessment.

M Risks are subject to Admiralty Law or Federal Employers Liability Act (FELA). However, the published loss cost is for risks that voluntarily purchase standard workers compensation and employers liability coverage. A provision for the USL&HW Assessment is included for those classifications under Program II USL Act.

N This code is part of a ratable / non-ratable group shown below. The statistical non-ratable code and corresponding advisory loss cost are applied in addition to the basic classification when determining premium.

Class Code	Non-Ratable Element Code
4771	0771
7405	7445
7431	7453

P Classification is computed on a per capita basis.

*** Class Codes with Specific Footnotes**

6702 Loss cost and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection code loss cost and elr each x 1.215.

6703 Loss cost and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class loss cost x 1.654 and elr x 1.604.

6704 Loss cost and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class loss cost and elr each x 1.35.

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ADVISORY MISCELLANEOUS VALUES

Advisory Loss Elimination Ratios - The following percentages are applicable by deductible amount and hazard group for total losses on a per claim basis. They do not include a safety factor.

Total Losses							
Deductible	**HAZARD GROUP**						
Amount	**A**	**B**	**C**	**D**	**E**	**F**	**G**
$100	1.6%	1.1%	0.9%	0.7%	0.5%	0.4%	0.3%
$250	3.9%	2.7%	2.2%	1.8%	1.3%	1.0%	0.8%
$500	6.9%	5.0%	4.1%	3.2%	2.4%	1.8%	1.4%
$1,000	11.1%	8.3%	6.8%	5.4%	4.0%	3.1%	2.5%
$1,500	14.0%	10.7%	8.8%	7.0%	5.3%	4.1%	3.3%
$2,000	16.3%	12.6%	10.4%	8.4%	6.3%	5.0%	4.0%
$2,500	18.1%	14.2%	11.8%	9.5%	7.2%	5.7%	4.6%
$5,000	24.5%	19.9%	16.7%	13.9%	10.8%	8.7%	7.1%
$10,000	32.7%	27.5%	23.4%	20.1%	15.9%	13.2%	10.8%
$15,000	38.6%	33.1%	28.5%	25.0%	20.0%	16.8%	14.0%
$20,000	43.3%	37.7%	32.7%	29.0%	23.5%	19.9%	16.7%

Basis of premium applicable in accordance with the ***Basic Manual*** notes for Code 7370 --"Taxicab Co.":

Employee operated vehicle for policies effective 10/1/2026 to 12/31/2026..... $98,400
Leased or rented vehicle for policies effective 10/1/2026 to 12/31/2026..... $65,700

Catastrophe (other than Certified Acts of Terrorism) - (Advisory Loss Cost)..... 0.010

Maximum Annual Payroll

For any employee who is employed by the State of Nevada or any agency or political subdivision of the state* (NRS 616B.222)..... $36,000
For officers of a private, nonprofit or quasi-public corporation and managers of a limited-liability company (NRS 616B.624)
Receiving compensation..... $36,000
Not receiving compensation..... $6,000
For any other employee for policies effective 10/1/2026 to 12/31/2026 (NRS 616B.222)..... $98,433.60

* The state of Nevada or any agency or political subdivision of the state may elect to calculate employee payroll subject to the maximum payroll applicable to any other employee not employed by the state of Nevada or any agency or political subdivision of the state.

Minimum Payroll applicable to officers of a private, nonprofit or quasi-public corporation and managers of a limited-liability company (NRS 616B.624)

Receiving compensation. Deemed per year..... $6,000
Not receiving compensation. Deemed per month..... $500

Premium Determination for Partners and Sole Proprietors (NRS 616B.659)

Deemed wage per month..... $300
Elective wage per month in accordance with NRS 616B.659..... $1,800

Premium Determination for Partners and Sole Proprietors (NRS 616A.210)

Licensed as subcontractors and working as a subcontractor under the direction of the principal contractor. Deemed wage per month..... $500

Terrorism - (Advisory Loss Cost) 0.040

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ADVISORY MISCELLANEOUS VALUES (cont.)

United States Longshore and Harbor Workers' Compensation Coverage Percentage applicable only in connection with the ***Basic Manual*** rule, Federal coverages..... 30%

(Multiply a Non-F classification loss cost by a factor of 1.30 to adjust for differences in benefits and loss-based expenses. This factor is the product of the adjustment for differences in benefits (1.25) and the adjustment for differences in loss-based expenses (1.038).)

Experience Rating Eligibility

A risk qualifies for experience rating on an intrastate basis when it meets the premium eligibility requirements for the state in which it operates. The eligibility amount varies by rating effective date. The ***Experience Rating Plan Manual*** should be referenced for the latest approved eligibility amounts by state and by effective date.

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