

cfse

STATE INSURANCE
FUND CORPORATION



MANUAL OF CLASSIFICATIONS FOR TRADES, INDUSTRIES AND INSURANCE RATES

July 1, 2025 - June 30, 2026

**GOVERNMENT OF PUERTO RICO
STATE INSURANCE FUND CORPORATION**

**MANUAL OF
CLASSIFICATIONS
FOR TRADES,
INDUSTRIES AND
INSURANCE
RATES**

JULY 1, 2025 TO JUNE 30, 2026

Pursuant to the provisions of Act No. 45 of April 18, 1935, as amended, the State Insurance Fund Corporation (CFSE, for its Spanish acronym) has a dual responsibility:

- To provide broad insurance coverage that offers protection to insured employers against any legal action that could be brought against them by injured workers in connection with a work-related accident or an occupational disease.
- To provide injured workers with medical and rehabilitation services, as well as economic compensation for occupational accidents or diseases, in order to promote their prompt return to work.

To establish coverage and determine the premium applicable to each employer, the CFSE manages a risk classification system based on the various economic activities (trades and industries) developed in Puerto Rico. The number of classifications may vary on a yearly basis due to the changes in economic activities, particularly due to technological advances and local industry changes. Each classification is assigned an insurance rate based on the loss experience of employers with policies in force.

To establish an employer's coverage, the CFSE assigns each employer one or more classifications, according to the type of operations they conduct. If an employer changes the nature of their operations or suffers significant variations, it may be necessary to change one or more of their assigned classifications.

The policy premium is calculated by dividing the estimated annual payroll for each risk classification by one hundred (100) and then multiplying it by the corresponding classification premium.

The CFSE publishes the Manual of Classifications for Trades, Industries and Insurance Rates on an annual basis, as

technical support. The Manual includes current classifications by business activity and the applicable premium rates, and is governed by the following regulations:

- Regulation to Govern the Workers' Compensation Insurance;
- Regulation to Determine Labor Percentages for Work Subject to Temporary Policies and Validity Certification of Single Permanent Policies of Contractor Employers;
- Regulation for Granting Premium Payment Exemptions to Employers of Technical Personnel in Puerto Rico;
- Regulation to Determine Workers' Compensation Insurance Coverage for Employers or Owners or Individual Business or Industry;
- Regulation for Employers Performing Manual Labor in Workshops, Farms or Small Businesses;
- Employer Experience Rating Plan Regulations.

Copies of these regulatory documents may be obtained at the interactive website: www.cfse.pr.gov.

For fiscal year 2025–2026, the Manual of Classifications for Trades, Industries and Insurance Rates will include one hundred ninety-one (191) classifications that comprise the economic activities developed in Puerto Rico. The Manual incorporates the recommendations and comments gathered during the Public Hearings for Employers, which were held in March and April 2025 in Aguadilla, Caguas, Carolina, and Ponce.

It should be noted that, for the first time since 2018, a thorough review of the classification system was performed. As a result, one hundred twenty-five (125) classifications show a rate reduction as compared to the previous year. This

represents a significant relief and generates a positive impact for employers.

The Manual Review Committee is composed of professionals from different areas within the CFSE with extensive experience in regulatory compliance and policy administration. Its members include Mr. Luis Ricardo Eliza Márquez, Acting Assistant Administrator for the Insurance Area and Committee Chair; Mr. Germán Acevedo Domenech, Director, Actuarial Affairs Office; Ms. María T. Serrano Rivera, Insurance Advisor; Ms. Zelma Rivera Gómez, Area Operations Coordinator; Mr. Kelvin U. Díaz Marrero, Executive Officer, Government Policies Office; Mr. Rey F. Santana Pereles, Executive Officer, Employer Status Office; Mr. Félix R. Pérez Rivera, Assistant Manager for Corporate Compliance, and Ms. Lissette Negrón Vargas, Executive Secretary IV for the Insurance Area.



The new CFSE mobile application for employers has been operational since July 1, 2025. The app, which is available in iPhone and Android format, allows employers to access the same services offered at our CFSE website, providing quick, efficient, and secure access to our online services. These include:

- Filing of payroll statements
- Filing extension requests
- Validity, debt, experience, and merit system certifications
- Premium payments
- Filing of employer reports



For additional information, please contact our employer hotlines at:

1-844-PÓLIZAS (1-844-765-4927)

1-844-PATRONO (1-844-728-7666)

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GOVERNMENT OF PUERTO RICO
STATE INSURANCE FUND CORPORATION

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**MANUAL OF CLASSIFICATIONS FOR TRADES,
INDUSTRIES AND INSURANCE RATES**

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Metal Windows, Manufacturing, Installation, and Repair of (N.O.C.)	3400
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Mica Products - Manufacturing of (N.O.C.)	1701
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Milk Pasteurization	2070
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Mirror Sellers - Out-of-shop Installation and Assembly	4114
Mortar, Sheets (unreinforced) Manufacturing of (N.O.C.)	1701
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CLASSIFICATION	CODE
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Nickel Plating Shops	3400
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Nylon and Rayon Fabrics, Manufacturing of	2348
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Office Devices, Installation, inspection, adjustment and repair of (N.O.C.)	5191
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Oil Refineries, Construction, Reconstruction, and Repair of	3719
Oil Spill-Routine Work in Cleaning Shores of Beaches	9402
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Oils, Manufacturing of Vegetable Oils	4583
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Refrigeration Equipment Repair	3631
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Retail Stores	8017
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Senior Citizens Center	8833
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Rubber Products (N.O.C.)	4410
Salt Flats and Salt Refineries	4503
Shoes and Boots	2660
Spirits and Liquors, Fruits, Syrups, Non-Carbonated Liquids	2131
Statues and Ornamental Products (N.O.C.)	4038
Stone Derivatives and Products (N.O.C.)	1701
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Electrical Installations	5190
Excavations and Mines	6219
Gas Pipes and Meter Installation	6319
Handling and Removal of Toxic Materials	5471
Highways, Streets, Paths, and Tracks	5506
Highways, Streets, Paths, Tracks, Embankments, and Urban Development of Lands	5507
Industrial Plant Maintenance (N.O.C.)	9017
Land Filling or Leveling	6041
Lighting and Electrical Power Systems, Aqueducts, and Irrigation or Drainage Systems	6009
Painting of Buildings and/or Fireplaces/chimneys	5474
Pile Driving	6003
Pipes for Gasoline or Oil, Petroleum or its Derivatives	6233
Plumbing	5183
Quarries (N.O.C.)	1624
Sand, Gravel, and Soil	4000
Sanitary or Storm Sewers, Wastewater Treatment	6306
Stone Crushing	1710
Tiled Concrete	5200
Upkeep of Commercial Buildings	9029
Upkeep of Homes and Residential Buildings	9015
Well Drilling	6204

IV. BUSINESSES

Auto Part Sales	8046
Business, Employer	8814
Distribution and/or Mixing of Gasoline, Oil, and Derivatives	8350

CLASSIFICATION	CODE
Furniture Stores	8015
Grocery Stores- Retail - Not Including Meat Markets and Bakeries	8017
Hardware Stores and Construction Materials	8010
Honey Dealers	8306
Iron, Steel, and Metals of Antiquity Traders.....	8263
Locksmiths.....	8011
Meat Markets and/or Fish Markets	8037
Megastores and Membership Warehouses.....	8019
Sale and/or Leasing of Motor Vehicles.....	8748
Sales and/or Leasing of Heavy Construction Equipment (N.O.C.)	8232
Slaughterhouses	2081
Storage Businesses (N.O.C.).....	8292
Vending Machines (N.O.C.)	5192
Wholesale Stores and Distribution Centers	8018

V. SERVICES

Advertisements	9549
Alarms	8014
Amusement, Recreation, Exhibition, Sports, or Athletic Parks; Non-Aquatic	9161
Amusement, Recreation, Exhibition, Sports, or Athletic Parks; Public Beaches	9162
Aqueduct and Sewer Systems	7520
Auto Repair Shops.....	8389
Automobile Racing Tracks, Horse Racing Tracks, Dog Tracks, Velodromes, and All Competition Courses - Non-Competitors.....	9165
Automobile Racing Tracks, Horse Racing Tracks, Dog Tracks, Velodromes, and All Types of Competition Courses and Fields, Athletic or Sports Courts - Competitors	9166
Barber Shops, Beauty Salons, and Esthetics	9586
Bowling Alleys and Cockpits	9090
Broker Agencies	8741
Building Management by Owners or Tenants	9012
Cables	7536
Car Service Stations or Service Posts (N.P.D.).....	8387
Cemeteries	9220
Distribution and Sale of Newspapers and Magazines	4312
Electrical Lighting and Power Systems	7539
Elevators.....	5160
Engineers, Architects, Analytical Chemists, and Geologists.....	8601
Film Production.....	9610
Fumigation and Disinfection of Homes and Buildings	9014
Funeral Agencies	9620
Hospitals, Clinics, and Medical Offices	8833
Hospitals, Clinics, and Medical Offices - Other Employees	9040
Hotels	9052
Household Employees and Housekeepers for Non-Commercial Purposes	0912
Irrigation or Drainage Systems	0251
Jockeys.....	7777
Laundries, Laundromats, and Dry Cleaners.....	2585
Liquid Gas.....	7500

CLASSIFICATION	CODE
Machines and Devices for Entertainment, Amusement, Recreation – Fixed Site	9163
Machines and Devices for Entertainment, Amusement, Recreation - Non-fixed Site	9164
Medical, Orthopedic, and Respiratory Equipment, Items, and Accessories, Analytical and Highly Sophisticated Equipment.....	8012
Motion Pictures	4362
Newspapers and Printers	4299
Office Machines and Equipment (N.O.C.)	5191
Offices of Auditors, Accountants, Lawyers, and Systems Analysts	8803
Organizations devoted to Physical and Social Conditioning, and Health Maintenance	9063
Parking Lots	9102
Photographs	4361
Police Officers, Guards, Private Detectives, Private Prisons, Security Personnel, Preventive Patrolling, and Transport of Valuables ...	7720
Radio and Television Stations	7610
Religious Organizations	8840
Remote Work (From Home)	8871
Restaurants	9082
Sanitary or Storm Sewers, Wastewater Treatment	6306
Schools, Colleges, and Universities	8868
Schools or Colleges – Non-professional	9101
Security Personnel	7720
Services, Employer	8815
Slaughterhouses	2081
Stables	7201
Street Cleaning, Collection of Garbage and Other Waste (N.O.C.)	9402
Telephones and Wireless Stations	7600
Telephone Companies, Radio Stations, Wireless Television Companies	8901
Theaters	9154
Vending Machines (N.O.C.)	5192
Veterinary Hospitals	8831
Volunteers (Private Company)	9700

VI. TRANSPORT

Aircraft/Ground Employees	7403
Aircraft/On-board Employees - Other than Ticketed Passenger Lines	7406
Aircraft/On-board Employees - Ticketed Passenger Lines	7405
Bus and Car Companies with Fare Meters	7382
Drivers and their Assistants	7380
Land Freight	7219
Loading and Unloading of Ships	7309
Ship Lines or Agencies	8726
Ship Operation	7244
Tallymen	8709
Train Operation	7101
Transport Employer	8816
Use and Operation of Pleasure and Commercial Fishing Boats	7028

VII. PUBLIC EMPLOYEES

State

9410, 9415, 9416, 9417, 9418, 9419, 9420, 9421, 9422, 9424, 9425

Volunteer Staff (Government) 9430

Municipal

9510, 9515, 9516, 9518, 9519, 9520, 9522, 9524

VIII. OTHER

Medical and Hospitalization Services0068

Office Workers and Draftspersons 8810

Salespersons, Debt Collectors, and Messengers 8742

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
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0006-006 Agriculture in General



All agricultural work carried out on farms dedicated to the cultivation of cane, fruits, coffee, coconuts, flowers, tobacco, small fruits, vegetables, seedbeds, and any other unspecified crop. It includes breeding or stocking of fish and shrimp, livestock, dairy farming, raising birds, pigs, bees and domestic animals. It includes landscaping, land beautification, and maintenance of green areas. Exploitation of timber forests, felling of trees, lumber sawmills, carters, drivers and their assistants..... **\$5.45**

**The following subdivisions of the Classification
of Agriculture must be observed:**

CODE	CLASSIFICATION
0006-006	Agriculture in General
0006-007	Land Beautification and Maintenance of Green Areas
0006-008	Farming or Stocking of Fish and Shrimp
0006-009	Sawmills
0006-014	Pineapple and Citrus Fruit Farming
0006-030	Sugarcane Farming
0006-031	Coconut Plantations
0006-033	Coffee Plantations
0006-035	Flower Growing
0006-036	Dairy Farm Operations

0034-010 Poultry Farms



Work in. Includes the production or incubation of eggs, the breeding, slaughter, purchase, and sale of birds carried out by business owners who use fixed establishments or closed pens. N.P.D. With code 0006. Drivers and their assistants are included..... **\$5.15**

0068-000 Medical and Hospitalization Services

This classification will be applied in accordance with the provisions of Law 160 of April 30, 1952, as amended, and the Regulations enacted by the Administrator for this purpose. The premium rate for this classification will be one hundred and twenty (\$120.00) dollars for each insured person. At the request of the interested party, the medical and hospital benefits provided by this Law will be extended to people who appear as employers covered by the State Insurance Fund who, being owners, sharecroppers, or tenants, personally supervise and carry out manual labor on their properties, workshops, or businesses (on a small scale) and suffer an injury in the course and as a consequence of their work or labor. Work performed by a doctor, engineer, lawyer, dentist, truck driver, or any other professional or technical personnel is not considered manual labor..... **\$120.00**

00251-331 Irrigation or Drainage System

All use, upkeep, and repair operations of irrigation, drainage, or canal systems. This includes drivers and their assistants. N.P.D. With code 0006..... **\$5.25**

**CODE/
GROUP****CLASSIFICATION****RATE PER \$100
OF PAYROLL****0912-011 Household Employees and Housekeepers for Non-Commercial Purposes (N.O.C.)**

#

All employees of the insured who perform cleaning, maintenance, and childcare work in private residences. Includes employees such as cooks, maids, companions, nannies, nurses, gardeners, housekeepers, ironers, contractors who provide domestic services, and drivers and their assistants. Simple and ordinary maintenance or repair tasks are also covered when carried out by the same employees. It includes the care of sick or disabled people, with the understanding that said work performed by the person is non-specialized work, such as accompanying the person, assisting in their personal care, and combining this work with domestic tasks. This classification may only be used by insurers who are natural persons (individuals). It shall not be applicable to corporations, companies, limited liability companies, or other entities with their own legal personhood. Extraordinary repairs, alterations, new construction, erection, or demolition of structures, which must be assigned to the corresponding construction classification through the formalization of a temporary policy, are excluded. Similarly, ordinary maintenance or repairs to buildings by employees hired solely for that purpose must be assigned to code 9015.....

\$5.05**0913-011 Domestic Services and Housekeepers for Commercial Purposes**

*

All employees of the insured who perform cleaning, maintenance, and childcare work in private residences for commercial or industrial purposes. These are employees hired by companies or employers who offer said services as part of their business activities. Includes employees such as cooks, maids, companions, nannies, non-specialized nurses, gardeners, housekeepers, ironers, drivers and their assistants, and domestic contractors who provide their services within private residences. Simple and ordinary maintenance or repair tasks are also covered when carried out by the same employees and they do not work on structural projects. It also includes the care of sick or disabled people as long as said work is non-specialized, such as accompanying someone, assisting in their personal care, and combining this work with domestic tasks. When the insured hires employees solely for the purpose of conducting ordinary maintenance or repairs to buildings, they must be assigned to code 9015. Extraordinary repairs, alterations, new construction, erection, or demolition of structures must be covered through a temporary policy under the corresponding construction classification.....

\$5.05**1624-040 Quarries (N.O.C.)**

⊗

All quarrying operations, such as clearing for the extraction of earth fill, construction or repair of buildings, structures and equipment, and installation of machinery; drivers and their assistants. It contemplates the crushing and transportation of stone from the crusher if the identification number for joint exploitation of the quarry and stone crushing has not been issued by the Federal Administration of Health and Safety in Mines

\$10.05**1701-210 Stone Derivatives and Products (N.O.C.)**

All employees. All operations relating to the manufacture of cement and products of...cement, lime, gypsum, mortar, and light aggregates. Includes the manufacture of mica, emery or flint products, cutting and polishing of marble, unreinforced cement slabs, blocks, posts, piles, beams, drainpipes, and similar concrete products. All of these and similar products will be included when made by a fixed location commercial enterprise; drivers and their assistants. When work is carried out on a construction site all activity will be classified under the corresponding construction group. Quarry work, stone crushing, or building must be classified separately

\$5.30**1710-040 Stone Crushing**

⊗

By machine or by hand when it is not carried out on the site where the quarry is located, or when it is carried out on the site where the quarry is located, as long as the identification number is available for the joint operation of the quarry and stone crushing granted by the Federal Mine Health and Safety Administration. It covers the construction, repair, conservation of buildings, structures and equipment. Includes installation of machinery; drivers and their assistants....

\$6.70

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
2003-050 Bakeries, Pastries, and Pasta Factories	"All employees. Manufacture of bread, cakes, cookies, wafers, macaroni, pasta, donuts, chips, pork rinds, and other "snacks". It includes all types of bakeries or pastries, whether dedicated to wholesale or retail sales, and those that operate within supermarkets, distribution inspectors, delivery personnel, drivers and their assistants. Bars and cafeterias are included in this classification, when they are operated as part of the business. If the bakery operates a store that sells baked goods for local consumption and/or takeout, this business must be classified under code 9082-361-Restaurants. If the bakery operates a store that only sells products exclusively for carry out, it will be assigned the code 8017-343-Stores.....	\$5.20
2014-051 Grains and Corn Products		
⊗	Mills. All employees. This includes the manufacturing of corn, wheat, oat, rice, barley, and rye products.....	\$5.45
2032-051 Sugar		
⊗	Sugar refineries and production, all accessory work and operations; drivers and their assistants. Includes workers and other personnel in factories related to sugarcane waste, such as livestock feed, bagasse products, sugarcane juice, among others. Railway operations are excluded	\$6.65
2041-052 Sweets		
⊗	Manufacture of sweets and yeasts. Includes sweets whose production is dominated by hard sugar pastes or any other product such as: lollipops, chocolates, candies, sugar loafs, chocolates, chewing gum, glazed or polished fruits, and similar products; drivers and their assistants.....	\$3.75
2070-053 Milk and Ice Cream		
⊗	Traders of... Includes pasteurization, homogenization, manufacturing of butter, cheese, and ice cream. It covers the bottling, packing, packaging, and storage of products	\$5.45
2081-054 Slaughterhouses		
	All operations...Includes the handling and transporting of livestock..	\$10.80
2089-054 Meats		
	Packing of... All operations. Boning, quartering, treatment and dressing of all types of meat is covered in this classification. Includes drivers and their assistants.....	\$7.00
2095-055 Meat Products (N.O.C.)		
	Manufacturing of meat-based products. Includes the preparation of sausages for sale, ravioli, alcapurrias, pastries, and any other product prepared with meat and/or meat substitute. N.P.D. with code 2089	\$5.50
2105-055 Fruits, Vegetables, and Eggs		
	Packaging of. Canning, evaporation, or preparation of canned foods will be classified separately. N.P.D. with code 0034.....	\$5.00
2111-055 Canning (N.O.C.)		
	All operations relating to such...Excludes the manufacturing of containers or cans	\$5.80
2121-056 Beer, Carbonated Liquids, and Soda Pops		
⊗	All operations...Covers the mixing of raw materials, bottling, packaging, storage, sale, distribution, and marketing of the product; drivers and their assistants. Pubs or restaurants that make their own beers will be classified in code 9082.....	\$4.10
2130-245 Distilleries		
⊗	All operations for the distillation of spirituous liquors, such as whiskey, gin, rum, vodka and wines, without limitation. It includes fermentation, distillation and barreling of the product. Rectification, mixing, bottling, and storage will be classified separately	\$4.40
2131-056 Spirituous Liquors, Fruits, Syrups, Non- Carbonated Liquids and Water		
⊗	Canning and bottling. Includes storage, rectification, mixing of liquors and preserves, drivers and their assistants. The manufacturing of containers will be classified separately.....	\$2.60
2150-253 Ice		
⊗	Manufacturers...Includes the manufacturing of the product as well as the process using automatic machines, marketing, and	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	distribution; drivers and their assistants	\$5.40
2177-057	Tobacco, Cigars, and Cigarettes	
⊗	Manufacturing of.... Covers storage, handling, destemming of tobacco and the manufacture of spun tobacco. Includes manufacturing of cigars and cigarettes, and their packaging, distribution, and marketing	\$4.50
2348-064	Textiles, Fabrics	
	All employees. Manufacturing of all types of threads, fabrics, and cloths with natural or synthetic fibers. Includes dyeing, printing, and finishing, bead embroidery, buttons, crochet fabric, openwork, mundillo lacing, rugs, carpets, fabric mats, manufacturing of bags and knitted fabrics.....	\$2.70
2501-070	Clothing Items and Fabric Products	
	All employees. Products made by cutting and sewing fabrics, fabrics, leather, fur, and related materials, such as manufacturing clothing, capes, scarves, hats, snoods, gloves, underwear, stockings, umbrellas, artificial flowers, feather decorations, and other finished products made of fabrics or similar materials. Includes the manufacturing of cushions, pillows, tents, furniture accessories (quilts, linings, and removable covers for car seats); independent tailors, seamstresses, designers and dressmakers.....	\$3.15
2570-072	Mattresses	
⊗	Manufacturing and repair of... Box springs, mats, and covers for futons, waterproof blankets, and mattresses.....	\$6.15
2585-080	Laundries, Laundromats, and Dry Cleaners	
	Any process, operation, service, or work performed in relation to the washing, cleaning, starching, ironing, dyeing of clothing or goods of any kind with or without a machine and carried out at the employer's facilities. Includes customer service staff, couriers, drivers, and their assistants.....	\$5.30
2660-091	Shoes and Boots	
	Manufacturing or repair of.....	\$3.60
2688-091	Manufacturing of Leather Products, Imitation Leather, and Furs (N.O.C.)	
⊗	All employees. Includes the curing, tanning, and finishing of leather hides, as well as all tannery activities, the manufacture and sale of dyes, preservatives, and other related products. Encompasses the manufacture and repair of leather products, imitation leather, vinyl, and furs, such as: belts, wallets, Suitcases, saddles, and horse equipment.....	\$5.25
2731-140	Carpentry, Woodwork, and Wood and PVC Products (N.O.C.)	
	All employees... Workshops... All work performed in or outside of workshops with or without machinery. Includes planning wood, moldings, doors and windows; manufacturing and/or assembly of furniture in "PVC" (polyvinyl chloride) and items made of rattan, wood, or bamboo, wooden toys, suitcases, briefcases, coffins, wooden boxes for cigarettes, and musical instruments. Includes installation and repair outside the workshop when these tasks are performed by employees of the manufacturer, drivers and their assistants. The manufacturing of wooden furniture will be classified separately whenever this work is performed on a construction site	\$7.45
2835-145	Brooms and Fiber Products (N.O.C.)	
⊗	Manufacturing of all types of brushes, brooms, mops, wooden, plastic, metal or wire sticks, brushes, fiber products, and the assembly of prefabricated parts.	\$2.05
3179-189	Machine and Motor Equipment and Parts, and	
⊗	Electrical or Electronic Items (N.O.C.)	
	All employees. Includes the manufacturing, assembly, repair, and welding of all types of equipment and machinery parts, such as radios, televisions, airplanes, helicopters, meters, transformers, switches, coils, antennas, capacitors, batteries, electronic equipment, and vacuum tubes, dies, valves, and gauges with the exception of screws, nuts, and washers. Includes radio and television repair shops. Includes installation outside the workshop whenever these tasks are performed by employees of the insured, drivers and their assistants. Test flights by employees of the employer will be classified under code 7406	\$2.25
3383-186	Jewelry and Imitation Accessories	
⊗	Manufacturing of. Includes imitation accessories, expansion, bracelets,	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	gemstones, necklaces, accessory pieces and lighters. Operations include metal casting, forming, drilling, mounting, and polishing jewelry	\$2.60
3385-185 Watches		
⊗	Manufacturing and repair of all types of watches. Manufacturing operations may involve metal casting, cutting, winding, and correction, as needed.....	\$1.10
3400-176 Metal Products (N.O.C.)		
	All employees. Manufacturing of metal clasps, snaps, zippers; metal instruments and tools, cables, screws, nuts, washers, containers, lids or caps made of tin or another material. Includes the manufacturing and/or assembly, removal, repair of doors, curtains, windows; metal coffins and furniture; nickel plating workshops; installations and repairs outside the workshop or factory whenever these operations are performed by employees of the insured; drivers and their assistants.....	\$5.20
3631-180 Foundries, Blacksmiths, and Machine Shops		
⊗	Includes all work in workshops, such as mounting and installation of motors, machinery and pipe packing, winding workshops, workshops for the repair of refrigeration equipment, household appliances (stoves, refrigerators, microwaves), work on industrial, commercial, and residential air conditioning systems, blacksmith workshops, as well as installation and assembly outside the workshop whenever performed by employees of the insured. Includes the manufacturing of parts for steel structures, performing tests to determine defects in welds of tanks and steel structures; as well as the inspection of ducts, boilers, tanks, steel pipes, and certification of all types of cranes; drivers and their assistants. Mechanical workshops for the repair of motor vehicles will be classified in code 8389.....	\$4.50
3683-185 High Precision Professional or Scientific Instruments (N.O.C.)		
⊗	Manufacturing and/or assembly of...such as: catheters, artificial heart valves, artificial kidney systems, ophthalmic lasers, dental instruments, orthodontic instruments, biomedical instruments, pacemakers, gas analyzers, optical comparators, drawing instruments, and any other similar professional or scientific instrument that requires the use of high precision machinery in its manufacturing and/or assembly.....	\$1.15
3719-272 Construction of Oil Refineries		
⊗	Refinery construction, reconstruction and repair of	\$3.50
3824-201 Automobile Transmissions (N.O.C.)		
⊗	Manufacturing or assembly of transmissions or bodies of automobiles, buses, trucks, trailers, carriages, train cars, or any other similar vehicle. The installation of interiors is covered.....	\$6.80
4000-040 Sand, Gravel, and Soil		
⊗	Extraction ofIncludes the construction and repair of buildings and equipment on the employer's premises; drivers and their assistants. This classification will not apply to cases of excavations for canals, drains, or basements.....	\$5.35
4038-211 Statues and Ornamental Products (N.O.C.)		
	Manufacturing ofAll operations; drivers and their assistants. Excludes work in quarries or subsoil	\$2.60
4061-221 Clay Products (N.O.C.)		
	All employees. Includes the manufacture of all kinds of clay products, such as: porcelain or earthenware, roof tiles, bricks, sanitary appliances, pottery, mosaics, and tiles. Encompasses the construction of ranches, stoves and excavations for the extraction of clay and sand, etc., drivers and their assistants. Excludes work in quarries or subsoil.....	\$5.30
4114-231 Glass Products		
	All employees. All activities that include the manufacturing and marketing of crystals, mirrors, glass, and glass products, installation and assembly outside the workshop, drivers and their assistants. Sand extraction and quarry work incidental to this production are included. Installation of car glass will be classified under code 8389	\$4.30

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
4150-185 Optical Items (N.O.C.)		
⊗	Manufacturing of. Eyeglass frames. Includes all types of polishing, lens molding, and the process of assembling, polishing, washing, and inspecting eyeglasses. Stores dedicated to the sale and assembly of eyeglasses (optometry) will be classified in code 8017.....	\$1.05
4239-120 Paper and Similar Products		
	All employees. Manufacturing of. Includes the manufacture of wood pulp, straw, or bagasse, cardboard or cardboard boxes of all types, poster board, pressed cardboard, fiber or leather paper, all types of paper bags, and any other product made of paper.....	\$5.25
4299-123 Newspapers and Printers		
⊗	All the employees. that are dedicated to the production and publication of newspapers, magazines, book binding, printing, stationery, lithography workshops, photoengraving, bookbinding, and related activities. The use of equipment to print books, pamphlets, catalogues, crosswalks and other similar products on various materials, in addition to paper, is covered. Artists, draftsmen, proofreaders, designers, editors, and office workers will be classified under code 8810. Reporters, ad requesters, and subscribers will be classified in Code 8742.....	\$3.20
4312-354 Distribution and Sales of Newspapers and Magazines, Events, Promotions, and Content Creators (Influencers)		
#	All employees... Distribution, sale, and promotion of newspapers, magazines, brochures, circular letters, and any other advertising material, including representatives dedicated to promotion and advertising tasks, as well as content creators (influencers). Includes all work related to distributing and selling printed publications and marketing materials within or outside of the employer's location, as well as the activities of representatives dedicated exclusively to the promotion and advertising of products and services (including influencers), regardless of the type of medium used (physical point of sale, door-to-door, or digital platforms).....	\$5.00
4361-352 Photographs		
⊗	All employees. All activities that make up the business of photography, video preparation, microfilm, and all laboratory operations. Excludes aerial photographs.....	\$2.20
4362-343 Films		
⊗	Distributors of... Includes office employees, office staff working remotely and projection rooms not located in film studios.....	\$0.75
4410-100 Rubber Products (N.O.C.)		
	Manufacturing of.....	\$4.15
4452-101 Plastic Material and Products (N.O.C.)		
⊗	Manufacturing of.....	\$3.10
4503-241 Salt Flats and Salt Refineries		
⊗	Exploitation of... Includes drivers and their assistants.....	\$3.65
4536-241 Acids, Oxygen, Hydrogen, and other Gases		
⊗	Manufacturing of... Includes loading and reloading of fire extinguishers; drivers and their assistants.....	\$3.05
4558-243 Paints and Dyes		
⊗	Manufacturing of... Includes lacquers, varnishes, printing inks, computer printer inks, and other chemical additives.....	\$3.10
4583-244 Fertilizer, Soap, Detergents, Vegetable Oils		
⊗	Manufacturing of... Includes mixing plants; drivers and their assistants.....	\$4.15
4611-242 Drugs, Medications, and Pharmaceutical Products		
⊗	Manufacturing of... Includes mixing and packaging; distillation of essential oils, perfumes, medicinal extracts, alcohol and insecticides.....	\$1.00
4740-245 Petroleum Refineries		
	All operations... Encompasses the manufacturing of asphalt and tar; drivers and their assistants.....	\$2.05
5057-270 Steel or Iron		
⊗	Construction, erecting, repair, painting and dismantling of tanks, scaffolding,	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	platforms, boilers and structures. Includes construction of foundations	\$7.45
5160-272	Elevators	
# ⊗	Installation, inspection, maintenance, or repair of	\$4.25
5183-271	Plumbing	
⊗	Work... Piping for gas, steam, or water whenever not part of the general contract for a project or it is subcontracted. Included in this classification is the installation of water sprinklers, drivers, and their assistants N.P.D. With code 8014	\$5.35
5190-272	Electrical Installations	
# ⊗	Inside and outside of buildings or structures... Includes wiring and installation of lamps, electric lights, and other accessories when they are not part of the general contract for a project or are subcontracted. Included in this classification are works related to the assembly and installation of photovoltaic panels for the conversion of solar energy into electrical energy, as well as the installation of windmills for the generation of wind energy (renewable energy systems) and electric vehicle charging stations. Steel erection work will be classified under risk 5057-270 Construction with steel or iron. Includes the installation of electrical machinery, auxiliary devices, and emergency generators; drivers and their assistants. Excludes work that involves the erection of poles, laying of lines, installation of transformers and the construction of service outlets, which will be classified under code 6009	\$3.80
5191-353	Machines and Electronic Equipment (N.O.C.)	
⊗	Sale, installation, inspection, adjustment, repair, and integration (cabling) of... Inside and outside of the workshop. Includes machines and office equipment such as, but not limited to: calculators, computers, printers, photocopiers, facsimile machines, cash registers, scanners, electronic radio and television equipment, audiovisual equipment for conference rooms, mobile transmission units, arrangement of television antenna equipment and other similar devices, include incidental activities if they are carried out by employees of the insured. Includes the installation of cables for computer networks (network) within buildings and telephone switchboard facilities	\$1.20
5192-363	Vending Machines (N.O.C.)	
⊗	Includes the installation, servicing, and repair of all types of vending machines and those operated through the use of coins, which are located in establishments and/or properties of third parties. These machines dispense merchandise, provide services and entertainment such as cigarettes, candy, soft drinks, coffee, and other food items, parking meters, weights, lockers, money exchange, video games, pinball machines, slot machines, and DVD rentals. Includes the following operations: storage, transportation, installation, servicing, and repair of machines, purchase and replenishment of inventory, charging and collection of money; salespeople, drivers, and their assistants	\$2.30
5200-273	Tiled Concrete	
⊗	Interior and exterior work Includes the construction of sidewalks and floors with concrete (non-reinforced) or terrazzo, whenever such is not part of the general contract for a project or is subcontracted. Includes mosaic paving, asphalt, cork, marble cutting and polishing, crystallization and diamantization of floors; drivers and their assistants. N.P.D. with code 5213	\$5.35
5213-273	Construction with Concrete, Bricks, or Concrete Blocks(N.O.C.)	
⊗	Construction or repair of houses, buildings, fireplaces/chimneys, or structures... Includes the construction of scaffolding, erection and operation of towers for the distribution of concrete, as long as such is performed at the work site. Includes all construction or repair operations of bridges and road culverts, waterproofing of roofs, fire insulation and similar activities; drivers and their assistants. Excavations, pile driving, gravel extraction, and tunnel drilling will be classified separately whenever such is not part of the general contract for a project or is subcontracted. (N.P.D. with the codes 5475, 5506, 5507, 5656,6041)	\$4.95

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
The following subdivisions of the Classification of Construction must be observed:		
	CODE CLASSIFICATION	
	5213-000 Non-Prefabricated Construction and Reconstruction	
	5213-001 Prefabricated Construction and Reconstruction	
	5213-002 Roof Waterproofing (whenever not part of the general contract or when subcontracted)	
	5213-003 Masonry (when not part of the general contract or when subcontracted)	
	5213-004 Any other unspecified work that is classified under code 5213-273	
5471-275	Handling and Removal of Toxic Materials	
⊗	All work in... Includes all employees of the insured related to the removal, encapsulation, and enclosure of toxic materials, such as asbestos, lead, and mercury, whenever these activities are not part of a general contract for a project. Includes drivers and their assistants.....	\$8.95
5474-275	Painting of Buildings or Fireplaces/Chimneys	
⊗	All related work. Includes all chimney inspection work whenever these activities are not part of a general contract for a project or are subcontracted.....	\$6.95
5506-261	Highways, Streets, Paths, and Tracks	
⊗	Paving, re-paving, repair, and upkeep. Whenever paving and repaving do not form part of the general construction contract or are subcontracted. Includes the drawing and painting of dividing lines on roads and streets, drivers and their assistants. (N.P.D. with code 5507)	\$3.65
5507-261	Highways, Streets, Paths, Tracks, Embankments, and Urban Development	
⊗	Study, construction, and reconstruction. Includes disassembly, excavations in soil or rock, filling and construction of embankments, land development, installation of water pipes and installation of sanitary or storm sewage; paving, construction of sidewalks, speed bumps, gutters, curbs and ramps whenever they are part of the general contract for a project. Includes incidental quarrying and stone crushing work; drivers and their assistants. Tunnel construction and paving will be classified separately when such does not form part of the general contract for the project or it is subcontracted	\$3.85
5538-271	Galvanized Metal or Iron (N.O.C.)	
	Work with. Such as construction or repair of zinc buildings, sheet metalwork, boilers, welding, mounting of cornices, installation of platforms mainly made of aluminum and/or galvanized iron for holding events, skylights, curtains, and aluminum storm shutters. Includes installation and assembly outside the workshop; drivers and their assistants.....	\$5.65
5645-274	Wood Constructions	
⊗	All carpentry work in connection with the construction of residences, buildings or structures, foundation construction, repair, or roofing. Includes construction work, assembly or mounting of scaffolding, planks or wooden platforms, drivers and their assistants. (N.P.D. with codes 5183, 5190and 5474)	\$10.65
5701-278	Demolition and Implosion of Buildings or Structures	
⊗	All work... Includes raising, transfer, and installation of homes; drivers and their assistants	\$14.10
6003-265	Pile Driving	
⊗	All operations... concrete, wood, metal or other similar material. Includes steel or iron sheet piling; drivers and their assistants, whenever they do not form part of the general contract for a project or are subcontracted	\$8.70
6005-265	Docks, Breakwaters, or Watchtowers	
⊗	Construction, reconstruction, and repair of... All operations. Includes employees who use boats on shore, as well as those who perform such activities on land or underwater using diving equipment; drivers, and their assistants.....	\$7.50

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
6009-265	Lighting and Electrical Power Systems, Aqueducts, and Irrigation or Drainage Systems	
⊗	All operations included in the construction, expansion, repair or renovation of lighting and electrical power systems, aqueduct systems, and irrigation or drainage systems. Included are the construction of dams and/or buildings, the construction and installation of hydroelectric and/or steam plants, aqueduct filtration and all accessory or related work; drivers and their assistants	\$5.60
6041-263	Land Filling or Leveling	
⊗	Includes the execution of all the earthworks necessary for the correct leveling of the land. Whenever such does not form part of the general contract for a project or it is subcontracted. Includes drivers and their assistants	\$8.95
6204-263	Well Drilling	
⊗	Work related to the drilling and construction of water wells, the installation of machinery and the process of installing pumping equipment necessary for the elevation of groundwater from wells or boreholes; maintenance and cleaning of wells, changes of damaged pumps and motors, or replacement of pipes. Includes drilling for pressure concrete filling; drivers and their assistants	\$6.80
6219-264	Excavations and Mines	
⊗	For basements and foundations of buildings, bridges, sewers, dikes, canals, drains and dams whenever they are not part of the general contract for a project or are subcontracted. Includes mineralogical explorations, subsoil sketches, crushing and grinding of minerals; contractors specialized in work that involves the use of any type of explosives, with the exception of fireworks displays, implosion of buildings and structures. The construction and inspection of tunnels will be classified under this code as long as such does not form part of the general contract for a project. Includes drivers and their assistants. Excavations related to underwater work or pile driving will be classified separately	\$11.90
6233-266	Gas or Oil Pipes	
⊗	Installation or repair of piping for gas, oil, or derivatives thereof. All operations. Includes drivers and their assistants. Piling driving, dredging or tunneling must be classified separately	\$7.95
6306-266	Sanitary or Storm Sewers, Wastewater Treatment Plants	
⊗	Construction... All operations. Includes the construction of buildings and structures, used water treatment and/or filtration plants, sedimentation plants, drivers and their assistants. Excludes the construction of tunnels except at street intersections	\$8.95
6319-266	Gas Pipes and Meter Installation	
⊗	Work... Includes the installation of meters, installation or repair of gas Plants. Excludes the construction of tunnels, except at the intersection of streets (N.P.D. with codes 7500 and 7520).	\$2.90
6325-266	Conduits for Telephone or Electrical Lines	
⊗	Construction and installation of... Includes drivers and their assistants	\$10.65
6512-052	Coffee and Manufacturing of Other Food Products (N.O.C.)	
⊗	Cleaning, polishing, sorting, roasting and grinding of similar work related to nuts, spices, coconuts, cocoa, cereals and production of sofrito and similar products	\$4.85
6824-280	Construction and Repair of Commercial and Pleasure Boats	
⊗	Includes repair and painting of All work on boats made of wood, metal, plastic or fiberglass, inside or outside the shipyard; drivers and their assistants	\$7.30
7028-290	Use and Operation of Pleasure and Commercial Fishing Boats	
⊗	Includes care and custody of passenger boats, private yachts, boats fishing sailboats, motorboats, or rowboats used by owners or lessees on and off the dock; commercial fishing	\$3.40
7101-310	Train Operation	
⊗	All train operation employees. Includes maintenance and repair of machinery and railway tracks in the operations area and in workshops. Includes trains on underground tracks, drivers and their assistants. Construction of bridges and new roads will be classified in the corresponding construction code	\$2.95
7201-320	Stables	
⊗	All employees... Includes the ordinary operations of a stable. The care of the	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	animals, cleaning the stables, the trainers, and the transporting of the animals in vehicles. Includes drivers and their assistants	\$11.50
7219-320 Land Freight		
⊗	Pickup and delivery of merchandise and moving services by way of land transportation, carried out by trucks or any other motor vehicle, includes terminal employees, loaders, garage employees, mechanics, warehouse employees, special immediate delivery services (express service). Includes companies specializing in logistics and transport; drivers and their assistants	\$5.30
7244-300 Ship Operation		
⊗	Includes anchors, barges, tugboats, and all tasks performed crew members and carried out on vessels belonging to local employers and whose crew has been hired In Puerto Rico	\$1.45
7309-300 Loading and Unloading of Ships		
⊗	All employees. All operations, including incidental operations that are performed inside the boat and at the connection points or dock. It includes loading and unloading bulk products by means of conductors, endless pulleys, transfer towers, suction or pumping sleeves, and mechanical equipment. Includes the removal of merchandise from docks in any form, depositing, sorting or reclassifying it on adjacent docks, loading and unloading of merchandise in closed metal containers and transportation to adjacent warehouses. Ground transportation by vehicles to and from the terminal will be classified under code 7219.	\$2.35
7336-291 Dredging and/or Salvage		
⊗	All dredging and/or salvage work (excavations, filling, explorations, and similar operations) carried out by suction dredge and other means, including operations related to maritime salvage and commercial divers; as well as repair and maintenance activities for underwater equipment and machinery, using diving equipment when performed by employees of the insured	\$9.80
7380-320 Drivers and their Assistants		
⊗	Commercial... Includes messengers on motorcycles and/or bicycles. Subject to the Regulations Governing Worker Insurance on Standard Exceptions	\$2.95
7382-320 Bus and Car Companies with Fare Meters		
⊗	All employees engaged in bus operations, limousine services, public transportation, transportation services to medical appointments (non-emergency transportation), motor vehicle driving schools, and bus companies that transport tourists. Includes tourist guides, drivers and their assistants	\$4.45
7403-373 Aircraft/Ground Employees		
⊗	All ground employees but not limited to ticket sales and other customer service personnel within the airport facilities, such as mechanics, radio operators, hangar and landing field employees, instructors, security personnel, drivers, and their assistants. Airline ticket sellers who are employees of an airline, if they are outside the airport facilities, will be classified as office workers. It will not include personnel operating unmanned spacecraft (drones); this will be classified under the corresponding code, depending on the industry	\$2.55
7405-373 Aircraft/On-board employees		
⊗	On ticketed passenger lines, cargo, express or mail service lines on established routes and with authorization from the Department of the Federal Government with Jurisdiction over Civil Aviation. Includes commuter airlines	\$1.95
7406-373 Aircraft/On-board employees		
⊗	Companies other than ticketed passenger lines, express service, or mail service lines. Includes the operation or handling of aircraft in connection with the sale, demonstration and delivery of aircraft; photography for aerial maps; measurement and mapping, among others; transportation for business purposes of the insured, private pleasure flights, air taxi services, chartered flights, aerial writing, acrobatic exhibitions, parachute jumps, patrol flights, advertising with aircraft specially equipped and agricultural spraying.	\$2.00

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
7500-330 Liquid Gas	Operation of plants... All activities. Includes meter readers, debt collectors, warehouse or sales employees, drivers and their assistants. The construction of buildings or gas tanks is excluded	\$6.10
7520-330 Aqueduct and Sewer Systems	Included in this classification are the construction, operation, expansion, repair, and upkeep of aqueduct and sewage systems; the decantation and purification of used water, the construction of filtration plants, buildings and structures when these activities are carried out by employees of the Puerto Rico Aqueduct and Sewer Authority or any other similar company that manages the water system in Puerto Rico. Includes office workers, draftsmen, drivers and their assistants; salespeople, debt collectors, couriers, office staff working remotely, meter readers, warehouse workers, and janitors	\$4.00
7536-269 Electrical Cables	All operations for the installation of... aerial or underground whenever such does not form part of the general contract for a project or is subcontracted. Includes drivers and their assistants. The manufacture of cables will be classified in code 3400-176 Metal Products. Aerial or underground telephone cables will be classified under code 7600-330 Telephones and Wireless Stations	\$8.10
7539-330 Electrical Lighting and Power Systems	Includes the tasks of construction, operation, expansion, repair, and upkeep of lighting and electrical energy systems and the construction of lines when these operations are carried out by employees of the Puerto Rico Electric Power Authority or companies dedicated to the production, transmission, distribution and sale of electrical energy. Includes warehouse employees, meter readers, salespeople, debt collectors; drivers and their assistants	\$4.80
<input checked="" type="checkbox"/> 7600-330 Telephones and Wireless Stations	Companies...All operations. Includes cell phone services, internet and companies that offer cable TV and wireless television; maintenance of buildings and lines, laying lines, service connections, field employees, drivers and their assistants. Office employees, office staff working remotely, and telephone operators will be classified under code 8901	\$2.75
<input checked="" type="checkbox"/> 7610-330 Radio and Television Stations	Companies...Includes building conservation, field employees and control towers, drivers and their assistants, and other employees not included under classification 8901	\$1.15
7720-372 Police Officers and Security Guards	All employees of private companies that provide security protection, or patrol services in general, monitoring through electronic surveillance systems; airport security, prison security, transportation of valuables, highway toll collection, permanent inspectors at truck weighing stations, detectives, security personnel, preventive patrol and other related activities. Companies dedicated to the installation of security cameras, global positioning systems (GPS) will be included in this classification, as long as they offer, in turn, monitoring, tracking, and/or electronic surveillance services. Includes armed and unarmed security guards, drivers, and their assistants.....	\$3.15
<input checked="" type="checkbox"/> 7777-348 Jockeys	Jockeys and assistants	\$7.65
8010-342 Hardware Stores and Construction Materials	Retail and wholesale sales of hardware, tools, electrical, and construction materials. Includes establishments dedicated to the sale of earthenware, tiles, and similar products; drivers and their assistants	\$3.70
<input checked="" type="checkbox"/> 8011-342 Locksmiths (N.O.C.)	All employees... Businesses dedicated exclusively to wholesale or retail sale of locks. Includes the installation, repair and replacement of all types of locks; office workers, draftsmen, salespeople, debt collectors, messengers, drivers and their assistants. Includes office staff working remotely	\$2.40

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
8012-343 ⊗	Medical, Orthopedic, and Respiratory Equipment, Items, and Accessories, Analytical and Highly Sophisticated Equipment Sale and/or leasing. Includes demonstration, servicing, installation, and repair within and outside of the insured's establishment. Includes companies dedicated to the sale and/or rental of highly sophisticated analytical equipment, and at the same time offer installation, repair, maintenance, instrumentation and calibration services for said equipment and its accessories. drivers and their assistants	\$1.45
8014-272 ⊗	Alarms (N.O.C.) All employees... Sale, installation, or repair of alarms against thefts, fires, seismic movements, tsunami and residential, commercial and industrial security systems. Includes the installation of cameras associated with these security systems, as long as electronic monitoring or surveillance services are not offered. The installation or repair of vehicle alarms will be classified in code 8389. Includes office workers, draftsmen, salespeople, debt collectors, messengers, drivers and their assistants, and office employees working remotely	\$2.10
8015-343 ⊗	Furniture Stores Wholesale and retail... Sale and/or rental of all types of furniture. Includes office furniture, appliances for home use, such as refrigerators, radios, components, televisions, stoves, lamps, washing machines and dishwashers, dryers, heaters, air conditioners, and other similar appliances. Includes furniture assembly and home installation when performed by employees of the insured; drivers and their assistants	\$3.50
8017-343 #	Stores (N.O.C.) Retail. All types of merchandise. Includes grocery stores, supermarkets, pharmacies, department stores when operated by the same employer, stores that serve ice cream, frozen custard, and yogurt, wholesale and retail jewelry stores, stores dedicated to the sale and assembly of eyeglasses (optometry), stores dedicated to the sale and maintenance of amplification equipment or hearing technological assistance (audiology clinics) bars and cafes, when operated as part of the business. Includes incidental storage	\$2.30
8018-343 #	Wholesale Stores and Distribution Centers (N.O.C.) All operations related to the wholesale sale and incidental retail sale of merchandise conducted within the employer's facilities. Exclusively includes salespeople working for the insured (salespeople whose primary role takes place outside of the facilities are excluded when there isn't an exchange of labor), as well as cashiers, warehouse employees, drivers and their assistants. Also includes operations related to storage, inventory, packing, and shipping of merchandise. Grocery stores and supermarkets that operate meat markets and/or fish markets will be included in this classification when there is an exchange of labor between their various departments	\$3.70
8019-343 ⊗	Megastores and Membership Warehouses All employees. This classification will apply to all operations in megastores and warehouses with or without membership. Super stores will be understood as commercial establishments with multiple departments, in which each department has a specific type of merchandise for sale in wholesale and retail modalities. These activities must be operated by the same employer and where a large assortment of routinely purchased products and services are offered through multiple departments. This classification includes bars and cafeterias when they are operated as part of the business. It also includes incidental storage, drivers and their assistants. (N.P.D. with codes 8015, 8017, 8018, and 8037)	\$2.85
8037-343	Meat Markets and/or Fish Markets Establishments dedicated mainly or exclusively to the sale of meat, poultry or fish. Includes butcher shops that operate in grocery stores and/or supermarkets that maintain separate payroll and do not exchange labor ...	\$5.90
8046-342 ⊗	Sale of Auto Parts Retail and wholesale sale of parts, items, accessories and effects for motor vehicles; drivers and their assistants. Includes "junker" salespeople who participate in the parts sales process. Mechanics and support staff in the process of dismantling motor vehicles in junkers will be classified in code 8389	\$3.00

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
8232-344 # ⊗	Sale and Leasing of Heavy Equipment for Construction (N.O.C.) This classification will apply to establishments that are dedicated to the sale and/or rental of heavy construction equipment, materials, scaffolding and their collections, with a fixed location, as well as the upkeep, repair, and maintenance of the equipment when not conducted at the construction site. The operation, repair, upkeep and maintenance of this equipment at the construction site will be classified under the corresponding construction code. This includes the manufacturing, handling, and transportation of premixed cement; drivers and their assistants.....	\$5.85
8263-345 ⊗	Dealers in Iron, Steel, and Metals of Antiquity All operations. This includes the classification, handling, compaction, packaging, and disposal of metals. Includes drivers and their assistants.....	\$10.90
8292-349	Storage Businesses (N.O.C.) This classification applies to establishments that are dedicated to storing and guarding merchandise, as long as it does not belong to the insured. Includes commercial premises where products are preserved by means of cold storage. Excludes explosives. Drivers and their assistants will be classified in code 7219.....	\$3.40
8294-349	Manufacturing, Storage, and/or Sale of Explosives Includes the fireworks display; drivers and their assistants.....	\$6.10
8306-344 ⊗	Honey Dealers Includes purchase, transporting, storage, and shipping; Drivers and their assistants.....	\$2.35
8350-344 ⊗	Distribution and/or Mixing of Gasoline, Oil, and Derivatives Includes the packaging, distribution and sale of liquid gas when not performed by operators of the production plant. Includes drivers and their assistants.....	\$2.75
8387-347 ⊗	Car Service Stations or Service Posts All employees, including salespersons, drivers, and their assistants. Personnel dedicated to collecting gasoline and other products, who are separated by partitions or glass and whose functions are limited to these procedures, will be classified under the risk of office worker (8810). This classification applies to stations that are dedicated to the retail sale of gasoline and lubricating oil for motor vehicles. Includes convenience stores, cafeterias and other operations, as long as they are carried out by employees of the insured; incidental tasks such as washing, lubricating automobiles, mounting and repairing tires, selling accessories and minor repairs (N.P.D. with code 8389 and 8046).....	\$2.90
8389-347 ⊗	Motor Vehicle Repair Shops Repair and maintenance workshops for cars, trucks, trailers, motorboats, watercrafts and golf carts. Repairs, such as automatic transmissions, repair and installation of brakes, radiators, carburetors and injectors, air conditioners; electromechanical workshops, inspection centers, car washes, alignment, balance, exhaust systems, saddlery, upholstery, body shop and any other related mechanical workshop. Includes all operations related to the retreading of vehicle tires and the sites or places to store or guard them; mechanics and support personnel in the process of dismantling motor vehicles in the "junkers"; drivers and their assistants. Companies dedicated to the installation of global positioning systems (GPS) and/or alarms in motor vehicles will be included in this classification, as long as they do not offer tracking and/or monitoring services. In cases where the installation includes tracking and/or monitoring of said equipment, these must be classified in classification 7720-372.....	\$4.10
8601-353 ⊗	Engineers, Architects, Analytical Chemists, Biologists, and Geologists Companies... Includes consultancy work, field study outside offices or laboratories, when they are not part of the general contract for a project. Includes surveying work, sight holders, tape holders and similar employees. Includes scientific research work inside and outside laboratories. Personnel who work in supervision and inspection tasks, assigned to the construction of the work while it is being carried out, will be classified under the corresponding construction code. In the case of manufacturing, if they intervene directly in the employer's	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	operations, they will be classified in the corresponding manufacturing code. Equipment validation work carried out in manufacturing will be included under this classification. Excavation, drilling in earth or rock, or clearing work will be classified separately	\$1.40
8709-353 Tallymen		
⊗	Includes watchmen, or guards on land and those workers known as "Dock Hands", whose functions are exempt from the risks inherent to the loading and unloading of steamboats	\$1.80
8726-353 Boat Lines or Agencies		
⊗	Includes port employees, administrators, superintendents, captains, engineers, paymasters, timekeepers, and their assistants. Also, those employees who work in ports and who act as boat agents or liaisons	\$2.50
8741-354 Broker Agencies and Management Services		
⊗	Includes real estate brokers, equestrian agencies, ticket sales companies without excluding their tour guides, medical plan billing offices, management services, and companies that perform clerical work related to the import and export of products. Includes office staff and office staff working remotely. Includes debt collectors and other employees outside the office. Upkeep, construction or repair work on buildings must be classified separately	\$0.80
8742-354 Salespersons, Debt Collectors, and Messengers		
⊗	In out-of-office jobs. The use of this classification is subject to the provisions of the rule on Standard Exceptions	\$0.90
8748-354 Sale and/or Leasing of Vehicles, Boats, Motorboats, Motorcycles, Bicycles, and Scooters, electric or motorized		
⊗	All employees. Premises dedicated to the sale and/or rental, retail and wholesale, of vehicles, boats and motorboats, motorboats, bicycles and electric or motorized skateboards ("scooters"). The sale of jet skis is included; However, the rental activity of these must be classified in code 9162-364 Amusement, Recreation, Exhibition, Sports, and Athletic Parks and Public Beaches. Includes vendors	\$1.00
8803-350 Offices of Auditors, Accountants, Lawyers, and Systems Analysts		
# ⊗	Includes jobs or inspections in and out of the office. Includes companies dedicated to providing professional services such as auditing, accounting, legal consulting, management, consulting, systems analysis, cybersecurity, public relations, and publicity agencies, as long as their operations are limited to strategic, administrative, and creative activities corresponding to an office environment. Includes office workers, draftsmen, editors, creatives, designers, content analysts, media strategists, and administrative personnel, be it those working on-site or remotely. Also includes professionals and their assistants when they are moved outside of their offices for meetings, studies, research, campaign production, or any other necessary tasks related to their duties. At publicity agencies and public relations companies, personnel involved in the manufacture, installation, or physical maintenance of signs, signage, billboards, or other outdoor advertising are excluded and will be classified accordingly under codes such as 9549-279. Employees dedicated to printing work will be classified separately under code 4299-123. Employees dedicated to the distribution of advertising materials related to advertising or events and marketing will be classified separately under code 4312-354	\$0.35
8810-350 Office Workers and Draftspersons		
⊗	Use of this classification is subject to the provisions of the Standard Exceptions rule. This classification will be limited to employees who carry out tasks of an office nature, such as: keeping books, accounts, records, attending to files, answering correspondence, etc., in or near the employer's premises, to whom no task is assigned that involves their exposure to any of the other operational risks of the business; It is understood that the office must be in an independent location, or isolated by partitions or walls from the premises or space dedicated to other business operations	\$1.00
8811-350 Agricultural Employer		
⊗	This classification will be applied in accordance with the provisions of Law 147	

**CODE/
GROUP****CLASSIFICATION****RATE PER \$100
OF PAYROLL**

of August 1, 2008, as amended and the regulations enacted by the Administrator for this purpose. Includes any business owner, industry, or individual employer who engages in activities included in the risks of classifications 0006 and 0034. The premium rate of this classification will be for each insured person **\$659.40**

8812-350 Manufacturing Employer

This classification will be applied in accordance with the provisions of Law 147 of August 1, 2008, as amended and the regulations enacted by the Administrator for this purpose. Includes any business owner, industry, or individual employer who engages in activities included in the risks of codes 1701, 2014, 2032, 2041, 2070, 2089, 2095, 2105, 2111, 2121, 2130, 2131, 2150, 2177, 2348, 2501, 2570, 2660, 2688, 2835, 3179, 3383, 3385, 3400, 3631, 3683, 3824, 4038, 4061, 4114, 4150, 4239, 4410, 4452, 4503, 4536, 4558, 4583, 4611, 4740, 6512, and 8294. The premium rate of this classification will be for each insured person **\$320.00**

8813-350 Construction Employer

⊗

This classification will be applied in accordance with the provisions of Law 147 of August 1, 2008, as amended and the regulations enacted by the Administrator for this purpose. Includes any business owner, industry, or individual employer who engages in activities included in the risks of codes 1624, 1710, 2731, 3719, 4000, 5057, 5183, 5190, 5200, 5213, 5471, 5474, 5506, 5507, 5538, 5645, 5701, 6003, 6005, 6009, 6041, 6204, 6219, 6233, 6306, 6319, 6325, 6824, 7336, 8014, 9015, 9017, 9029, and 9538. Codes 9015, 9029, and 9538 will apply to individuals whose duties include construction work. The premium rate of this classification will be for each insured person **\$610.35**

8814-350 Business Employer

This classification will be applied in accordance with the provisions of Law 147 of August 1, 2008, as amended and the regulations enacted by the Administrator for this purpose. Includes any business owner, industry, or individual employer who does not manufacture the product and engages in activities included in the risks of classifications 2003, 2081, 8010, 8011, 8015, 8017, 8018, 8037, 8046, 8232, 8263, 8292, 8306, 8350, 8748, and 9082. The premium rate of this classification will be for each insured person **\$340.00**

8815-350 Service Employer

⊗

This classification will be applied in accordance with the provisions of Law 147 of August 1, 2008, as amended and the regulations enacted by the Administrator for this purpose. Includes any business owner, industry, or individual employer who engages in activities included in the risks of codes 0251, 0912, 2585, 4299, 4312, 4361, 4362, 5160, 5191, 7201, 7382, 7500, 7520, 7536, 7539, 7600, 7610, 7720, 7777, 8012, 8387, 8389, 8601, 8741, 8803, 8831, 8833, 8840, 8868, 8871, 8901, 9014, 9040, 9052, 9063, 9090, 9101, 9102, 9154, 9161, 9162, 9163, 9164, 9165, 9166, 9220, 9402, 9549, 9586, 9610, and 9620. The Codes 9015 and 9029 will apply to individuals dedicated to cleaning and/or who provide upkeep and maintenance services that do not involve construction work. Code 3631 will apply to individuals who provide air conditioner installation services. The premium rate of this classification will be for each insured person **\$212.65**

8816-350 Transport Employer

⊗

This classification will be applied in accordance with the provisions of Law 263 of September 8, 2004, and Law 147 of August 1, 2008, as amended and the regulations enacted by the Administrator for this purpose. Includes any business owner, industry, or individual employer who engages in activities included in the risks of codes 7028, 7101, 7219, 7244, 7309, 7380, 7382, 7403, 7405, 7406, 7809, and 8726. This classification includes individuals who transport aggregate cargo. The coverage includes medical services and financial compensation. The premium rate of this classification will be for each insured person **\$301.60**

8817-350 Medical and Hospitalization Services Aggregate Transport or Loading Truckers

This classification will be applied in accordance with the provisions of Law 77 of April 27, 2012, and the regulations enacted by the Administrator for this purpose.

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	The medical and hospital benefits provided by this Law will be extended at the request of the interested party; a natural person who appears as a truck driver transporting or loading aggregates covered under the provisions of Law 1 of May 16, 1972, as amended; which is dedicated to providing or rendering services in the transportation of paid cargo on the public roads of Puerto Rico, with the authorization of the Public Service Commission. The premium rate of this classification will be for each insured person.....	\$220.00
8831-348	Veterinary Hospitals	
⊗	All employees. Includes premises dedicated to the grooming of domestic animals. Places where they bathe, trim and give other aesthetic treatments to domestic animals. Includes drivers and their assistants.....	\$2.35
8833-351	Hospitals, Clinics, and Medical Offices-Professional Employees (N.O.C.)	
⊗	Professional employees, such as: doctors, paramedics, health workers, nurses, practitioners, and any other technical personnel, including office workers and office staff working remotely. Includes dental clinics, home health services companies, clinics that offer psychological services and other mental health service providers, entities dedicated to weight control; care centers for the elderly whose main service is medical care, in addition to professional and technical services offered by a hospital in its facilities for convalescent people. Non-professional employees will be included in code 904.....	\$2.15
8840-351	Religious Organizations	
# ⊗	All employees... ministers, pastors, priests, preachers, and other leaders or staff working in religious centers, orders, or convents, such as assistants, administrative staff, office workers, and office staff working remotely, musicians, choir members, and sanitation employees; at all of the employer's facilities (temples, halls, activity centers, parishes, etc.).....	\$1.65
8868-351	Schools, Colleges, and Universities (N.O.C.)	
	All professional employees of colleges or schools, vocational schools, private universities, institutions authorized for the teaching and care of preschool children and/or companies dedicated to offering classes, seminars, workshops and symposiums to the public on various activities, including employees of office and office staff working remotely. Activities related to summer camps, graduations and other extracurricular events (educational and sporting) are included when performed by employees of the insured and sponsored by the insured.....	\$1.00
8871-350	Remote Work (From Home)	
⊗	All types of companies that have agreed and coordinated with their respective employees, carry out their professional activity from home. The home must have a defined area for such purposes. It includes general office work, consulting, advice, information search, writing, translation, database maintenance, programming, graphic design, telephone or internet management, and computer work, among others. Includes activities outside the home, such as: visits to the bank, purchasing office supplies, or picking up and delivering mail, as these activities are incidental and directly related to your office duties at the residence. Employees who are exposed to the operational risk of the business or company must be classified in the activity to which they are exposed. Does not cover personnel who make sales outside the residence.....	\$0.80
8901-352	Telephone Companies, Radio Stations, Wireless Television Companies	
⊗	Includes telephone operators, announcers, artists, musicians, singers, control operators in the studio exclusively, cameramen, office workers and office staff working remotely, and other employees not included under codes 7600 and 7610	\$1.50
9012-360	Commercial Building Management by Owners or Tenants	
# ⊗	Includes companies dedicated to the management, sale and/or rental of commercial buildings and malls by owners or tenants. Includes operations such as: collection of rent, showing of premises, hiring, supervision and/or requisition of maintenance work performed by personnel hired by another company, building security, and upkeep and maintenance work. Construction and repair work will be classified under the corresponding construction code.....	\$3.65
9014-360	Fumigation and Disinfection of Homes and Buildings	
⊗	All work...Includes the extermination and control of insects and	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	rodents; drivers and their assistants	\$2.55
9015-360	Maintenance of Homes and Residential Buildings	
⊗	It includes the preservation and maintenance of the premises, swimming pools and their surroundings, the operation of elevators, air conditioners, lighting and electrical energy. It includes the administration of public residential properties by private companies and all their operations, when carried out by employees of the insured. Upkeep and/or maintenance works will be considered those that do not involve the addition of annexes, alter the original plans of the house or residential buildings. This classification will not apply in cases where the building is used partially or totally for commercial or industrial purposes. A payroll of less than one hundred (\$100) dollars for each house registered in the policy will not be considered; It is understood that the employer's total fee will never be less than the minimum fee set annually by the Administrator. Subject to the rules of the Manual on Standard Exceptions.....	\$7.00
9017-360	Maintenance in Industrial Plants (N.O.C.)	
⊗	This only includes the upkeep, maintenance, and repair of equipment or machinery in the facilities of industrial plants, when these are carried out through contracts, subcontracts, or adjustments. Excludes conservation and/or janitorial work, maintenance and repair of any other nature other than the repair of equipment or machinery.....	\$2.65
9029-360	Maintenance of Commercial Buildings	
⊗	Includes preservation and maintenance of the premises and its surroundings, regardless of the locality or industry where they are performed, maintenance of green areas of roads, streets and parks; the operation of elevators, air conditioning systems, lighting and electrical energy, maintenance of premises rented for flea markets or commercial exchange sites; contractors for window cleaning in residential or commercial buildings and incidental storage. Upkeep and/or maintenance works will be considered those that do not involve the addition of annexes, alter the original plans or increase the amenities of the premises. A payroll of less than one hundred (\$100) dollars will not be considered for each location registered in the policy; it being understood that the employer's total fee will never be less than the minimum fee set annually by the Administrator.....	\$6.70
9040-360	Hospitals, Clinics, and Medical Offices	
	Other employees of hospitals not included under code 8833. Includes drivers and their assistants.....	\$5.80
9052-361	Hotels (N.O.C.)	
	All employees. It includes all operations carried out in hotels, inns, motels, inns, game rooms, recreational areas and golf courses; as well as short-term rental operations of houses, villas, apartments, rooms or bedrooms (properties whose owners are subscribed to applications or interactive pages such as Airbnb, Home Togo, Holiday homes, classified online, and others). It includes musicians, artists, office workers, and office staff working remotely, drivers and their assistants. It also includes restaurants, bars, and nightclubs as long as these activities are performed by employees of the insured.....	\$2.70
9063-361	Organizations devoted to Physical and Social Conditioning, and Health Maintenance (N.O.C.)	
	Includes entities dedicated to the development and maintenance of good health, physical fitness and social well-being, as well as companies dedicated exclusively to the organization of summer camps. All employees, including teachers or instructors. Includes day care centers and homes for the elderly, whose main purpose is to perform activities of a social and recreational nature, teachers or instructors	\$3.40
9082-361	Restaurants	
#	All employees. Includes restaurants, fast food establishments, cafeterias, cafes, pubs, food trucks, companies dedicated to providing bartending and catering services, bars, discotheques, nightclubs, and taverns. Includes musicians, artists, office workers and office staff working remotely, drivers and their assistants. Within simple companies with operations at multiple locations,	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	office personnel located in a centralized location that is separate and distinct from the locations where they provide service will be classified separately	\$2.70
9090-362	Bowling Alleys and Cockpits	
⊗	All employees. Including cafeterias and restaurants where these are operated as part of the business.	\$2.80
9101-360	Schools, Colleges, and Universities-Non-professional Employees (N.O.C.)	
	All other employees of colleges, schools, universities, institutions for preschool education, childcare, and summer camps, not included under code 8868. Includes employees who provide support services in colleges and schools, cleaning and maintenance employees, school cafeteria or cafeteria employees, gardeners, "handymen", among others; drivers and their assistants	\$5.80
9102-363	Parking Lots	
⊗	All employees...Includes Valet Parking services.	\$1.50
9154-352	Theaters	
	Includes artists, musicians, administrators, lighting technicians, sound engineers, stagehands, ticket takers, ushers, doormen, and operators	\$2.20
9161-364	Amusement, Recreation, Exhibition, Sports, or Athletic Parks;	
⊗	Non-aquatic and Museums	
	Operation, care, upkeep, and maintenance by owners or tenants of land and physical facilities dedicated to providing entertainment, amusement or recreation to the general public on a non-aquatic modular basis. Includes all types of museums, zoos and botanical gardens, exhibition fairs or exposition of plants or products, and the operation of exhibitions, restaurants, billiard halls, stores, and any other activity when it is carried out as an integral part of the operations by the owner or lessee of the land and physical facilities of the park. Includes ranges or establishments for shooting practice with firearms both outdoors and indoors. Includes guides for recreational activities in mountains, stones or climbing mountains (in places duly identified for this purpose). Includes trail routes, pre-established trails, observing and photographing fauna and flora. Does not include the operation, care, upkeep, and maintenance of entertainment, amusement or recreation machines and devices, which will be classified separately. Does not include competitors and their assistants. Ticket agents, sellers, and money receivers will be classified under code 8810 subject to the provisions of the rule on Standard Exceptions	\$5.00
9162-364	Amusement, Recreation, Exhibition, Sports, or Athletic Parks;	
⊗	Public Beaches	
	Operation, care, upkeep, and maintenance by owners or tenants of land and physical facilities dedicated to providing entertainment, amusement, or recreation to the general public on a modular aquatic basis. Includes tour guides for boat rides and sport fishing; recreational and/or educational diving, snorkeling, rafting, kayaking, and water motor activities. Includes aquariums, zoos, botanical gardens, exhibition fairs or expositions of plants or products, and the operation of exhibitions, restaurants, pool halls, stores and any other activity when it is carried out as an integral part of the operations by the owner or lessee of the land and physical facilities of the park. Does not include the operation, care, upkeep, and maintenance of entertainment, amusement or recreation machines and devices, which will be classified separately. Competitors and their assistants are not included. Ticket clerks, sellers and money or box office receivers will be classified under code 8810 subject to the provisions of the rule on Exceptions.....	\$4.45
9163-364	Machines and Devices for Entertainment,	
⊗	Amusement, Recreation - Fixed Site	
	Operation, installation, care, upkeep, and maintenance by owners or lessees of all kinds and types of machines and devices dedicated to providing entertainment, amusement or recreation to the general public in a fixed location. Includes circuses and carnivals when they operate permanently in fixed	

**CODE/
GROUP****CLASSIFICATION****RATE PER \$100
OF PAYROLL**

locations, without moving from location to location. Includes the operation of railways for entertainment or fun\$6.50

9164-364 Machines and Devices for Entertainment, Amusement, Recreation - Non-Fixed Site

⊗ Operation, installation, care, upkeep, and maintenance by owners or lessees of all kinds and types of machines and devices dedicated to providing entertainment, amusement or recreation to the general public in a non-fixed location. Includes circuses and carnivals when they operate moving from place to place.....\$9.60

9165-364 Automobile Racing Tracks, Horse Racing Tracks, Dog Tracks, Velodromes,**All Types of Competition Courses - Non-competitors**

Operation, care, upkeep, and maintenance by owners or tenants of land and physical facilities dedicated to providing a competition spectacle for the recreation and amusement of the general public. Includes administrators, officials, starters, scorers, horse and bicycle guides, guards, guards and doormen. Also includes the operation of exhibitions, restaurants, billiard halls, shops and any other activity when it is carried out as an integral part of the operations by the owners and tenants of the land and physical facilities of the track and its surroundings. Does not include the operation, care, conservation, maintenance of machines and devices for entertainment, amusement or recreation, which will be classified separately. Also does not include competitors and their assistants. Ticket agents, dealers, and money receivers will be classified under code 8810 subject to the provisions of the rule\$9.60on Standard Exceptions\$5.50

9166-364 Automobile Racing Tracks, Horse Racing Tracks, Dog Tracks, Velodromes, All Types of Competition Courses and Fields, Athletic or Sports Courts - Competitors

⊗ All players, coaches, managers, referees, and their assistants paid by the insured employer. The riders (jockeys) and assistants will be classified under the code 7777\$2.40

9220-374 Cemeteries

Operation and maintenance of...Includes drivers and their assistants.....\$6.60

9402-371 Street Cleaning, Collection of Garbage and Other Waste (N.O.C.)

⊗ All operations Includes depositing of such in places provided for this purpose; drivers and their assistants. Includes contractors or employees dedicated to street cleaning using mechanized or manual systems. The cleaning of septic tanks through the use of tank trucks equipped with a vacuum suction system, as well as the rental, delivery, installation and maintenance of portable toilets; inspection and sealing of cracked pipes in sanitary or storm sewers; routine cleaning work on the shores of beaches due to oil spills or its derivatives (when this activity is carried out on a boat in navigable waters it will be classified in code 7336). Applies to companies dedicated exclusively to the collection, classification, processing, crushing, packaging, compaction, packaging and pulverizing of recyclable material that includes, but is not limited to: used motor oil, vegetable (cooking) oil, car batteries (lead-acid), biosolids/sludge, cardboard, printer cartridges, electronic equipment, concrete and asphalt debris, fluorescent lamps (bulbs), mattresses, tires, wooden pallets, paper, newspaper, plastic, food waste, garden waste/plant matter, glass, among others. Includes storage tasks for recyclable materials if they are carried out as a task associated with the processing of said material. Does not include companies dedicated to the transformation of recyclable material for re-use or the manufacturing of new consumer products. These tasks will be classified in the corresponding manufacturing code. The classification, handling, disposal and recycling of fabrics, footwear, clothing items, solid waste, pharmaceuticals and biomedical will be covered under this key, as long as it is carried out by employees of the insured. Includes solid waste incineration plants. The handling and disposal of toxic materials are classified in 5471 (Management and Removal of Toxic Materials). Activities aimed at recycling metals will be classified in

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	code 8263.....	\$7.50
9410-353	State Employees	
#	State Agencies, namely: Auto Accident Compensation Administration, Corrections Administration, General Services Administration, Municipal Revenue Collection Center, Civil Rights Commission, Government of Puerto Rico Gaming Commission, Traffic Safety Commission, Puerto Rico Industrial Commission, Department of Economic Development and Commerce, Department of the Treasury, Sports and Recreation, Department of Labor and Human Resources, Environmental Quality Board, Parole Board, Puerto Rico Public Service Regulatory Board. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets and paths when it is carried out by employees of the insured. Includes office workers, office employees working remotely, draftsmen, couriers, debt collectors, salespeople, drivers and their assistants.....	\$3.65
9415-353	State Employees	
	State Agencies, namely: Department of Transportation and Public Works Includes for state agencies only, all design, construction, improvement, upkeep, and repair work on buildings, housing, sports and recreational facilities, cemeteries, landfills, bridges, plazas, highways, streets, and roads (with or without federal aid) whenever performed by employees of the insured. All employees. Includes office workers, office employees working remotely, draftsmen, couriers, debt collectors, salespeople, drivers and their assistants.....	\$6.50
9416-353	State Employees	
	State Agencies, namely: Department of Agriculture and Subsidiary Agencies. Includes all design, construction, improvement, upkeep, and repair work on buildings, highways, streets, and roads whenever performed by employees of the insured. All employees, includes office workers, office employees working remotely, draftsmen, couriers, debt collectors, salespeople drivers and their assistants.....	\$4.00
9417-353	State Employees	
	PR Education Council, University of Puerto Rico, and Subsidiary Agencies. All employees, including teachers, teachers and professional employees, office workers, office employees working remotely, draftsmen, messengers, collectors, drivers and their assistants; includes all construction, maintenance, and repair work when performed by employees of the insured	\$1.40
9418-353	State Employees	
#	State Agencies, namely: Child Care Administration, Family Socioeconomic Development Administration, Administration for Children and Families, Vocational Rehabilitation Administration, Mental Health and Addiction Services Administration, Child Support Administration; Comprehensive Cancer Center; State Council for Independent Living; Department of Health, Department of Family, Puerto Rico Forensic Sciences Institute, Office of the Patients' Advocate; Office of the Advocate for Senior Citizens; Puerto Rico USVI High Drug Trafficking Incidence. Includes all work in the design, construction, improvements, upkeep and repair of buildings, roads, streets and paths when performed by employees of the insured. All employees, including office workers, office workers working remotely, draftsmen, couriers, debt collectors, salespeople, drivers and their assistants	\$3.35
9419-353	State Employees	
	State Agencies, namely: Department of Education, Office of the Assistant Secretary of Training and Job Promotion. Includes all work in the design, construction, improvements, upkeep and repair of buildings, roads, streets and paths when performed by employees of the insured. All employees, including office workers, office workers working remotely, draftsmen, couriers, debt	

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
	collectors, salespeople, drivers and their assistants	\$1.80
9420-353 State Employees		
#	State Agencies, namely: Integrated Transport Authority, Roosevelt Roads Development Authority, Puerto Rico Public Private Partnerships Authority, House of Representatives of Puerto Rico, Public Service Appellate Commission, Joint Commission on Legislative Donations, Cooperative Development Commission, Commission on Comptroller Special Reports, Investigation, Prosecution, and Appeals Commission; State Elections Commission, Department of Consumer Affairs, Department of State, Department of Justice; Department of Housing (Section 8 Program, Except the Administration of Housing Development and Improvements of said Department), Institute of Puerto Rican Culture, Puerto Rico Statistics Institute, Financial Oversight and Management Board for Puerto Rico, 9-1-1 Service Governing Board; Planning Board, Labor Relations Board, Teachers' Retirement Board, Office of Government Ethics, Office of Permit Management, Office of Management and Budget, Office of Budget for the Legislative Assembly, Office for the Protection and Defense of People with Disabilities, Office of the Governor of Puerto Rico, Office of the Inspector General of the Government of Puerto Rico, Office of the Women's Advocate, Office of Human Resources Management and Transformation, Office of Legislative Services, Office of the Financial Institutions Commissioner; Office for Public Safety Affairs; Office for the Socioeconomic and Community Development of Puerto Rico, Office of the Insurance Commissioner of Puerto Rico, Office of the Comptroller, Office of the Electoral Comptroller, Office of the Advocate for Individuals with Disabilities, Office of the Ombudsman, Office of the Veterans' Advocate of Puerto Rico, State Office of Historical Conservation, Panel on the Special Independent Prosecutor, Puerto Rico Innovation and Technology Service (PRITS), Senate of Puerto Rico; Office of the Superintendent of the Capitol, General Court of Justice (excluding juries). Includes all design, construction, improvements, conservation and repair of buildings, roads, streets and roads when carried out by employees of the insured. All employees, including office workers, remote office workers, draftsmen, messengers, debt collectors, salespeople, drivers, and their assistants	\$2.00
9421-353 State Employees		
#	State Agencies, namely: Port of Ponce Authority, Public Housing Administration, Energy Commission, Department of Natural and Environmental Resources, Puerto Rico National Guard. All employees, including office workers, office workers working remotely, draftsmen, couriers, debt collectors, drivers, and their assistants. Includes all construction, conservation and repair work of buildings whenever performed by employees of the insured. Excludes the loading and unloading of steamships, schooners, and/or any other type of commercial vessel	\$4.20
9422-353 State Employees		
	State Agencies, namely, Puerto Rico Police Department. Includes, for state agencies only, all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets and paths whenever performed by employees of the insured. All employees, includes office workers, office employees working remotely, draftsmen, couriers, collectors, salespeople, pilots, co-pilots, navigators, waitresses, flight engineers, all aircraft onboard personnel, dockworkers, listers, all personnel in sawmill work and incidental operations, drivers, and their assistants	\$4.30
9424-353 State Employees		
#	State Agencies, namely: Puerto Rico Department of Public Safety. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever performed by employees of the insured. All employees, including office workers, office workers working remotely, draftsmen, couriers, bill collectors, salespeople, drivers, and their assistants	\$3.90
9425-353 State Employees		
	All employees of the State Insurance Fund Corporation. Includes	

**CODE/
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OF PAYROLL**

administration tasks for Worker Insurance, Industrial Hospital and Medical Clinics. Bill collectors, couriers, office workers, and office staff working remotely, drivers, and their assistants.....**\$1.50**

9430-353 Volunteer Staff (Government)

Work performed by personnel who serve as volunteers in the various Municipal Governments, Boards, Commissions, Authorities, Instrumentalities, Public Corporations, and Agencies of the Commonwealth of Puerto Rico, which are considered included in the concept of "Public Employees." Municipal Legislators and Juries are also considered voluntary personnel. This classification will be applied in harmony with the provisions of Law 006 of February 15, 1996. For the payment of premium and for coverage purposes, a payroll of one third (1/3) of the current monthly federal minimum wage for each policy year on an annual basis will be considered for each volunteer.....**\$0.40**

9510-353 Municipal Employees

Municipal Administrative Units, namely: Department, Office or Division of Administration, Municipal Companies (Market Squares, Sports Complexes, Public Beaches, among others). Finance, Recreation and Sports (includes recreational activities such as beach festivals, among others), and General Services (includes purchases, supplies, printing, property, archiving, contract registration and document control), Municipal Band and Data Processing Center. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever performed by employees of the insured.....**\$3.75**

9515-353 Municipal Employees

Municipal Administrative Units, namely: Department, Office or Division of Environmental Control, Public Works, Solid Waste Collection, Sanitation, Cemeteries, Parking Lots, Flower Pots, Decoration and Maintenance, Federal Traffic Safety Program, Animal Control, Vehicle Repair and Upkeep Workshop, Public Car Terminal, and Landfills. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever performed by employees of the insured.....**\$6.70**

9518-353 Municipal Employees

Municipal Administrative Units, namely: Department, Office, or Division of Charity, Health, Sanitation, Family Services, Youth Services, Social Services; Diagnosis and Treatment Centers; Geriatrics Center; Medical and Dental Clinics; Hospitals, Nursing Homes, Community Action Program; Pregnant Teen Assistance Program; Assistance Program for Disabled Individuals; School Dropout Assistance Program; Relief Benefits Program for Indigent Individuals; Childhood Development Program; Head Start Program; Controlled Substance Use and Abuse Program; Housekeeper Services for Insolvent Individuals; Municipal Job Opportunity Agency; Municipal Integrated Services Alliance; South Central Management Center (ASIFAH); Carolina Local Labor Development Area; Manatí Dorado Local Labor Development Area; South Central Local Labor Development Area; Southwest Local Labor Development Area; Consortia: Mountain; Northwest; Dorado-Manatí; Mayagüez-Las Marías; Northeast; North Central-Arecibo; South Consur; Southeast and Southwest. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever performed by employees of the insured performed by employees of the insured.....**\$3.50**

9519-353 Municipal Employees

Municipal Administrative Units, namely: Music Academies, Libraries, Study and Research Centers, Technological Colleges, School Director, Theater, Dance and Arts Schools, Free School of Music, Teaching Program, and School Transportation. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever.....**\$1.75**

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
9520-353 Municipal Employees	Municipal Administrative Units, namely: Department, Office, or Division; Office of the Mayor; Municipal Assembly (including the Clerk's Office, but excluding Assembly Members), Cultural Affairs, Women's Affairs, Internal Auditing, Civil Defense, Cultural Development, Municipal Development (including the Office of Federal Proposal Development), Economic Opportunities, Personnel, Planning, Budget, Press and Communications, Community Outreach (Information and Orientation), Public Relations, Legal Services, Tourism, Housing, Community and Cultural Centers, Arts and Culture Centers, Urban Housing Management Program (Section 8, HUD, etc.), and Citizen Assistance Programs. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever performed by the employees of the insured.....	\$2.00
9522-353 Municipal Employees	Municipal Administrative Units, namely: Department, Office, or Division of Municipal Police and Law Enforcement and Public Safety. All employees, pilots, co-pilots, navigators, waitresses, flight engineers, all aircraft onboard personnel, dock workers, listers, all personnel working in sawmills and their incidental operations. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever performed by employees of the insured.....	\$4.30
9524-353 Municipal Employees	Municipal Administrative Units, namely: Department, Office, or Division of Firefighters. Includes all work of design, construction, improvements, upkeep, and repair of buildings, roads, streets, and paths whenever performed by employees of the insured.....	\$3.85
9538-279	Decorations, Awnings, Canvas or Fabric Curtains Manufacturing of canvas or fabric awnings and curtains. Includes interior or exterior decoration work, the installation of carpets, awnings, tents, chairs, tables, platforms, tents, or canvas products, the removal and repair of these outside the workshop, the installation of exterior and interior linoleums and curtains and the placement of flags or ornaments for conventions or celebrations. Also includes the installation of acoustic cardboard, integral systems of acoustic ceilings, interior divisions (including their painting), frames and doors in interior divisions (including their painting) and vinyl floors whenever these activities do not form part of the general contract for a project or when they are subcontracted. Includes electrical and plumbing work incidental to interior or exterior decoration. The manufacture of interior curtains will be classified under code 2501 as long as their installation is performed by other employees. Construction work will be classified separately. Includes drivers and their assistants	\$3.95
⊗		
9549-279 Advertisements	Manufacture, installation, and maintenance of signs, signage, advertisements, billboards, and neon advertisements. Includes workshop, painting, installation, and maintenance of these, as well as the installation and operation of billboard advertisements attached to motor vehicles, including the transportation conducted by drivers and their assistants. The placement of poles for the installation of advertisements will be classified under code 5057	\$4.95
# ⊗		
9586-370 Barbershops, Beauty and Esthetic Salons	All employees... Includes nail technicians, manicurists, aestheticians, massage therapists, and hair removal specialists. Businesses dedicated to tattooing and body piercing (Body Piercing) will be included in this classification.....	\$2.10
9610-352 Film Production	In and out of studio. Includes all operations up to the development of the negatives. Includes producers and other technical production personnel such as graphic artists, stage directors, artists, musicians, cameramen, lighting technicians, set designers, sound engineers, costume designers, seamstresses, makeup artists, hairdressers, carpenters, electricians, painters, among others; drivers and their assistants.....	\$0.75
⊗		
9620-374 Funeral Agencies	All employees. Includes funeral director, embalmers, makeup artists, technicians in the cremation of human and animal remains; drivers and their assistants	\$5.30
⊗		

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
9700-370 Volunteer Staff (Private Company)	<p>Work performed by staff who serve as volunteers in private organizations, within the scope of formal and concrete projects aimed at addressing social and community interests; in non-profit entities (duly incorporated and active in Puerto Rico and exempt as such from the payment of contributions by the Department of the Treasury); in health facilities (certified and authorized to operate as such by the State, as established and defined by the Health Facilities Act, Law 101 of June 26, 1965, as amended) and as defined by Law 261 of the September 8, 2004 in its article 4(b). This classification will be applied in accordance with the provisions of Law 261 of September 8, 2004. For the payment of the premium and for the purposes of coverage for each volunteer, a payroll of one third (1/3) of the current monthly federal minimum wage for each policy year, on an annual basis for each volunteer</p>	\$0.90

CODE/ GROUP	CLASSIFICATION	RATE PER \$100 OF PAYROLL
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NOTES:

N.O.C. - Means: Not included in another classification

N.P.D - Means that the payroll will not be divided for the referenced Classification

- Indicates a change in phrasing or title

⊗ - Indicates a change in the premium rate

* - Indicates a new classification

MINIMUM PREMIUM

The MINIMUM PREMIUM shall be computed by multiplying the highest premium rate included in the policy by three (3). The Minimum Premium for regular or permanent policies shall never be less than NINETY-NINE DOLLARS (\$99.00) per policy year, provided that the minimum premium will be divided from the date of formalization until the close of the fiscal year. The Minimum Premium for contingent or temporary policies shall never be less than NINETY-NINE DOLLARS (\$99.00) for each period of twelve (12) calendar months, from the start date until the end date of the policy.

The final premium, in the event of liquidation and/or cancellation, shall be subject to the Minimum Premium computed, as provided above. In compliance with the provisions of Articles 23 and 24 of Law 45, known as the "Workplace Accident Compensation System Act," passed on April 18, 1935, as subsequently amended, the classifications are established for the foregoing trades and industries and the corresponding premium rates that shall govern for the financial year beginning on July 1, 2025 and ending on June 30, 2026. These rates shall be applied to the total sum of wages, salaries, and other remuneration paid by the employer to the workers employed by said employer.

PURSUANT TO THE WORKERS' COMPENSATION SYSTEM ACT, AS AMENDED, AND ALL CURRENT REGULATIONS, THE PAYROLL OF ALL EMPLOYEES AND EXECUTIVE OFFICERS OF CORPORATIONS SHALL BE SUBJECT TO TAXATION BASED ON THE TOTAL WAGES, SALARIES, AND OTHER REMUNERATIONS PAID TO THEM.

Enacted in SAN JUAN, PUERTO RICO, today, June 30, 2025.

Enid Inalbis Ortiz Rodríguez
Administrator

**STATE INSURANCE FUND CORPORATION
DIRECTORY**

Administrator

Enid Inalbis Ortiz Rodríguez

(787) 793-5959 Ext. 5001

Deputy Administrator

Maricarmen Rivera Vera

(787) 793-5959 Ext. 5012

Arecibo Region

Ave. Miramar

Carr. Estatal #2, Km. 78.8

Arecibo, PR

PO Box 4055

Arecibo, PR 00614-4055

(787) 878-5757 exts. 6396 / 6925

Manatí Clinic

Carr. Estatal #2, Km. 48.3 interior

Urb. Atenas

Manatí, PR

PO Box 896

Manatí, PR 00674-0896

(787) 854-0506 exts. 4374 / 4377

Aguadilla Region

Bo. Caimital Bajo

Carr. Estatal #2, Km. 126.4

Aguadilla, PR

PO Box 336

Aguadilla, PR 00605-0336

(787) 891-1901 exts. 3138 / 3170

Bayamón Region

Carr. Estatal #2, Km. 8.5

Bo. Juan Sánchez

Bayamón, PR

PO Box 248

Bayamón, PR 00960-0248

(787) 782-8250 exts. 6388 / 6392

Corozal Clinic

Carretera Estatal 159

Barrio Pueblo, Desvío Norte
al Final, Km. 13.9

Corozal, PR

PO Box 594

Corozal, PR 00783-0594

(787) 859-0200 exts. 4012 / 4014

(787) 859-0335

Caguas Region

Ave. Luis Muñoz Marín

Edif. Mercantil Caguas

Caguas, PR

PO Box 425

Caguas, PR 00726-0425

(787) 746-2010 exts. 2623 / 2624

Carolina Region

Carr. PR #3, Ave. 65 de Infantería

Comunidad Parque Escorial

Bo. San Antón,

Carolina, PR

PO Box 858

Carolina, PR 00986-0858

(787) 757-6850 exts. 7711 / 7712

Humacao Region

Ave. Boulevard del Río 2

Carr. Estatal #3

Humacao, PR

PO Box 9212

Humacao, PR 00792-9212

(787) 852-1400 exts. 6820 / 6822

Fajardo Region

Ave. Marcelito Gotay

Sector El Batey

Fajardo, PR

PO Box 1207

Fajardo, PR 00738-1207

(787) 801-5959 exts. 4265 / 4267

Mayagüez Region

Ave. Los Corazones 1040

Bo. Sábalo

Mayagüez, PR

PO Box 1570

Mayagüez, PR 00681-1570

(787) 833-8700 exts. 6045 / 6063

Ponce Region

Carr. Estatal #2

Ave. Santiago de los Caballeros

Ponce, PR

PO Box 330949

Ponce, PR 00733-0949

(787) 848-4545 exts. 2210 / 4181

Guayama Clinic

Ave. Pedro Albizu Campos

Carr. Estatal #54

Guayama, PR

PO Box 1199

Guayama, PR 00785-1199

(787) 864-0095 exts. 4125 / 4129

Minillas Insurance Area

Centro Gubernamental

Roberto Sánchez Vilella

Pda. 23 Ave. De Diego, Torre Sur

San Juan, PR

PO Box 42006

Minillas Station

San Juan, PR 00940-2006

(787) 759-5770 exts. 7200 / 7202

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STATE INSURANCE FUND
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