

871—23.82(96) Definition of construction employer.

23.82(1) Construction. The department will utilize the North America Industry Classification System manual (2017 edition) to determine which employers will be classified as construction. The manual is available on the Internet to view or download at www.census.gov/eos/www/naics.

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

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

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

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

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

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

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

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

b. Residential building construction.

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

Building alterations, single-family—general contractors

Building construction, single-family—general contractors

Custom builders, single-family houses—general contractors

- Designing and erecting, combined: single-family houses—general contractors
- Home improvements, single-family—general contractors
- House construction, single-family—general contractors
- House: shell erection, single-family—general contractors
- Mobile home repair, on site—general contractors
- Modular housing, single-family (assembled on site)—general contractors
- One-family house construction—general contractors
- Prefabricated single-family houses erection—general contractors
- Premanufactured housing, single-family (assembled on site)—general contractors
- Remodeling buildings, single-family—general contractors
- Renovating buildings, single-family—general contractors
- Repairing buildings, single-family—general contractors
- Residential construction, single-family—general contractors
- Row house (single-family) construction—general contractors
- Town house construction—general contractors
- (2) Multifamily housing construction. Establishments primarily responsible for the entire construction (i.e., new work, additions, alterations and repairs) of multifamily residential housing units.
 - Apartment building construction—general contractors
 - Building alterations, residential: except single-family—general contractors
 - Building construction, residential: except single-family—general contractors
 - Custom builders, residential: except single-family—general contractors
 - Designing and erecting, combined: residential, except single-family—general contractors
 - Dormitory construction—general contractors
 - Home improvements, residential: except single-family—general contractors
 - Prefabricated building erection, residential: except single-family—general contractors
 - Remodeling buildings, residential: except single-family—general contractors
 - Renovating buildings, residential: except single-family—general contractors
 - Repairing buildings, residential: except single-family—general contractors
 - Residential construction, except single-family—general contractors
- c. Nonresidential building construction.*
 - (1) Manufacturing and industrial building construction. Establishments primarily responsible for the entire construction (i.e., new work, additions, alterations and repairs) of manufacturing and industrial buildings.
 - Building alterations, industrial and warehouse—general contractors
 - Building components manufacturing plant construction—general contractors
 - Building construction, industrial and warehouse—general contractors
 - Clean room construction—general contractors
 - Cold storage plant construction—general contractors
 - Commercial warehouse construction—general contractors
 - Custom builders, industrial and warehouse—general contractors
 - Designing and erecting, combined: industrial—general contractors
 - Dry cleaning plant construction—general contractors
 - Factory construction—general contractors
 - Food products manufacturing or packing plant construction—general contractors
 - Grain elevator construction—general contractors
 - Industrial building construction—general contractors
 - Industrial plant construction—general contractors
 - Paper pulp mill construction—general contractors
 - Pharmaceutical manufacturing plant construction—general contractors
 - Prefabricated building erection, industrial—general contractors
 - Remodeling buildings, industrial and warehouse—general contractors
 - Renovating buildings, industrial and warehouse—general contractors

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

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

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

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

Airport runway construction—general contractors

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

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

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

e. Other heavy construction.

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

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

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

special trade contractors engaged in activities primarily related to power and communication line construction.

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

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

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

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

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

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

f. Plumbing, heating and air conditioning contractors. Establishments primarily engaged in one or more of the following: (1) installing plumbing, heating, and air-conditioning equipment; (2) servicing plumbing, heating, and air-conditioning equipment; and (3) the combined activity of

selling and installing plumbing, heating, and air-conditioning equipment. The plumbing, heating, and air-conditioning work performed includes new work, additions, alterations, and maintenance and repairs.

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

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

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

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

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

Sound equipment installation—contractors

Telecommunications equipment installation—contractors

Telephone and telephone equipment installation—contractors

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

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

Bricklaying—contractors

Cement block laying—contractors

Chimney construction and maintenance—contractors

Concrete block laying—contractors

Foundations, building of: block, stone or brick—contractors

Marble work, exterior construction—contractors

Masonry—contractors

Refractory brick construction—contractors

Retaining wall construction: block, stone or brick—contractors

Stone setting—contractors

Stone work erection—contractors

Tuck pointing—contractors

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

Acoustical work—contractors

Ceilings, acoustical installation—contractors

Drywall construction—contractors

Insulation installation, buildings—contractors

Lathing—contractors

Plastering, plain or ornamental—contractors

Solar reflecting insulation film—contractors

Stucco construction—contractors

Taping and finishing drywall—contractors

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

Fresco work—contractors

Mantel work—contractors

Marble installation, interior; including finishing—contractors

Mosaic work—contractors

Terrazzo work—contractors

Tile installation, ceramic—contractors

Tile setting, ceramic—contractors

j. Carpentering and floor contractors.

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

Carpentry work—contractors

Folding door installation—contractors

Framing—contractors

Garage door installation—contractors

Joinery, ship—contractors

Ship joinery—contractors

Store fixture installation—contractors

Trim and finish—contractors

Window and door (prefabricated) installation—contractors

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

Asphalt tile installation—contractors

Carpet laying or removal service—contractors

Fireproof flooring construction—contractors

Floor laying, scraping, finishing and refinishing—contractors

Flooring, wood—contractors

Hardwood flooring—contractors

Linoleum installation—contractors

Parquet flooring—contractors

Resilient floor laying—contractors

Vinyl floor tile and sheet installation—contractors

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

Architectural sheet metal work—contractors

Ceilings, metal; erection and repair—contractors

Coppersmithing, in connection with construction work—contractors

Downspout installation, metal—contractors

Duct work, sheet metal—contractors

Gutter installation, metal—contractors

Roof spraying, painting or coating—contractors

Roofing work, including repairing—contractors

Sheet metal work: except plumbing, heating or air conditioning—contractors

Siding—contractors

Skylight installation—contractors

Tinsmithing, in connection with construction work—contractors

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

Asphalting of private driveways and private parking areas—contractors

Blacktop work; private driveways and private parking areas—contractors

Concrete finishers—contractors

Concrete work: private driveways, sidewalks, and parking areas—contractors

Culvert construction—contractors

Curb construction—contractors

Foundations, building of: poured concrete—contractors

Grouting work—contractors

Guniting work—contractors

Parking lot construction—contractors

Patio construction, concrete—contractors

Sidewalk construction, except public—contractors

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

Drilling water wells—contractors

Geothermal drilling—contractors
 Servicing water wells—contractors
 Well drilling, water: except oil or gas field water intake—contractors
n. Other special trade contractors.

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

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

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

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

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

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

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

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

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

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

Pneumatic tube system installation—contractors
Power generating equipment installation—contractors
Revolving door installation—contractors
Vacuum cleaning systems, built-in—contractors

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

Antenna installation, except household type—contractors
Artificial turf installation—contractors
Awning installation—contractors
Bathtub refinishing—contractors
Boring for building construction—contractors
Bowling alley installation and service—contractors
Cable splicing service, nonelectrical—contractors
Caulking (construction)—contractors
Cleaning building exteriors—contractors
Cleaning new buildings after construction—contractors
Coating of concrete structures with plastic—contractors
Core drilling for building construction—contractors
Countertop installation—contractors
Dampproofing buildings—contractors
Dewatering—contractors
Diamond drilling for building construction—contractors
Epoxy application—contractors
Erection and dismantling of forms for poured concrete—contractors
Fence construction—contractors
Fire escape installation—contractors
Fireproofing buildings—contractors
Forms for poured concrete, erection and dismantling—contractors
Gas leakage detection—contractors
Gasoline pump installation—contractors
Glazing of concrete surfaces—contractors
Grave excavation—contractors
House moving—contractors
Insulation of pipes and boilers—contractors
Lead burning—contractors
Lightning conductor erection—contractors
Mobile home site setup and tie down—contractors
Ornamental metal work—contractors
Paint and wallpaper stripping—contractors
Plastic wall tile installation—contractors
Posthole digging—contractors
Sandblasting of building exteriors—contractors
Scaffolding construction—contractors
Service and repair of broadcasting stations—contractors
Service station equipment installation, maintenance and repair—contractors
Shoring and underpinning work—contractors
Spectator seating installation—contractors
Steam cleaning of building exteriors—contractors
Steeplejacks
Swimming pool construction—contractors
Television and radio stations, service and repair of—contractors

Test boring for construction—contractors
 Tile installation, wall: plastics—contractors
 Waterproofing—contractors
 Weatherstripping—contractors
 Welding contractors, operating at site of construction
 Window shade installation—contractors

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

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

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

This rule is intended to conform to federal changes in the North American Industry Classification System and implements Iowa Code sections 96.7(2), 96.7(3), 96.7(4) and 96.11(1).
 [ARC 3529C, IAB 12/20/17, effective 1/24/18]