



Workers' Compensation Classification Code Handbook



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General Instructions

These classification codes are based upon industry standards and are used in the calculation of contribution, the determination of rates and reporting to MCIT's reinsurer and other regulatory authorities. This handbook provides MCIT members with general guidelines to identify appropriate Workers' Compensation classification codes for employees.

Job titles across MCIT membership are not consistent enough to rely on as the primary basis for payroll classification. In attempting to properly classify employees you should consider the duties of the employee and the risks involved with those duties. When an employee performs duties that may be categorized under more than one classification, and the classification codes do not give specific instructions, the employee's total payroll must be coded to the classification that anticipates the greatest risk to the employee.

Classification codes defined in this handbook are specific to MCIT, and should not be considered interchangeable with codes defined or used by other sources.

The classification of employees remains the right of MCIT, regardless of any information contained in this handbook. Where the classification of an employee or group of employees is questioned, it will remain the right of MCIT to assign a classification code it deems most appropriate.

Please note that:

- Stipends paid to commissioners/board members should be reported as remuneration for Workers' Compensation purposes
- Cafeteria Plan contributions are considered remuneration *if they increase the employee's gross pay*
- Gross pay shall include vacation, sick time, holiday pay and personal time off
- Overtime pay should be reported separate from other pay and the rate of overtime should be shown
- Law enforcement and jail volunteers: Unlike other volunteers, Minnesota statute provides workers' compensation coverage for volunteers of "law enforcement assistance organizations." See page 23 for information regarding the reporting of data for these volunteers for workers' compensation purposes.

Questions or requests for additional information should be referred to:

Minnesota Counties Intergovernmental Trust
100 Empire Drive, Suite 100
St. Paul, MN 55103-1885

Toll Free Phone: 866.547.6516

Common Classifications by Department and Entity Type

Classifications are based on a member's individual circumstances. There may be more or less codes available or used than shown below. The following options by county department or other member type are for general guideline purposes only.

Counties:

- Revenue: 7380, 8810, 8820, 9015, 9410
- Sheriff: 7720, 8810, 9015, 9083, 9410
- Road and Bridge: 5506, 8227, 8601, 8810, 9410
- Social Service: 8742, 8810
- Public Health: 8810, 8835, 9015
- Courts: 8810, 8820
- Parks: 8810, 9102
- Solid Waste: 6217, 7590, 9403, 9410
- Law Enforcement Volunteers: See pages 23 and 24

Non-County Entities:

- Agricultural Society: 7720, 8810, 9016, 9083, 9102, 9410
- Community Corrections: 7380, 7720, 8810, 9015, 9083, 9410
- Health and Human Services: 8742, 8810, 8835, 9410
- Economic and Housing Development Auth. (EDA/HRA/CDA): 8810, 9015, 9033, 9410
- Historical Society: 8810, 9015, 9410
- Hospital: 7380, 8810, 8832, 8833, 9040, 9410
- Libraries: 7380, 8810, 9015, 9410
- Nursing Home: 8810, 8829, 8830, 9410
- Soil and Water Conservation Districts: 8601, 8810, 9410
- Transit: 7382, 8227, 8810, 9410
- Water Management: 8810, 9102, 9410

MCIT Classification Code Definitions

Contact the MCIT underwriting department if one of these codes does not address your specific job function.

- 5506** **Road Maintenance and Repair:** Applies to Road and Bridge/Highway Department employees whose duties include maintenance or repair of roads, bridges, ditches and rights-of way. Includes heavy equipment operators; light equipment operators; drivers; paving; seal coating; ditch clearing; sign shop and other laborers.
- Engineers, surveyors and vehicle maintenance employees are coded separately (see 8227, 8601 and 9410).
- 5606** **Construction Contractor/Supervisor:** Applies to employees whose duties as construction supervisors are solely administrative or managerial. Persons who are directly in charge of construction, or who participate in the construction process, are separately classified under their appropriate construction classification (contact MCIT for classification codes).
- 5651** **Carpentry:** Applies to employees whose duties include the construction, remodeling, or major repair of buildings, most commonly dwellings. Includes carpenters; supervisors; foremen and laborers.
- 6217** **Landfill:** Applies to employees working at a landfill site whose duties are other than clerical. Includes landfill employees who operate equipment, handle solid waste, or perform maintenance duties at the site.
- Solid waste collectors and recycling center employees are coded separately (see 9403 and 9410).
- 7380** **Drivers and Helpers:** Applies to employees who operate, or assist in the operation as passengers, a motor vehicle for the purpose of transporting clients at no charge. Includes all ambulance drivers and ambulance attendants; veterans service bus drivers; transportation service drivers and helpers. Drivers of vehicles used to transport passengers for a fare or for hire are properly coded 7382.
- 7382** **Bus Drivers:** Applies to drivers of buses and vans used to transport passengers for a fare or for hire.
- Drivers of transit vehicles transporting passengers as a service, and not for hire (such as a veterans service van), are properly coded 7380. Ambulance service drivers are also properly coded as 7380.

- 7590** **Reduction or Incineration:** Applies to all non-clerical employees of garbage reduction or incineration facilities, including those involved in sorting materials or operating equipment.
- Drivers who truck raw solid waste into such facilities, or haul off non-combustibles and furnace residue are separately coded as 9403.
- 7720** **Law Enforcement Officers:** Applies to law enforcement personnel whose duties include patrol, booking, jailing, and other law enforcement-related activities. Includes sheriff, deputies, investigators, and officers; jailers; matrons; boat and water safety patrol officers; court officers and bailiffs; park rangers; and any other security personnel. Also includes corrections officers/counselors, security directors, STS crew leaders, corrections supervisors, paraprofessionals.
- Dispatchers may be separately coded as 8810, if their duties do not include jailer or other duties listed above.
- 8017** **Store/Retail NOC:** Applies to stores that are principally engaged in the retail selling of merchandise not described by a specialty retail store classification.
- 8227** **Vehicles/Equipment Repairs or Maintenance:** Applies to employees whose duties consist of the repair and maintenance of motor vehicles (licensed or unlicensed), or other motorized equipment such as graders, tractors, ATVs, snowmobiles, chain saws or brush cutters, including mechanics and shop foremen.
- Vehicle drivers who also perform vehicle maintenance as a part of their duties are correctly coded under the driver code 7380 or road maintenance 5506.
- 8601** **Surveyors:** Applies to employees whose job duties consist of surveying for Road and Bridge/Highway and other County Departments.
- Employees who work on survey crews, but also have road maintenance duties, are properly coded in 5506. Engineers are coded separately (see 9410).
- 8742** **Off-Premise Clerical:** Applies to Social Services/Human Services employees whose duties are substantially clerical in nature, but who regularly perform duties off the county premises, or travel frequently as a part of their duties. Code 8742 includes caseworkers; counselors; investigators; social services employees; veterans' services officers and other employees who regularly work outside of the office.
- Public health nursing employees are not included in code 8742 (see 8835 and 9015).

8810 Clerical Office Employee (Not Otherwise Categorized): Applies to employees who perform clerical duties on the member's premises, and whose duties cannot be categorized under any other available codes. Occasional work off county premises or work related travel is allowed within this classification. Includes administrators and administrative assistants; auditor; court administrator and court reporter; field assistance coordinator; Historical Society clerical employees; License Center staff; recorder; treasurer; social services case workers who perform all duties on the employer's premises; secretarial staff; hospital clerical employees. Also applies to clerical employees in nursing homes that are physically separated from patient care.

8820 Attorneys: Applies to attorneys and paralegal employees. Includes the outside exposure of trial attorneys and attorneys, paralegals and employees involved in work outside of the office.

8829 Nursing Home Professional Staff (See page 16): Applies to nurses, nursing assistants, orderlies and others who provide care to patients in a long term health care facility, including convalescent homes, nursing homes, residential homes for the aged and respite care homes.

Employees performing such duties in combined hospital/nursing home facilities, who perform duties in both areas of the facility, are properly coded to 8833 – Hospital Professional Employees.

8830 Nursing Home Nonprofessional Employees (See page 16): Applies to all other non-clerical employees. Includes personnel whose primary duties involve the maintenance, servicing or repair of the building and equipment; janitorial, laundry and housekeeping employees; cooks, dishwashers, dietitians, dietary aids and other personnel whose primary duties involve working in the kitchen.

Nursing home board members are separately classified as 9410. Clerical employees that work 100% of the time in an area physically separated from the residents are classified to 8810. To use this code the employee must have no exposure to resident care.

8832 Physicians: Medical providers that operate in a typical doctor's office environment. Includes physicians, dentists, and other employees providing medical services working in a satellite clinic affiliated with a hospital system. Employees of a physician's office, which is located in a hospital, who are employed by the physician and not employed by the hospital are properly classified to code 8832. Those employed by the Hospital but also work in the clinic are properly classified as 8833.

- 8833** **Hospital Professional Staff (See pages 13):** Applies to employees whose primary duties involve patient care. Included in this code are doctors, nurses (R.N., L.P.N., N.A.), therapists, medical laboratory or X-ray technicians, aides and other similar type employees. Employees whose duties involve the sterilization of medical instruments shall be coded 8833.
- 8835*** **Public Health Nursing:** Applies to employees who provide public health services. Includes public health nurses, directors, caseworkers, home health or personal care aides.
- Clerical employees of public health departments may be coded 8810. Public health employees who provide homemaking, domestic, cleaning or housekeeping services at client residences are separately coded as 9015.
- 8868*** **School: Professional Employees and Clerical:** Applies to employees of Schools, including Pre-Schools, Head Start and Day Care Centers whose duties bring them in direct contact with clients and clerical support staff. Also applies to employees of developmental achievement centers whose duties bring them in direct contact with clients.
- Day care employees who operate client transport vehicles are to be coded as 7380. Use 9083 for employees involved with the preparation of food and 9015 for housekeeping and janitorial personnel.
- 9015** **Housekeeping/Janitorial/Building Maintenance:** Applies to employees whose duties consist of the maintenance of buildings, grounds and equipment owned by the employer, or who provide light housekeeping duties in clients' homes. Includes janitors; custodians; housekeeping staff; building maintenance staff; groundskeepers; homemakers, chore providers, home care aides and others who provide domestic services in client residences.
- Agricultural Society employees that do grounds work should be classified as 9102 (see page 8).
- 9016*** **Amusement Park or Exhibition Operations:** Applies to employees whose duties include the operation, control or maintenance of mechanical rides meant for amusement. Includes fair and carnival employees. Also applies to employees engaged in the operation of ice arenas.
- 9033** **Housing Authority (See page 11):** Applies to all employees of HRA or CDA entities that own and/or operate properties. It encompasses all functional operations of a housing authority such as on-site management, clerical staff, inspection, and the maintenance and repair of buildings, grounds and property and equipment operated by the employer. Janitors; custodians; housekeeping and security personnel are also included within this classification.

9040 Hospital Nonprofessional Staff (See page 13): Applies to nonprofessional hospital staff. Included in this code are all personnel whose primary duties involve the maintenance, servicing or repair of the building and hospital equipment. Includes janitorial, laundry and housekeeping employees, cooks, dishwashers, dietitians, dietary aids and other personnel whose primary duties involve working in the kitchen. Also includes staff whose duties involve the delivery, servicing, repair, loading and unloading of oxygen tanks or other medical equipment.

9063 Fitness/Community Centers and Clerical: Applies to all employees (including clerical) of a fitness club, health club, spa, massage salon, gymnasium, exercise or YMCA/YWCA type center or club.

9083 Restaurant/Food Service: Applies to employees whose duties include the preparation of food. Includes kitchen employees of jails, group homes and other correctional facilities.

9102 Parks: Applies to employees who operate or maintain parks or playgrounds, and to employees who perform duties out of doors who cannot be categorized under any other available classification. Includes park director; park and playground maintenance employees; lifeguards; ditch sprayers; foresters; and certain Land Department employees; Agricultural Society employees that do grounds work.

Park rangers, park patrol officers, or other park security personnel are properly coded 7720.

9403 Solid Waste Collector: Applies to employees who collect and/or haul raw garbage or other solid waste, including furnace residue, into or from a landfill, recycling, reduction, or incineration facility. Includes collectors and drivers.

9410 Local Government Employee (Not Otherwise Categorized): Applies to employees whose duties cannot otherwise be categorized under another available classification. Includes agricultural inspector; assessor; civil defense directors; coroner; ditch inspectors; emergency management staff; engineering technicians; environmental services technicians; feedlot technicians; household recycling center employees; non-clerical planning and zoning staff; probation officers; sanitary inspectors; sewer inspectors; soil and water conservation district technicians; survey takers.

Code 9410 includes county commissioners, soil and water conservation district or watershed district supervisors, and all other elected or appointed board members who are covered or have elected coverage under MN workers' compensation statute.

**An MCIT representative must authorize other employees categorized under this classification.*

Agricultural Society Employee Code Definitions

Agricultural Societies typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 7720 Security Personnel**
- 8810 Clerical Office Employee (Not Otherwise Categorized):** Applies to employees who perform strictly clerical duties for the Agricultural Society.
- 9016 Amusement Park or Exhibition Operations:** Applies to employees whose duties include the operation, control or maintenance of mechanical rides meant for amusement. Includes fair and carnival employees. Also applies to employees engaged in the operation of ice arenas, rodeos, circuses, ice shows, boat shows, automobile shows, food shows, speedways where automobile races may be held or tracks where stock car or jalopy races may be held. Includes, gate attendants, track officials, tower officials, announcers, parking lot attendants, track and grounds maintenance employees and drivers and security personnel.
- 9083 Restaurant/Food Service:** Applies to employees whose duties include the preparation of food.
- 9102 Fairgrounds/Parks:** Includes employees who perform building maintenance and grounds maintenance duties. Also applies to employees who help prepare for the fair (set-up and tear-down). Also includes drivers, parking lot attendants and valet parking employees.
- 9410 Local Government Employees (Not Otherwise Categorized)** Applies to employees whose duties cannot be categorized under any other available classification. Includes event judges, ticket sellers and ticket takers and directors or board members who have elected coverage under MN Statute.

Community Corrections Employee Code Definitions

Correctional Facilities typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 7380 Drivers and Helpers:** Applies to all persons who operate, or assist in the operation as passengers, a motor vehicle for the purpose of transporting clients at no charge. Includes all ambulance drivers, veterans service bus drivers, transportation service drivers and helpers and day care drivers.
- 7720 Law Enforcement/Corrections/Detention Center Officers and Counselors:** Applies to corrections and detention center personnel whose duties include booking, jailing, counseling and other law enforcement-related activities. This classification should be used for correction officers/counselors, security directors, STS crew leaders, corrections supervisors, paraprofessionals.
- 8810 Clerical Office Employees (Not Otherwise Categorized):** Applies to employees who perform clerical duties on the member's premises and whose duties cannot be categorized under any other available code. Includes administrative assistants, office managers, account managers, STS coordinators, court services administrators. This classification should also include directors and administrators whose job functions are clerical in nature. Occasional clerical work off premises or travel is permitted.
- 9015 Housekeeping/Janitorial/Building Maintenance:** Applies to employees whose duties consist of the maintenance of buildings, grounds and equipment owned by the employer. Includes janitors, custodians, housekeeping staff, building maintenance staff, groundskeepers.
- 9083 Food Service:** Applies to employees whose duties include the preparation of food. Includes kitchen employees of jails and other correctional facilities.
- 9410 Local Government Employees (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification. Includes probation officers and youth/shelter facility care supervisors and counselors. Includes directors or board members who have elected coverage under MN Statute.

Health and Human Services Employee Code Definitions

Health and Human Service members typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

8742 **Off-premise Clerical:** Applies to case workers and other employees whose duties are substantially clerical in nature, but who regularly perform duties off the member's premises, or travel frequently as a part of their duties. Code 8742 may include directors, administrators and board members who have elected coverage under MN workers' compensation statute.

8810 **Clerical Office Employee (Not Otherwise Categorized):** Applies to employees who perform clerical duties on the member's premises, and whose duties cannot be categorized under any other available codes. Includes administrative assistants and secretarial staff.

8835* **Public Health Nursing:** Applies to employees who provide public health services. Includes public health nurses, directors, caseworkers, home health and/or personal care aides.

Clerical employees of public health departments may be coded 8810.

9410 **Local Government Employee (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification.

**An MCIT representative must authorize other employees categorized under this classification.*

Economic and Housing Development Authority

Employee Code Definitions

Economic/Housing/Community Development Authorities typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 8810 Clerical Office Employee (Not Otherwise Categorized):** Applies to employees who perform strictly clerical duties for an EDA or an HRA that does not manage, own or operate property. Occasional clerical work off premises or travel is permitted.
- 9015 Housekeeping/Janitorial/Building Maintenance:** Applies to employees of an EDA or HRA that does not manage property and whose duties consist of the maintenance of buildings, grounds and pertinent equipment owned by the employer such as janitors; custodians; housekeeping staff.
- 9033 Housing Authority:** Applies to all employees of HRA or CDA entities that own and/or operate properties. It encompasses all functional operations of a housing authority such as on-site management, clerical staff, inspection, and the maintenance and repair of buildings, grounds and property and equipment operated by the employer. Janitors; custodians; housekeeping and security personnel are also included within this classification.
- 9410 Local Government Employees (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification. Includes directors or board members who have elected coverage under MN Statute.

Historical Society Employee Code Definitions

Historical Societies typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 8810** **Clerical Office Employee (Not Otherwise Categorized):** Applies to employees who perform clerical duties on the member's premises, and whose duties cannot be categorized under any other available codes. Includes historical society director, clerical employees and board members. Occasional clerical work off premises or travel is permitted.
- 9015** **Housekeeping/Janitorial/Building Maintenance:** Applies to employees whose duties consist of the maintenance of buildings, grounds and equipment owned by the historical society. Includes janitors; custodians; building maintenance staff; groundskeepers.
- 9410** **Local Government Employees (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification. Includes directors or board members who have elected coverage under MN Statute.

Hospital/Clinic Employee Code Definitions

Hospitals typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

7380 **Drivers:** Applies to employees whose primary duties involve driving, including helpers. Code 7380 includes ambulance drivers, EMT's and paramedics. Drivers of vans used to transport patients or hospital personnel shall also be included in this code.

8742 **Off-premises Clerical:** Includes social/human services workers whose duties involve work off employer's premises.

8810 **Clerical:** Applies to employees who perform clerical duties at the hospital and whose duties cannot be otherwise classified. Code 8810 includes secretaries, coders, word processors, and records clerks. Also included are pharmacists, social workers (inside), administrators, managers, supervisors, coordinators, and unit or department heads whose duties are clerical in nature. Those engaged in any patient care should be classified in 8832/8833. Occasional clerical work off premises or travel is permitted.

8832 **Physicians:** Includes physicians, dentists, and other employees providing medical services working in a satellite clinic affiliated with a hospital system, working in a typical doctor's office environment. Employees working in a hospital environment, where overnight care is provided, are properly classified in 8833. Employees of a physician's office, which is located in a hospital, but who are employed by the physician and not employed by the hospital are properly classified to code 8832.

8833 **Hospital Professional Staff:** Applies to all employees whose primary duties involve patient care. Code 8833 includes physicians, nurses (R.N., L.P.N., N.A.), therapists, medical laboratory or X-ray technicians, aides and similar employees. Employees whose duties involve sterilization of medical instruments shall be coded 8833.

Medical providers who operate in a typical doctor's office environment at satellite locations, including physicians, nurses, dentists or other employees providing medical services are separately coded as 8832.

9040 **Hospital Nonprofessional Staff:** Applies to all other classifications of hospital employees. Included in this code are all employees whose primary duties involve the maintenance, servicing or repair of the building and hospital equipment, including janitorial, laundry, housekeeping employees and cooks, dishwashers, dietitians, dietary aids and other employees whose primary duties involve working in the kitchen and serving food. Also includes staff whose duties involve the delivery, servicing, repair, loading and unloading of oxygen tanks or other medical equipment.

9410 **Local Government Employees (Not Otherwise Categorized):** Applies to directors or board members who have elected coverage under MN Statute.

Library Employee Code Definitions

Libraries typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 7380** **Drivers and Helpers:** Applies to employees who operate, or assist in the operation as passengers, a motor vehicle for the purpose of transporting clients, goods or materials at no charge. Code 7380 includes transportation service drivers and helpers.
- 8810** **Clerical Office Employee (Not Otherwise Categorized):** Applies to employees who perform clerical duties on the member's premises, and whose duties cannot be categorized under any other available codes. Code 8810 includes receptionists, secretaries, word processors, and records clerks. Code 8810 also includes directors, administrators and board members whose function are primarily clerical in nature. Occasional clerical work off premises or travel is permitted.
- 9015** **Housekeeping/Janitorial/Building Maintenance:** Applies to employees whose duties consist of the maintenance of buildings, grounds and equipment owned by the member. Code 9015 includes janitors; custodians; building maintenance staff and groundskeepers.
- 9410** **Local Government Employees (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification. Includes directors or board members who have elected coverage under MN Statute.

Nursing Home Employee Code Definitions

Nursing Homes typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 8810** **Clerical:** Applies to nursing home employees who perform clerical duties in an area physically separated from the residents. Employees must have no exposure to resident care to apply this code. Occasional clerical work off premises or travel is permitted.
- 8829** **Nursing Home Professional Employees:** Applies to nurses, nursing assistants, orderlies and others who provide care to patients in a long term health care facility, including convalescent homes, nursing homes, residential homes for the aged, assisted living facilities and respite care homes.
- 8830** **Nursing Home Nonprofessional Employees:** Applies to all other non-clerical employees. Included in this code are all employees whose primary duties involve the maintenance, servicing or repair of the building and equipment. Includes janitorial, laundry and housekeeping employees, cooks, dishwashers, dietitians, dietary aids and other employees whose primary duties involve working in the kitchen or serving food.
- 9410** **Local Government Employees (Not Otherwise Categorized):** Applies to directors or board members who have elected coverage under MN Statute.

Soil and Water Conservation District Employee Code Definitions

Soil and Water Conservation Districts typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 8601** **Engineers:** Applies to Soil and Water Conservation District engineers.
- 8810** **Clerical Office Employee (Not Otherwise Categorized):** Applies to employees who perform clerical duties on the member's premises, and whose duties cannot be categorized under any other available codes. Includes clerical and bookkeeping employees and district directors or supervisors whose work is clerical in nature. Occasional clerical work off premises or travel is permitted. Use 9410 for directors or supervisors that do fieldwork or travel frequently and members of the Board of Supervisors.
- 9410** **Local Government Employee (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification. This code includes Soil and Water Conservation District technical staff such as engineering, feedlot and environmental technicians, directors or supervisors that do fieldwork or travel frequently and all other field staff. Elected or appointed Board of Supervisors members are appropriately classified to 9410.

**An MCIT representative must authorize other employees categorized under this classification.*

Transit Employee Code Definitions

Transit members typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 7382** **Transit/Bus Drivers:** Applies to drivers of buses and vans used to transport passengers for a fare or for hire. Drivers of transit vehicles transporting passengers as a service, and not for a fare or hire, are properly coded 7380.
- 8227** **Vehicles/Equipment Repairs or Maintenance:** Applies to employees whose duties consist of the repair and maintenance of motor vehicles and equipment (licensed or unlicensed), including mechanics and shop foremen.
- 8810** **Clerical Office Employee (Not Otherwise Categorized):** Applies to employees who perform clerical duties on the member's premises, and whose duties cannot be categorized under any other available codes. Includes directors, supervisors and administrators whose work is regularly performed inside the office. Occasional clerical work off premises or travel is permitted.
- 9410** **Local Government Employees (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification. Includes directors or board members who have elected coverage under MN Statute.

Water Management Employee Code Definitions

Water Management members typically utilize the following Workers' Compensation Class Codes based on their operations and services. If one of these codes does not address your specific job function, please contact the MCIT Underwriting department.

- 8810** **Clerical Office Employee (Not Otherwise Categorized):** Applies to administrative assistants and secretarial staff and other employees who perform clerical and bookkeeping work and directors or supervisors whose work is clerical in nature. Occasional clerical work off premises or travel is permitted. Use 9410 for directors or supervisors that do fieldwork or travel frequently.
- 9102** **Parks/Grounds Work:** Applies to employees who perform duties out of doors who cannot be categorized under any other available classification. Includes employees who perform building maintenance and grounds maintenance duties.
- 9410** **Local Government Employee (Not Otherwise Categorized):** Applies to employees whose duties cannot be categorized under any other available classification. This code includes watershed or district technical staff such as engineering and environmental technicians that do fieldwork or travel frequently and all other field staff. Elected or appointed board members are appropriately classified to 9410.

Payroll Remuneration

“Remuneration” means money or substitutes for money.

Reportable Remuneration Includes:

- a. Wages or salaries including retroactive wages or salaries;
- b. Total cash received by employees for commissions and draws against commissions;
- c. Bonuses including stock bonus plans;
- d. Extra pay for overtime work;
- e. Pay for holidays, vacation, sick time and personal time off;
- f. Payment by an employer of amounts required by law to be paid by employees to statutory insurance or pension plans, such as the Federal Social Security Act;
- g. Payment to employees on any basis other than time worked, such as piecework, profit sharing or incentive plans;
- h. Payment or allowances for hand tools or hand-held power tools used by employees in their work or operations for the member. These tools may be supplied directly by the employee or to the employee through a third party;
- i. The rental value of an apartment or a house provided to an employee based on comparable accommodations;
- j. The value of lodging, other than an apartment or house received by employees as part of their pay to the extent shown in the member’s records;
- k. The value of meals received by employees as part of their pay to the extent shown in the member’s records;
- l. The value of store certificates, merchandise, credits or any other substitute for money received by employees as part of their pay (refer to Reportable Remuneration Exclusions below for certain fringe benefits [substitutes for money] not considered to be remuneration);
- m. Payments for salary reduction, employee savings plans, retirement or cafeteria plans (IRC 125) that are made through employee authorized salary deductions from the employee’s gross pay;
- n. Davis-Bacon wages or wages from a similar prevailing wage law;

- o. Annuity plans;
- p. Expense reimbursements to employees to the extent that an employer's records do not confirm that the expense was incurred as a valid business expense.

Reportable Remuneration Excludes:

- a. Tips and other gratuities received by employees;
- b. Payments by an employer to group insurance or group pension plans for employees, other than payments included under Items "f" and "m" above;
- c. Payments by an employer into third-party trusts for the Davis-Bacon Act or similar prevailing wage law provided the pension trust is qualified under IRC Sections 401(a) and 501(a);
- d. The value of special rewards for individual invention or discovery;
- e. Dismissal or severance payments except for time worked or vacation or sick time accrued;
- f. Payments for active military duty;
- g. Employee discounts on goods purchased from the employee's employer;
- h. Expense reimbursements to employees to the extent that an employer's records confirm that the expense was incurred as a valid business expense;

Note: Reimbursed expenses and flat expense allowances, except for hand or hand-held power tools, paid to employees may be excluded from remuneration, provided that all three of the following conditions are met:

1. The expenses are incurred for the business of the employer, and
 2. the amount of each employee's expense payments or allowances are shown separately in the records of the employer, and
 3. the amount of each employee's expense reimbursement or allowance payment approximates the actual expenses incurred by the employee in the conduct of his or her work.
- h. Supper money for late work;
 - i. Work uniform allowances;
 - j. Sick pay paid to an employee by a third party such as a member's group insurance carrier that is paying disability income benefits to a disabled employee;

- k. Employer-provided perks such as:
 - 1. Use of an automobile;
 - 2. An airplane flight;
 - 3. An incentive vacation (e.g., contest winner);
 - 4. A discount on property or services;
 - 5. Club memberships;
 - 6. Tickets to entertainment events.

- l. Employer contributions to employee benefit plans such as employee savings plans, retirement plans and cafeteria plans (IRC 125). These include contributions made by the employer, at the employer's expense, which are determined by the amount contributed by the employee.

Law Enforcement Volunteers

Minnesota statute provides workers' compensation coverage for the volunteers of certain "law enforcement assistance organizations." So that MCIT may accurately record and report the use of these volunteers, MCIT members must track and report the actual hours that the volunteers of "law enforcement assistance organizations" are engaged by the member:

1. On active duty, or
2. In training exercises.

For each law enforcement activity in which volunteers of "law enforcement assistance organizations" are utilized, the member must report the following information to MCIT:

1. The specific date of the volunteer activity;
2. The number of volunteers engaged in the activity;
3. The number of hours the volunteers were engaged in the activity; and
4. A description of the activity, specifying whether it was an active duty or training activity.

Please note that jail volunteers, such as chaplains, AA, Gideons, educational volunteers, etc. are not covered under the workers' compensation statute and should not be included in your law enforcement volunteer hours.

The following page contains a suggested sample tracking log. The information should be maintained on file and reported to MCIT in conjunction with the annual request for payroll audit reports due each January. Tracking only applies to MCIT members that utilize law enforcement volunteers.

Questions relating to the logging and reporting of law enforcement volunteer activities should be directed to the MCIT Underwriting department.

County: _____
 Volunteer Law Enforcement Tracking Log

	Volunteer's Name	Date	Hours	Activity / Duty Description
1.				
2.				
3.				
4.				
5.				
6.				
7.				
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