



NORTH CAROLINA

ASSOCIATION OF COUNTY COMMISSIONERS

NCACC Risk Management

Covering the Counties that cover our state

NCACC WORKERS' COMPENSATION POOL

**Workers' Compensation
2020-2021 Renewal Instructions**

NCACC Risk Management

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REFERENCE MATERIAL
COUNTY DEPARTMENTS AND NORMAL WORKERS' COMPENSATION CODES

The following table may be used as a reference for classifying employees' payroll. Jobs with multiple codes and an asterisk (*) indicate that one of the classes shown will apply depending on the duties in the particular case.

The following is presented as comprehensively as possible but is not intended to show all departments, jobs or classifications possible for workers' compensation. Job classifications common to governmental subdivisions are shown and the operations of any given county or entity may be different from the norm. The classifications shown above may or may not be applicable depending on the job duties and other classifications may apply. This listing has been revised and updated based upon the audits performed this past year.

Please review your audit for the prior year to see how the payrolls were revised by the Association's contract auditors. Their determination was based upon generally understood audit procedures, job skill classification and payroll groupings.

Department	Jobs	Codes
Administration	County Manager	8810
	Assistance County Manager	8810
	Secretary/Administrative Assistant	8810
County Attorney	Attorney	8820
	Paralegal/Secretary/Administrative Assistant	8820
Data Processing & Information Technology	All personnel	8810
Elections	All personnel	8810
Finance	All personnel	8810
GIS/Mapping/Surveying	Any outside duties	9410
	Inside only	8810
Human Resources (HR)	All personnel	8810
Planning/Zoning	Planners	9410
	Zoning inspectors	9410
	Permit technicians	8810
	Administrative Assistant	8810
Register of Deeds	All personnel	8810
Risk Manager/Management	All personnel	8810
Tax Assessor	Office only personnel	8810
	Appraisers or others with outside duties	9410
Tax Collector	Usually all, unless some with outside duties	8810
Emergency Management	Emergency Management Director	9410
	Fire Marshall	7704
	Fire Inspector (inspecting fire sites)	7704
EMS/EMT/Rescue Squad	Ambulance & E.M.T./E.M.S. only	7705
	Administrative Assistant (office only)	8810
Firefighters – Not Volunteers	All personnel	7710
Sheriff & Law Enforcement Operations	All Sworn Law Officers (even if administrative officer)	7720
	Sheriff's Administrative Assistant/Records Clerk	8810
Jail	Detention personnel	7720
	Jail Administrative Assistant (must be physically separated from any area where inmates are located, processed, etc.)	8810
Health Department	Health Clinics – all clinic employees including clerical	8832
	Physicians	8832
	Visiting Nurses – provide services in homes or other non-clinical locations	8835
	Sanitarians	9410
	Social Workers	9410
	Workers who provide assistance such as assisting with personal needs, housekeeping, etc. (various titles, used to be chore workers)	8835
	Drivers – transporting clients to appointments, etc.	7370
Hospital/Professional	Hospital Professional Employees	8833
Day Care Operations	All personnel	8869

Department	Jobs	Codes
Department of Social Services (DSS)	Income Maintenance Caseworkers – inside only	8810
	Office support clerical staff such as accounting	8810
	Social Workers	9410
	Workers who provide assistance such as assisting with personal needs, housekeeping, etc. (various titles, used to be chore workers)	8835
	Drivers – transporting clients to appointments, etc.	7370
Aviation/Airport	Aircraft Operations	7425
Aircraft Operations	AVIATION - ALL OTHER EMPLOYEES & DRIVERS - GROUND CREW ONLY)	7403
Aircraft/Helicopter Crew	AVIATION (FLIGHT CREW, AIRCRAFT/HELICOPTER OPEATIONS INCLUDING PATROL & AERIAL PHOTOGRAPHY)	7425
Animal Control	Animal Control Officers, Dog Catcher, Veterinarian	8831
Clubs Social	Clubs – Social	9061
Cooperative Extension	Coop Extension Chairman & Agents	Excluded
	Secretaries	8810
	Special Grants – temporary programs	Various
Housing Authorities	Housing Authorities	9033
Inspections	Inspectors and Supervisors	9410
	Administrative Assistant	8810
Library or Museum	Bookmobile Operators	7382
	Museum/Art Gallery Staff	9101
	Library or Museum clerical	8810
Parks & Recreation	Administrative Assistant (office only)	8810
	All others & Drivers	9102
Radio or Broadcasting	Radio or Broadcasting Station	7610
Salespersons (outside)	All personnel	8742
School Related (Pre-school/After School/School Programs)	Teachers/Teachers Assistants/Day Care Staff	8869
	Schools/Professional	8868
	Cooks/Janitorial/Drivers	9059
Senior or Recreation Center	Senior Center, Rec. Center, YMCA/YWCA	9063
Soil & Water Conservation	Soil & Water Agent/Technician	9410
	Administrative Assistance	8810
Stores (A.B.C.)	All employees	8017
Tourism	Tourism Director	9410
Veterans Services	Veterans Services Officer	8810
Transportation	Drivers/Drivers - NOC	7370
	Bus Company – All Employees	7382
	Administrative Assistant & Dispatcher (if any are substitute driving, they are 7380)	8810
Water & Sewer	Water Plant	7520
	Sewer Plant	7580
	Water Line Extension/Maintenance	7520
	Sewer Line Extension/Maintenance or Water & Sewer Line Extension/Maintenance	7580
Water Main Construction	All personnel	7380
Solid Waste	Grading of Landfill – Equipment Operators	6217
	Garbage Works	7590
	Landfill – Scale Operators (office only)	8810
	Landfill – Others	9403
	Transfer Station	9403
	Drivers	9403
Recycling	Convenience Site Attendants	9410
Public Buildings, Buildings – NOC	Drivers/Sorters, etc.	9403
Central Garage	Janitorial/Maintenance (Janitors/Maintenance for one department only is assigned to the governing code for that department. 8810 cannot be a governing code)	9015
	Auto Service/Mechanics/Parts/Supervisors	8380
Carpentry	Administrative Assistant	8810
Sign Installation, Repair	Carpentry in Detached Buildings	5645
Volunteers	Sign Erection, Installation, Maintenance & Repair	9554
	(See Volunteers Application Page for details, page 10)	9999

PAYROLL CALCULATION

The attached summary provides some basic parameters for calculating payroll. It is summary information only. At audit, your actual payroll will be determined by using all of the rules and regulations of the National Council on Compensation Insurance as they apply to North Carolina.

Payroll includes the following:

1. Wages or salaries (including retroactive wages or salaries)
2. Commissions.
3. Bonuses.
4. Overtime.
5. Pay for holidays, vacations, or sick days.
6. Payment by an employer of amounts to meet statutory obligations for insurance or pension plans such as the Federal Social Security Act or Medicare.
7. Payment to employees on any basis other than time worked, such as piecework, profit sharing or incentive plans.
8. Payment or allowances for hand tools or hand-held power tools used by employees in their work or operations for the member.
9. The rental value of an apartment or house provided to an employee.
10. The value of lodging, other than an apartment or house received by an employee as part of their pay to the extent shown in the insured's records.
11. The value of meals received by employees as part of their pay to the extent shown in the insured's records.
12. The value of store certificates, merchandise, credits or any other substitute for money received by employees as part of their pay.
13. Payments for salary reduction, employee savings plans, retirement or cafeteria plans (IRC 125) that are made through employee-authorized salary reduction from the employee's gross pay.
14. Davis-Bacon wages or wages from a similar prevailing wage law.
15. Annuity plans.
16. 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.

Payroll excludes the following:

1. Tips or other gratuities received by employees.
2. Payments by an employer to group insurance or group pension plans for employees, other than those covered by 6 or 13 above.
3. Payments by an employer into third-party trusts for the Davis-Bacon Act or a similar prevailing wage law provided the pension trust is qualified under IRC Sections 401(a) and 501(a).
4. Dismissal or severance payments except for time worked or vacation accrued.
5. Payments for active military duty.
6. Employee discounts on goods purchased from the employee's employer
7. Expense reimbursements to employees to the extent that an employer's records confirm that the expense was incurred as a valid business expense.
8. Supper money for late work.
9. Work uniform allowances
10. Sick pay paid to an employee by a third party such as an insured's group insurance carrier that is paying disability income benefits to a disabled employee.
11. Employer provided perks such as:
 - a. Use of company-provided automobiles
 - b. Airplane flights
 - c. Discounts on property or services
 - d. Club memberships
 - e. Tickets to entertainment events
12. Employer contributions to employee benefits plans such as:
 - a) Employee savings plans
 - b) Retirement plans
 - c) Cafeteria plans (IRC 125)