

If the employee wage is equal to or greater than the threshold, it is classified as high wage. The 2023 thresholds listed below are for policies with an effective date of September 1, 2023 or later. These thresholds may change year over year, so please confirm with WCIRB for the latest information.

Record Keeping for Audit

Workers' Compensation Insurance Rating Bureau of California (WCIRB) requires the policyholder to provide **both** of the following during premium audit: timecards with start & stop times and paystubs that reflect the timecards. If we don't receive the above, the policyholder will be charged the lower threshold which has a higher rate.

Description	2022 Threshold	2023 Threshold	Low Wage Code	High Wage Code
Masonry	\$32.00	\$32.00	5027	5028
Electrical Wiring	\$34.00	\$34.00	5140	5190
Plumbing/Heating/Refrigeration	\$31.00	\$31.00	5183	5187
Automatic Sprinkler Installation	\$32.00	\$32.00	5185	5186
Concrete or Cement Work	\$32.00	\$32.00	5201	5205
Carpentry	\$39.00	\$39.00	5403	5432
Wallboard Application	\$38.00	\$38.00	5446	5447
Glaziers	\$36.00	\$36.00	5467	5470
Painting/Waterproofing	\$31.00	\$31.00	5474	5482
Plastering or Stucco Work	\$36.00	\$36.00	5484	5485
Sheet Metal	\$29.00	\$29.00	5538	5542
Roofing	\$29.00	\$29.00	5552	5553
Steel Framing	\$39.00	\$39.00	5632	5633
Excavation/Grading/Land Leveling	\$39.00	\$38.00	6218	6220
Sewer Construction	\$39.00	\$38.00	6307	6308
Water/Gas Mains	\$39.00	\$38.00	6315	6316

*For a complete list and more information, visit the [WCIRB](https://www.wcirb.com/content/understanding-construction-dual-wage-thresholds) website or [wcirb.com/content/understanding-construction-dual-wage-thresholds](https://www.wcirb.com/content/understanding-construction-dual-wage-thresholds)