

INITIAL STATEMENT OF REASONS FOR THE
AMENDMENT OF CALIFORNIA CODE OF REGULATIONS,
TITLE 8, SECTION 14300.2

PURPOSE

The proposed amendment of Title 8, Section 14300.2 of the California Code of Regulations [C.C.R.] (all further regulatory citations are to Title 8 of the C.C.R. unless otherwise specified) is to ensure conformity with the corresponding federal regulation, Title 29, Section 1904.2 of the Code of Federal Regulations [C.F.R.] that was recently amended by the U.S. Department of Labor (DOL).

Pursuant to Labor Code Section 6410, subdivision (b), Division of Occupational Health and Safety (DOSH or Cal/OSHA), a division within the Department of Industrial Relations, is responsible for prescribing and providing the forms necessary for maintenance of records of occupational injuries and illnesses required by DOL pursuant to the Federal Occupational Safety and Health Act of 1970 (OSH Act) (29 United States Code [U.S.C.] Section 651, et seq.) and its implementing regulations (Section 1900 et seq. of Title 29 of the C.F.R.) The OSH Act is administered by the Occupational Safety and Health Administration [OSHA]. OSH Act covers all employers and their employees in all 50 states and coverage is provided either by the federal OSHA or by an OSHA-approved state job safety and health plan (State Plan). California is one of the State Plan states (those with their own state-run occupational safety and health agencies) and is required to adopt occupational injury and illness recording and reporting requirements that are substantially identical to the requirements of 29 C.F.R. 1904.2. See 29 C.F.R. Sections 1902.3(k), 1904.37, 1954.2, and 1956.10.

Among other revisions, OSHA revised its Occupational Injury and Illness Recording and Reporting Requirements, codified at 29 C.F.R. Section 1904.2. The final rule became effective on January 1, 2015. It updates the list of industries that are partially exempted from maintaining injury and illness records because of their relatively low occupational injury and illness rates. This list is found in Appendix A to Section 1904, Subpart B. Prior to the amendments, employers in certain low hazard retail, service, finance, insurance, or real estate industries on Appendix A based on their Standard Industrial Classification (SIC) code were exempted from keeping annual OSHA injury and illness records unless specifically asked to do so. The updated list exempting employers of certain industries is now based on an employer's North American Industry Classification System (NAICS) code. In amending Section 1904.2, OSHA codified its switch from the SIC standard to the NAICS standard to classify establishments by industry. Section 14300.2 previously adopted the same Section 1904.2 list of partially exempt industries with the exception of Motion Picture Production and Allied Services industry.

OSHA expects all State Plan states to adopt a regulation or standard that is either identical to or at least as effective as the amended 29 C.F.R. Section 1904.2. Section 14300.2 entitled "Partial Exemption for Establishments in Certain Industries" and Appendix A listing the exempt industries is the California's corresponding regulation to 29 C.F.R. Section 1904.2 and its Appendix and therefore must be amended to adopt the updated list of partially- exempt industries based on the NAICS codes rather the SIC codes.

AUTHORITY

Under Labor Code Section 50.7, the Department of Industrial Relations (DIR) is the state agency designated to be responsible for administering Cal/OSHA. Section 14300.2 is a regulation promulgated by the Division of Labor Statistics and Research (DLSR), one of the divisions within DIR, under the authority of Labor Code Section 6410. In 2012, Senate Bill 1038 abolished DLSR and amended Labor Code Sections 150 and 6410. Labor Code Section 150, subdivision (b), provides in pertinent part, that:

"To the extent not in conflict with this or any other Section, on the date this subdivision becomes operative, the responsibilities of the Division of Labor Statistics and Research that are specified in Subchapter 1 (commencing with Section 14000) and Subchapter 2 (commencing with Section 14900) of Chapter 7 of Division 1 of Title 8 of the California Code of Regulations are reassigned to the Division of Occupational Safety and Health."

Labor Code Section 6410, subdivision (b), provides in pertinent part, that:

"Nothing in this chapter requiring recordkeeping and reporting by employers shall relieve the employer of maintaining records and making reports to the assistant secretary, United States Department of Labor, as required under the federal Occupational Safety and Health Act of 1970 (P.L. 91-596). The Division of Occupational Safety and Health shall prescribe and provide the forms necessary for maintenance of the required records, and shall enforce by citation and penalty assessment any violation of the recordkeeping requirements of this chapter."

PROBLEM BEING ADDRESSED BY THE PROPOSED AMENDMENTS

OSH Act covers most private sector employers and their employees in all 50 states either directly through the U.S. Department of Labor's Occupational Safety & Health Administration ("OSHA") or through an OSHA-approved State Plan. A State Plan is an OSHA-approved job safety and health program operated by an individual state instead of federal OSHA. OSHA approves and monitors all State Plans and provides as much as fifty percent of the funding for each state program. State-run safety and health programs must set workplace safety and health standards that are at least as effective as the federal OSHA standards. If OSHA establishes a new standard, the state plans must adopt that standard within 6 months and employers must comply with the regulations and standards of only the State Plan if there is one that applies to them. See 29 Code of Federal Regulations, Section 1902. California is a State Plan state.

On September 11, 2014, OSHA published a final rule which updates the reporting and recordkeeping requirements for injuries and illness codified at 29 C.F.R. Section 1904.2 (See Federal Register Volume 79, No. 181, pages 56130-56188.) The final rule became effective on January 1, 2015. Under Section 1904.2, certain covered employers are required to prepare and maintain records of serious occupational injuries and illness using the OSHA prescribed form. However, there are two classes of employers that are partially exempt from routinely keeping such records: (1) Employers with ten or fewer employees at all times during the previous calendar year; and (2) Establishments in certain low-hazard industries. The new rule updates the

list of low-hazard industries that are partially exempt from keeping OSHA records. The previous list of partially exempt industries was based on the Standard Industrial Classification (“SIC”) code system, but the updated list is based on the NAICS system. NAICS is the standard now used by most federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing and publishing statistical data related to the U.S. business economy. As a result of this change, some employers who were previously exempt from OSHA's record keeping requirements are now required to keep records. The newly affected industries include car dealers, hardware stores, marketing research firms, facilities support services, blood and organ banks, beer, wine and liquor stores, services for the elderly and persons with disabilities, food service contractors, caterers, and bowling alleys, among others.

Section 14300.2 of California’s regulations previously adopted the same list of partially exempt industries promulgated under 29 C.F.R. Section 1904.2 that has now been updated based on a different classification system. Therefore, it has become necessary to amend Section 14300.2 and its Appendix to incorporate the same revisions made under 29 C.F.R. Section 1904.2 in order to bring the state’s regulation into conformity with the federal regulation.

NECESSITY

California is a State Plan state and is required to adopt occupational injury and illness recording and reporting requirements that are substantially identical to the requirements of 29 C.F.R. Section 1904.2. See 29 C.F.R. Sections 1902.3(k), 1904.37, 1954.2, and 1956.10. OSHA expects all State Plan states to adopt, ordinarily within six months, a regulation or standard that is either identical to or at least as effective as the amended Section 1904.2. Section 14300.2 entitled "Partial Exemption for Establishments in Certain Industries" is the California's corresponding regulation to Section 1904.2 and therefore must be amended accordingly, including its Appendix, to adopt the updated list of partially- exempt industries based on the NAICS code.

BENEFITS OF THE PROPOSED AMENDMENTS

The benefit of amending the regulation found in Section 14300.2 is conformity with the corresponding federal regulation. Such conformity will help bring consistency and clarity in identifying industries partially exempt from keeping yearly OSHA injury and illness records. Such clarity and consistency mitigates the potential for costly due process hearings and civil suits resulting from inadvertent failures to comply with such record keeping requirements. The proposed amendment will bring California into compliance with the requirements of 29 C.F.R. Section 1904.2 by adopting the same list of partially exempt industry groups using the identical NAICS standard. It would help employers covered by Cal/OSHA to expediently review their NAICS code to determine whether or not they will be required to maintain work injury and illness records and update their record keeping policies as appropriate.

SPECIFIC PURPOSE OF EACH AMENDMENT-GOVERNEMNT CODE SECTION 11346.2(B)(1)

Section 14300.2-Partail Exemption for Establishments in Certain Industries

29 C.F.R. Section 1904.2 requires a State Plan state to adopt rules that are "identical to or at least as effective." The proposed amendments to Section 14300.2 generally track the language and format of Section 1904.2.

Specifically,

- Reference to "a public and private employer" in 14300.2(a)(1) has been eliminated and replaced with "an employer." Section 14300.2 covers all employers and therefore it is not necessary to distinguish between private or public employers.
- Reference to "all of your establishments are classified in the retail, service, finance, insurance or real estate industries" has been eliminated and replaced with "your business establishment is classified in a specific industry group." This is to recognize and reflect the identical language found in 29 C.F.R. Section 1409.2(a).
- The entire 14300.2(b) entitled "Implementation" has been replaced with a new Implementation section, which mirrors the identical "Implementation" language in 29 C.F.R. Section 1409.2(b) that is based on the new NACIS code.

Appendix A

- Reference to "public and private employers" has eliminated and replaced with just "employers." Section 14300.2 covers all employers and therefore it is not necessary to distinguish between private or public employers.
- Reference to "Standard Industrial Classification (SIC) code is replaced with "North American Industry Classification System (NAICS)" as this is the new partially-exempt industry classification standard.
- Reference to "a state agency operating under the authority of OSHA or the BLS" is changed to specifically reference to the Division of Occupational Safety and Health (DOSH) since DOSH is the California state agency operating under the State Plan.
- The word "their" is inserted between "by reason" and "size or industry classification" so the relevant portion now reads: "by reason of their size or industry classification."

Table I

Partially Exempt Industries List has been modified to mirror the new list of partially exempt industries under 29 C.F.R. Section 1904.2, with the exception of NAICS Code 5121 Motion Picture and Video Industries. California will continue to require employers of establishments in Motion Picture and Video Industries to maintain such records.

ECONOMIC IMPACT ANALYSIS PER GOVERNMENT CODE SECTION 11346.3(B)

Evidence Supporting Finding of No Significant Statewide Adverse Impact Directly

Affecting Business: The proposed amendments will not adversely impact business. There will be fiscal impact on employers with establishments which are no longer exempt from maintaining the yearly work injury and illness records and those which are now exempt from maintaining such records. OSHA recognizes that there is significant diversity among firms with respect to the personnel charged with OSHA recordkeeping responsibilities. Smaller firms may have a bookkeeper perform this function, while larger firms will likely use an occupational health and safety specialist.

In connection with amending Section 29 C.F.R. Section 1904.2 to use the NAICS standard, OSHA estimated that nationwide 220,000 establishments employing 5.5 million employees will be newly required to maintain records and 160,000 establishments employing 4.1 million employees will now be exempt. OSHA also estimates that initial training of record keepers is expected to require one hour per establishment and will apply only to current partially-exempt establishments that would be newly required to keep records. OSHA's estimates are designed to represent an average across large and small firms and establishments, taking into account both situations where more extensive initial training is provided as well as situations where little or no initial training is done. OSHA also notes that injury and illness recordkeeping development and training can account for much more than just keeping records of injuries and illnesses under 29 CFR Part 1904; in other words, these types of administrative functions address not just other OSHA requirements but also requirements for other agencies, such as the Bureau of Labor Statistics and workers' compensation insurers.

There will also be per-establishment costs in completing, posting, and certifying the required form annually. OSHA estimated that 0.47 hours per establishment will be needed to complete and post the required form, and 0.5 hours will be needed to certify the log entries, for a total of 0.97 hours per establishment. This estimate applies on a per-establishment basis to costs for current partially-exempt establishments that would be newly required to keep records and to cost savings for establishments that would no longer be required to keep records. Additionally, there are also costs for each injury and illness recorded. These costs include the costs for completing the required OSHA form, entering each injury and illness on to the required form, and responding to requests for copies of the OSHA form. OSHA estimated that 0.38 hours per recordable injury or illness will be expended to comply with these requirements. This estimate applies to costs for current partially exempt establishments that would be newly required to keep records and to cost savings for establishments that would no longer be required to keep records. OSHA estimated that the average annualized costs of \$82 per year for those employers in industries who will be required to keep records every year.

Combining the data of unit time requirements, hourly wages, numbers of establishments, and injury and illness totals, DOSH estimated the expected annualized cost to those employers who would need to maintain records to be approximately \$17.9 million per year, with the most expensive element being the completion, certification, and posting of the OSHA Form 300A (California's equivalent is Cal/OSHA Form 300) of \$11.9 million per year. Combining the data of unit time requirements, hourly wages, number of establishments, and injury and illness totals,

OSHA estimated the cost savings for employers who would no longer need to routinely maintain records to be approximately \$11.5 million per year. Combining estimated costs and estimated savings, the net cost of the changes in the partial exemption part of the Section 29 C.F.R. Section 1904.2 is \$6.4 million per year.

According to the Bureau of Labor Statistics, California has 15% of the business establishments in the United States. Applying that percentage to OSHA's determination, the additional California employers who will be required to maintain such records would have an annualized cost totaling approximately \$2.7 million. For those employers who will no longer be required to maintain such records, the annualized cost savings would be approximately \$1.8 million. Thus, the net cost of the changes in the partial exemption part of Section 14300.2 is approximately \$900,000.00.

Creation or Elimination of Jobs Within the State of California: The Division does not anticipate that any jobs in California will be eliminated due to the financial impact of the proposed regulatory action. The proposed regulation updates the partially exempt industries from maintaining work injury and illness record. It is anticipated that significant costs or expenses will not be incurred by the businesses to comply with the proposed amendments that would result in either creation or elimination of jobs within California.

Creation of New Business, Elimination of Existing Business or the Expansion of Business in California: The Division does not anticipate that any businesses in California will be created or eliminated due to the financial impact of the proposed regulatory action.

Local Agency/School District Mandates: The proposed amendments will not impose a mandate on local agencies or school districts, or a mandate that requires reimbursement pursuant to Part 7 (commencing with Section 17500) of Division 4 of the Government Code.

Impact on Housing Costs: None is expected.

BUSINESS REPORT: None.

CONSIDERATION OF ALTERNATIVES

Reasonable Alternatives Considered by the Division/Reasons for Rejecting the Alternatives: No other alternatives were considered as the proposed amendments to Section 14300.2 are a direct result of complying with the corresponding federal regulation.

Consideration of Performance Standard: The regulations being amended by this amendment are not, and cannot be adequately addressed by, a performance standard as defined in Government Code § 11342.570.

Duplication or Conflict with Federal Laws (Government Code 11346.2(b)(7)): The proposed amendment is compatible with 29 C.F.R. Section 1904.2, as amended effective January 1, 2015.

Inconsistency or Incompatibility with Existing State Regulations: A review of regulations adopted by this and other comparable agencies has been conducted and the Division has determined that there are no existing comparable state regulations.

APPENDIX I

Proposed Text for 8 CCR Section 14300.2

§ 14300.2. Partial Exemption for Establishments in Certain Industries.

(a) Basic requirement.

(1) If you are an employer and your business establishment is classified in a specific industry group listed in Table 1 in Appendix A of this section, you do not need to keep Cal/OSHA injury and illness records required by Article 2 unless the government asks you to keep the records under Section 14300.41 or Section 14300.42. However, all employers must report to the Division of Occupational Safety and Health any workplace incident that results in a serious injury or illness, or death, as required at Title 8 Section 342.

(2) If one or more of your establishments are classified in a non-exempt industry, you must keep Cal/OSHA injury and illness records required by Article 2 for all such establishments except those partially exempted because of size under Section 14300.1.

(b) Implementation

(1) *Is the partial industry classification exemption based on the industry classification of my entire company or on the classification of individual business establishments operated by my company?* The partial industry classification exemption applies to individual business establishments. If a company has several business establishments engaged in different classes of business activities, some of the company's establishments may be required to keep records, while others may be partially exempt.

(2) *How do I determine the correct NAICS code for my company or for individual establishments?* You can determine your NAICS code by using one of three methods, or you may contact your nearest OSHA office or State agency for help in determining your NAICS code:

(i) You can use the search feature at the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>. In the search box for the most recent NAICS, enter a keyword that describes your kind of business. A list of primary business activities containing that keyword and the corresponding NAICS codes will appear. Choose the one that most closely corresponds to your primary business activity, or refine your search to obtain other choices.

(ii) Rather than searching through a list of primary business activities, you may also view the most recent complete NAICS structure with codes and titles by clicking on the link for the most recent NAICS on the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>. Then click on the two-digit Sector code to see all

the NAICS codes under that Sector. Then choose the six-digit code of your interest to see the corresponding definition, as well as cross-references and index items, when available.

(iii) If you know your old SIC code, you can also find the appropriate 2002 NAICS code by using the detailed conversion (concordance) between the 1987 SIC and 2002 NAICS available in Excel format for download at the "Concordances" link at the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>.

Appendix A to Section 14300.2

Employers are not required to keep Cal/OSHA injury and illness records for any establishment classified in the following North American Industry Classification System (NAICS) codes, unless they are asked in writing to do so by OSHA, the Bureau of Labor Statistics (BLS), or the Division of Occupational Safety and Health. All employers, including those partially exempted by reason of their size or industry classification, must report to the Division of Occupational Safety and Health any workplace incident that results in a serious injury or illness, or death, as required at Title 8 Section 342.

APPENDIX II

29 C.F.R. Section 1904.2

§1904.2 Partial exemption for establishments in certain industries.

(a) *Basic requirement.* (1) If your business establishment is classified in a specific industry group listed in appendix A to this subpart, you do not need to keep OSHA injury and illness records unless the government asks you to keep the records under §§1904.41 or 1904.42. However, all employers must report to OSHA any workplace incident that results in an employee's fatality, in-patient hospitalization, amputation, or loss of an eye (see §1904.39).

(2) If one or more of your company's establishments are classified in a non-exempt industry, you must keep OSHA injury and illness records for all of such establishments unless your company is partially exempted because of size under §1904.1.

(b) *Implementation—*(1) *Is the partial industry classification exemption based on the industry classification of my entire company or on the classification of individual business establishments operated by my company?* The partial industry classification exemption applies to individual business establishments. If a company has several business establishments engaged in different classes of business activities, some of the company's establishments may be required to keep records, while others may be partially exempt.

(2) *How do I determine the correct NAICS code for my company or for individual establishments?* You can determine your NAICS code by using one of three methods, or you may contact your nearest OSHA office or State agency for help in determining your NAICS code:

(i) You can use the search feature at the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>. In the search box for the most recent NAICS, enter a keyword that describes your kind of business. A list of primary business activities containing that keyword and the corresponding NAICS codes will appear. Choose the one that most closely corresponds to your primary business activity, or refine your search to obtain other choices.

(ii) Rather than searching through a list of primary business activities, you may also view the most recent complete NAICS structure with codes and titles by clicking on the link for the most recent NAICS on the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>. Then click on the two-digit Sector code to see all the NAICS codes under that Sector. Then choose the six-digit code of your interest to see the corresponding definition, as well as cross-references and index items, when available.

(iii) If you know your old SIC code, you can also find the appropriate 2002 NAICS code by using the detailed conversion (concordance) between the 1987 SIC and 2002 NAICS available in Excel format for download at the "Concordances" link at the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>.

[66 FR 6122, Jan. 19, 2001, as amended at 79 FR 56186, Sept. 18, 2014]

APPENDIX III

Redlined Version of Section 14300.2- Proposed amendments to the regulation are identified below. Underling is used to indicate the proposed additions. Strikeout is used to indicate proposed deletion from the regulation text.

§ 14300.2. Partial Exemption for Establishments in Certain Industries.

(a) Basic requirement.

(1) If you are an ~~public or private sector~~ employer and all of your business establishments ~~is~~ is ~~are~~ classified in a specific ~~the retail, service, finance, insurance or real estate industry~~ industry ~~ies~~ group listed in Table 1 in Appendix A of this section, you do not need to keep Cal/OSHA injury and illness records required by Article 2 unless the government asks you to keep the records under Section 14300.41 or Section 14300.42. However, all employers must report to the Division of Occupational Safety and Health any workplace incident that results in a serious injury or illness, or death, as required at Title 8 Section 342.

(2) If one or more of your establishments are classified in a non-exempt industry, you must keep Cal/OSHA injury and illness records required by Article 2 for all such establishments except those partially exempted because of size under Section 14300.1.

(b) ~~Implementation:~~

(1) ~~Does the partial industry classification exemption apply only to the types of establishments in the retail, service, finance, insurance or real estate industries listed in Table 1?~~

~~Yes. Establishments classified in agriculture; mining; construction; manufacturing; transportation; communication; electric, gas and sanitary services; or wholesale trade, and those establishments in the retail, service, finance, insurance and real estate industries not specifically listed in Table 1 in Appendix A are not eligible for the partial industry classification exemption.~~

(2) ~~Is the partial industry classification exemption based on the industry classification of my entire company or on the classification of individual establishments operated by my company?~~

~~The partial industry classification exemption applies to individual establishments. If a company has several establishments engaged in different classes of activities, some of the company's establishments may be required to keep records, while others may be exempt.~~

(3) ~~How do I determine the Standard Industrial Classification code for my company or for individual establishments?~~

~~You determine your Standard Industrial Classification (SIC) code by using the Standard Industrial Classification Manual, Executive Office of the President, Office of Management and Budget. You may contact the nearest office of the Division of Occupational Safety and Health for help in determining your SIC code. The SIC Manual can also be viewed at the Internet site for OSHA, www.osha.gov.~~

(b) Implementation

(1) Is the partial industry classification exemption based on the industry classification of my entire company or on the classification of individual business establishments operated by my company? The partial industry classification exemption applies to individual business establishments. If a company has several business establishments engaged in different classes of business activities, some of the company's establishments may be required to keep records, while others may be partially exempt.

(2) How do I determine the correct NAICS code for my company or for individual establishments? You can determine your NAICS code by using one of three methods, or you may contact your nearest OSHA office or State agency for help in determining your NAICS code:

(i) You can use the search feature at the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>. In the search box for the most recent NAICS, enter a keyword that describes your kind of business. A list of primary business activities containing that keyword and the corresponding NAICS codes will appear. Choose the one that most closely corresponds to your primary business activity, or refine your search to obtain other choices.

(ii) Rather than searching through a list of primary business activities, you may also view the most recent complete NAICS structure with codes and titles by clicking on the link for the most recent NAICS on the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>. Then click on the two-digit Sector code to see all the NAICS codes under that Sector. Then choose the six-digit code of your interest to see the corresponding definition, as well as cross-references and index items, when available.

(iii) If you know your old SIC code, you can also find the appropriate 2002 NAICS code by using the detailed conversion (concordance) between the 1987 SIC and 2002 NAICS available in Excel format for download at the "Concordances" link at the U.S. Census Bureau NAICS main Web page: <http://www.census.gov/eos/www/naics/>.

Appendix A to Section 14300.2

~~Public and private sector Employers are not required to keep Cal/OSHA injury and illness records for any establishment classified in the following North American Industry Classification System (NAICS) codes, Standard Industrial Classification (SIC) codes, unless they are asked in writing to do so by OSHA, the Bureau of Labor Statistics (BLS), or the Division of Occupational Safety and Health a state agency operating under the authority of OSHA or the BLS. All~~

employers, including those partially exempted by reason of their size or industry classification, must report to the Division of Occupational Safety and Health any workplace incident that results in a serious injury or illness, or death, as required at Title 8 Section 342.

APPENDIX IV

PROPOSED TABLE 1

PARTIALLY EXEMPT INDUSTRIES IN CALIFORNIA

| NAICS Code | Industry |
|-------------------|--|
| 4412 | Other Motor Vehicle Dealers. |
| 4431 | Electronics and Appliance Stores. |
| 4461 | Health and Personal Care Stores. |
| 4471 | Gasoline Stations. |
| 4481 | Clothing Stores. |
| 4482 | Shoe Stores. |
| 4483 | Jewelry, Luggage, and Leather Goods Stores. |
| 4511 | Sporting Goods, Hobby, and Musical Instrument Stores. |
| 4512 | Book, Periodical, and Music Stores. |
| 4531 | Florists. |
| 4532 | Office Supplies, Stationery, and Gift Stores. |
| 4812 | Nonscheduled Air Transportation. |
| 4861 | Pipeline Transportation of Crude Oil. |
| 4862 | Pipeline Transportation of Natural Gas. |
| 4869 | Other Pipeline Transportation. |
| 4879 | Scenic and Sightseeing Transportation, Other. |
| 4885 | Freight Transportation Arrangement. |
| 5111 | Newspaper, Periodical, Book, and Directory Publishers. |
| 5112 | Software Publishers. |
| 5122 | Sound Recording Industries. |
| 5151 | Radio and Television Broadcasting. |
| 5172 | Wireless Telecommunications Carriers (except Satellite). |
| 5173 | Telecommunications Resellers. |
| 5179 | Other Telecommunications. |

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|------|---|
| 5181 | Internet Service Providers and Web Search Portals. |
| 5182 | Data Processing, Hosting, and Related Services. |
| 5191 | Other Information Services. |
| 5211 | Monetary Authorities—Central Bank. |
| 5221 | Depository Credit Intermediation. |
| 5222 | Nondepository Credit Intermediation. |
| 5223 | Activities Related to Credit Intermediation. |
| 5231 | Securities and Commodity Contracts Intermediation and Brokerage. |
| 5232 | Securities and Commodity Exchanges. |
| 5239 | Other Financial Investment Activities. |
| 5241 | Insurance Carriers. |
| 5242 | Agencies, Brokerages, and Other Insurance Related Activities. |
| 5251 | Insurance and Employee Benefit Funds. |
| 5259 | Other Investment Pools and Funds. |
| 5312 | Offices of Real Estate Agents and Brokers. |
| 5331 | Lessors of Nonfinancial Intangible Assets (except Copyrighted Works). |
| 5411 | Legal Services. |
| 5412 | Accounting, Tax Preparation, Bookkeeping, and Payroll Services. |
| 5413 | Architectural, Engineering, and Related Services. |
| 5414 | Specialized Design Services. |
| 5415 | Computer Systems Design and Related Services. |
| 5416 | Management, Scientific, and Technical Consulting Services. |
| 5417 | Scientific Research and Development Services. |
| 5418 | Advertising and Related Services. |
| 5511 | Management of Companies and Enterprises. |
| 5611 | Office Administrative Services. |
| 5614 | Business Support Services. |
| 5615 | Travel Arrangement and Reservation Services. |
| 5616 | Investigation and Security Services. |

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|------|--|
| 6111 | Elementary and Secondary Schools. |
| 6112 | Junior Colleges. |
| 6113 | Colleges, Universities, and Professional Schools. |
| 6114 | Business Schools and Computer and Management Training. |
| 6115 | Technical and Trade Schools. |
| 6116 | Other Schools and Instruction. |
| 6117 | Educational Support Services. |
| 6211 | Offices of Physicians. |
| 6212 | Offices of Dentists. |
| 6213 | Offices of Other Health Practitioners. |
| 6214 | Outpatient Care Centers. |
| 6215 | Medical and Diagnostic Laboratories. |
| 6244 | Child Day Care Services. |
| 7114 | Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures. |
| 7115 | Independent Artists, Writers, and Performers. |
| 7213 | Rooming and Boarding Houses. |
| 7221 | Full-Service Restaurants. |
| 7222 | Limited-Service Eating Places. |
| 7224 | Drinking Places (Alcoholic Beverages). |
| 8112 | Electronic and Precision Equipment Repair and Maintenance. |
| 8114 | Personal and Household Goods Repair and Maintenance. |
| 8121 | Personal Care Services. |
| 8122 | Death Care Services. |
| 8131 | Religious Organizations. |
| 8132 | Grantmaking and Giving Services. |
| 8133 | Social Advocacy Organizations. |
| 8134 | Civic and Social Organizations. |
| 8139 | Business, Professional, Labor, Political, and Similar Organizations. |

NOTE: In California, establishments in NAICS Code 5121, Motion Picture and Video Industries are required to record. Federal law does not require these establishments to record. This is the only difference between the list of establishments shown in Table 1 above and the list shown in the equivalent federal rule at 29 CFR 1904.2. NOTE: Authority cited: Section 6410, Labor Code. Reference: Section 6410, Labor Code.

APPENDIX V

Redlined Version of Table I

| SIC Code | Industry Description | SIC Code | Industry Description |
|-----------------|--|-----------------|---|
| 525 | Hardware Stores | 731 | Advertising Services |
| 542 | Meat and Fish Markets | 732 | Credit Reporting and Collection Services |
| 544 | Candy, Nut, and Confectionery Stores | 733 | Mailing, Reproduction and Stenographic Services |
| 545 | Dairy Products Stores | | |
| 546 | Retail Bakeries | 737 | Computer and Data Processing Services |
| 549 | Miscellaneous Food stores | 738 | Miscellaneous Business Services |
| 551 | New and Used car Dealers | 764 | Reupholstery and Furniture Repair |
| 552 | Used Car Dealers | 782 | Motion Picture Distribution and Allied Services |
| 554 | Gasoline Service Stations | | |
| 557 | Motorcycle Dealers 783 Motion Picture Theaters | 783 | Motion Pictures Theaters |
| 56 | Apparel and Accessory Stores | 784 | Video Tape Rental |
| 573 | Radio, Television, and Computer Stores | 791 | Dance Studios, Schools, and Halls |
| 58 | Eating and Drinking Places | 792 | Producers, Orchestras, Entertainers |
| 591 | Drug Stores and Proprietary Stores | 793 | Bowling Centers |
| 592 | Liquor Stores | 801 | Offices and Clinics of Medical Doctors |
| 594 | Miscellaneous Shopping Goods Stores | 802 | Offices and Clinics of Dentists |
| 599 | Retail Stores, Not Elsewhere Classified | 803 | Offices of Osteopathic |
| 60 | Depository Institutions (banks and savings institutions) | 804 | Offices of Other Health Practitioners |

| | | | |
|-----|--|-----|---|
| | | 807 | Medical and Dental Laboratories |
| 61 | Nondepository | 809 | Health and Allied Services, Not Elsewhere Classified |
| 62 | Security and Commodity Brokers | | |
| 63 | Insurance Carriers | 81 | Legal Services |
| 64 | Insurance Agents, Brokers and Services | 82 | Educational Services (schools, colleges, universities and lib |
| 653 | Real Estate Agents and Managers | | |
| 654 | Title Abstract Offices | 832 | Individual and Family Services |
| 67 | Holding and Other Investment Offices | 835 | Child Day Care Services |
| 722 | Photographic Studios, Portrait | 839 | Social Services, Not Elsewhere Classified |
| 723 | Beauty Shops | 841 | Museums and Art Galleries |
| 724 | Barber Shops | 86 | Membership Organizations |
| 725 | Shoe Repair and Shoeshine Parlors | 87 | Engineering, Accounting, Research, Management, and Rel |
| 726 | Funeral Service and Crematories | | |
| 729 | Miscellaneous Personal Services | 899 | Services, Not Elsewhere Classified |

NAICS Code Industry

4412 Other Motor Vehicle Dealers.

4431 Electronics and Appliance Stores.

4461 Health and Personal Care Stores.

4471 Gasoline Stations.

4481 Clothing Stores.

4482 Shoe Stores.

4483 Jewelry, Luggage, and Leather Goods Stores.

4511 Sporting Goods, Hobby, and Musical Instrument Stores.

4512 Book, Periodical, and Music Stores.

4531 Florists.

4532 Office Supplies, Stationery, and Gift Stores.

4812 Nonscheduled Air Transportation.

4861 Pipeline Transportation of Crude Oil.

4862 Pipeline Transportation of Natural Gas.

4869 Other Pipeline Transportation.

4879 Scenic and Sightseeing Transportation, Other.

4885 Freight Transportation Arrangement.

5111 Newspaper, Periodical, Book, and Directory Publishers.

5112 Software Publishers.

5122 Sound Recording Industries.

5151 Radio and Television Broadcasting.

5172 Wireless Telecommunications Carriers (except Satellite).

5173 Telecommunications Resellers.

5179 Other Telecommunications.

5181 Internet Service Providers and Web Search Portals.

5182 Data Processing, Hosting, and Related Services.

5191 Other Information Services.

5211 Monetary Authorities—Central Bank.

5221 Depository Credit Intermediation.

5222 Nondepository Credit Intermediation.

5223 Activities Related to Credit Intermediation.

5231 Securities and Commodity Contracts Intermediation and Brokerage.

5232 Securities and Commodity Exchanges.

5239 Other Financial Investment Activities.

5241 Insurance Carriers.

5242 Agencies, Brokerages, and Other Insurance Related Activities.

5251 Insurance and Employee Benefit Funds.

5259 Other Investment Pools and Funds.

5312 Offices of Real Estate Agents and Brokers.

5331 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works).

5411 Legal Services.

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services.

5413 Architectural, Engineering, and Related Services.

5414 Specialized Design Services.

5415 Computer Systems Design and Related Services.

5416 Management, Scientific, and Technical Consulting Services.

5417 Scientific Research and Development Services.

5418 Advertising and Related Services.

5511 Management of Companies and Enterprises.

5611 Office Administrative Services.

5614 Business Support Services.

5615 Travel Arrangement and Reservation Services.

5616 Investigation and Security Services.

6111 Elementary and Secondary Schools.

6112 Junior Colleges.

6113 Colleges, Universities, and Professional Schools.

6114 Business Schools and Computer and Management Training.

6115 Technical and Trade Schools.

6116 Other Schools and Instruction.

6117 Educational Support Services.

6211 Offices of Physicians.

6212 Offices of Dentists.

6213 Offices of Other Health Practitioners.

6214 Outpatient Care Centers.

6215 Medical and Diagnostic Laboratories.

6244 Child Day Care Services.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures.

7115 Independent Artists, Writers, and Performers.

7213 Rooming and Boarding Houses.

7221 Full-Service Restaurants.

7222 Limited-Service Eating Places.

7224 Drinking Places (Alcoholic Beverages).

8112 Electronic and Precision Equipment Repair and Maintenance.

8114 Personal and Household Goods Repair and Maintenance.

8121 Personal Care Services.

8122 Death Care Services.

8131 Religious Organizations.

8132 Grantmaking and Giving Services.

8133 Social Advocacy Organizations.

8134 Civic and Social Organizations.

8139 Business, Professional, Labor, Political, and Similar Organizations.

NOTE: In California, establishments in SIC Code 781 (Motion Picture Production and Allied Services) NAICS Code 5121, Motion Picture and Video Industries are required to record. Federal law does not require these establishments to record. This is the only difference between the list of establishments shown in Table 1 above and the list shown in the equivalent federal rule at 29 CFR 1904.2.

NOTE: Authority cited: Section 6410, Labor Code. Reference: Section 6410, Labor Code.