**Section 2770.101 Post 2002 Industrial Classification**

a) Each employer subject to the Act shall be assigned an industrial classification number based on its primary activity.

1) Each employer shall be assigned to a major Economic Sector based on the first two digits of the industrial classification number:

|  |  |
| --- | --- |
| Digits | Economic Sector |
|  |  |
| 11 | Agriculture, Forestry, Fishing and Hunting |
| 21 | Mining |
| 22 | Utilities |
| 23 | Construction |
| 31-33 | Manufacturing |
| 42 | Wholesale Trade |
| 44-45 | Retail Trade |
| 48-49 | Transportation and Warehousing |
| 51 | Information |
| 52 | Finance and Insurance |
| 53 | Real Estate and Rental and Leasing |
| 54 | Professional, Scientific and Technical Services |
| 55 | Management of Companies and Enterprises |
| 56 | Administrative and Support and Waste Management |
| 61 | Educational Services |
| 62 | Health Care and Social Assistance |
| 71 | Arts, Entertainment and Recreation |
| 72 | Accommodation and Food Services |
| 81 | Other Services (except Public Administration) |
| 92 | Public Administration |
| 99 | Unclassified |

2) The methodology for the classifications in subsection (a)(1) shall be based upon the North American Industry Classification System Manual, U.S. Office of Management and Budget (2002), which shall be incorporated and adopted by reference.

3) The general classifications to be used shall be those set forth in the above cited Manual.

b) Each employer not eligible for an experience rate and in an Economic Sector where the mean average contribution rate for experience rated employers is greater than the rates set forth in Section 2770.106(a)(1) or (2) or (3), as applicable, shall be notified in writing of its industrial classification and rate of contribution.

c) An industrial classification that is properly assigned pursuant to subsection (a)(2) at the beginning of each calendar year or the date of liability, whichever is later, shall be final and conclusive for rate determination purposes for that entire calendar year.

d) This Section shall apply with respect to the calculation of contribution rates for calendar year 2003 and each calendar year thereafter.

(Source: Added at 27 Ill. Reg. 2598, effective February 01, 2003)