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Chief Examiner  
Extension 161  

R.C. 1912  

To the Members of the Board  

Re: New York Workers Compensation  
Code 8871 – Clerical Telecommuter Employees  

The Rates Committee has adopted, and the New York State Insurance Department has approved, effective October 1, 1999, for new and renewal business, the establishment of Code 8871 – Clerical Telecommuter Employees which is intended to apply to clerical office employees who work primarily from their homes.  

Current technology has allowed businesses to offer alternative work situations to their employees. Employees engaged in clerical functions are working from their homes (either part-time or full-time) and are commonly known as telecommuters. This business trend has increased substantially during the past several years since it has allowed employers to lower their employee turnover and improve employee morale while also giving employers the ability to reduce their office space or expand their businesses to other areas.  

Under current classification procedures in New York, a clerical employee working from home is assigned to the clerical classification (Code 8810). This assignment was based on the fact that telecommuting employees perform the same types of clerical duties that are performed by clerical employees working at the employer's business location. These duties include the creation and maintenance of financial or other records, the handling of correspondence, technical drafting and telephone work which includes sales by telephone.  

A Rating Board review of telecommuting has resulted in the establishment of Code 8871. This was based primarily on the growth of this business trend which makes it both unique and large enough to exist on its own. This classification has also been adopted by the National Council on Compensation Insurance and several independent jurisdictions.  

The attached manual pages from the New York Workers Compensation and Employers Liability Manual reflect the amendment to the manual rule governing standard exception classifications (Rule IV.B.2.a) to include provisions for the assignment of Code 8871. The amended rule further stipulates that, if a clerical employee works both from his/her residence and at the office, either Code 8871 or Code 8810 would apply depending on where the employee spends more than 50% of his or her time. Note that Code 8871 will not apply to employees subject to Code 8742 who are engaged in outside sales work, regardless of whether or not they essentially work from their home, or to an employee considered to be an executive officer.  

Since standard exception classifications are not eligible for a division of payroll under the Interchange of Labor Rule, Rule IV.E.2.b has been amended to state that Code 8871 is also not eligible for a division of payroll. Also included with this bulletin are the manual
revisions showing the classification phraseology for Code 8871 and the Digest of Rulings and Interpretations entry that states if a classification stipulates that clerical employees are an inclusion under the basic classification, then the clerical telecommuting employees will also be included under that classification.

Printed manual pages will be distributed following their availability.
Reserved for future use
A. GENERAL EXPLANATION

The object of the classification system is to group employers into classifications so that the rate for each classification reflects the exposures common to those employers. Subject to certain exceptions described later in this rule, it is the business of the employer within a state that is classified, not the separate employments, occupations or operations within the business.

B. EXPLANATION OF CLASSIFICATIONS

1. Basic Classifications. All classifications in the Manual are basic classifications, other than the standard exception classifications. Basic classifications describe the business of an employer, such as:

<table>
<thead>
<tr>
<th>Business</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacture of a Product</td>
<td>Furniture Mfg.</td>
</tr>
<tr>
<td>A Process</td>
<td>Engraving</td>
</tr>
<tr>
<td>Construction or Erection</td>
<td>Carpentry</td>
</tr>
<tr>
<td>A General Type or Character of Business</td>
<td>Hardware Store</td>
</tr>
<tr>
<td>A Service</td>
<td>Beauty Parlor</td>
</tr>
</tbody>
</table>

Classifications are listed alphabetically in Part Two of this Manual. Notes following a classification are part of that classification.

Also see the Classifications Code Book for classifications by industrial schedules and groups.

2. Standard Exception Classifications. Some occupations are common to so many businesses that special classifications have been established for them. They are called standard exception classifications. Employees within the definition of a standard exception classification are not included in a basic classification unless the basic classification specifically includes those employees. The standard exception classifications are defined below:

a. Clerical

1) **Office Employees**—Code 8810—are employees whose duties include the creation or maintenance of financial or other records of the employer, the handling of correspondence, technical drafting, telephone work which includes sales by phone and any other duties of the employer provided:

- 1) the office employee is not regularly or frequently exposed to an operative hazard of the business.
- 2) the office employee is not a stock or tally clerk whose work is necessary, incidental or part of any other operation of the business other than clerical office.
- 3) the employee is not a cashier in a store whose duties include the handling of merchandise or who is otherwise exposed to the store operation.
- 4) the employee is not an outside salesperson or representative.

If the employee’s duties are described in 1), 2), and 3) i), ii) or iii) above, then the entire payroll of the employee is assigned to the highest rated classification of work to which the employee is exposed.

2) **Telecommuter Employees**—Code 8871—are employees whose duties include the creation or maintenance of financial or other records of the employer, the handling of correspondence, technical drafting, telephone work which includes sales by phone and any other duties of the employer from their residence office provided:
i) the office employee is not regularly or frequently exposed to an operative hazard of the business.

ii) the office employee is not a stock or tally clerk whose work is necessary, incidental or part of any other operation of the business other than clerical office.

iii) the employee is not a cashier in a store whose duties include the handling of merchandise or who is otherwise exposed to the store operation.

iv) the employee is not an executive officer, outside salesperson or representative.

If the employee’s duties are described in i, ii, or iii above, then the entire payroll of the employee is assigned to the highest rated classification of work to which the employee is exposed.

b. Drafting Employees—Code 8810—are employees engaged exclusively in drafting and confined to office work. The entire payroll of any such employees exposed to any other operations shall be assigned to the highest rated classification of operations to which they are exposed.

Telecommuter Drafting Employees—Code 8871—are employees engaged exclusively in drafting from their residence office. The entire payroll of any such employees exposed to any other operations shall be assigned to the highest rated classification of operations to which they are exposed.

NOTE: A clerical office is a work area separated by floors, walls, partitions, or other physical barriers and is distinguishable from all other work areas and hazards of the employer.

A residence office is a clerical work area located in the dwelling of the clerical telecommuter employee or telecommuter drafting employee. The dwelling of the employee must be separate and distinct from the location of the employer.

Clerical telecommuter employees and telecommuter drafting employees must spend more than 50 percent of their time performing clerical or drafting functions at their residence office in order to qualify for Code 8871. If more than 50 percent of their time is spent performing clerical or drafting functions at the employer’s place of business, then Code 8810 would apply to the work they perform.

c. Drivers, Chauffeurs and Their Helpers—Code 7380—are employees engaged principally (more than 50% of their time) in such duties on or in connection with a vehicle. This classification also includes garage employees, and employees using bicycles in their operations. Refer to Rule IX.C.3.c for Vehicles Under Contract.

Vehicles Under Contract. If vehicles with drivers, chauffeurs or helpers are engaged under contract and the owner of such vehicles has not furnished evidence that the workers compensation obligation has been insured, the total payroll of such drivers, chauffeurs or helpers shall be included as payroll of the insured employer which contracted for such vehicles. Such payroll shall be assigned to the classification applicable in that risk to drivers. If that payroll cannot be obtained, 1/3 of the total contract price for the vehicles shall be considered as payroll of the drivers, chauffeurs or helpers. If the owner of a vehicle under contract also is a driver and is entitled to workers compensation benefits and has not furnished evidence that such workers compensation obligation has been insured, 1/3 of the contract price for that vehicle shall be included as payroll of the insured employer which contracted for the vehicle.
E. PAYROLL ASSIGNMENT-MULTIPLE CLASSIFICATIONS

1. Miscellaneous Employees. Miscellaneous employees such as general superintendents, foremen, maintenance or power plant employees, elevator operators, receiving or shipping clerks and yard employees may perform duties which are incidental to more than one basic classification. The payroll of miscellaneous employees shall be assigned to the classification with the greatest amount of payroll for the group of classifications to which their work pertains. In the application of this rule to construction or erection risks the governing classification shall be determined on the basis of the job if payrolls are kept separately by job; otherwise on the basis of the entire policy period.

Exception to 1 above
If the governing classification is a standard exception classification, refer to Rule IV. D.6.

Example of 1 above
Describes the business. With this wording, show the code number of the classification which most closely describes the business. Such an assignment is controlled by all of the rules applicable to the assigned classification.

Example of 1 above
An employer manufactures textile lamp shades. There is no classification in the Manual which describes or mentions lamp shade manufacturing. The classification in the Manual which most closely describes lamp shade manufacturing is Code 2553—Furnishing Goods Mfg., which applies to the manufacture of a variety of house furnishings. Consequently, Code 2553 is applicable and therefore the Information Page could show the more descriptive wording:

Lamp Shade Mfg.—from textiles—2553

All of the rules pertaining to the assigned classification apply to such a business. For example, if drivers are included in the assigned classification, they shall be included in the wording used to describe the business.

2. Interchange of Labor. Some employees, who are not miscellaneous employees, may perform duties directly related to more than one classification. An example is an employee who from time to time interchanges between operations subject to more than one classification. When there is such an interchange of labor, the entire payroll of employees who interchange shall be assigned to the highest rated classification representing any part of their work. In addition, the following applies:

a. For construction, erection, stevedoring, part-time aircraft operations in connection with Code 7421—Aircraft Operations, sawmill, logging, or lumbering or installation, servicing or other operations performed away from the employer's premises, the payroll of an individual employee may be divided and allocated to more than one classification, provided the entries on the original records of the insurer disclose an allocation of each such individual employee's payroll. An estimated or percentage allocation of payroll is not permitted.

b. Code 8809—Executive Officers, Code 8810—Clerical, Code 8871—Clerical Telecommuter Employees, Code 8742—Outside Salespersons and Code 7380—Drivers, Chauffeurs and Their Helpers are not available for division or payroll under this rule. Therefore, should an employee qualify for a division of payroll and also perform duties associated with classification Codes 8809, 8810, 8871, 8742, or 7380, the payroll will be allocated to the classification code with the greatest amount of payroll. If no single classification code represents the greatest amount of payroll, then the payrolls for the operations contemplated by classification Codes 8809, 8810, 8871, 8742, or 7380 shall be assigned to the highest rated classification code representing any part of the employee's work.

Clerical telecommuter employees must spend more than 60 percent of their time performing clerical functions at their residence office in order to qualify for Code 8871. If more than 50 percent of their time is spent performing clerical functions at the employer's place of business, then Code 8871 would apply to their operations.

c. Should any employee qualify for a division of payroll, all holiday, vacation, sick pay, overtime and all other forms of remuneration, not directly attributable to a specific classification code, shall be allocated to the classification code with the greatest amount of payroll. If no single classification code has the greatest amount of payroll, the payroll for holiday, vacation, sick pay, overtime and all other forms of remuneration shall be allocated to the classification code with the highest rate.

F. HOW TO SHOW CLASSIFICATIONS IN ITEM 4 OF THE INFORMATION PAGE

1. Business Described by a Classification. For a business described by a classification, show the classification wording, with or without notes, show any caption which precedes several related classifications and show the code number. Underlined, capitalized classification wording may be used instead of the entire wording.

2. Business Not Described by any Classification. For a business not described by any classification, show wording which describes the business. With this wording, show the code number of the classification which most closely describes the business. Such an assignment is controlled by all of the rules applicable to the assigned classification.

Example of 2 above
An employer manufactures textile lamp shades. There is no classification in the Manual which describes or mentions lamp shade manufacturing. The classification in the Manual which most closely describes lamp shade manufacturing is Code 2553—Furnishing Goods Mfg., which applies to the manufacture of a variety of house furnishings. Consequently, Code 2553 is applicable and therefore the Information Page could show the more descriptive wording:

Lamp Shade Mfg.—from textiles—2553

All of the rules pertaining to the assigned classification apply to such a business. For example, if drivers are included in the assigned classification, they shall be included in the wording used to describe the business.
CLERICAL SERVICE CONTRACTOR—traveling clerical ........................................ 8803

★ CLERICAL TELECOMMUTER EMPLOYEES ....... 8871

Subject to the Standard Exception Manual Rule.

CLIPPINGS DEALER & Drivers .................. 8103

Applies to a dealer in new textile fabrics only. Not rag or paper stock dealers. Dealers in used fabrics shall be assigned to 8264 “Paper Stock or Rag Dealer.”

★ CLOCK MFG .................................. 3385

CLOTH PRINTING ............................. 2417

Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to 2417 are conducted as a separate and distinct business.

CLOTHING MFG ............................. 2501

CLOTH SPONGING & Drivers .................. 2591

CLUB—COUNTRY, golf, fishing or yacht—
& Clerical .................................... 0600

The actual remuneration of golf caddies shall be included in determining the premium for the risk. If the actual remuneration of caddies is not available then the total number of rounds caddied shall be used to compute the payroll by multiplying the number of rounds caddied by the club’s posted rate. In no event shall the caddy rate be less than the State Minimum Rate for caddies.

If neither the actual remuneration nor the total number of rounds caddied can be determined, then the remuneration for caddies shall be taken as follows:

Include one round per week for each member with golf playing privileges for each week or portion thereof that the course was open during the policy period, and multiply by the club’s posted caddy rate. In no event, shall the caddy rate be less than the State Minimum Rate for caddies.

CLUB—RIDING—& Drivers ..................... 7207

CLUB—SHOOTING ............................ 9180

CLUB—TENNIS & Clerical ........................ 9065

Applicable to public or private clubs with tennis, handball, paddleball, racquetball or squash as the principal activity of the club.

CLUBS NOC—ALL EMPLOYEES NOC
& Clerical .................................... 9061

Includes food, beverage and entertainment employees.

Transport of patrons to be separately rated as Code 8394.

COAL BILLET or Briquet MFG & Drivers ........ 1463

Mfg. of by-products to be separately rated.

COAL DOCK OPERATION & Stevedoring ........ 7313

Applies to coal docks using mechanical apparatus. Not applicable to contract stevedores or coal merchants operating yards.

COAL MERCHANT & LOCAL MANAGERS, Drivers .................. 8233

COAT FRONT MFG. ............................ 8233

COCOA or Chocolate MFG ........................ 2041

Applies to mfg. from cocoa beans.

COCONUT SHREDDING OR DRYING ........... 6504

COFFEE CLEANING, ROASTING OR GRINDING . 6504

COFFERDAM WORK—ALL OPERATIONS to completion ..................................... 6252

Includes pile driving, excavation and masonry or concrete work up to completion of the substructure only.

COFFIN or Casket MFG OR ASSEMBLY— METAL ........................................ 3076

COFFIN or Casket MFG OR ASSEMBLY— WOOD ........................................... 2883

Includes the mfg. of metal fittings.

COFFIN or Casket UPHOLSTERING and Burial Garment Mfg. ........... 9522

COKE MFG & Drivers ............................ 1470

Applies to beehive or by-product oven methods.
DOMESTIC SERVICE CONTRACTOR INSIDE .... 0917
Applicable to employers furnishing employees under contract for domestic service performed inside customers' residence and includes operation of training schools.

DOMESTIC SERVICE CONTRACTOR OUTSIDE
& Drivers .................................. 0042
Includes grass cutting, weed control, lawn spraying, laying out grounds, tree spraying or fumigating, planting trees, shrubs, flowers or lawns.

Codes 0042 and 9102 "Park NOC" shall not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses.

Excavation, filling or backfilling to be separately rated as 6217 "Excavation NOC."

Separately rate tree pruning, repairing and trimming as 0106 "Tree Pruning, Repairing or Trimming & Drivers."

DOOR, Door Frame OR SASH ERECTION—
metal or metal covered .......................... 5102
Installation of storm doors or storm sash to be separately rated as 5428.

DOOR, Door Frame or Sash MFG—WOOD—METAL
COVERED ........................................ 3060

DOOR, Sash OR ASSEMBLED MILLWORK MFG
& Drivers ...................................... 2737
Code 2737 and 2731 "Planning or Molding Mills" or 2802 "Carpentry—shop only" shall not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses. Where a risk deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, all storage or yard operations and all drivers shall be assigned to the appropriate yard or dealer classification.

DOOR, Sash OR FINISHED MILLWORK DEALER
& Drivers ..................................... 8235
Applicable to concerns dealing principally in such finished millwork as doors, frames, sash, screens, columns, paneling, cupboards, mantels, finished flooring or for furniture such as kitchen cabinets, ironing boards, breakfast sets, window seats, wall cabinets or cases; with or without such items as moldings, stair trim, baseboards or shelving; but no other lumber or building materials except in limited quantities as an accommodation. It includes the assembling of finished parts or glazing of products received from other concerns and the cutting down of standard stock sizes to special sizes but not the assembling or glazing of items manufactured by the insured. This classification is not available for division of payroll with 8232 "Lumber Yards," "Building Material Dealers" or "Fuel and Material Dealers."

DOUGHNUT or Cruller MFG—not at Retail Shops

DOUGHNUT SHOPS—RETAIL ............... 9079
Applies to shops engaged in the preparation and sale of doughnuts, coffee or other food for consumption on or away from the premises.

Doughnut or cruller mfg—not at retail shops shall be rated as 2003 "Bakery & Route Salespersons, Route Supervisors and Drivers."

The sale of doughnuts or crullers—no manufacturing or food service shall be rated as Code 8017 "Retail Store NOC."

DRAFTING EMPLOYEES .................... 8810
Subject to the Standard Exceptions Manual Rule.

★ DRAFTING TELECOMMUTER EMPLOYEES .... 8871
Subject to the Standard Exceptions Manual Rule.

DRAINAGE or Irrigation SYSTEM CONSTRUCTION
& Drivers .................................... 6229
Pile driving, dredging, tunneling or dam or sewer construction to be separately rated.

DREDGE, Steam Shovel or Construction
Machinery MFG NOC ....................... 3507

DREDGING:
Refer to manual rules "Maritime Employments."

DRESS FORM MFG ............................ 4038
Applies to paper mache or plaster forms.

DRESS PATTERN MFG—paper ............ 4282
Includes designers, drafting employees, cutters. Magazine printing to be separately rated as 4299 "Printing."

DRESSMAKING or Tailoring—CUSTOM
exclusively ...................................... 2503
Not mfg. Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to Code 2503 are conducted as a separate and distinct business.

DRILLING or Redrilling of OIL or Gas WELLS
& Installation of Casing, Drivers .......... 6235

DRILLING NOC & Drivers .................. 6204
Shall not be assigned at a single job or location to a risk engaged in operations described by another classification.

DRIVERS, and Helpers NOC—Commercial .... 7380
Subject to the Standard Exception Manual Rule.

DRUG, Medicine or Pharmaceutical Preparation MFG & incidental mfg. of ingredients ............. 4825
Codes 4825 and 4611 "Drug, Medicine or Pharmaceutical Preparation" or "Chemical Mfg. NOC" shall not be assigned to the same risk unless the operations described by these classifications are conducted as separate and distinct businesses.
SURGICAL or Pharmaceutical GOODS MFG NOC ........................................ 4693

SURVEYOR ........................................ 8601
Applies to land surveying. Not applicable when engaged in actual construction. May be used only upon specific assignment of the Board. Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to 8601 are conducted as a separate and distinct business.

SUSPENDER MFG ................................. 2501
Buckle, webbing or leather parts mfg. to be separately rated.

SWIMMING POOL CONSTRUCTION—not iron or steel—& Drivers .......................... 5223
Not available for division of payroll with 5213 "Concrete Construction—NOC" at the same job or location.

Excavation to be separately rated as 6217 "Excavation NOC." Construction of iron or steel pools to be separately rated as 5069 "Iron or Steel Erection." Maintenance work to be separately rated as 9030 "Building Service Contractors," provided the operations described by Codes 5223 and 9030 are conducted by separate crews with no interchange of labor and separate payroll records are maintained.

SYNTHETIC RUBBER INTERMEDIATE MFG ........ 4829
Oil refining, gasoline recovery, acetylene gas mfg. and alcohol mfg. to be separately rated.

SYNTHETIC RUBBER MFG .......................... 4751
Synthetic rubber intermediate mfg. to be separately rated as 4829.

SYRUP or Molasses REFINING, BLENDING OR MFG ................................. 2021
Not glucose or beet sugar mfg.

TACK MFG ........................................ 3270

TAILORING or Dressmaking—CUSTOM exclusively ........................................ 2503
Not mfg. Shall not be assigned to a risk engaged in operations described by another classification unless the operations subject to 2503 are conducted as a separate and distinct business.

TALC MILL & Drivers ............................. 1747
Digging, mining or quarrying to be separately rated.

TANK BUILDING—METAL—SHOP ............ 3620

TANK ERECTION OR REPAIR—METAL—WITHIN BUILDINGS exclusively .......... 3726
Includes construction or repair of foundations.

TANNING ........................................ 2623

TAR or Asphalt DISTILLING or REFINING & Drivers .................................. 1463
Includes the mfg. of products obtained from the distilling or refining of tar or asphalt and the saturation of paper or felt with tar or asphalt. Felt or paper mfg. or coke burning to be separately rated. Chemical works or manufacturers of dyes or products used as explosives to be separately rated.

TAVERN, Bar or Lounge .......................... 9079
Musicians, players or entertainers to be separately rated. Bars or lounges operated by a hotel or motel to be separately rated as Code 9058 Hotel Restaurant Employees.

TAXICAB or Public Livery OPERATIONS:

GARAGE EMPLOYEES ............................ 8385

ALL OTHER EMPLOYEES & Drivers ........ 7368

TAXIDERMIST .................................... 9600

TAXIMETER or Speedometer MFG ............ 3685

TELECOMMUTER CLERICAL EMPLOYEES .... 8871
Subject to the Standard Exception Manual Rule.

TELECOMMUTER DRAFTING EMPLOYEES ... 8871
Subject to the Standard Exception Manual Rule.

TELEPHONE OR TELEGRAPH CO:

OFFICE or exchange EMPLOYEES & Clerical ............................................. 8901

ALL OTHER EMPLOYEES & Drivers ........ 7600
Includes operation, maintenance, extension of lines and making of service connection.

TELEPHONE, Telegraph or Fire Alarm LINE CONSTRUCTION & Drivers ........ 7601
Shall not be assigned to a risk engaged in operations described by 7600 "Telephone or Telegraph Co."

TELEPHONE, Television, Radio or Telecommunications Device MFG NOC ............ 3681
cover not only new construction work but also apply to general carpentry repairs, other than roofing, in connection with buildings of the types described by these classifications.

Carpets—See Rugs

Carving—See Wood Carving

Castings Mfg—metal-by lost wax process ........ 3336

Cattle—See Breeding

Cement—receiving, screening and packing only ... 1701

Cemetery Removal—opening graves, removing and reinterring remains—inc. drivers ........... 9220

Charitable or Religious Organizations—welfare ... 8837

Institutions for blind, aged and handicapped persons shall be assigned to this classification with appropriate phraseology and with a composite rate based upon the operations of the individual risk.

Chauffeurs—See Drivers, Chauffeurs and their Helpers.

Chickens—incubating and shipping day-old chicks—no farm operations ..................... 8018

Christmas Trees—planting, cultivating and harvesting ............................................. 0006

Churches—Household Servants in Rectory ...... 0913

Cigar Band Mfg.—See Labels.

Cigarette Lighters—assembling from purchased parts only ........................................... 3381

Cigarette Lighters fabricating parts and assembling ...................................................... 3270

CLEANING—OTHER THAN BUILDINGS:

Cesspool cleaning—incl. drivers .................. 9402

Cleaning Cabins, Quarters and Companionways on Vessels—by contractors ..................... 9030

Cleaning and Scaling of Ships’ Boilers ............ 3726

Cleaning Oil Tanks on Land .......................... 3726

Cleaning Steel Barrels and Drums—
including painting—no repair ..................... 8391

Cleaning Swimming Pools—by specialist contractors .................................................. 9030

Cleaning Waste or Sewer Lines—building connections—using portable rotating equipment incl. drivers .................................................. 5183

★ Cleansing Powders and Preparations. Risks engaged solely in compounding cleansing powders, regardless of whether or not soap or soap powder is used, and provided that they do not actually make soap, shall be rated as Code 4828 “Chemical Blending or Mixing NOC” or Code 4829 “Chemical Mfg. NOC” if they manufacture chemicals.

Clerical Office Employees

The payroll of clerical office employees on a multiple classification risk, in which one or more classifications specifically include “clerical” and others do not include “clerical” shall be assigned to the predominant classification to which their work pertains if such classification includes clerical, otherwise to Code 8810.

In the case of a classification which specifically includes clerical office employees, such employees shall be included under that classification regardless of whether their work is conducted at the same or a separate location.

★ When a classification includes clerical office employees in its phraseology, Code 8871 “clerical telecommuter employees” cannot be assigned to such employees even if such work is performed from their residence office. The payroll of clerical telecommuter employees, on a multiple classification risk, in which one or more classifications specifically include “clerical” and others do not include “clerical,” shall be assigned to the predominant classification to which their work pertains if such classification includes clerical, otherwise to Code 8871.

Clothes Pole Erection ..................... 5403

CLUBS:

Beach Clubs—Operation of ..................... 9061

Golf Pros selling and repairing equipment at golf courses ............................................ 9060

Social Clubs .................................. 9061

Tennis Clubs .................................. 9065

To determine if tennis, handball, paddleball, racquetball or squash is the “principal activity” of the club, it must be demonstrated that:

1. For profit-making clubs the gross receipts generated by court use must predominate over receipts from other activities.

2. For non-profit clubs the square footage of the court area must exceed the footage of areas used for other activities.

3. Serving food, beverages or snacks as well as operating a pro shop is included under this classification but receipts from these operations are not to be used in determining the “principal activity” of the club.

Coin Wrappers and Currency Strap Mfg. ........ 4251

COLLEGES OR SCHOOLS:

Attendance Supervisors .......................... 8868

Auto Driving Instructors & Clerical .......... 8868

Policies written to insure only the clerical office employees ........................................ 8868

Restaurant Concessions—See Restaurants

Summer Schools operated as an incident to resort or seasonal hotels or camps shall be assigned to the appropriate hotel or camp classification.
Trade or Vocational Schools ........... 8868-9101

Note: These classifications do not apply in the case of a school where the students perform work on or for the general public for which a charge is made.