

# **GOVERNMENT OF THE VIRGIN ISLANDS OF THE UNITED STATES**



## ***YOUR GUIDE TO WORKERS' COMPENSATION INSURANCE***

**KIRK CALLWOOD SR.**

**COMMISSIONER OF FINANCE**

**AND**

**CUSTODIAN, GOVERNMENT INSURANCE FUND**

## **HANDBOOK**

**THINK SAFETY! WORK SAFELY!**

**FLOOR CHART OF THE  
GOVERNEMENT INSURANCE FUND**

**KIRK CALLWOOD SR.**

**Commissioner  
Custodian, Government Insurance Fund**

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GOVERNMENT OF  
THE UNITED STATES VIRGIN ISLANDS



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DEPARTMENT OF FINANCE  
Office of the Government Insurance Fund

**MEMORANDUM**

**TO:** *All Employers in the Virgin Islands*

**FROM:** *Kirk Callwood Sr., Commissioner, Custodian, Government Insurance Fund*

**SUBJECT:** *Workers' Compensation Classification and Rates*

*This is the fifth revised and updated edition of the "Manual of Classifications and Basic Rates" including an Analysis of the Laws covering Worker's Compensation Insurance. The Code Numbers, Classifications and Basic Rates are to become effective January 1, 2020.*

*I urge every employer to retain this manual, so that supplements may be added as issued.*

*If any additional information or clarification is necessary regarding the contents of this manual, please contact our offices, in St. Thomas (340) 774-4750 extension 2255 or St. Croix (340) 773-1105 extension 4003*

*Sincerely,*

A handwritten signature in blue ink, appearing to read "Kirk Callwood Sr.", is written over a faint, light blue map of the Virgin Islands.

**Kirk Callwood Sr.**  
**Commissioner**  
**Custodian, Government Insurance Fund**

## **TABLE OF CONTENTS**

|   |           |
|---|-----------|
| <b>CLASSIFICATIONS, CODES &amp; RATES.....</b>                          | <b>37</b> |
| <b>GENERAL INSTRUCTIONS.....</b>  | <b>38</b> |
| <b>EXTRACTS FROM THE VIRGIN ISLANDS CODE, TITLE 24, CHAPTER 11.....</b> | <b>38</b> |
| <b>PURPOSE.....</b>   | <b>38</b> |
| <b>WHO IS COVERED.....</b>  | <b>38</b> |
| <b>OPTIONAL COVERAGE.....</b>   | <b>38</b> |
| <b>PERIOD OF COVERAGE.....</b>  | <b>39</b> |
| <b>UNINSURED EMPLOYER.....</b>  | <b>39</b> |
| <b>REPORTS BY EMPLOYERS; PAYMENTS OF PREMIUMS.....</b>                  | <b>39</b> |
| <b>PREMIUM RATES.....</b>   | <b>39</b> |
| <b>HOW ASSIGNED.....</b>  | <b>39</b> |
| <b>HOW COMPUTED.....</b>  | <b>40</b> |
| <b>SECURING OF COVERAGE.....</b>  | <b>40</b> |
| <b>MAILING REPORTS.....</b>   | <b>41</b> |
| <b>INFORMATION CONCERNING EMPLOYERS.....</b>                            | <b>42</b> |
| <b>REPORTS ON HAZARDS.....</b>  | <b>42</b> |
| <b>INJURY IN YOUR BUSINESS.....</b>                                     | <b>42</b> |

## **EXIBITS**

|  |           |
|--|-----------|
| <b>EMPLOYER'S REPORT TO COMMISSIONER OF FINANCE.....</b> | <b>43</b> |
| <b>CERTIFICATE OF GOVERNMENT INSURANCE COVERAGE.....</b> | <b>44</b> |
| <b>GOVERNMENT INSURANCE FUND INVOICE.....</b>            | <b>45</b> |

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DEPARTMENT OF FINANCE  
Office of the Government Insurance Fund

ALPHABETICAL INDEX OF THE MANUAL OF CLASSIFICATIONS  
AND RATES FOR WORKERS COMPENSATION INSURANCE

CLASSIFICATIONS

CODES NO.

A

|  |      |
|--|------|
| ADVERTISEMENTS.....                              | 0101 |
| AIRCRAFT FLYING CREW .....                       | 0102 |
| AIRPORTS-COUNTER EMPLOYEES.....                  | 0103 |
| AIRPORTS-GROUND OPERATIONS.....                  | 0104 |
| AMUSEMENT PARKS .....                            | 0105 |
| ANALYTICAL CHEMIST.....                          | 1201 |
| APARTMENT HOUSES.....                            | 0803 |
| APPLIANCES.....                                  | 1501 |
| ARCHITECTS, ENGINEERS, DRAFTSMEN, SURVEYORS..... | 0106 |
| AUDITORS, ACCOUNTANTS, & LAWYERS.....            | 0107 |
| ARMORED CAR SERVICES.....                        | 1608 |
| AUDITORIUMS.....                                 | 2004 |
| AUTOMOBILE BODY/MECHANIC SHOPS.....              | 0108 |
| AUTO PARTS DEALERS.....                          | 0801 |

B

|   |      |
|---|------|
| BANKS.....                                      | 0201 |
| BAKERIES .....                                  | 0202 |
| BARBERSHOPS, BEAUTY PARLORS AND MANICURIST..... | 0203 |
| BARS, BEERGARDENS AND TAVERNS.....              | 0204 |
| BLACKSMITHING.....                              | 0205 |
| BLASTING.....                                   | 0410 |
| BLOCK MAKING .....                              | 0315 |

|  |             |
|--|-------------|
| <b>BOAT BUILDING AND MAINTENANCE.....</b>      | <b>0206</b> |
| <b>BOATING, CAPTAIN &amp; SEAMEN.....</b>      | <b>0207</b> |
| <b>BOAT MARINA.....</b>                        | <b>0208</b> |
| <b>BOILERS.....</b>                            | <b>0903</b> |
| <b>BOOTS &amp; SHOES.....</b>                  | <b>0209</b> |
| <b>BOTTLING .....</b>                          | <b>0210</b> |
| <b>BOWLING ALLEY AND SKATING RINK.....</b>     | <b>2306</b> |
| <b>BREAKWATER CONSTRUCTION.....</b>            | <b>1002</b> |
| <b>BUILDING AND MAINTENANCE.....</b>           | <b>0211</b> |
| <b>BUILDING MATERIAL DEALERS.....</b>          | <b>0212</b> |
| <b>BUILDING, MOVING &amp; DEMOLISHING.....</b> | <b>0213</b> |
| <b>BUSES AND TAXICABS.....</b>                 | <b>0214</b> |

**C**

|  |             |
|--|-------------|
| <b>CAMP OPERATIONS-RECREATIONAL/EDUCATIONAL.....</b>                     | <b>0301</b> |
| <b>CABINET WORK.....</b>   | <b>0302</b> |
| <b>CALCIMINING.....</b>  | <b>1601</b> |
| <b>CAR DEALERS-NEW AND USED.....</b>                                     | <b>0303</b> |
| <b>CAR RENTAL AGENCIES.....</b>  | <b>0304</b> |
| <b>CARNIVAL OR AMUSEMENT DEVICE OPERATOR-TRAVELING.....</b>              | <b>2307</b> |
| <b>CARPENTRY -GENERAL.....</b>   | <b>0305</b> |
| <b>CARPENTRY SHOP.....</b>   | <b>0305</b> |
| <b>CARPET.....</b>   | <b>1805</b> |
| <b>CARPET AND UPHOLSTERY CLEANING.....</b>                               | <b>2308</b> |
| <b>CATERING SERVICES.....</b>  | <b>0306</b> |
| <b>CEMENT PLANT OPERATIONS.....</b>                                      | <b>0307</b> |
| <b>CEMETERY OPERATIONS.....</b>  | <b>2309</b> |
| <b>CHARITABLE ORGANIZATIONS.....</b>                                     | <b>0308</b> |
| <b>CHAUFFEURS, DRIVERS &amp; HELPERS.....</b>                            | <b>0309</b> |
| <b>CHILD CARE CENTER/DAYCARE PROVIDERS.....</b>                          | <b>2310</b> |
| <b>CHIMNEY ERECTION AND LINING.....</b>                                  | <b>1909</b> |
| <b>CHURCH EMPLOYEES.....</b>   | <b>0310</b> |
| <b>CLERICAL OFFICE EMPLOYEES.....</b>                                    | <b>0311</b> |
| <b>CLINICS.....</b>  | <b>0402</b> |
| <b>CLOTHING, APPAREL STORES.....</b>                                     | <b>2311</b> |
| <b>COLLECTORS.....</b>   | <b>1902</b> |
| <b>COLLEGES OR SCHOOLS.....</b>  | <b>0312</b> |
| <b>COLLEGES OR SCHOOLS- (ALL OTHER EMPLOYEES).....</b>                   | <b>0313</b> |
| <b>COMPUTER- DEVICE INSTALLATION, INSPECTION, SERVICE OR REPAIR.....</b> | <b>2312</b> |
| <b>CONCRETE AND/OR CEMENT WORK.....</b>                                  | <b>0314</b> |
| <b>CONCRETE PRODUCTS, MFG. OF.....</b>                                   | <b>0315</b> |

**D**

|                        |             |
|------------------------|-------------|
| <b>DECORATING.....</b> | <b>0401</b> |
|------------------------|-------------|

|   |             |
|---|-------------|
| <b>DENTIST AND DOCTORS OFFICES.....</b>       | <b>0402</b> |
| <b>DISTILLERIES.....</b>                      | <b>0403</b> |
| <b>DISTRIBUTORS.....</b>                      | <b>0404</b> |
| <b>DOMESTIC SERVICES.....</b>                 | <b>0405</b> |
| <b>DRAFTMEN.....</b>                          | <b>0106</b> |
| <b>DREDGING OPERATIONS.....</b>               | <b>0406</b> |
| <b>DRESSMAKING OR TAILORING.....</b>          | <b>0407</b> |
| <b>DRILLING.....</b>                          | <b>0408</b> |
| <b>DRIVERS.....</b>                           | <b>0309</b> |
| <b>DRUGSTORES AND PHARMACEUTICAL MFG.....</b> | <b>0409</b> |
| <b>DYNAMITE OR BLASTING.....</b>              | <b>0410</b> |

### **E**

|  |             |
|--|-------------|
| <b>ELECTRIC POWER LINE CONSTRUCTION AND REPAIRS.....</b> | <b>0501</b> |
| <b>ELECTRONICS APPARATUS INSTALLATION/REPAIRS.....</b>   | <b>0502</b> |
| <b>ELECTRIC WIRING- INSIDE &amp; OUT.....</b>            | <b>0503</b> |
| <b>ELEVATORS.....</b>                                    | <b>0504</b> |
| <b>ENGINEERS.....</b>                                    | <b>0106</b> |
| <b>EXCAVATION.....</b>                                   | <b>0505</b> |
| <b>EXECUTIVE OFFICERS.....</b>                           | <b>0506</b> |
| <b>EXERCISE OR HEALTH SPA.....</b>                       | <b>0507</b> |
| <b>EXTERIOR DECORATING.....</b>                          | <b>0401</b> |
| <b>EXTERMINATION OR FUMIGATION.....</b>                  | <b>0508</b> |

### **F**

|   |             |
|---|-------------|
| <b>FABRICATORS.....</b>                           | <b>0701</b> |
| <b>FARMS MISCELLANEOUS.....</b>                   | <b>0601</b> |
| <b>FARM, POULTRY.....</b>                         | <b>0602</b> |
| <b>FAST FOOD RESTAURANT.....</b>                  | <b>2313</b> |
| <b>FENCE ERECTION.....</b>                        | <b>0603</b> |
| <b>FIRE CORP.....</b>                             | <b>0604</b> |
| <b>FIRE EQUIPMENT SALE AND INSTALLATION .....</b> | <b>2314</b> |
| <b>FISHING OPERATION.....</b>                     | <b>0605</b> |
| <b>FLORISTS.....</b>                              | <b>0606</b> |
| <b>FREIGHT HANDLERS.....</b>                      | <b>0607</b> |
| <b>FUNERAL PARLORS.....</b>                       | <b>0608</b> |
| <b>FURNITURE UPHOLSTERING &amp; MFG.....</b>      | <b>0609</b> |
| <b>FURNITURE STORES.....</b>                      | <b>0610</b> |

### **G**

|   |             |
|---|-------------|
| <b>GALVANIZED IRON, SHEET METAL OR FABRICATORS.....</b> | <b>0701</b> |
| <b>GARBAGE, ASHES OR REFUSE COLLECTING.....</b>         | <b>0702</b> |
| <b>GARDNERS.....</b>                                    | <b>0601</b> |

|   |             |
|---|-------------|
| <b>GAS BOTTLED AND METERED.....</b>                     | <b>0703</b> |
| <b>GASOLINE, OIL &amp; BY-PRODUCTS.....</b>             | <b>0704</b> |
| <b>GASOLINE STATIONS.....</b>                           | <b>0705</b> |
| <b>GENERAL HAULERS.....</b>                             | <b>2007</b> |
| <b>GENERATOR INSTALLTION REPAIR AND MAITENANCE.....</b> | <b>1301</b> |
| <b>GIFT SHOPS.....</b>                                  | <b>1914</b> |
| <b>GLASS AND MIRRORS.....</b>                           | <b>0706</b> |
| <b>GOLDSMITH.....</b>                                   | <b>1908</b> |
| <b>GUARDS(SEcurity).....</b>                            | <b>1608</b> |
| <b>GUEST HOUSES.....</b>                                | <b>0803</b> |

## **H**

|   |             |
|---|-------------|
| <b>HAIR GOODS.....</b>                        | <b>2315</b> |
| <b>HARDWARE &amp; AUTO PARTS DEALERS.....</b> | <b>0801</b> |
| <b>HEALTH SPA.....</b>                        | <b>0507</b> |
| <b>HEAVY EQUIPMENT OPERATIONS.....</b>        | <b>1503</b> |
| <b>HOMES FOR THE AGED AND CHILDREN.....</b>   | <b>0802</b> |
| <b>HOTELS.....</b>                            | <b>0803</b> |

## **I**

|   |             |
|---|-------------|
| <b>ICE CREAM MANUFACTURING.....</b>                   | <b>0901</b> |
| <b>ICE MANUFACTURING AND REFRIGERATION PLANT.....</b> | <b>0902</b> |
| <b>INSULATION STEAM PIPES OR BOILERS.....</b>         | <b>0903</b> |
| <b>INSULATION WORK (NOC).....</b>                     | <b>0904</b> |
| <b>INSURANCE COMPANY.....</b>                         | <b>2316</b> |
| <b>INTERIOR DECORATING.....</b>                       | <b>0401</b> |
| <b>INTERNET CAFES.....</b>                            | <b>2317</b> |
| <b>IRON OR STEEL ERECTIONS.....</b>                   | <b>0905</b> |
| <b>IRON, STEEL, AND SCRAP METAL DEALERS.....</b>      | <b>0906</b> |

## **J**

|                                      |             |
|--------------------------------------|-------------|
| <b>JANITORIAL SERVICE.....</b>       | <b>1001</b> |
| <b>JETTIES, CONSTRUCTION OF.....</b> | <b>1002</b> |
| <b>JEWELERS.....</b>                 | <b>1908</b> |
| <b>JOCKEYS.....</b>                  | <b>1003</b> |

## **L**

|   |             |
|---|-------------|
| <b>LABORATORIES AND ANALYTICAL CHEMIST.....</b> | <b>1201</b> |
| <b>LABORERS, N.O.C.....</b>                     | <b>1202</b> |
| <b>LANDSCAPERS.....</b>                         | <b>0601</b> |
| <b>LAUNDRIES, DYEING AND CLEANING.....</b>      | <b>1203</b> |
| <b>LAWYERS.....</b>                             | <b>0107</b> |



|  |             |
|--|-------------|
| <b>LIFEGUARDS.....</b>                           | <b>1204</b> |
| <b>LIMOUSINE OR LIVERY SERVICES-PRIVATE.....</b> | <b>2318</b> |
| <b>LIVESTOCK HANDLING.....</b>                   | <b>1205</b> |
| <b>LOCKSMITH.....</b>                            | <b>1206</b> |

## **M**

|   |             |
|---|-------------|
| <b>MACHINE, FOUNDRY AND IRON WORKS.....</b> | <b>1301</b> |
| <b>MACHINERY DEALERS.....</b>               | <b>1302</b> |
| <b>MAILING SERVICES.....</b>                | <b>1303</b> |
| <b>MANAGEMENT.....</b>                      | <b>0506</b> |
| <b>MANICURISTS.....</b>                     | <b>0203</b> |
| <b>MANUFACTURING.....</b>                   | <b>1304</b> |
| <b>MARINA.....</b>                          | <b>0208</b> |
| <b>MASONRY.....</b>                         | <b>0314</b> |
| <b>MECHANIC SHOPS.....</b>                  | <b>0108</b> |
| <b>MESSENGERS.....</b>                      | <b>1902</b> |
| <b>METAL GOODS, MANUFACTURING OF.....</b>   | <b>1305</b> |
| <b>MILK AND MILK PRODUCTS.....</b>          | <b>1306</b> |
| <b>MILLWRIGHTING.....</b>                   | <b>1307</b> |
| <b>MIRRORS.....</b>                         | <b>0706</b> |
| <b>MOBILE FOOD TRUCK- FOOD CART.....</b>    | <b>2319</b> |
| <b>MOTION PICTURES PRODUCTIONS.....</b>     | <b>1308</b> |
| <b>MOVING AND STORAGE.....</b>              | <b>1309</b> |
| <b>MUSIC AND RECORD SHOPS.....</b>          | <b>2320</b> |

## **N**

|                         |             |
|-------------------------|-------------|
| <b>NEWS AGENTS.....</b> | <b>0404</b> |
|-------------------------|-------------|

## **O**

|   |             |
|---|-------------|
| <b>OFFICE FURNITURE, MACHINES/APPLIANCES.....</b> | <b>1501</b> |
| <b>OIL REFINERIES.....</b>                        | <b>1502</b> |
| <b>OPERATORS.....</b>                             | <b>1503</b> |
| <b>OPTICAL GOODS, REPAIR AND SALES.....</b>       | <b>2321</b> |
| <b>ORE DOCK OPERATORS.....</b>                    | <b>1504</b> |
| <b>OVERSEERS.....</b>                             | <b>0601</b> |

## **P**

|   |             |
|---|-------------|
| <b>PAINTING-INSIDE/OUTSIDE.....</b>         | <b>1601</b> |
| <b>PARKING LOTS.....</b>                    | <b>1602</b> |
| <b>PET GROOMING AND DAYCARE CENTER.....</b> | <b>2322</b> |
| <b>PHARMACEUTICAL PREPARATIONS.....</b>     | <b>0409</b> |
| <b>PHOTOGRAPHERS.....</b>                   | <b>1603</b> |
| <b>PILE DRIVING.....</b>                    | <b>1604</b> |
| <b>PLASTERING &amp; STUCCO.....</b>         | <b>0314</b> |

|  |             |
|--|-------------|
| <b>PLUMBING/PIPE FITTERS.....</b>  | <b>1605</b> |
| <b>POTTERIES.....</b>  | <b>1606</b> |
| <b>POULTRY FARMS.....</b>  | <b>0602</b> |
| <b>POWER COMPANIES.....</b>  | <b>0501</b> |
| <b>PRINTING &amp; PUBLISHING.....</b>                                    | <b>1607</b> |
| <b>PRIVATE GUARDS, POLICEMEN, DETECTIVES, ARMORED CARS SERVICES.....</b> | <b>1608</b> |
| <b>SECURITY PERSONNELS</b>   |             |
| <b>PROJECT SUPERINTENDENT.....</b>                                       | <b>1609</b> |

**PUBLIC EMPLOYEES (GOVT OF THE V.I.) ..... 1610**

1. BUREAU OF AUDIT AND CONTROL
2. CASINO CONTROL COMMISSION
3. DEPARTMENT OF FINANCE
4. OFFICE OF THE GOVERNOR
5. DEPARTMENT OF LABOR
6. LEGISLATURE OF THE VIRGIN ISLANDS
7. LT. GOVERNOR'S OFFICE
8. LOTTERY OFFICE
9. DEPARTMENT OF PROPERTY AND PROCUREMENT
10. PUBLIC TELEVISION SYSTEM
11. SUPERVISOR AND BOARD OF ELECTIONS
12. TERRITORIAL COURTS OF VIRGIN ISLANDS
13. V.I. ENERGY OFFICE

**PUBLIC EMPLOYEES (GOVT OF THE V.I.) ..... 1611**

1. DEPARTMENT OF PUBLIC WORKS
2. VIRGIN ISLAND PORT AUTHORITY
3. V.I. WATER AND POWER AUTHORITY

**PUBLIC EMPLOYEES (GOVT OF THE V.I.)..... 1612**

1. DEPARTMENT AND BOARD OF EDUCATION
2. DEPARTMENT OF HEALTH
3. DEPARTMENT OF HUMAN SERVICES
4. LAW ENFORCEMENT COMMISSION
5. LICENSING AND CONSUMER AFFAIRS
6. OFFICE OF MANAGEMENT AND BUDGET
7. PERSONNEL DIVISION
8. PUBLIC SERVICE COMMISSION
9. RETIREMENT SYSTEM
10. V.I. BUREAU OF INTERNAL REVENUE

**PUBLIC EMPLOYEES (GOVT OF THE V.I.)..... 1613**

1. DEPARTMENT OF HOUSING, PARKS AND RECREATION
2. DEPARTMENT OF PLANNING AND NATURAL RESOURCES
3. V.I. HOUSING AUTHORITY
4. V.I. HOUSING FINANCE AUTHORITY

**PUBLIC EMPLOYEES (GOVT OF THE V.I.)..... 1614**

1. DEPARTMENT OF AGRICULTURE
2. DEPARTMENT OF TOURISM
3. MAGENS BAY AUTHORITY

**PUBLIC EMPLOYEES (GOVT OF THE V.I.)..... 1615**

1. DEPARTMENT OF JUSTICE
2. FIRE DIVISION
3. VIRGIN ISLANDS NATIONAL GUARDS
4. VIRGIN ISLANDS POLICE

**Q**

**QUARRIES..... 1701**

**R**

**RACE TRACKS..... 0105**  
**RADIO/TELEVISION BROADCASTING..... 2003**  
**RADIO/TELEVISION REPAIRS..... 0502**  
**REAL ESTATE AGENCIES..... 1801**  
**REFUSE COLLECTING..... 0702**  
**RESCUE..... 2323**  
**RESTAURANTS..... 1802**  
**RIDING ACADEMY OR CLUBS..... 1803**  
**ROOFING..... 1804**  
**RUG OR CARPETS..... 1805**

**S**

**SAILMAKERS AND HANDYMEN..... 1901**  
**SALESMEN, COLLECTORS AND MESSENGERS..... 1902**  
**SALVAGE OPERATION..... 1903**  
**SALVAGE OPERATION-WRECKING AND SHORING..... 1904**  
**SANDBLASTING..... 1905**  
**SCHOOLS..... 0312**  
**SCHOOLS-OTHER..... 0313**  
**SCRAP METAL DEALERS..... 0906**  
**SECURITY ALARM INSTALLATION/ REPAIR AND SALES..... 2324**

|  |      |
|--|------|
| SECURITY PERSONNEL.....  | 1608 |
| SEPTIC TANK CLEANING AND REMOVAL OF WASTE- PORTABLE TOILETS..... | 2325 |
| SERVICE STATIONS.....  | 0705 |
| SEWER CONSTRUCTION.....  | 1906 |
| SHEET METAL.....   | 0701 |
| SHIP CHANDLERS.....  | 1907 |
| SHOES.....   | 0209 |
| SHOE STORES.....   | 2326 |
| SILVERSMITH, GOLDSMITH AND JEWELERS.....                         | 1908 |
| SMOKESTACKS OR CHIMNEY ERECTION AND LINING.....                  | 1909 |
| SOFT DRINKS.....   | 0210 |
| SOLAR ENERGY CONTRACTORS- INSTALLATION .....                     | 2327 |
| SPORTING GOODS.....  | 2328 |
| SPRINKLERS INSTALLATION.....                                     | 1910 |
| STEEL ERECTIONS.....   | 0905 |
| STEVEDORING.....   | 1911 |
| STONE CRUSHING.....  | 1912 |
| STORES-FISH AND POULTRY.....                                     | 1913 |
| STORES-RETAIL.....   | 1914 |
| STORES-WHOLESALE RETAIL.....                                     | 1915 |
| STREET GRADING.....  | 1916 |
| STREET SCRAPING AND PAVING.....                                  | 1917 |
| STORAGE.....   | 1309 |
| SUPERMARKETS.....  | 1915 |
| SURVEYORS.....   | 0106 |
| SWIMMING POOLS, MAINTENANCE OF.....                              | 1918 |

# T

|  |      |
|--|------|
| TAILORING.....   | 0407 |
| TALLYMEN.....  | 2001 |
| TATTOOING, BODY ART AND BODY PIERCING PARLOR.....                    | 2329 |
| TAVERNS .....  | 0204 |
| TAXICABS.....  | 0214 |
| TELEPHONE, RADIO AND TELEVISION.....                                 | 2002 |
| TELEPHONE, RADIO BROADCASTING, TELEVISION AND WIRELESS STATIONS..... | 2003 |
| TELEVISION REPAIR.....   | 0502 |
| TERRAZO WORK.....  | 0314 |
| THEATERS, AUDITORIUMS AND DANCEHALLS.....                            | 2004 |
| TILE WORK.....   | 0314 |
| TIMEKEEPERS .....  | 2005 |
| TRAMWAY OPERATORS.....   | 2006 |
| TRUCKING, DRIVERS AND ASSISTANTS.....                                | 2007 |
| T-SHIRT PRINTING AND EMBROIDERY.....                                 | 2330 |

U

**UPHOLSTERING..... 0609**

V

**VENDING/COIN OPERATED MACHINES..... 2201**

**VESSELS, OPERATION OF..... 2202**

**VETERINARY SERVICES/DOG KENNEL..... 2203**

W

**WAREHOUSE OPERATIONS..... 2301**

**WATCH MANUFACTURING ..... 2302**

**WELDING..... 2303**

**WHARF AND PIER OPERATIONS..... 2304**

**WHEELWRIGHTS..... 2305**

**WRECKING OPERATIONS..... 1904**

| <b>CODE</b> | <b>CLASSIFICATION</b>   | <b>RATE</b> | <b>1/1/2020</b> | <b>1/1/2021</b> | <b>1/1/2022</b> | <b>1/1/2023</b> |             |
|-------------|---|-------------|-----------------|-----------------|-----------------|-----------------|-------------|
| <b>101</b>  | <b>ADVERTISEMENTS</b>   | <b>2.10</b> | <b>2.52</b>     | <b>2.84</b>     | <b>3.13</b>     | <b>3.41</b>     | <b>3.41</b> |
|             | All employees connected with shop operation and printing inside of building, posters, signs, installations, repairs and maintenance. Includes drivers and helpers.                                    |             |                 |                 |                 |                 |             |
| <b>102</b>  | <b>AIRCRAFT FLYING CREW</b>   | <b>5.00</b> | <b>6.00</b>     | <b>6.75</b>     | <b>7.45</b>     | <b>8.12</b>     | <b>8.12</b> |
|             | All employees on scheduled or non-scheduled aircrafts flying on certified routes by the Federal Government with jurisdiction over civil aviation.   |             |                 |                 |                 |                 |             |
| <b>103</b>  | <b>AIRPORTS-COUNTER EMPLOYEES</b>   | <b>0.30</b> | <b>0.36</b>     | <b>0.41</b>     | <b>0.45</b>     | <b>0.49</b>     | <b>0.49</b> |
|             | Includes all ticket agents, and clerical personnel. (Management use classification 0506).   |             |                 |                 |                 |                 |             |
| <b>104</b>  | <b>AIRPORTS-GROUND OPERATION</b>  | <b>4.05</b> | <b>4.86</b>     | <b>5.47</b>     | <b>6.03</b>     | <b>6.58</b>     | <b>6.58</b> |
|             | All ground employees exclusively such as mechanics, radio operators, hanger employees landing ground employees and instructors. Includes drivers and helpers.   |             |                 |                 |                 |                 |             |
| <b>105</b>  | <b>AMUSEMENT PARKS</b>  | <b>2.70</b> | <b>3.24</b>     | <b>3.65</b>     | <b>4.02</b>     | <b>4.38</b>     | <b>4.38</b> |
|             | All employees engaged in the care and maintenance of amusement, ziplining, athletic and exhibition parks and similar areas. Includes ticket sellers, collectors, helpers and drivers.                 |             |                 |                 |                 |                 |             |
| <b>106</b>  | <b>ARCHITECTS, ENGINEERS, DRAFTMEN, SURVEYORS</b>   | <b>1.70</b> | <b>2.04</b>     | <b>2.30</b>     | <b>2.53</b>     | <b>2.76</b>     | <b>2.76</b> |
|             | All employees engaged in architectural services including consultation and job inspection on the field when not a part of the general contract. Includes rodmen, tape carriers and similar employees. |             |                 |                 |                 |                 |             |

| CODE  | CLASSIFICATION                             | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |      |
|---|--|------|----------|----------|----------|----------|------|
| 107   | AUDITORS, ACCOUNTANTS, & LAWYERS           | 0.40 | 0.48     | 0.54     | 0.60     | 0.65     | 0.65 |
| All employees engaged in these professions and all other persons in similar positions working in and out of private office. Includes clerical personnel.  |  |      |          |          |          |          |      |
| 108   | AUTOMOBILE BODY/MECHANIC SHOPS             | 2.95 | 3.54     | 3.98     | 4.40     | 4.79     | 4.79 |
| All employees including drivers, chauffeurs and helpers. This classification includes all operations in connection with storage, service, parts and repair departments. Rebuilding and recapping tires. |  |      |          |          |          |          |      |
| 201   | BANKS                                      | 0.30 | 0.36     | 0.41     | 0.45     | 0.49     | 0.49 |
| Includes tellers and office personnel (management use code 0506, drivers and helpers, code 309).  |  |      |          |          |          |          |      |
| 202   | BAKERIES                                   | 1.70 | 2.04     | 2.30     | 2.53     | 2.76     | 2.76 |
| All employees engaged in the manufacturing of bread, crackers, and pastries; including deliverymen, drivers and helpers.  |  |      |          |          |          |          |      |
| 203   | BARBERSHOPS, BEAUTY PARLORS AND MANICURIST | 0.80 | 0.96     | 1.08     | 1.19     | 1.30     | 1.30 |
| All persons engaged in the operations and any related tonsorial services.   |  |      |          |          |          |          |      |
| 204   | BARS, BEERGARDENS AND TAVERNS              | 0.85 | 1.02     | 1.15     | 1.27     | 1.38     | 1.38 |
| All persons working in these establishments. This classification includes entertainers and office employees.  |  |      |          |          |          |          |      |
| 205   | BLACKSMITHING                              | 1.05 | 1.26     | 1.42     | 1.56     | 1.71     | 1.71 |
| All persons working in blacksmith shops (power driven tools or otherwise) used for repair or services.  |  |      |          |          |          |          |      |

| CODE | CLASSIFICATION  | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |       |
|------|---|------|----------|----------|----------|----------|-------|
| 206  | BOAT BUILDING AND MAINTENANCE<br>All employees engaged in boat building, repairs, painting of same and all operations in dockyards or outside. Includes drivers, helpers and clerical employees.                  | 6.70 | 8.04     | 9.05     | 9.98     | 10.88    | 10.88 |
| 207  | BOATING, CAPTAIN & SEAMEN<br>All employees who work on pleasure or revenue-producing boats, and activities such as jet skiing, night kayaking, snorkeling etc. including captains and crews.                      | 2.80 | 3.36     | 3.78     | 4.17     | 4.55     | 4.55  |
| 208  | BOAT MARINA<br>All employees engaged in the operation of docking or providing secure mooring for motorboats and yachts, including drivers, helpers and clerical employees.  | 3.00 | 3.60     | 4.05     | 4.47     | 4.87     | 4.87  |
| 209  | BOOTS & SHOES<br>All employees engaged in the manufacturing and repair of boots and shoes.  | 1.70 | 2.04     | 2.30     | 2.53     | 2.76     | 2.76  |
| 210  | BOTTLING<br>All employees engaged in bottling carbonated liquids, spirituous beverages and distilled water. Includes drivers, helpers and office employees.   | 2.45 | 2.94     | 3.31     | 3.65     | 3.98     | 3.98  |
| 2306 | BOWLING ALLEY AND SKATING RINK<br>All employees engaged in the operation and maintenance of a facility housing bowling and skating activities to include office personnel, cooks, janitors, cashiers and helpers. | 2.52 | 2.52     | 2.52     | 2.52     | 2.52     | 2.52  |
| 211  | GROUND KEEPERS<br>All employees involved in care, custody, and maintenance of structure and surroundings. Includes landscapers, drivers and helpers.  | 3.10 | 3.72     | 4.19     | 4.62     | 5.03     | 5.03  |



| CODE        | CLASSIFICATION  | RATE          | 1/1/2020      | 1/1/2021      | 1/1/2022      | 1/1/2023      |               |
|-------------|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>212</b>  | <b>BUILDING MATERIAL DEALERS</b><br>All employees connected with the handling and sale of all building materials used in general construction.  | <b>2.90</b>   | <b>3.48</b>   | <b>3.92</b>   | <b>4.32</b>   | <b>4.71</b>   | <b>4.71</b>   |
| <b>213</b>  | <b>BUILDING, MOVING &amp; DEMOLISHING</b><br>All employees connected with the demolishing and removal of walls, foundations, and columns etc.   | <b>4.20</b>   | <b>5.04</b>   | <b>5.67</b>   | <b>6.26</b>   | <b>6.82</b>   | <b>6.82</b>   |
| <b>214</b>  | <b>BUSES AND TAXICABS</b><br>All employees engaged in furnishing transportation services to tourists and general public. This classification includes garage operation.   | <b>2.50</b>   | <b>3.00</b>   | <b>3.38</b>   | <b>3.73</b>   | <b>4.06</b>   | <b>4.06</b>   |
| <b>301</b>  | <b>CAMPS OPERATION-RECREATIONAL/EDUCATIONAL</b><br>All employees engaged in camps operation-recreational/educational activities. Includes drivers and helpers.  | <b>1.75</b>   | <b>2.10</b>   | <b>2.36</b>   | <b>2.61</b>   | <b>2.84</b>   | <b>2.84</b>   |
| <b>302</b>  | <b>CABINET WORK</b><br>All employees who perform cabinetry work with or without power driven machinery, including wood polishing, molding doors and windows, outside installation, assembly and/or repairing. Includes drivers and helpers. | <b>3.00</b>   | <b>3.60</b>   | <b>4.05</b>   | <b>4.47</b>   | <b>4.87</b>   | <b>4.87</b>   |
| <b>303</b>  | <b>CAR DEALERS NEW AND USED</b><br>All employees connected with buying and selling new and used cars. Includes garages, service parts, repairs, and clerical employees (Management use Code 0506)   | <b>2.50</b>   | <b>3.00</b>   | <b>3.38</b>   | <b>3.73</b>   | <b>4.06</b>   | <b>4.06</b>   |
| <b>2307</b> | <b>CARNIVAL OR AMUSEMENT DEVICE OPERATORS-TRAVELING</b><br>This is a flat rate covering all employees connected with the Virgin Islands Carnival under this code per a calendar year or any part of. (THIS RATE IN NON-REFUNDABLE).         | <b>500.00</b> | <b>500.00</b> | <b>500.00</b> | <b>500.00</b> | <b>500.00</b> | <b>500.00</b> |

| CODE        | CLASSIFICATION  | RATE        | 1/1/2020    | 1/1/2021    | 1/1/2022    | 1/1/2023    |             |
|-------------|---|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>304</b>  | <b>CAR RENTAL AGENCIES</b><br>All employees connected with vehicle rental services to tourist and general public. Includes car washers, and garage operations.  | <b>2.70</b> | <b>3.24</b> | <b>3.65</b> | <b>4.02</b> | <b>4.38</b> | <b>4.38</b> |
| <b>305</b>  | <b>CARPENTRY</b><br>All operations in building or structures; with or without power driven machinery. Includes carpenters' helpers and drivers. (Roofing use Code 1804).  | <b>3.20</b> | <b>3.84</b> | <b>4.32</b> | <b>4.77</b> | <b>5.20</b> | <b>5.20</b> |
| <b>2308</b> | <b>CARPET AND UPHOLSTERY CLEANING</b><br>All employees engaged in cleaning and dyeing rugs, carpets and upholstery.   | <b>4.40</b> | <b>4.40</b> | <b>4.40</b> | <b>4.40</b> | <b>4.40</b> | <b>4.40</b> |
| <b>306</b>  | <b>CATERING SERVICES</b><br>All services engaged in catering services. Includes drivers, chauffeurs, and helpers.   | <b>1.30</b> | <b>1.56</b> | <b>1.76</b> | <b>1.94</b> | <b>2.11</b> | <b>2.11</b> |
| <b>307</b>  | <b>CEMENT PLANT OPERATION</b><br>All employees engaged in the bagging and hauling of cement for wholesale or retail purposes. Includes all operators, mechanics, maintenance and clerical personnel.  | <b>4.45</b> | <b>5.34</b> | <b>6.01</b> | <b>6.63</b> | <b>7.23</b> | <b>7.23</b> |
| <b>2309</b> | <b>CEMETERY OPERATIONS</b><br>All operations involved in the building or trucking of individual graves, mausoleum, above ground structure or building containing crypts or vaults for entombment of caskets to include helpers and drivers. | <b>7.99</b> | <b>7.99</b> | <b>7.99</b> | <b>7.99</b> | <b>7.99</b> | <b>7.99</b> |
| <b>308</b>  | <b>CHARITABLE ORGANIZATIONS</b><br>All services charitable non-profit organizations that supports a cause by fundraising or through donations or charity. Includes drivers and helpers.   | <b>1.30</b> | <b>1.56</b> | <b>1.76</b> | <b>1.94</b> | <b>2.11</b> | <b>2.11</b> |

| CODE        | CLASSIFICATION  | RATE        | 1/1/2020    | 1/1/2021    | 1/1/2022    | 1/1/2023    |             |
|-------------|---|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>309</b>  | <b>CHAUFFEURS, DRIVERS &amp; HELPERS</b><br>All employees who operate as a messenger or light commercial, motor scooter or motor bicycle driver.  | <b>1.30</b> | <b>1.56</b> | <b>1.76</b> | <b>1.94</b> | <b>2.11</b> | <b>2.11</b> |
| <b>2310</b> | <b>CHILD CARE CENTER/DAYCARE PROVIDERS</b><br>All employees engaged in the action or skill of caring for children to include nannies, babysitters, teachers or other providers.   | <b>1.82</b> | <b>1.82</b> | <b>1.82</b> | <b>1.82</b> | <b>1.82</b> | <b>1.82</b> |
| <b>310</b>  | <b>CHURCH EMPLOYEES</b><br>All employees involved in church activities. Includes drivers and helpers.   | <b>0.70</b> | <b>0.84</b> | <b>0.95</b> | <b>1.04</b> | <b>1.14</b> | <b>1.14</b> |
| <b>311</b>  | <b>CLERICAL OFFICE EMPLOYEES</b><br>All employees whose duties are specific to the keeping of books, cash or records, conducting correspondence or engaging wholly in office and not having duties of another nature, or otherwise classified in this booklet.<br>(Supervisors are classified under code 0506). | <b>0.30</b> | <b>0.36</b> | <b>0.41</b> | <b>0.45</b> | <b>0.49</b> | <b>0.49</b> |
| <b>2311</b> | <b>CLOTHING, WEARING APPAREL STORES</b><br>All employees engaged in the retail sale of clothing, furnishings and accessories for men, women and children to include office personnel, helpers and drivers.  | <b>2.07</b> | <b>2.07</b> | <b>2.07</b> | <b>2.07</b> | <b>2.07</b> | <b>2.07</b> |
| <b>312</b>  | <b>COLLEGES OR SCHOOLS</b><br>All professional employees including professors, teachers and clerical personnel.   | <b>0.30</b> | <b>0.36</b> | <b>0.41</b> | <b>0.45</b> | <b>0.49</b> | <b>0.49</b> |
| <b>313</b>  | <b>COLLEGES OR SCHOOLS- ALL OTHER EMPLOYEES</b><br>All other employees not covered under code 0312.... Includes custodial workers and cooks.  | <b>1.45</b> | <b>1.74</b> | <b>1.96</b> | <b>2.16</b> | <b>2.35</b> | <b>2.35</b> |

| CODE        | CLASSIFICATION  | RATE        | 1/1/2020    | 1/1/2021    | 1/1/2022    | 1/1/2023    |             |
|-------------|---|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>2312</b> | <b>COMPUTER- DEVICE<br/>INSTALLATION, INSPECTION,<br/>SERVICE OR REPAIR</b>   | <b>1.27</b> | <b>1.27</b> | <b>1.27</b> | <b>1.27</b> | <b>1.27</b> | <b>1.27</b> |
|             | All employees involved in setting up hardware, installing and configuring software and drivers, maintaining and repairing technological equipment.  |             |             |             |             |             |             |
| <b>314</b>  | <b>CONCRETE AND/OR CEMENT WORK</b>  | <b>3.30</b> | <b>3.96</b> | <b>4.46</b> | <b>4.92</b> | <b>5.36</b> | <b>5.36</b> |
|             | All employees involved in the operations of concrete and cement work. Including interior or exterior work, tile and terrazzo flooring, marble cutting, floor polishing and stucco work. Includes drivers and helpers. |             |             |             |             |             |             |
| <b>315</b>  | <b>CONCRETE, MFG. OF</b>  | <b>3.30</b> | <b>3.96</b> | <b>4.46</b> | <b>4.92</b> | <b>5.36</b> | <b>5.36</b> |
|             | All employees engaged in shop or yard work, including the manufacturing of all blocks. Includes drivers and helpers.  |             |             |             |             |             |             |
| <b>401</b>  | <b>DECORATING</b>   | <b>2.50</b> | <b>3.00</b> | <b>3.38</b> | <b>3.73</b> | <b>4.06</b> | <b>4.06</b> |
|             | All employees engaged in interior and exterior work. Includes drivers and helpers.  |             |             |             |             |             |             |
| <b>402</b>  | <b>DENTIST AND DOCTORS OFFICES</b>  | <b>0.40</b> | <b>0.48</b> | <b>0.54</b> | <b>0.60</b> | <b>0.65</b> | <b>0.65</b> |
|             | All professional employees such as doctors, nurses, practitioners' technical personnel and clerical staff. (Drivers and Helpers classified under Code 0309).  |             |             |             |             |             |             |
| <b>403</b>  | <b>DISTILLERIES</b>   | <b>3.15</b> | <b>3.78</b> | <b>4.25</b> | <b>4.69</b> | <b>5.12</b> | <b>5.12</b> |
|             | All employees engaged in the distilling and manufacturing of liquors and alcoholic beverages. Includes drivers/helpers.   |             |             |             |             |             |             |
| <b>404</b>  | <b>DISTRIBUTORS</b>   | <b>1.70</b> | <b>2.04</b> | <b>2.30</b> | <b>2.53</b> | <b>2.76</b> | <b>2.76</b> |
|             | Distributors of magazines or other periodicals. Includes Suppliers to businesses, helpers and drivers.  |             |             |             |             |             |             |

| CODE | CLASSIFICATION  | RATE  | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |       |
|------|---|-------|----------|----------|----------|----------|-------|
| 405  | DOMESTIC SERVICES   | 2.20  | 2.64     | 2.97     | 3.28     | 3.57     | 3.57  |
|      | All employees working as domestic engineers and exclusively in the private residence of employers. Includes cooks, maids, nurses, gardeners, private chauffeurs and messengers. |       |          |          |          |          |       |
| 406  | DREDGING OPERATIONS   | 6.70  | 8.04     | 9.05     | 9.98     | 10.88    | 10.88 |
|      | All dredging work, excavations, refill sounding, and similar operations performed by suction dredges or any other means including operations related to maritime salvage.       |       |          |          |          |          |       |
| 407  | DRESSMAKING OR TAILORING  | 0.70  | 0.84     | 0.95     | 1.04     | 1.14     | 1.14  |
|      | All employees engaged in dressmaking and tailoring or such operations.  |       |          |          |          |          |       |
| 408  | DRILLING  | 6.70  | 8.04     | 9.05     | 9.98     | 10.88    | 10.88 |
|      | All employees involved in drilling and installation of equipment and castings. Includes jack hammer operators and operators of well drilling equipment.                         |       |          |          |          |          |       |
| 409  | DRUGSTORES AND PHARMACEUTICAL MANUFACTURING   | 1.15  | 1.38     | 1.55     | 1.71     | 1.87     | 1.87  |
|      | All employees involved in such operations. Including prescription and non-prescription drugs.   |       |          |          |          |          |       |
| 410  | DYNAMITE OR BLASTING  | 10.00 | 12.00    | 13.50    | 14.90    | 16.24    | 16.24 |
|      | All employees engaged in the use of dynamite in any construction project associated with or incidental work to the construction work.   |       |          |          |          |          |       |
| 501  | ELECTRIC POWER LINE CONSTRUCTION AND REPAIR   | 5.00  | 6.00     | 6.75     | 7.45     | 8.12     | 8.12  |
|      | All employees engaged in the erection of poles, stringing of wires, laying of cables and conduits and all related work.   |       |          |          |          |          |       |

| <b>CODE</b> | <b>CLASSIFICATION</b>   | <b>RATE</b> | <b>1/1/2020</b> | <b>1/1/2021</b> | <b>1/1/2022</b> | <b>1/1/2023</b> |              |
|-------------|---|-------------|-----------------|-----------------|-----------------|-----------------|--------------|
| <b>502</b>  | <b>ELECTRONICS APPARATUS<br/>INSTALLATION/REPAIR</b>  | <b>2.50</b> | <b>3.00</b>     | <b>3.38</b>     | <b>3.73</b>     | <b>4.06</b>     | <b>4.06</b>  |
|             | All employees engaged installing or repairing motors, generators, switch boards, transformers, radios, televisions and the wiring and making of service connections, erecting electrical displays & electric display signs. |             |                 |                 |                 |                 |              |
| <b>503</b>  | <b>ELECTRIC WIRING- INSIDE &amp; OUT</b>  | <b>1.80</b> | <b>2.16</b>     | <b>2.43</b>     | <b>2.68</b>     | <b>2.92</b>     | <b>2.92</b>  |
|             | All employees engaged in the wiring of buildings, inside and outside. Includes helpers and drivers. (Repairing and installing use under classification 0502).   |             |                 |                 |                 |                 |              |
| <b>504</b>  | <b>ELEVATORS</b>  | <b>6.70</b> | <b>8.04</b>     | <b>9.05</b>     | <b>9.98</b>     | <b>10.88</b>    | <b>10.88</b> |
|             | All employees engaged in the installation and repairs of elevators.   |             |                 |                 |                 |                 |              |
| <b>505</b>  | <b>EXCAVATION</b>   | <b>7.45</b> | <b>8.94</b>     | <b>10.06</b>    | <b>11.10</b>    | <b>12.10</b>    | <b>12.10</b> |
|             | All employees engaged in excavation in connection with rocks and stones for crushing for foundations of buildings. Includes helpers and drivers.  |             |                 |                 |                 |                 |              |
| <b>506</b>  | <b>EXECUTIVE OFFICERS</b>   | <b>1.30</b> | <b>1.56</b>     | <b>1.76</b>     | <b>1.94</b>     | <b>2.11</b>     | <b>2.11</b>  |
|             | All employees whose duties are of an executive, supervisory or management character.  |             |                 |                 |                 |                 |              |
| <b>507</b>  | <b>EXERCISE OR HEALTH SPA</b>   | <b>1.00</b> | <b>1.20</b>     | <b>1.35</b>     | <b>1.49</b>     | <b>1.62</b>     | <b>1.62</b>  |
|             | All employees who are engaged in the instruction of exercise, care, and hygiene of the human body.  |             |                 |                 |                 |                 |              |
| <b>508</b>  | <b>EXTERMINATION OR FUMIGATION</b>  | <b>4.20</b> | <b>5.04</b>     | <b>5.67</b>     | <b>6.26</b>     | <b>6.82</b>     | <b>6.82</b>  |
|             | All employees engaged in the extermination of insects and pest control. Includes operators of necessary equipment, helpers, and drivers.  |             |                 |                 |                 |                 |              |

| CODE | CLASSIFICATION   | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |      |
|------|--|------|----------|----------|----------|----------|------|
| 601  | FARMS, MISCELLANEOUS   | 3.05 | 3.66     | 4.12     | 4.54     | 4.95     | 4.95 |
|      | All employees engaged in agricultural work on farms and nurseries, including cultivation of all minor/major crops and vegetables. Includes overseers, helpers and drivers.           |      |          |          |          |          |      |
| 602  | FARM, POULTRY  | 2.50 | 3.00     | 3.38     | 3.73     | 4.06     | 4.06 |
|      | All employees engaged in the production or hatching of eggs, raising of chicks, butchering, buying and selling in poultry farms or fenced lots. Includes helpers and drivers.        |      |          |          |          |          |      |
| 2313 | FAST FOOD RESTAURANT   | 2.62 | 2.62     | 2.62     | 2.62     | 2.62     | 2.62 |
|      | All employees engaged in quick service restaurants that serve fast food cuisine and has minimal table service. To include office personnel, janitors, cashiers, helpers and drivers. |      |          |          |          |          |      |
| 603  | FENCE ERECTION   | 3.65 | 4.38     | 4.93     | 5.44     | 5.93     | 5.93 |
|      | All employees engaged in the erection of all types of fencing including carpenters, pullers, masons, helpers and drivers.  |      |          |          |          |          |      |
| 604  | FIRE CORP  | 1.70 | 2.04     | 2.30     | 2.53     | 2.76     | 2.76 |
|      | Includes all firemen, personnel, helpers and drivers outside the Government of the Virgin Islands.   |      |          |          |          |          |      |
| 2314 | FIRE EQUIPMENT SALES AND INSTALLATION  | 3.62 | 3.62     | 3.62     | 3.62     | 3.62     | 3.62 |
|      | All employees involved in installing, programming, maintaining and retail sales to include helpers and drivers.  |      |          |          |          |          |      |
| 605  | FISHING OPERATION  | 5.90 | 7.08     | 7.97     | 8.79     | 9.58     | 9.58 |
|      | Includes all employees of fishing boats engaged in the sale of fish for profit.  |      |          |          |          |          |      |

| <b>CODE</b> | <b>CLASSIFICATION</b>  | <b>RATE</b> | <b>1/1/2020</b> | <b>1/1/2021</b> | <b>1/1/2022</b> | <b>1/1/2023</b> |              |
|-------------|--|-------------|-----------------|-----------------|-----------------|-----------------|--------------|
| <b>606</b>  | <b>FLORIST</b>   | <b>2.50</b> | <b>3.00</b>     | <b>3.38</b>     | <b>3.73</b>     | <b>4.06</b>     | <b>4.06</b>  |
|             | All employees involved in the selling, cultivation or gardening of flowers and decorative plants.  |             |                 |                 |                 |                 |              |
| <b>607</b>  | <b>FREIGHT HANDLERS</b>  | <b>2.95</b> | <b>3.54</b>     | <b>3.98</b>     | <b>4.40</b>     | <b>4.79</b>     | <b>4.79</b>  |
|             | All employees in freight transportation, includes teamster, truck drivers and helpers. (Stevedoring use Code 1911).  |             |                 |                 |                 |                 |              |
| <b>608</b>  | <b>FUNERAL PARLORS</b>   | <b>1.70</b> | <b>2.04</b>     | <b>2.30</b>     | <b>2.53</b>     | <b>2.76</b>     | <b>2.76</b>  |
|             | All employees engaged in the funeral parlor services. Includes helpers and drivers.  |             |                 |                 |                 |                 |              |
| <b>609</b>  | <b>FURNITURE UPHOLSTERING &amp; MFG</b>  | <b>3.15</b> | <b>3.78</b>     | <b>4.25</b>     | <b>4.69</b>     | <b>5.12</b>     | <b>5.12</b>  |
|             | All employees engaged in the manufacturing of all types of furniture and general upholstery.   |             |                 |                 |                 |                 |              |
| <b>610</b>  | <b>FURNITURE STORES</b>  | <b>3.90</b> | <b>4.68</b>     | <b>5.27</b>     | <b>5.81</b>     | <b>6.33</b>     | <b>6.33</b>  |
|             | All employees working in wholesale/retail furniture stores selling household goods includes assembling and installing same. Includes helpers and drivers.                                  |             |                 |                 |                 |                 |              |
| <b>701</b>  | <b>GALVANIZED IRON, SHEET METAL OR FABRICATORS</b>   | <b>5.00</b> | <b>6.00</b>     | <b>6.75</b>     | <b>7.45</b>     | <b>8.12</b>     | <b>8.12</b>  |
|             | All employees engaged in erection, installation or repairs (shop inside and outside). Includes helpers and drivers.  |             |                 |                 |                 |                 |              |
| <b>702</b>  | <b>GARBAGE, ASHES OR REFUSE COLLECTING</b>   | <b>7.95</b> | <b>9.54</b>     | <b>10.73</b>    | <b>11.85</b>    | <b>12.91</b>    | <b>12.91</b> |
|             | All employees engaged in the handling of the collection and disposal of garbage, debris removal, ashes and refuse. Includes truck drivers or operators of specialized pieces of equipment. |             |                 |                 |                 |                 |              |
| <b>703</b>  | <b>GAS, BOTTLED AND METERED</b>  | <b>4.50</b> | <b>5.40</b>     | <b>6.08</b>     | <b>6.71</b>     | <b>7.31</b>     | <b>7.31</b>  |
|             | All employees engaged in handling gas and meter readings. Includes collectors, office personnel, salesmen, helpers and drivers.  |             |                 |                 |                 |                 |              |



| <b>CODE</b> | <b>CLASSIFICATION</b>   | <b>RATE</b> | <b>1/1/2020</b> | <b>1/1/2021</b> | <b>1/1/2022</b> | <b>1/1/2023</b> |             |
|-------------|---|-------------|-----------------|-----------------|-----------------|-----------------|-------------|
| <b>704</b>  | <b>GASOLINE, OIL &amp; BY-PRODUCTS</b>  | <b>3.35</b> | <b>4.02</b>     | <b>4.52</b>     | <b>4.99</b>     | <b>5.44</b>     | <b>5.44</b> |
|             | All employees involved in the Distributing and mixing of gasoline, oil & by products. Includes helpers and driver.  |             |                 |                 |                 |                 |             |
| <b>705</b>  | <b>GASOLINE STATIONS</b>  | <b>1.75</b> | <b>2.10</b>     | <b>2.36</b>     | <b>2.61</b>     | <b>2.84</b>     | <b>2.84</b> |
|             | All employees engaged in the selling of gas, lubricating, mounting and tire repairs. Performing minor auto repairs. (General auto repairs is classified under 0108) Includes collectors, office personnel, salesmen, helpers and drivers. |             |                 |                 |                 |                 |             |
| <b>706</b>  | <b>GLASS AND MIRRORS</b>  | <b>4.40</b> | <b>5.28</b>     | <b>5.94</b>     | <b>6.56</b>     | <b>7.15</b>     | <b>7.15</b> |
|             | All employees engaged in grinding, silvering, cutting and making or assembling of glass & mirrored items outside installation and mounting. Includes helpers and drivers.   |             |                 |                 |                 |                 |             |
| <b>2315</b> | <b>HAIR GOODS</b>   | <b>0.50</b> | <b>0.50</b>     | <b>0.50</b>     | <b>0.50</b>     | <b>0.50</b>     | <b>0.50</b> |
|             | All employees engaged in the retail sale of beauty products, beauty supplies, styling tools, cosmetics. Includes helpers.   |             |                 |                 |                 |                 |             |
| <b>801</b>  | <b>HARDWARE &amp; AUTO PARTS DEALERS</b>  | <b>1.30</b> | <b>1.56</b>     | <b>1.76</b>     | <b>1.94</b>     | <b>2.11</b>     | <b>2.11</b> |
|             | All employees engaged in the retail/wholesale of hardware, electrical goods and auto parts. Includes counter employees, helpers and drivers (Building material use Code 0212).  |             |                 |                 |                 |                 |             |
| <b>802</b>  | <b>HOMES FOR THE AGED AND CHILDREN</b>  | <b>1.30</b> | <b>1.56</b>     | <b>1.76</b>     | <b>1.94</b>     | <b>2.11</b>     | <b>2.11</b> |
|             | All employees engaged in providing housing and related services. Including those engaged in clerical work. (Management personnel use code 0506).  |             |                 |                 |                 |                 |             |

| CODE        | CLASSIFICATION   | RATE        | 1/1/2020    | 1/1/2021    | 1/1/2022    | 1/1/2023    |             |
|-------------|--|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>803</b>  | <b>HOTELS, GUEST HOUSES &amp; AIR B&amp;B</b><br>All employees supplying services in Hotels, Guesthouses and Air B&B Includes bellmen, cooks, maids, chambermaids, elevator operators, janitors, porters, musicians, entertainers, office personnel and drivers. (Building maintenance use code 0210) drivers. | <b>1.15</b> | <b>1.38</b> | <b>1.55</b> | <b>1.71</b> | <b>1.87</b> | <b>1.87</b> |
| <b>901</b>  | <b>ICE CREAM MANUFACTURING</b><br>Employees engaged in ice cream manufacturing. Includes dealers, salesmen, office personnel. (Management use code 0506, drivers 2007).  | <b>1.70</b> | <b>2.04</b> | <b>2.30</b> | <b>2.53</b> | <b>2.76</b> | <b>2.76</b> |
| <b>902</b>  | <b>ICE MANUFACTURING AND REFRIGERATION PLANT</b><br>All employees engaged in all operations. Includes dealers, salesmen and drivers.   | <b>2.50</b> | <b>3.00</b> | <b>3.38</b> | <b>3.73</b> | <b>4.06</b> | <b>4.06</b> |
| <b>903</b>  | <b>INSULATION STEAM PIPES OR BOILERS</b><br>All employees involved in the use of cork, asbestos or other non-conducting materials. Includes helpers and drivers.   | <b>3.25</b> | <b>3.90</b> | <b>4.39</b> | <b>4.84</b> | <b>5.28</b> | <b>5.28</b> |
| <b>904</b>  | <b>INSULATION WORK (NOC)</b><br>All employees involved in the application of acoustical or thermal insulation materials in building. Applies only when work is performed as a separate operation not part of, or incidental to other construction performed by the same contractor at same location or job     | <b>2.50</b> | <b>3.00</b> | <b>3.38</b> | <b>3.73</b> | <b>4.06</b> | <b>4.06</b> |
| <b>2316</b> | <b>INSURANCE COMPANY - INCLUDING CLERICAL &amp; SALES</b><br>All employees whose duties are specified to offer insurance policies to the public to include office personnel, drivers and helpers.  | <b>0.64</b> | <b>0.64</b> | <b>0.64</b> | <b>0.64</b> | <b>0.64</b> | <b>0.64</b> |

| CODE        | CLASSIFICATION   | RATE          | 1/1/2020      | 1/1/2021      | 1/1/2022      | 1/1/2023      |               |
|-------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>2317</b> | <b>INTERNET CAFES</b>  | <b>2.95</b>   | <b>2.95</b>   | <b>2.95</b>   | <b>2.95</b>   | <b>2.95</b>   | <b>2.95</b>   |
|             | All employees who work in a café that provides internet access to the public to include cashiers, retail sales, office personnel, drivers and helpers.   |               |               |               |               |               |               |
| <b>905</b>  | <b>IRON OR STEEL ERECTION</b>  | <b>15.65</b>  | <b>18.78</b>  | <b>21.13</b>  | <b>23.32</b>  | <b>25.42</b>  | <b>25.42</b>  |
|             | All employees engaged in the erection, installation, repair, inspection, dismantling or painting of steel frame structures iron or steel balconies, fire escapes, railings, staircases, iron shutters, doors, vaults, reservoirs, metal tanks, conveyors, standpipes, boilers and structures including their foundation. |               |               |               |               |               |               |
| <b>906</b>  | <b>IRON, STEEL, AND SCRAP METAL DEALERS</b>  | <b>9.20</b>   | <b>11.04</b>  | <b>12.42</b>  | <b>13.71</b>  | <b>14.94</b>  | <b>14.94</b>  |
|             | Includes junk dealers, helpers and drivers. (Demolishing work and Salvage use code 0905).  |               |               |               |               |               |               |
| <b>1001</b> | <b>JANITORIAL SERVICES</b>   | <b>0.85</b>   | <b>1.02</b>   | <b>1.15</b>   | <b>1.27</b>   | <b>1.38</b>   | <b>1.38</b>   |
|             | All employees engaged in general janitorial services. (Drivers to be classified under Code 0309).  |               |               |               |               |               |               |
| <b>1002</b> | <b>JETTIES, CONSTRUCTION OF</b>  | <b>5.00</b>   | <b>6.00</b>   | <b>6.75</b>   | <b>7.45</b>   | <b>8.12</b>   | <b>8.12</b>   |
|             | All employees engaged in jetty or breakwater construction. Includes helpers and drivers.   |               |               |               |               |               |               |
| <b>1003</b> | <b>JOCKEYS</b>   | <b>250.00</b> | <b>500.00</b> | <b>500.00</b> | <b>500.00</b> | <b>500.00</b> | <b>500.00</b> |
|             | This is a flat rate covering all employees engaged in horse racing under this code per calendar year or any part of (THIS RATE IS NON-REFUNDABLE).   |               |               |               |               |               |               |
| <b>1201</b> | <b>LABORATORIES AND ANALYTICAL CHEMIST</b>   | <b>1.30</b>   | <b>1.56</b>   | <b>1.76</b>   | <b>1.94</b>   | <b>2.11</b>   | <b>2.11</b>   |
|             | All employees engaged in general laboratory testing functions, inspections on the field and observing control panels to verify proper functioning of processing equipment. Includes helpers and drivers.   |               |               |               |               |               |               |

| CODE | CLASSIFICATION   | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |      |
|------|--|------|----------|----------|----------|----------|------|
| 1202 | LABORERS, N.O.C.<br>All laborers not otherwise classified.<br>A person who engages in physical labor that is considered unskilled usually with construction.   | 2.75 | 3.30     | 3.71     | 4.10     | 4.47     | 4.47 |
| 1203 | LAUNDRIES, DYEING AND DRY CLEANING<br>All employees engaged in this operation with or without machinery. Includes helpers and drivers.   | 1.35 | 1.62     | 1.82     | 2.01     | 2.19     | 2.19 |
| 1204 | LIFEGUARDS<br>All employees involved with guarding and saving of lives on public, private and swimming pools.  | 2.85 | 3.42     | 3.85     | 4.25     | 4.63     | 4.63 |
| 2318 | LIMOUSINE OR LIVERY SERVICES-PRIVATE<br>All employees engaged in providing an array of specialty and luxury passenger transportation services.   | 8.95 | 8.95     | 8.95     | 8.95     | 8.95     | 8.95 |
| 1205 | LIVESTOCKS HANDLING<br>All employees connected with this operation. Includes laborers handlers, including drivers.   | 4.20 | 5.04     | 5.67     | 6.26     | 6.82     | 6.82 |
| 1206 | LOCKSMITH<br>All employees engaged in the making or repairing of locks and keys. Includes office personnel, helpers and drivers.   | 1.90 | 2.28     | 2.57     | 2.83     | 3.09     | 3.09 |
| 1301 | MACHINE, FOUNDRY AND IRON WORKS<br>All employees engaged in the repairing, assembling and installing of machinery in electro-mechanic shops, repairing refrigeration equipment, air conditioners, generators and iron works repairs. includes helpers and drivers. | 3.45 | 4.14     | 4.66     | 5.14     | 5.60     | 5.60 |
| 1302 | MACHINERY DEALERS<br>All employees connected with the sale and delivery of heavy equipment and machinery, parts and accessories. Includes helpers and drivers.   | 2.50 | 3.00     | 3.38     | 3.73     | 4.06     | 4.06 |

| <b>CODE</b> | <b>CLASSIFICATION</b>   | <b>RATE</b> | <b>1/1/2020</b> | <b>1/1/2021</b> | <b>1/1/2022</b> | <b>1/1/2023</b> |             |
|-------------|---|-------------|-----------------|-----------------|-----------------|-----------------|-------------|
| <b>1303</b> | <b>MAILING SERVICES</b>   | <b>1.50</b> | <b>1.80</b>     | <b>2.03</b>     | <b>2.24</b>     | <b>2.44</b>     | <b>2.44</b> |
|             | All employees engaged in providing services related to mail. Includes helpers and drivers.  |             |                 |                 |                 |                 |             |
| <b>1304</b> | <b>MANUFACTURING</b>  | <b>3.45</b> | <b>4.14</b>     | <b>4.66</b>     | <b>5.14</b>     | <b>5.60</b>     | <b>5.60</b> |
|             | All employees engaged in the manufacturing operations (involving directly or indirectly the use of power-driven machine equipment) except for dressmaking and tailoring and other related operations. Includes helpers and drivers. |             |                 |                 |                 |                 |             |
| <b>1305</b> | <b>METAL GOODS, MANUFACTURING OF</b>  | <b>3.10</b> | <b>3.72</b>     | <b>4.19</b>     | <b>4.62</b>     | <b>5.03</b>     | <b>5.03</b> |
|             | All employees engaged in the manufacturing of metal doors, windows and other articles, including installing and repairing same outside the shop or factory. Includes helpers and drivers.   |             |                 |                 |                 |                 |             |
| <b>1306</b> | <b>MILK AND MILK PRODUCTS</b>   | <b>2.50</b> | <b>3.00</b>     | <b>3.38</b>     | <b>3.73</b>     | <b>4.06</b>     | <b>4.06</b> |
|             | All employees engaged in the pasteurization of dairy products and the manufacturing of said item. Includes salesmen, helpers and drivers.   |             |                 |                 |                 |                 |             |
| <b>1307</b> | <b>MILLWRIGHTING</b>  | <b>1.70</b> | <b>2.04</b>     | <b>2.30</b>     | <b>2.53</b>     | <b>2.76</b>     | <b>2.76</b> |
|             | All employees engaged in the operation and maintenance of Lath Mills, Planing Mills, Sawmills, Shingle and Tile Mills and yard operation.   |             |                 |                 |                 |                 |             |
| <b>2319</b> | <b>MOBILE FOOD TRUCK- FOOD CART</b>   | <b>2.02</b> | <b>2.02</b>     | <b>2.02</b>     | <b>2.02</b>     | <b>2.02</b>     | <b>2.02</b> |
|             | All employees engaged in the selling of prepared food from a vehicle or mobile container to the general public to include cooks, drivers and helpers.   |             |                 |                 |                 |                 |             |

| CODE | CLASSIFICATION  | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |       |
|------|---|------|----------|----------|----------|----------|-------|
| 1308 | MOTION PICTURES PRODUCTIONS   | 5.10 | 6.12     | 6.89     | 7.60     | 8.28     | 8.28  |
|      | All employees engaged in all operations related to av/media production in and outside of studios development of negatives. Includes actors and actresses, helpers and drivers.            |      |          |          |          |          |       |
| 1309 | MOVING AND STORAGE  | 4.45 | 5.34     | 6.01     | 6.63     | 7.23     | 7.23  |
|      | All employees engaged in moving, packing, and or handling of household goods and commercial packages. Includes helpers and drivers.   |      |          |          |          |          |       |
| 2320 | MUSIC AND RECORD SHOPS  | 0.97 | 0.97     | 0.97     | 0.97     | 0.97     | 0.97  |
|      | All employees involved in a retail outlet that sells recorded music to includes office personnel, helpers and drivers.  |      |          |          |          |          |       |
| 1501 | OFFICE FURNITURE, MACHINES/APPLIANCES   | 1.90 | 2.28     | 2.57     | 2.83     | 3.09     | 3.09  |
|      | All employees engaged in with the sale, inspection, maintenance, adjustments and repairs (in/outside shop) of office machines/appliances. Include helpers, drivers, and office personnel. |      |          |          |          |          |       |
| 1502 | OIL REFINERIES  | 3.40 | 4.08     | 4.59     | 5.07     | 5.52     | 5.52  |
|      | All employees involved in the dealings with oil refineries and Petroleum. Includes all operations, drivers and helpers.   |      |          |          |          |          |       |
| 1503 | OPERATORS   | 9.50 | 11.40    | 12.83    | 14.16    | 15.43    | 15.43 |
|      | All employees operating any type of heavy equipment, such as cranes, bulldozers, jackhammers, shovels, backhoes or any other type of heavy equipment.                                     |      |          |          |          |          |       |

| CODE        | CLASSIFICATION   | RATE        | 1/1/2020    | 1/1/2021    | 1/1/2022    | 1/1/2023     |              |
|-------------|--|-------------|-------------|-------------|-------------|--------------|--------------|
| <b>2321</b> | <b>OPTICAL GOODS, REPAIR AND SALES</b>   | <b>1.31</b> | <b>1.31</b> | <b>1.31</b> | <b>1.31</b> | <b>1.31</b>  | <b>1.31</b>  |
|             | All employees engaged in the retail sale and repair of prescription eyeglasses and contact lenses. Include office personnel, helpers and drivers.                |             |             |             |             |              |              |
| <b>1504</b> | <b>ORE DOCK OPERATORS</b>  | <b>5.00</b> | <b>6.00</b> | <b>6.75</b> | <b>7.45</b> | <b>8.12</b>  | <b>8.12</b>  |
|             | All employees, including gantry cane operators, engaged in the loading and unloading of bauxite.   |             |             |             |             |              |              |
| <b>1601</b> | <b>PAINTING - INSIDE/OUTSIDE</b>   | <b>3.15</b> | <b>3.78</b> | <b>4.25</b> | <b>4.69</b> | <b>5.12</b>  | <b>5.12</b>  |
|             | All employees engaged in painting the inside/outside of buildings, washing surfaces to be painted, paper changing and calcimining. Includes helpers and drivers. |             |             |             |             |              |              |
| <b>1602</b> | <b>PARKING LOTS</b>  | <b>1.30</b> | <b>1.56</b> | <b>1.76</b> | <b>1.94</b> | <b>2.11</b>  | <b>2.11</b>  |
|             | All employees involved in parking activities   |             |             |             |             |              |              |
| <b>2322</b> | <b>PET GROOMING AND DAYCARE CENTER</b>   | <b>1.38</b> | <b>1.38</b> | <b>1.38</b> | <b>1.38</b> | <b>1.38</b>  | <b>1.38</b>  |
|             | All employees engaged in the business of grooming or providing daycare services for animals. Include office personnel, helpers and drivers.                      |             |             |             |             |              |              |
| <b>1603</b> | <b>PHOTOGRAPHERS</b>   | <b>0.65</b> | <b>0.78</b> | <b>0.88</b> | <b>0.97</b> | <b>1.06</b>  | <b>1.06</b>  |
|             | All employees engaged in photography. (Aerial photography use classification 1308)   |             |             |             |             |              |              |
| <b>1604</b> | <b>PILE DRIVING</b>  | <b>6.70</b> | <b>8.04</b> | <b>9.05</b> | <b>9.98</b> | <b>10.88</b> | <b>10.88</b> |
|             | All employees working with Piles of concrete, wood, metal or any similar material. Includes helpers and drivers.   |             |             |             |             |              |              |
| <b>1605</b> | <b>PLUMBING/PIPE FITTERS</b>   | <b>2.55</b> | <b>3.06</b> | <b>3.44</b> | <b>3.80</b> | <b>4.14</b>  | <b>4.14</b>  |
|             | All employees engaged in plumbing, heating and ventilation installation and servicing, inside or outside. Includes helpers and drivers.                          |             |             |             |             |              |              |

| <b>CODE</b> | <b>CLASSIFICATION</b>   | <b>RATE</b> | <b>1/1/2020</b> | <b>1/1/2021</b> | <b>1/1/2022</b> | <b>1/1/2023</b> |             |
|-------------|---|-------------|-----------------|-----------------|-----------------|-----------------|-------------|
| <b>1606</b> | <b>POTTERIES</b><br>All employees connected with the manufacturing of earthenware and clay products, such as tiles, bricks, sanitary fixtures, ceramics and receptacles. Includes helpers and drivers.  | <b>3.35</b> | <b>4.02</b>     | <b>4.52</b>     | <b>4.99</b>     | <b>5.44</b>     | <b>5.44</b> |
| <b>1607</b> | <b>PRINTING &amp; PUBLISHING</b><br>All employees involve in the operation of newspaper printing, lithographing, electrotyping, photo-engraving, paper goods and book-binding. Includes office personnel, helpers and drivers. (Executive personnel use code 0506)  | <b>1.00</b> | <b>1.20</b>     | <b>1.35</b>     | <b>1.49</b>     | <b>1.62</b>     | <b>1.62</b> |
| <b>1608</b> | <b>PRIVATE GUARD, POLICEMEN<br/>DETECTIVES, ARMORED CARS<br/>SERVICES, SECURITY PERSONNEL</b><br>All employees engaged in security or armored car services. Includes office personnel, drivers and assistants.  | <b>2.70</b> | <b>3.24</b>     | <b>3.65</b>     | <b>4.02</b>     | <b>4.38</b>     | <b>4.38</b> |
| <b>1609</b> | <b>PROJECT SUPERINTENDENT</b><br>All employees responsible for the supervision of construction projects or similar projects, office management in relation to the project as well as inspection and operation of automobiles and pick-up trucks.  | <b>3.35</b> | <b>4.02</b>     | <b>4.52</b>     | <b>4.99</b>     | <b>5.44</b>     | <b>5.44</b> |
| <b>1610</b> | <b>PUBLIC EMPLOYEES</b><br>All employees in departments and subsidiary agencies of Bureau of Audit and Control, Department of Finance, Office of the Governor, Department of Labor, Legislature of Virgin Islands, Lt. Governor's Office, Lottery Division, Department of Property and Procurement, Public Television, Supervisor and Board of Elections, Territorial Courts of V.I., Virgin Islands Energy office and Casino Control Commission. | <b>0.50</b> | <b>0.60</b>     | <b>0.68</b>     | <b>0.75</b>     | <b>0.81</b>     | <b>0.81</b> |



| CODE | CLASSIFICATION   | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |      |
|------|--|------|----------|----------|----------|----------|------|
| 1611 | PUBLIC EMPLOYEES<br>All employees in Department and subsidiary agencies of Department of Public Works, port Authority and Virgin Islands Water & Power Authority.  | 3.75 | 4.50     | 5.06     | 5.59     | 6.09     | 6.09 |
| 1612 | PUBLIC EMPLOYEES<br>All employees in department and subsidiary agencies of Department of Education, Board of Education, Department of Health, Department of Human Services, Bureau of Internal Revenue Services, Law Enforcement Commission, Licensing and Consumer Services, Law Enforcement Commission, Licensing and Consumer Services, Office of Management & Budget, Division of Personnel, Government Employees Retirement System and Public Service Commission. | 1.10 | 1.32     | 1.49     | 1.64     | 1.79     | 1.79 |
| 1613 | PUBLIC EMPLOYEES<br>All employees in department and subsidiary agencies of Housing Parks and Recreation, Planning and Natural Resources, V.I. Housing Authority and V.I. Housing Finance Authority.  | 3.25 | 3.90     | 4.39     | 4.84     | 5.28     | 5.28 |
| 1614 | PUBLIC EMPLOYEES<br>All employees in department and subsidiary agencies of...Department of Agriculture, Department of Tourism and Magen's Bay Authority.   | 2.40 | 2.88     | 3.24     | 3.58     | 3.90     | 3.90 |
| 1615 | PUBLIC EMPLOYEES<br>All employees in department and subsidiary agencies of Department of Justice, Virgin Islands National Guard, Virgin Islands Police Department and Virgin Islands Fire Services.  | 3.80 | 4.56     | 5.13     | 5.66     | 6.17     | 6.17 |

| CODE        | CLASSIFICATION   | RATE        | 1/1/2020    | 1/1/2021    | 1/1/2022     | 1/1/2023     |              |
|-------------|--|-------------|-------------|-------------|--------------|--------------|--------------|
| <b>1701</b> | <b>QUARRIES</b><br>All employees engaged in stone cutting, crushing and all incidental operations, such as the preparation of terrain for removal of fill, transportation, construction, repair or maintenance of all buildings and structures and equipment Installation. Includes helpers and drivers. | <b>7.40</b> | <b>8.88</b> | <b>9.99</b> | <b>11.03</b> | <b>12.02</b> | <b>12.02</b> |
| <b>1801</b> | <b>REAL ESTATE AGENCIES</b><br>All employees engaged in real estate operations. Includes salesmen, collectors, office personnel, surveyors, rodmen, including helpers and drivers.   | <b>1.50</b> | <b>1.80</b> | <b>2.03</b> | <b>2.24</b>  | <b>2.44</b>  | <b>2.44</b>  |
| <b>2323</b> | <b>RESCUE</b><br>ACT 7143, Title 23, Section 1124 of the VI code   | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>   | <b>N/A</b>   | <b>N/A</b>   |
| <b>1802</b> | <b>RESTAURANTS</b><br>All employees engaged in providing services in a restaurant. Includes waiters, waitresses, chefs, dishwashers, cashiers, musicians, entertainers, janitors and office personnel, drivers and helpers.  | <b>1.25</b> | <b>1.50</b> | <b>1.69</b> | <b>1.86</b>  | <b>2.03</b>  | <b>2.03</b>  |
| <b>1803</b> | <b>RIDING ACADEMY OR CLUB</b><br>All employees involved in a riding academy or club. Including helpers and drivers.  | <b>2.00</b> | <b>2.40</b> | <b>2.70</b> | <b>2.98</b>  | <b>3.25</b>  | <b>3.25</b>  |
| <b>1804</b> | <b>ROOFING</b><br>All employees engaged in the construction and repair of all types of roofs. Includes drivers and helpers.  | <b>3.35</b> | <b>4.02</b> | <b>4.52</b> | <b>4.99</b>  | <b>5.44</b>  | <b>5.44</b>  |
| <b>1805</b> | <b>RUG OR CARPETS</b><br>All employees involved in the dealing with rug or carpet. Includes salesmen, installers, office personnel, drivers and helpers.   | <b>1.70</b> | <b>2.04</b> | <b>2.30</b> | <b>2.53</b>  | <b>2.76</b>  | <b>2.76</b>  |

| <b>CODE</b> | <b>CLASSIFICATION</b>   | <b>RATE</b> | <b>1/1/2020</b> | <b>1/1/2021</b> | <b>1/1/2022</b> | <b>1/1/2023</b> |              |
|-------------|---|-------------|-----------------|-----------------|-----------------|-----------------|--------------|
| <b>1901</b> | <b>SAILMAKERS AND HANDYMEN</b>  | <b>1.30</b> | <b>1.56</b>     | <b>1.76</b>     | <b>1.94</b>     | <b>2.11</b>     | <b>2.11</b>  |
|             | All employees engaged in sail making and handyman operation in connection with sails and equipment for sailing vessels.   |             |                 |                 |                 |                 |              |
| <b>1902</b> | <b>SALESMEN, COLLECTORS AND MESSENGERS</b>  | <b>0.85</b> | <b>1.02</b>     | <b>1.15</b>     | <b>1.27</b>     | <b>1.38</b>     | <b>1.38</b>  |
|             | All employees engaged in such duties away from the employer's premises. This classification does not apply to employee's who deliver merchandise, (use code 0309).  |             |                 |                 |                 |                 |              |
| <b>1903</b> | <b>SALVAGE OPERATION</b>  | <b>4.35</b> | <b>5.22</b>     | <b>5.87</b>     | <b>6.48</b>     | <b>7.06</b>     | <b>7.06</b>  |
|             | All employees engaged in the removing, shoring, reconditioning and distributing of merchandise in damaged buildings including incidental operations away from such buildings.   |             |                 |                 |                 |                 |              |
| <b>1904</b> | <b>SALVAGE OPERATION-WRECKING AND SHORING</b>   | <b>8.35</b> | <b>10.02</b>    | <b>11.27</b>    | <b>12.44</b>    | <b>13.56</b>    | <b>13.56</b> |
|             | All employees involved in incidental wrecking, shoring or other structural work including the handling of machinery in damaged buildings or vessels; also moving wrecked cars, aircrafts, trucks etc. Includes drivers and operators.           |             |                 |                 |                 |                 |              |
| <b>1905</b> | <b>SANDBLASTING</b>   | <b>3.80</b> | <b>4.56</b>     | <b>5.13</b>     | <b>5.66</b>     | <b>6.17</b>     | <b>6.17</b>  |
|             | All employees involved in the ejecting of sand or similar material from a hose under pressure to prepare metal, wood, or concrete surfaces for painting, or simply applying sand or similar material as a finish. Includes drivers and helpers. |             |                 |                 |                 |                 |              |

| CODE        | CLASSIFICATION  | RATE        | 1/1/2020     | 1/1/2021     | 1/1/2022     | 1/1/2023     |              |
|-------------|---|-------------|--------------|--------------|--------------|--------------|--------------|
| <b>2324</b> | <b>SECURITY ALARM<br/>INSTALLATION/ REPAIR AND<br/>SALES</b>  | <b>3.74</b> | <b>3.74</b>  | <b>3.74</b>  | <b>3.74</b>  | <b>3.74</b>  | <b>3.74</b>  |
|             | All employees involved in installing, programming, maintaining and repairing security alarm wiring and equipment to include office personnel, helpers and drivers.  |             |              |              |              |              |              |
| <b>2325</b> | <b>SEPTIC TANK CLEANING AND<br/>REMOVAL OF WASTE- PORTABLE<br/>TOILETS</b>  | <b>5.02</b> | <b>5.02</b>  | <b>5.02</b>  | <b>5.02</b>  | <b>5.02</b>  | <b>5.02</b>  |
|             | All employees engaged in the handling of the collection and disposal of waste. Includes truck drivers or operators of specialized pieces of equipment, office personnel and helpers.  |             |              |              |              |              |              |
| <b>1906</b> | <b>SEWER CONSTRUCTION</b>   | <b>9.65</b> | <b>11.58</b> | <b>13.03</b> | <b>14.38</b> | <b>15.67</b> | <b>15.67</b> |
|             | All employees engaged in all operations for the construction of buildings or other structures and tunneling as required. Includes drivers and helpers.  |             |              |              |              |              |              |
| <b>1907</b> | <b>SHIP CHANDLERS</b>   | <b>2.50</b> | <b>3.00</b>  | <b>3.38</b>  | <b>3.73</b>  | <b>4.06</b>  | <b>4.06</b>  |
|             | All employees engaged in the selling or purveying ship supplies. Includes drives and helpers.   |             |              |              |              |              |              |
| <b>2326</b> | <b>SHOE STORES</b>  | <b>1.36</b> | <b>1.36</b>  | <b>1.36</b>  | <b>1.36</b>  | <b>1.36</b>  | <b>1.36</b>  |
|             | All employees engaged in the retail sale of men's, women's and children's footwear including athletic footwear. To include office personnel, helpers and drivers.   |             |              |              |              |              |              |
| <b>1908</b> | <b>SILVERSMITH, GOLDSMITH AND<br/>JEWELERS</b>  | <b>3.35</b> | <b>4.02</b>  | <b>4.52</b>  | <b>4.99</b>  | <b>5.44</b>  | <b>5.44</b>  |
|             | All employees engaged in the manufacturing, repair and selling of jewelry, bracelets, earrings, lighters or other articles made of silver, gold or other precious metals. Includes collectors, office personnel, salesmen, helpers and drivers. |             |              |              |              |              |              |

| CODE        | CLASSIFICATION   | RATE         | 1/1/2020     | 1/1/2021     | 1/1/2022     | 1/1/2023     |              |
|-------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>2327</b> | <b>SOLAR ENERGY CONTRACTORS-<br/>INSTALLATION</b>  | <b>7.35</b>  | <b>7.35</b>  | <b>7.35</b>  | <b>7.35</b>  | <b>7.35</b>  | <b>7.35</b>  |
|             | All employees engaged in the assembly, installation and maintenance of solar panel systems on rooftops or other structures to include office personnel, helpers and drivers.   |              |              |              |              |              |              |
| <b>1909</b> | <b>SMOKESTACKS OR CHIMNEY<br/>ERECTION</b>   | <b>25.00</b> | <b>30.00</b> | <b>33.75</b> | <b>37.25</b> | <b>40.60</b> | <b>40.60</b> |
|             | All employees connected with this operation for industrial use.  |              |              |              |              |              |              |
| <b>2328</b> | <b>SPORTING GOODS</b>  | <b>4.09</b>  | <b>4.09</b>  | <b>4.09</b>  | <b>4.09</b>  | <b>4.09</b>  | <b>4.09</b>  |
|             | All employees engaged in the retail sale of sporting goods, sporting equipment bicycles, bicycle parts and accessories to include helpers and drivers.   |              |              |              |              |              |              |
| <b>1910</b> | <b>SPRINKLERS INSTALLATION</b>   | <b>1.70</b>  | <b>2.04</b>  | <b>2.30</b>  | <b>2.53</b>  | <b>2.76</b>  | <b>2.76</b>  |
|             | All employees engaged in inspecting, installing testing and repairing a sprinkler system, including drivers and helpers.   |              |              |              |              |              |              |
| <b>1911</b> | <b>STEVEDORING</b>   | <b>10.90</b> | <b>13.08</b> | <b>14.72</b> | <b>16.24</b> | <b>17.70</b> | <b>17.70</b> |
|             | All employees not members of the crew of vessels, engaged in the following operations<br>(a) Loading or unloading, stowing, shifting or trimming of cargo, supplies and materials on board vessels.<br>(b) Transferring cargo, supplies and materials between vessels and piers, irrespective of the necessity of work on board vessels by employees of the insured<br>(c) Transferring items between string piece and points of deposit on deck or adjacent warehouse, including tiering, sorting and breaking down<br>(d) Operating all mechanical equipment including dock tractors in connection with above. |              |              |              |              |              |              |

| CODE | CLASSIFICATION   | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |      |
|------|--|------|----------|----------|----------|----------|------|
| 1912 | STONE CRUSHING   | 5.00 | 6.00     | 6.75     | 7.45     | 8.12     | 8.12 |
|      | all employees engaged in work done mechanically or manually when not affected at the site of the quarry. Includes, helpers and drivers                                     |      |          |          |          |          |      |
| 1913 | STORES-FISH AND POULTRY  | 1.50 | 1.80     | 2.03     | 2.24     | 2.44     | 2.44 |
|      | All employees dealing with store-fish and poultry products. Includes drivers, helpers, and office personnel.   |      |          |          |          |          |      |
| 1914 | STORES-RETAIL  | 1.50 | 1.80     | 2.03     | 2.24     | 2.44     | 2.44 |
|      | All employees in department store, gifts shops, convenience stores, and soda fountains. Includes Office personnel, Management, Drivers and helpers.                        |      |          |          |          |          |      |
| 1915 | STORES-WHOLESALE   | 2.00 | 2.40     | 2.70     | 2.98     | 3.25     | 3.25 |
|      | All employees working in wholesale or wholesale-retail stores Markets, supermarkets. Includes Office personnel, drivers & helpers.   |      |          |          |          |          |      |
| 1916 | STREET GRADING   | 4.65 | 5.58     | 6.28     | 6.93     | 7.55     | 7.55 |
|      | All employees engaged in street grading and construction, such as road surfacing, grubbing, excavation, filing and cleaning in connection with street and highway grading. |      |          |          |          |          |      |
| 1917 | STREET SCRAPING AND PAVING   | 4.20 | 5.04     | 5.67     | 6.26     | 6.82     | 6.82 |
|      | All employees engaged in paving, repairing and maintaining streets if not a part of a general contractor or sub-contract. Includes helpers and drivers.                    |      |          |          |          |          |      |
| 1918 | SWIMMING POOLS, MAINTENANCE OF   | 1.30 | 1.56     | 1.76     | 1.94     | 2.11     | 2.11 |
|      | All employees engaged in the maintenance of swimming pools. Includes helpers and drivers. (suppliers use code 0404).   |      |          |          |          |          |      |

| CODE | CLASSIFICATION  | RATE | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |      |
|------|---|------|----------|----------|----------|----------|------|
| 2001 | TALLYMEN  | 0.85 | 1.02     | 1.15     | 1.27     | 1.38     | 1.38 |
|      | Includes tally clerks and other dock hand employees whose duties are exempt from risk covered under "Stevedoring".  |      |          |          |          |          |      |
| 2329 | TATTOOING, BODY ART AND BODY PIERCING PARLOR  | 1.29 | 1.29     | 1.29     | 1.29     | 1.29     | 1.29 |
|      | All employees involved in the practice of body piercings, tattooing and other forms of body art that involves an invasive procedure with the use of needles, sharp instruments and jewelry to include office personnel and helpers. |      |          |          |          |          |      |
| 2002 | TELEPHONE, RADIO AND TELEVISION   | 2.55 | 3.06     | 3.44     | 3.80     | 4.14     | 4.14 |
|      | All employees involved in maintaining buildings, lines, control towers and making service connections. Includes field employees, drivers and helpers.   |      |          |          |          |          |      |
| 2003 | TELEPHONE, RADIO BROADCASTING, TELEVISION AND WIRELESS STATIONS   | 0.95 | 1.14     | 1.28     | 1.42     | 1.54     | 1.54 |
|      | All employees involved with telephones. Includes telephone operators, disc jockeys, control operators, cameramen in studio exclusively and Office personnel (management use code 0506).   |      |          |          |          |          |      |
| 2004 | THEATERS, AUDITORIUMS NIGHT CLUBS AND DANCEHALLS  | 2.65 | 3.18     | 3.58     | 3.95     | 4.30     | 4.30 |
|      | All employees working under this classification. Managers, entertainers, musicians, stagehands, box office personnel's, ushers, operators, janitors, helpers and drivers.   |      |          |          |          |          |      |
| 2005 | TIMEKEEPERS   | 1.30 | 1.56     | 1.76     | 1.94     | 2.11     | 2.11 |
|      | All persons who keep records of time worked by employees.   |      |          |          |          |          |      |

| CODE        | CLASSIFICATION   | RATE        | 1/1/2020    | 1/1/2021    | 1/1/2022    | 1/1/2023    |             |
|-------------|--|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>2006</b> | <b>TRAMWAY OPERATORS</b><br>All employees engaged in the management and general supervision of aerial tramway operations. Includes cable car operators, office personnel, and ticket sellers. (Maintenance use code 0108). | <b>2.10</b> | <b>2.52</b> | <b>2.84</b> | <b>3.13</b> | <b>3.41</b> | <b>3.41</b> |
| <b>2007</b> | <b>TRUCKING, DRIVERS AND ASSISTANTS</b><br>All employees engaged in general hauling, cement delivery, storage, debris removal etc. Includes loaders, teamsters, shop employees, garagemen, repairmen, helpers and drivers. | <b>5.15</b> | <b>6.18</b> | <b>6.95</b> | <b>7.67</b> | <b>8.36</b> | <b>8.36</b> |
| <b>2330</b> | <b>T-SHIRT PRINTING/ EMBROIDERY</b><br>All employees involved in decorating fabric, adding logos and monograms to material. Include helpers and drivers.   | <b>3.78</b> | <b>3.78</b> | <b>3.78</b> | <b>3.78</b> | <b>3.78</b> | <b>3.78</b> |
| <b>2201</b> | <b>VENDING/COIN OPERATED MACHINES</b><br>All employees engaged in the installation, service or repair, salesmen, supervisors, drivers and helpers.   | <b>1.70</b> | <b>2.04</b> | <b>2.30</b> | <b>2.53</b> | <b>2.76</b> | <b>2.76</b> |
| <b>2202</b> | <b>VESSELS, OPERATION OF</b><br>All employees involved in the operation of barges, supply boats scows and lighters.  | <b>4.20</b> | <b>5.04</b> | <b>5.67</b> | <b>6.26</b> | <b>6.82</b> | <b>6.82</b> |
| <b>2203</b> | <b>VETERINARY SERVICES/DOG KENNEL</b><br>All employees working in veterinary clinics and dog kennels. Includes doctors, office personnel's, drivers and helpers.   | <b>2.10</b> | <b>2.52</b> | <b>2.84</b> | <b>3.13</b> | <b>3.41</b> | <b>3.41</b> |
| <b>2301</b> | <b>WAREHOUSE OPERATION</b><br>All employees working in warehouses-includes dispatchers, managers, truckdrivers and helpers.  | <b>4.45</b> | <b>5.34</b> | <b>6.01</b> | <b>6.63</b> | <b>7.23</b> | <b>7.23</b> |



| CODE | CLASSIFICATION  | RATE  | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 |       |
|------|---|-------|----------|----------|----------|----------|-------|
| 2302 | WATCH MANUFACTURING   | 1.50  | 1.80     | 2.03     | 2.24     | 2.44     | 2.44  |
|      | All employees engaged in the manufacturing of watches or parts. Includes office personnel, management, drivers and helpers. |       |          |          |          |          |       |
| 2303 | WELDING   | 4.95  | 5.94     | 6.68     | 7.38     | 8.04     | 8.04  |
|      | All employees engaged in welding with electric or acetylene welding equipment.  |       |          |          |          |          |       |
| 2304 | WHARF AND PIER OPERATION  | 10.05 | 12.06    | 13.57    | 14.97    | 16.32    | 16.32 |
|      | All employees engaged in maintenance work in wharf and pier operations.   |       |          |          |          |          |       |
| 2305 | WHEELWRIGHTS  | 1.30  | 1.56     | 1.76     | 1.94     | 2.11     | 2.11  |
|      | All employees engaged in repairing wheels and wheeled vehicles (shop only).   |       |          |          |          |          |       |

**MINIMUM PREMIUM CHARGED**

***NO PREMIUM AMOUNT SHALL BE LESS THAN FIFTY DOLLARS (\$ 50.00) PER CLASSIFICATION.***

## **GENERAL INSTRUCTIONS**

### **EXTRACTS FROM THE VIRGIN ISLANDS CODE, TITLE 24, CHAPTER 11**

Every employer affected by this chapter shall file, with the Commissioner of Finance, no later than February 28<sup>th</sup> of each year, on forms supplied by the Commissioner of Finance, an **ACTUAL REPORT** for the previous year and an **ESTIMATED REPORT** for the current year, showing the number of workmen employed, the kind of occupation or industry, the total amount of wages paid and amount of premium payable. The premium shall be computed and paid on the first \$ 8,424.00 of each workers' wages for each year.

Premium payment must accompany these reports. However, an employer may request to pay annual premiums in two instalments, provided that the Estimated Premium due is \$ 2,500.00 or more and required reports are filed in accordance with section 273 (a).

Any employer who wilfully misrepresents the amount of payroll upon which premium is based shall be liable for a fine five (5) times the amount of the difference between the premium which should have been paid. Failure to report and pay premiums due within the time required by law, may result in: (1) fines not more than \$ 500.00 or imprisoned not more than six (6) months or both, in addition to being an **UNISURED EMPLOYER** liable for a law suit by an injured worker or beneficiaries; (2) levies against your bank account(s), receivables and any other income; or, (3) seizures of any property or rights to property, owned by you.

The physical location of your business, and or office must be indicated and a telephone number where you may be contacted is also required.

### **PURPOSE**

The primary purpose of "The Government Insurance Fund" is to provide insurance protection for working men and women throughout the Virgin Islands in the event of work-related accidents, under which they are entitled to medical rehabilitation, along with restoration of a portion of wages lost as a result of disability and vocational rehabilitation where necessary.

### **WHO IS COVERED**

All persons who work for wages, including minors who are employed by appointment or under an expressed or implied contract, written or oral, except (a) any person employed as a domestic servant in a private home. (b) any person employed, for not exceeding ten consecutive work days, to do maintenance, repair, remodeling, or similar work in or about the private home of the employer, or, if the employer has no other employees subject to this act in or about the premises where such employer carries on his trade, business or profession. (c) any person performing services in the return for aid or sustenance only, received from any religious or charitable organization. (d) any person for whom a rule of liability for injury or death is provided by the laws of the united states.

### **OPTIONAL COVERAGE**

By agreement between an employer and employee, and under regulations prescribed by the Commissioner of Labor, employees who are exempt from the provision of the law may be provided coverage.

### **PERIOD OF COVERAGE**

The insurance of each employer shall be enforced immediately after his statement has been filed with the Commissioner of Finance, together with the amount of the premium corresponding to the wages declared in said statement and in accordance with the rates fixed by the Commissioner of Finance. In the event an accident occurs before the payment of said premium is made, it shall be considered as a case of an uninsured employer, unless the employer pays within the term fixed by the commissioner of Finance, in which case the insurance shall become effective from the date the employer filed the statement.

Any employer who has been covered by the Government Insurance Fund at the end of the preceding year shall be covered during the period of January 1<sup>st</sup> to March 31<sup>st</sup>, provided that such employer submits the necessary reports to the Government Insurance Fund no later than February 28<sup>th</sup>, and pays the premium due by March 31<sup>st</sup>. Every employer who has not filed the required reports and paid the premium due to which this section refers within the term herein fixed, shall be considered an uninsured employer.

### **UNINSURED EMPLOYER**

In the case of an injury to an employee, who was injured while working for an uninsured employer, the Commissioner shall determine the proper compensation plus the expense in the case, and shall collect from the employer, to be covered into the Uninsured Employer Cases Fund hereinafter created. Such compensation and expenses, that the Commissioner provided, shall include a penalty equivalent to 30 % of the compensation and expenses. In no case shall such penalty be less than \$10.00.

### **REPORTS BY EMPLOYERS: PAYMENT OF PREMIUMS**

- (a) Every employer affected by this chapter shall file with the Commissioner of Finance no later than February 28<sup>th</sup> of each year on forms supplied by the Commissioner of Finance, an actual report for the previous year and an estimate report for the current year, showing the number of workmen employed by said employer, the kind of occupation or industry of workmen, the total amount of wages paid and to be paid and the amount of premium payable.
- (b) The premium prescribed by this chapter shall be computed and paid on the first \$ 8,424, of each worker's wages for each year.

### **PREMIUM RATES**

Except as otherwise provided in the manual, a rate is a unit of the premium for each one hundred dollars (\$100.00) of payroll. The coverage provided through payment of this premium rate will insure the employer against other liability for recovery of damages or other compensation for personal injuries.

### **HOW ASSIGNED**

The premium rates and classifications are assigned by the custodian of the Government Insurance Fund who evaluates the hazards of the individual business and then assigns the applicable industry classification.

### HOW COMPUTED

The amount of premium to be paid is determined by multiplying the “total payroll” by the “premium rate” assigned.

### EXAMPLE

| Number of Employees | Classification       | Total Salaries | Code | Premium Rate Per \$ 100 | Premium Amount |
|---------------------|----------------------|----------------|------|-------------------------|----------------|
| 4                   | Aircraft Flying Crew | \$ 33,696.00   | 0102 | \$ 5.00                 | \$ 1,684.80    |
| 3                   | Carpentry            | 25,272.00      | 0305 | 3.20                    | 808.70         |
| 2                   | Clerical Employee    | 16,848.00      | 0311 | .30                     | 50.54          |
| 1                   | Executive Officer    | 8,424.00       | 0506 | 1.30                    | 109.51         |
| Total               |                      | \$ 84,240.00   |      |                         | \$ 2,653.55    |

The premium payment of \$ 84, 240.00 total salaries paid (not exceeding \$ 8, 424.00 per year for any employee or employer) is therefore \$ 2,653.55.

A check, money order or credit card for the total premium amount must accompany the report. However, an employer may request to pay the annual premium in two (2) installments, provided that the Estimated premium due is \$ 2, 500.00 or more and required reports are filed in accordance with section 273(2).

### SECURING OF COVERAGE

Based on your report, a Policy Number will be issued. A Certificate of the Government Insurance Fund Coverage and /or a bill if additional premium is required, will be mailed to you.

The physical location of your business and mailing address, must be indicated on the form. A telephone number where you may be contacted is also required. It is mandatory that the reports are signed.

Make all checks for Worker’s Compensation insurance Premium payable to: **GOVERNMENT INSURANCE FUND**

Outstanding balances shall bear interest at the rate of one per cent (1%) per month or any fraction thereof, from the due date until payment is received by the Government insurance Fund.

### **MAILING REPORTS**

After preparing your Employer's Report to the Commissioner of Finance, on forms issued by the Government Insurance Fund, for the purpose of determining the amount of premium due for Workers Compensation insurance required under Title 24, Chapter 11, Section 275 of the Virgin Islands Code, submit as follows:

**St. Thomas/St. John:**     **Department of Finance  
Government Insurance Fund  
2314 Kronprindsens Gade  
St. Thomas, Virgin Islands 00802**

**Contact:**                    **(340) 774-4750 Extension 2255**

**Email:**                      **governmentinsurance@dof.vi.gov**

**St. Croix:**                 **Department of Finance  
Government Insurance Fund  
4008 Estate Diamond Lot #7B  
St. Croix, Virgin Islands 00820**

**Contact:**                    **(340) 773-1105 Extension 4003**

**Email:**                      **governmentinsurance@dof.vi.gov**

## **INSTRUCTIONS**

### **INFORMATION CONCERNING EMPLOYEEES**

In indicating the "Classification of Employee" use the description given in the premium schedules which have been issued. If not applicable, describe in your own words on the blank lines.

### **REPORT ON HAZARDS**

In the event any employee or group of employees is engaged in work involving any unusual or special hazards, list the employees or group separately and describe the work involved briefly but in sufficiently detail to give a clear picture of the hazard.

### **INJURY EXPERIENCE IN YOUR BUSINESS**

If any employee of yours has suffered, while in the performance of his duty, during the past three years, an injury which incapacitated him from work for a period of one day or more, attached a signed sheet giving a brief explanation of the nature, cause and extent of such injury or injuries.

EMPLOYERS ARE ADVISED TO PLEASE FILE THE EMPLOYER'S REPORT FOR WORKERS COMPENSATION INSURANCE VIA EMAIL AT [governmentinsurance@dof.vi.gov](mailto:governmentinsurance@dof.vi.gov). BY MAIL, OR AT THE CONVENIENT DROP BOX LOCATED AT THE GOVERNMENT INSURANCE FUND OFFICE IN THE ST. THOMAS/ ST. JOHN DISTRICT.

GIF Form No. 1a (Rev.)  
(7-30-80)

Policy No.  
Bill Nos.  
Refund Va

EIN / S.S.No

# EMPLOYER'S REPORT TO COMMISSIONER OF FINANCE

for purposes of determining amount of premium for Worker's Compensation Insurance, required under Title 24 Chapter 11, Section 275, of the Virgin Islands Code

NEW POLICY OLD POLICY

| Employer | Address |
|----------|---------|
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| 100      |         |

Nature of Business  
(If several, sub

## Location of Employment

Phone No.

## CLASSIFICATION OF EMPLOYEES

CODE PREMIUM RATE

## PREMIUM AMOUNT

## PREMIUM AMOUNT

(use description of occupation as classified  
in Handbook on Worker's Compensation Insurance)

INDICATE IF THE EMPLOYER IS INCLUDED IN  
THIS REPORT YES NO

**TOTALS** (If Business Discontinued indicate by writing "Final Report")

\* State "ESTIMATED" "ACTUAL"

## EXPERIENCE RATING PLAN

Premiums payments received over the past 3 calendar years

9

Claim Payments made over the past 3 calendar years

to

### Ratio of Chargeable Claim Cost to Premium Payments

## BILLING

Est. Premiums

paid for CY

Act Premiums

paid for CY

Additional Prem

due for Cv

### Experience Ratio

Increase for Cv

Total Premium of

Signature

Title

Print Name \_\_\_\_\_

Date \_\_\_\_\_

Phone #

NOTE: Prepare this report in Duplicate.  
Submit original and one copy to the Gov  
Department of Finance

**CREDIT**

OVER COLLECTION

**MONIES OWED**

REFUND



# GOVERNMENT OF THE UNITED STATES VIRGIN ISLANDS

Date: \_\_\_\_\_, 20\_\_\_\_

*Office of the Custodian, Government Insurance Fund*  
*DEPARTMENT OF FINANCE*

## *Certificate of Government Insurance Coverage*

*I certify that the employer \_\_\_\_\_*

*Has filed with the Custodian of the Government Insurance Fund, the Employer's Report to the Commissioner of Finance and paid the required premium in accordance with the provision of Title 24 Chapter 11, Section 273, of the Virgin Islands Code, and, accordingly is entitled to the rights And benefits of the insurance coverage established by law. The risk of this employer is covered*

*By policy \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_*

### **NAME & ADDRESS OF EMPLOYER**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Commissioner of Finance  
Custodian, Government Insurance Fund



GOVERNMENT OF  
THE VIRGIN ISLANDS OF THE UNITED STATES

X-4-41(T)

Date: \_\_\_\_\_

Policy No. \_\_\_\_\_  
Bill No. \_\_\_\_\_  
Fund Symbol No. 301  
Revenue Class 14412  
Revenue Class 14682

GOVERNMENT OF THE VIRGIN ISLANDS

GOVERNMENT INSURANCE FUND  
Premium for Workmen's Compensation Insurance for the period \_\_\_\_\_ TO \_\_\_\_\_  
in accordance with Employer's Report dated \_\_\_\_\_

Dollars

Cents

LESS PREMIUM TO BE CREDITED ON CY  
ADDITIONAL PREMIUM DUE ON CY  
INTEREST DUE/LATE FILING PENALTY  
EXPERIENCE RATING  
LESS CHECK DATED  
BOUNCE CHECK FEE  
OVER COLLECTION CREDIT DUE FOR CY  
TOTAL

Pursuant to law this bill must be paid no later than \_\_\_\_\_

or it shall bear interest at the rate of 1% per month or any fraction thereof from due date until payment is received by the Commissioner of Finance and the outstanding balance and interest will be levied upon including a lien on all property AND SUCH EMPLOYER'S COMPLIANCE WITH THE PROVISION OF THIS CHAPTER SHALL DATE FROM THE TIME OF PAYMENT OF SAID MONEY TO THE GOVERNMENT INSURANCE FUND.

WHITE-ORIGINAL - GOLDEN ROD-TREASURY DIVISION, GREEN-TREASURY DIVISION, CANARY-SEQUENCE FILE - PINK-TREASURY DIVISION CO  
LINES ROD-UNPAID & THEN PAID FILE