

Wisconsin Compensation Rating Bureau**CIRCULAR LETTER 3209—March 30, 2020**

TO: Members of the Bureau

FROM: Jaclyn de Medicci

RE: Proceedings of the WCRB Governing Board
COVID-19 Manual and Coding Changes

Pursuant to ch. 626, Wis. Stat., the Office of the Commissioner of Insurance has approved the following changes adopted by the Governing Board. These changes were approved and adopted by the Governing Board via email vote 10 in favor, 1 opposed, and 1 abstained. The changes are effective 03-17-2020 on new, renewal, and outstanding as a result of government order.

An FAQ addressing potential questions related to these changes has been added to the WCRB Web site. You can access the FAQ here: <https://www.wcrb.org/misc/WCRBCovid19.pdf>.

COVID-19 has created unique worker's compensation insurance issues that will need to be addressed. WCRB has identified the area that will need to be addressed.

WI UNIT STATISTICAL PLAN MANUAL

The immediate issue to be resolved is the recording of claims directly associated with COVID-19. The following changes to the Unit Statistical Plan Manual have been identified:

- Change to the Extraordinary Loss Event (ELE) Table and Nature of Injury and Cause of Injury codes. These codes are for claims strictly attributed to COVID-19 with accident dates of 12/1/2019 and subsequent, and must be reported as follows:
 - Catastrophe Number = 12
 - Nature of Injury Code = 83 (COVID-19)
 - Cause of Injury Code = 83 (Pandemic)
- Establish statistical code 0012 - Paid Furloughed Workers During A Governmental Emergency Order Impacting Employment to report payroll attributed to paid furloughed workers related to COVID-19.

WISCONSIN BASIC MANUAL

The WI Basic Manual will also need to be amended to provide direction for paid furloughed employees. This rule will not be restricted to COVID-19. If adopted, this rule will be permanent and will apply when a future emergency is declared.

Rule V – Premium Basis - H. Wages For Time Not Worked

Wages paid to employees who have been furloughed during the time period where a state-wide emergency order issued by a public official, whether or not the employer is exempted from the emergency order, shall be reported at audit under stat code 0012 - Paid Furloughed Workers During A Governmental Emergency Order Impacting Employment. The payroll during the furloughed period is not assigned to a classification code and no premium is calculated. If an employee is requested to perform any duties for their employer during this time period, they are not deemed furloughed while the task is being completed. If the employee is not deemed furloughed, the payroll will be assigned to the classification applicable to the work usually performed. Payroll records must clearly reflect the division of payroll between pre and post emergency declaration.

WIFDRA

The 2021 financial calls will also be amended, if needed, to include losses reported for COVID-19. The impacted calls include:

ACKNOWLEDGEMENT FORM

POLICY YEAR CALL (CALL #3)

CALENDAR/ACCIDENT YEAR CALL (CALL #5)

ASSIGNED RISK CALENDAR/ ACCIDENT YEAR CALL (CALL #5A)

RECONCILIATION REPORT (CALL #8)

COUNTRYWIDE RATING ADJUSTMENTS (CALL #10W)

COUNTRYWIDE LOSS ADJUSTMENT EXPENSE CALL (CALL #19)

LARGE LOSS & CATASTROPHE CALL (CALL #31)

For questions please contact:

Bernard Rosauer (262) 796-4584 bernard.rosauer@wcrb.org

Donna Knepper (262) 796-4576 donna.knepper@wcrb.org

Tad Cleveland (262) 796-4586 tad.cleveland@wcrb.org

Jaclyn de Medicci (262) 796-4578 jaclyn.demedicci@wcrb.org

WI Extraordinary Loss Event (ELE) Table

Catastrophe Code Number:	Description of Event	Accident Date/ Accident Date Range	WCRB Circular Number	Adopted by WCRB?
12	For claims attributed to COVID-19	December 1, 2019 and subsequent	tbd	Yes
14	For claims resulting from the tornado and severe storms that occurred in Moore, OK and surrounding areas	May 18 to May 22, 2013		No
98	For claims resulting from the April 17, 2013 explosion and fire at the West Fertilizer Plant in West, TX	April 17 to April 19, 2013	N/A	No
93	For claims resulting from the Kleen Energy Systems explosion and fire at its power plant in Middleton, CT	February 7 to February 14, 2010	552	No
28	For claims resulting from the Imperial Sugar Company explosion and fire at its sugar refinery in Port Wentworth, GA	February 7 to February 8, 2008	3025	Yes
87	For occupational disease claims resulting from the rescue, recovery, and clean-up operations at the World Trade Center site	September 11, 2001 to September 12, 2002	2999	Yes
48	For claims resulting from the September 11, 2001 terrorist attacks	September 11 to September 14, 2001	2895	Yes

WI Injury Description Codes Nature of Injury

Code	Narrative Description
I. Specific Injury	*
01. No Physical Injury	i.e., Glasses, contact lenses, artificial appliance, replacement of artificial appliance
02. Amputation	Cut off extremity, digit, protruding part of body, usually by surgery, i.e. leg, arm
03. Angina Pectoris	Chest pain
04. Burn	(Heat) Burns or scald. The effect of contact with hot substances. (Chemical) burns. tissue damage resulting from the corrosive action chemicals, fume, etc., (acids, alkalis)
07. Concussion	Brain, cerebral
10. Contusion	Bruise - intact skin surface hematoma
13. Crushing	To grind, pound or break into small bits
16. Dislocation	Pinched nerve, slipped/ruptured disc, herniated disc, sciatica, complete tear, HNP subluxion, MD dislocation
19. Electric Shock	Electrocution
22. Eucleation	Removal of organ or tumor
25. Foreign Body	*
28. Fracture	Breaking of a bone or cartilage
30. Freezing	Frostbite and other effects of exposure to low temperature
31. Hearing Loss or Impairment	Traumatic only. A separate injury, not the sequelae of another injury
32. Heat Prostration	Heat stroke, sun stroke, heat exhaustion, heat cramps and other effects of environmental heat. does not include sunburn
34. Hernia	The abnormal protrusion of an organ or part through the containing wall of its cavity
36. Infection	The invasion of a host by organisms such as bacteria, fungi, viruses, mold, protozoa or insects, with or without manifest disease.
37. Inflammation	The reaction of tissue to injury characterized clinically by heat, swelling, redness and pain

WI Injury Description Codes Nature of Injury

40. Laceration	Cut, scratches, abrasions, superficial wounds, calluses. wound by tearing
41. Myocardial Infarction	Heart attack, heart conditions, hypertension. The inadequate blood flow to the muscular tissue of the heart.
42. Poisoning - General (Not OD or Cumulative Injury)	A systemic morbid condition resulting from the inhalation, ingestion, or skin absorption of a toxic substance affecting the metabolic system, the nervous system, the circulatory system, the digestive system, the respiratory system, the excretory system, the musculoskeletal system, etc. includes chemical or drug poisoning, metal poisoning, organic diseases, and venomous reptile and insect bites. does not include effects of radiation, pneumoconiosis, corrosive effects of chemicals; skin surface irritations, septicemia or infected wounds.
43. Puncture	A hole made by the piercing of a pointed instrument
46. Rupture	*
47. Severance	To separate, divide or take off
49. Sprain or Tear	Internal derangement, a trauma or wrenching of a joint, producing pain and disability depending upon degree of injury to ligaments.
52. Strain or Tear	Internal derangement, the trauma to the muscle or the musculotendinous unit from violent contraction or excessive forcible stretch.
53. Syncope	Swooning, fainting, passing out, no other injury
54. Asphyxiation	Strangulation, drowning
55. Vascular	Cerebrovascular and other conditions of circulatory systems, NOC, excludes heart and hemorrhoids. Includes: strokes, varicose veins - non toxic
58. Vision Loss	*
59. All Other Specific Injuries, NOC	*
II. Occupational Disease or Cumulative Injury	*
60. Dust Disease, NOC	All other pneumoconiosis
61. Asbestosis	Lung disease, a form of pneumoconiosis, resulting

WI Injury Description Codes Nature of Injury

	from protracted inhalation of asbestos particles.
62. Black Lung	The chronic lung disease or pneumoconiosis found in coal miners
63. Byssinosis	Pneumoconiosis of cotton, flax and hemp workers
64. Silicosis	Pneumoconiosis resulting from inhalation of silica (quartz) dust.
65. Respiratory Disorders	Gases, fumes, chemicals, etc.
66. Poisoning - Chemical, (Other Than Metals)	Man made or organic
67. Poisoning - Metal	Man made
68. Dermatitis	Rash, skin or tissue inflammation including boils, etc., generally resulting from direct contact with irritants or sensitizing chemicals such as drugs, oils, biologic agents, plants, woods or metals which may be in the form of solids, pastes, liquids or vapors and which may be contacted in the pure state or in compounds or in combination with other materials. do not include skin tissue damage resulting from corrosive action of chemicals, burns from contact with hot substances, effects of exposure to radiation, effects of exposure to low temperatures or inflammation or irritation resulting from friction or impact
69. Mental Disorder	A clinically significant behavioral or psychological syndrome or pattern typically associated with either a distressing symptom or impairment of function. i.e., acute anxiety, neurosis, stress, non-toxic depression
70. Radiation	All forms of damage to tissue, bones or body fluids produced by exposure to radiation
71. All Other Occupational Disease Injury, NOC	*
72. Loss of Hearing	*
73. Contagious Disease	*
74. Cancer	*
75. AIDS	*
76. VDT - Related Diseases	Video display terminal diseases other than carpal tunnel syndrome
77. Mental Stress	*

WI Injury Description Codes Nature of Injury

78. Carpal Tunnel Syndrome	Soreness, tenderness and weakness of the muscles of the thumb caused by pressure on the median nerve at the point at which it goes through the carpal tunnel of the wrist
79. Hepatitis C	*
80. All Other Cumulative Injury, NOC	*
83. COVID-19	Coronavirus disease 2019 (COVID-19) is a respiratory disease caused by a coronavirus.
III. Multiple Injuries	*
90. Multiple Physical Injuries Only	*
91. Multiple Injuries Including Both Physical and Psychological	*

WI Injury Description Codes Cause Of Injury

Code	Narrative Description
I. Burn or Scald – Heat or Cold Exposures– Contact With	*
01. Chemicals	Includes hydrochloric acid, sulfuric acid, battery acid, methanol, antifreeze.
02. Hot Objects or Substances	*
03. Temperature Extremes	Non-impact injuries resulting in a burn due to hot or cold temperature extremes. Includes freezing or frostbite.
04. Fire or Flame	*
05. Steam or Hot Fluids	*
06. Dust, Gases, Fumes or Vapors	Includes inhalation of carbon dioxide, carbon monoxide, propane, methane, silica (quartz), asbestos dust and smoke.
07. Welding Operation	Includes welder's flash (burns to skin or eyes as a result of exposure to intense light from welding.)
08. Radiation	Includes effects of ionizing radiation found in X-rays, microwaves, nuclear reactor waste, and radiating substances and equipment. Includes non-ionizing radiation such as sunburn.
09. Contact With, NOC	Not otherwise classified in any other code. Includes cleaning agents and fertilizers.
11. Cold Objects or Substances	*
14. Abnormal Air Pressure	*
84. Electrical Current	Includes electric shock, electrocution and lightning.
II. Caught In, Under or Between	*
10. Machine or Machinery	Running or meshing objects, a moving and a stationary object, two or more moving objects
12. Object Handled	Includes medical hospital bed & parts, wheelchair, clothespin vise.
13. Caught In, Under or Between, NOC	Not otherwise classified in any other code.
20. Collapsing Materials (Slides of Earth)	Either man made or natural.
III. Cut, Puncture, Scrape Injured By	*
15. Broken Glass	*

*Description intentionally left blank.

WI Injury Description Codes Cause Of Injury

16. Hand Tool, Utensil; Not Powered	Includes needle, pencil, knife, hammer, saw, axe, screwdriver.
17. Object Being Lifted or Handled	Includes being cut, punctured or scraped by a person or object being lifted or handled.
18. Powered Hand Tool, Appliance	Includes drill, grinder, sander, iron, blender, welding tools, nail gun.
19. Cut, Puncture, Scrape, NOC	Not otherwise classified in any other code. Includes power actuated tools.
IV. Fall, Slip or Trip Injury	*
25. From Different Level (Elevation)	Includes collapsing chairs, falling from piled materials, off wall, catwalk, bridge.
26. From Ladder or Scaffolding	*
27. From Liquid or Grease Spills	*
28. Into Openings	Includes mining shafts, excavations, floor openings, elevator shafts.
29. On Same Level	*
30. Slip, or Trip, Did Not Fall	Slip or trip and did not come in contact with the floor or ground.
31. Fall, Slip or Trip, NOC	Not otherwise classified in any other code. Includes tripping over object, slipping on organic material, slip but fall not specified.
32. On Ice or Snow	*
33. On Stairs	*
V. Motor Vehicle	*
40. Crash of Water Vehicle	*
41. Crash of Rail Vehicle	*
45. Collision or Sideswipe With Another Vehicle	Vehicle collision, both vehicles in motion.
46. Collision with a Fixed Object	Collision occurring with standing vehicle or stationary object.
47. Crash of Airplane	*
48. Vehicle Upset	Includes overturned or jackknifed.
50. Motor Vehicle, NOC	Not otherwise classified in any other code. Includes injuries due to sudden stop or start, being thrown against interior parts of the vehicle and vehicle contents being thrown against occupants.

WI Injury Description Codes Cause Of Injury

VI. Strain or Injury By	*
52. Continual Noise	Injury to ears or hearing due to the cumulative effects of constant or repetitive noise.
53. Twisting	Free bodily motion that imposes stress or strain on some part of body. Includes assumption of unnatural position, involuntary motions induced by sudden noise, fright or loss of balance.
54. Jumping or Leaping	*
55. Holding or Carrying	Applies to objects or people. Includes restraining a person.
56. Lifting	Includes objects or people.
57. Pushing or Pulling	Includes objects or people.
58. Reaching	*
59. Using Tool or Machinery	*
60. Strain or Injury By, NOC	Not otherwise classified in any other code.
61. Welding or Throwing	Physical effort or overexertion from attempts to resist a force applied by an object being handled.
97. Repetitive Motion	Cumulative injury or condition caused by continual, repeated motions; strain by excessive use. Includes Carpal Tunnel Syndrome.
VII. Striking Against or Stepping On	NOTE: Applies to cases in which the injury was produced by the impact created by the person, rather than by the source.
65. Moving Part of Machine	*
66. Object Being Lifted or Handled	*
67. Sanding, Scraping, Cleaning Operation	Include scratches or abrasions caused by sanding, scraping, cleaning operations.
68. Stationary Object	*
69. Stepping on Sharp Object	*
70. Striking Against or Stepping On, NOC	Not otherwise classified in any other code.
VIII. Struck or Injured By	NOTE: Applies to cases in which the injury was produced by the impact created by the source of injury, rather than by the injured person.
74. Fellow Worker, Patient or Other Person	Struck by co-worker, either on purpose or accidentally. Includes being struck by a patient while lifting or moving them not in act of a crime.

*Description intentionally left blank.

March 2020

WI Injury Description Codes Cause Of Injury

75. Falling or Flying Object	*
76. Hand Tool or Machine in Use	*
77. Motor Vehicle	Applies when a person is struck by a motor vehicle, including rail vehicles, water vehicles, airplanes.
78. Moving Parts of Machine	*
79. Object Being Lifted or Handled	Includes dropping object on body part.
80. Object Handled By Others	Includes another person dropping object on injured person's body part.
81. Struck or Injured, NOC	Not otherwise classified in any other code. Includes kicked, stabbed, bitten.
83. Pandemic	Includes disease epidemic that has spread across a large region.
85. Animal or Insect	Includes bite, sting or allergic reaction.
86. Explosion or Flare Back	Rapid expansion, outbreak, bursting, or upheaval. Includes explosion of cars, bottles, aerosol cans, or buildings. "Flare back" involves superheated air and combustible gases at temperatures just below the ignition temperature.
IX. Rubbed or Abraded By	
94. Repetitive Motion	Caused by repeated rubbing or abrading; applies to non-impact cases in which the injury was produced by pressure, vibration or friction between the person and the source of injury. Includes callous, blister.
95. Rubbed or Abraded, NOC	Not otherwise classified in any other code. Includes foreign body in ears.
X. Miscellaneous Causes	*
82. Absorption, Ingestion or Inhalation, NOC	Not otherwise classified in any other code. Applies only to non-impact cases in which the injury resulted from inhalation, absorption (skin contact), or ingestion of harmful substances.
87. Foreign Matter (Body) in Eye(s)	Injury to eyes resulting from foreign matter that is not otherwise classified in any other code.
88. Natural Disasters	Injury resulting from natural disaster. Includes hurricane, earthquake, tornado, flood, forest fire.
89. Person in Act of a Crime	Specific injury, other than gunshot, caused as a

WI Injury Description Codes Cause Of Injury

	result of contact between injured person and another person in the act of committing a crime. Includes robbery or criminal assault.
90. Other Than Physical Cause of Injury	Stress, shock, or psychological trauma that develops in relation to a specific incident or cumulative exposure to conditions.
91. Mold	Includes mildew.
93. Gunshot	Injury is caused by the discharge of a firearm. Includes instances where injury arises from being struck by the fired projectile, burned by muzzle blast or deafened by report of gunshot.
96. Terrorism	An act that causes injury to human life, committed by one or more individuals as part of an effort to coerce a population group(s) or to influence the policy or affect the conduct of any government(s) by coercion.
98. Cumulative, NOC	Cumulative, not otherwise classified in any other code. Involves cases in which the cause of injury occurred over a period of time, any condition increasing in severity over time.
99. Other - Miscellaneous, NOC	Not otherwise classified in any other code.

WI Injury Description Codes Part of Body

Code	Narrative Description
I. Head	*
10. Multiple Head Injury	Any combination of below parts
11. Skull	*
12. Brain	*
13. Ear(s)	Includes: hearing, inside eardrum
IAIABC Subsequent Report of Injury (SROI) Codes:	*
13A.	Total deafness of both ears
13B.	Total deafness of one ear
13C.	Where worker prior to injury has suffered a total loss of hearing in one ear, and as a result of the accident loses total hearing in remaining ear
14. Eye(s)	Includes: optic nerves, vision, eye lids
IAIABC Subsequent Report of Injury (SROI) Codes	*
14A.	The loss of eye by enucleation (including disfigurement resulting there from)
14B.	Total blindness of one eye
14C.	Blindness in both eyes
15. Nose	Includes: nasal passage, sinus, sense of smell
16. Teeth	*
17. Mouth	Includes: lips, tongue, throat, taste
18. Soft Tissue	*
19. Facial Bones	Includes: jaw
II. Neck	*
20. Multiple Neck Injury	Any combination of below parts
21. Vertebrae	Includes: spinal column bone, "cervical segment"
22. Disc	Includes: spinal column cartilage, "cervical segment"
23. Spinal Cord	Includes: nerve tissue, "cervical segment"
24. Larynx	Includes: cartilage and vocal cords
25. Soft Tissue	Other than larynx or trachea
26. Trachea	*

*Description intentionally left blank.

WI Injury Description Codes Part of Body

II. Upper Extremities	*
30. Multiple Upper Extremities	Any combination of below parts, excluding hands and wrists combined
31. Upper Arm	Humerus and corresponding muscles, excluding clavicle and scapula
32. Elbow	Radial head
33. Lower Arm	Fore Arm – radius, ulna and corresponding muscles
34. Wrist	Carpals and corresponding muscles
35. Hand	Metacarpals and corresponding muscles – excluding wrist or fingers
36. Finger(s)	Other than thumb and corresponding muscles
IAIABC Subsequent Report of Injury (SROI) Codes:	*
36A.	The loss of an index finger and metacarpal bone there of
36B.	The loss of an index finger at the proximal joint
36C.	The loss of an index finger at the second joint
36D.	The loss of an index finger at the distal joint
36E.	The loss of a second finger and the metacarpal bone there of
36F.	The loss of a middle finger at the proximal joint
36G.	The loss of a middle finger at the second joint
36H.	The loss of a middle finger at the distal joint
36I.	The loss of a third or ring finger and the metacarpal thereof
36J.	The loss of a ring finger at the proximal joint
36K.	The loss of a ring finger at the second joint
36L.	The loss of a ring finger at the distal joint
36M.	The loss of a little finger and the metacarpal bone thereof
36N.	The loss of a little finger at the proximal joint
36O.	The loss of a little finger at the second joint
36P.	The loss of a little finger at the distal joint
37. Thumb	*
IAIABC Subsequent Report of Injury (SROI) Codes	*
37A.	The loss of a thumb and metacarpal bone thereof

*Description intentionally left blank.

WI Injury Description Codes Part of Body

37B.	The loss of a thumb at the proximal joint
37C.	The loss of a thumb at the second or distal joint
38. Shoulder(s)	Armpit, rotator cuff, trapezius, clavicle, scapula
39. Wrist (s) & Hand(s)	*
IV. Trunk	*
40. Multiple Trunk	Any combination of below parts
41. Upper Back Area	(Thoracic Area) Upper back muscles, excluding, vertebrae, disc, spinal cord
42. Lower Back Area	(Lumbar Area and Lumbo Sacral) Lower back muscles, excluding sacrum, coccyx, pelvis, vertebrae, disc, spinal cord
43. Disc	Spinal column cartilage other than cervical segment
44. Chest	Including ribs, sternum, soft tissue
45. Sacrum and Coccyx	Final nine vertebrae-fused
46. Pelvis	*
47. Spinal Cord	Nerve tissue other than cervical segment
48. Internal Organs	Other than heart and lungs
49. Heart	*
60. Lungs	*
61. Abdomen Including Groin	Excluding injury to internal organs
62. Buttocks	Soft tissue
63. Lumbar & or Sacral Vertebrae (Vertebra NOC Trunk)	Bone portion of the spinal column
V. Lower Extremities	*
50. Multiple Lower Extremities	Any combination of below parts
51. Hip	*
52. Upper Leg	Femur and corresponding muscles
53. Knee	Patella
54. Lower Leg	Tibia, fibula and corresponding muscles
55. Ankle	Tarsals

*Description intentionally left blank.

WI Injury Description Codes Part of Body

56. Foot	Metatarsals, heel, Achilles tendon and corresponding muscles – excluding ankle or toes
57. Toes	*
IAIABC Subsequent Report of Injury (SROI) Codes:	*
57A.	Little toe metatarsal bone
57B.	Little toe at distal joint
57C.	The loss of any other toe with the metatarsal bone thereof
57D.	The loss of any other toe at the proximal joint
57E.	Other toe at middle joint
57F.	The loss of any other toe at the second or distal joint
57G.	Other toe at distal joint
58. Great Toe	*
IAIABC Subsequent Report of Injury (SROI) Codes:	*
58A.	The loss of a great toe with the metatarsal bone thereof
58B.	The loss of a great toe at the proximal joint
58C.	The loss of a great toe at the second or distal joint
VI. Multiple Body Parts	*
64. Artificial Appliance	Braces, etc.
65. Insufficient Info to Properly Identify – Unclassified	Insufficient information to identify part affected
66. No Physical Injury	Mental disorder
90. Multiple Body Parts (Including Body Systems & Body Parts)	Applies when more than one major body part has been affected, such as an arm and a leg and multiple internal organs.

WI Injury Description Codes Part of Body

91. Body Systems and Multiple Body Systems	Applies to the functioning of an entire body system has been affected without specific injury to any other part, as in the case of poisoning, corrosive action, inflammation, affecting internal organs, damage to nerve centers, etc., does not apply when the systemic damage results from an external injury affecting an external part such as a back injury which includes damage to the nerves of the spinal cord.
99. Whole Body	A code referencing the anatomic classification of the injury. IAIABC Note: Approved for IAIABC EDI jurisdictional reporting as a Permanent Impairment Body Part Code Only

H. WAGES FOR TIME NOT WORKED

1. Some employers pay employees for extra time not worked. No deduction shall be made for such amounts since no overtime work is involved.

Example of H.1. above:

An insured's employees regularly work seven hours per day, five days a week. However, they are paid for an extra hour each day at the regular rate of pay.

2. The entire amount of wages paid for idle time shall be included as payroll.
3. Wages paid for idle time due to the following causes shall be assigned in their entirety to the classification that applied to the work normally performed by the employee involved.
 - a. Suspension or delay of work on account of weather conditions.
 - b. Delays while waiting for materials.
 - c. Delays while waiting for another contractor to complete certain work.
 - d. Delays arising from breakdown of equipment.
 - e. "Stand-by" time where employees such as operators of cranes, hoists, or other equipment are on the job but their active services are not required continuously.
 - f. Special union requirements or agreements between employer and employees calling for pay for idle time under specified circumstances.
 - g. Time spent traveling to or from the job.
 - h. Other causes of similar nature.
4. Wages paid to key employees of construction, erection or stevedoring risks, such as superintendents, foremen, or engineers, for periods during which no jobs are in progress, shall be assigned to the classification applicable to the work that each employee actually performs during such period. If such work consists exclusively of drafting or other office work, or if such employee is completely idle, that employee's wages shall be assigned to Code 8810.

Code 8810, however, is not available for office time of an executive supervisor who qualifies for Code 5606, since it is normally expected that such an employee will spend a considerable portion of that employee's time in office work.

5. The entire amount of wages paid for idle time to an employee engaged in work other than construction, erection or stevedoring must be assigned without division to the classification that normally applied to that employee.
6. Wages paid to employees who are not on strike but who are unable to perform their normal duties because of a strike shall be assigned to the classification applicable to the work usually performed. If any such employees perform absolutely no work for their employer and are not present on their employer's premises during such period, such wages shall be assigned to Code 8810 – Clerical Office Employees NOC, provided the facts are clearly disclosed by the employer's records.

7. Wages paid to employees who have been furloughed during the time period where a state-wide emergency order issued by a public official, whether or not the employer is exempted from the emergency order, shall be reported at audit under stat code 0012 - Paid Furloughed Workers During A Governmental Emergency Order Impacting Employment. The payroll during the furloughed period is not assigned to a classification code and no premium is calculated. If an employee is requested to perform any duties for their employer during this time period, they are not deemed furloughed while the task is being completed. If the employee is not deemed furloughed, the payroll will be assigned to the classification applicable to the work usually performed. Payroll records must clearly reflect the division of payroll between pre and post emergency declaration.