

California Dual-Wage Thresholds — 2026

Effective for policies incepting September 1, 2026 or later. WCIRB Uniform Statistical Reporting Plan.

California splits these construction trades into two class codes separated by an **hourly wage threshold**. Employees earning at or above the threshold are reported under the high-wage code, which carries the **lower** rate; everyone below goes to the low-wage code at the higher rate. The logic is that better-paid crews tend to be more experienced and produce fewer severe claims. **Every threshold rose this year** — several by \$4 or \$5 an hour — so a crew that qualified last year may not qualify now.

Trade	2025	2026	Change	Low wage	High wage
Masonry	\$35	\$37	+\$2	5027	5028
Electrical Wiring	\$36	\$40	+\$4	5190	5140
Plumbing / Heating / Refrigeration	\$32	\$35	+\$3	5183	5187
Automatic Sprinkler Installation	\$33	\$36	+\$3	5185	5186
Concrete or Cement Work	\$33	\$36	+\$3	5201	5205
Carpentry	\$41	\$46	+\$5	5403	5432
Wallboard Application	\$41	\$45	+\$4	5446	5447
Glaziers	\$39	\$43	+\$4	5467	5470
Painting / Waterproofing	\$32	\$36	+\$4	5474	5482
Plastering or Stucco Work	\$38	\$42	+\$4	5484	5485
Sheet Metal	\$33	\$37	+\$4	5538	5542
Roofing	\$31	\$33	+\$2	5552	5553
Steel Framing	\$41	\$46	+\$5	5632	5633
Excavation / Grading / Land Leveling	\$40	\$45	+\$5	6218	6220
Sewer Construction	\$40	\$45	+\$5	6307	6308
Water / Gas Mains	\$40	\$45	+\$5	6315	6316

What your audit will ask for. To keep the high-wage classification you must be able to prove the wage. Carriers expect **timecards showing start and stop times** and **paystubs that reconcile to those timecards**. If the records aren't there, the auditor moves that payroll to the low-wage code — the more expensive one — and bills the difference. This is the single most common source of surprise audit bills for California contractors.

The trades above are shown by base code. Several carry sub-designations — for example 5183(1) plumbing, 5183(2) refrigeration, 5183(3) heating and air conditioning — which share the threshold but are reported separately. The full searchable list of all 686 California classifications is at wpisgroup.com/california-workers-comp-class-codes.

2026 thresholds verified against the WCIRB Uniform Statistical Reporting Plan effective September 1, 2026. Prior-year figures shown for comparison. Thresholds change annually. Reference only — not a classification determination; final classification is assigned by your carrier and the WCIRB and verified at final audit. For a no-cost review of how your payroll is currently classified, call (818) 492-4355.