

**LABOR CABINET**  
**Office of Unemployment Insurance**  
**(Amendment)**

**787 KAR 1:290. Contract construction rates.**

RELATES TO: KRS 341.070, 341.272

STATUTORY AUTHORITY: KRS 336.015, 336.050, 341.115, 2021 Ky Acts ch. 169 § 1(I)(7)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.272(1) requires entities engaged in the contract construction trades to pay contributions equal to the maximum rate of contributions under KRS 341.270. KRS 341.115(1) authorizes the secretary to promulgate administrative regulations to implement KRS Chapter 341. This administrative regulation establishes requirements for contract construction for the purposes of rate assignment under KRS 341.272.

Section 1. For the purpose of rate assignment, a service shall be considered as contract construction if the service is listed in the United States North American Industry Classification System Manual, Part I Sector 23 subsections 236, 237 and 238, 2017 .

Section 2. To be considered a contract construction employer, one-half (1/2) or more of the service upon which liability is established under KRS 341.070 shall be in contract construction.

Section 3. Incorporation by Reference.

(1) "United States North American Industry Classification System Manual", Part 1 Sector 23 subsections 236, 237 and 238, 2017, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Labor Cabinet, Tax Enforcement Branch, Mayo-Underwood Building, 500 Mero Street, Frankfort, KY 40601, Monday through Friday, 8 a.m. to 4:30 p.m.

(22 Ky.R. 492; Am. 912; eff. 11-6-1995; 28 Ky.R. 1918; 2206; eff. 4-15-2002; 39 Ky.R. 2401; eff. 9-6-2013; 48 Ky.R. 598; eff. 2-1-2022.)

*BUDDY HOSKINSON, Executive Director*  
*LARRY L. ROBERTS, Secretary*

APPROVED BY AGENCY: June 21, 2021

FILED WITH LRC: June 21, 2021 at 1:49 p.m.

PUBLIC HEARING AND COMMENT PERIOD: A public hearing on this administrative regulation shall be held on September 27, 2021 at 2:00 (ET). This hearing will be conducted by live videoconference (ZOOM) pursuant to Senate Bill 150, Section 1, subparagraph 8(b) (R.S. 2020) and the continuing state of emergency due to the novel coronavirus pandemic. Public access to the meeting will be available at [https://us02web.zoom.us/j/88991458931?](https://us02web.zoom.us/j/88991458931?pwd=eTZYMEo0V3Qydnk0alB3MFFyYmZVUT09)

[pwd=eTZYMEo0V3Qydnk0alB3MFFyYmZVUT09](https://us02web.zoom.us/j/88991458931?pwd=eTZYMEo0V3Qydnk0alB3MFFyYmZVUT09), password 358248 or by telephone at 713-353-0212 or 888-822-7517 (toll free), conference code 278497.

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