

787 KAR 1:290. Contract construction rates.

RELATES TO: KRS 341.070, 341.272

STATUTORY AUTHORITY: KRS 341.115

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, 2012, under Major Section 23, Subsections 236, 237, and 238.

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", 2012, Major Section 23, Subsections 236, 237 and 238, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Education and Workforce Development Cabinet, Tax Status and Accounting Branch, 275 East Main Street, Frankfort, Kentucky 40621, Monday through Friday, 8 a.m. to 4:30 p.m.

(22 Ky.R. 492; Am. 912; eff. 11-6-95; 28 Ky.R. 1918; 2206; eff. 4-15-2002; 39 Ky.R. 2401; eff. 9-6-2013.)