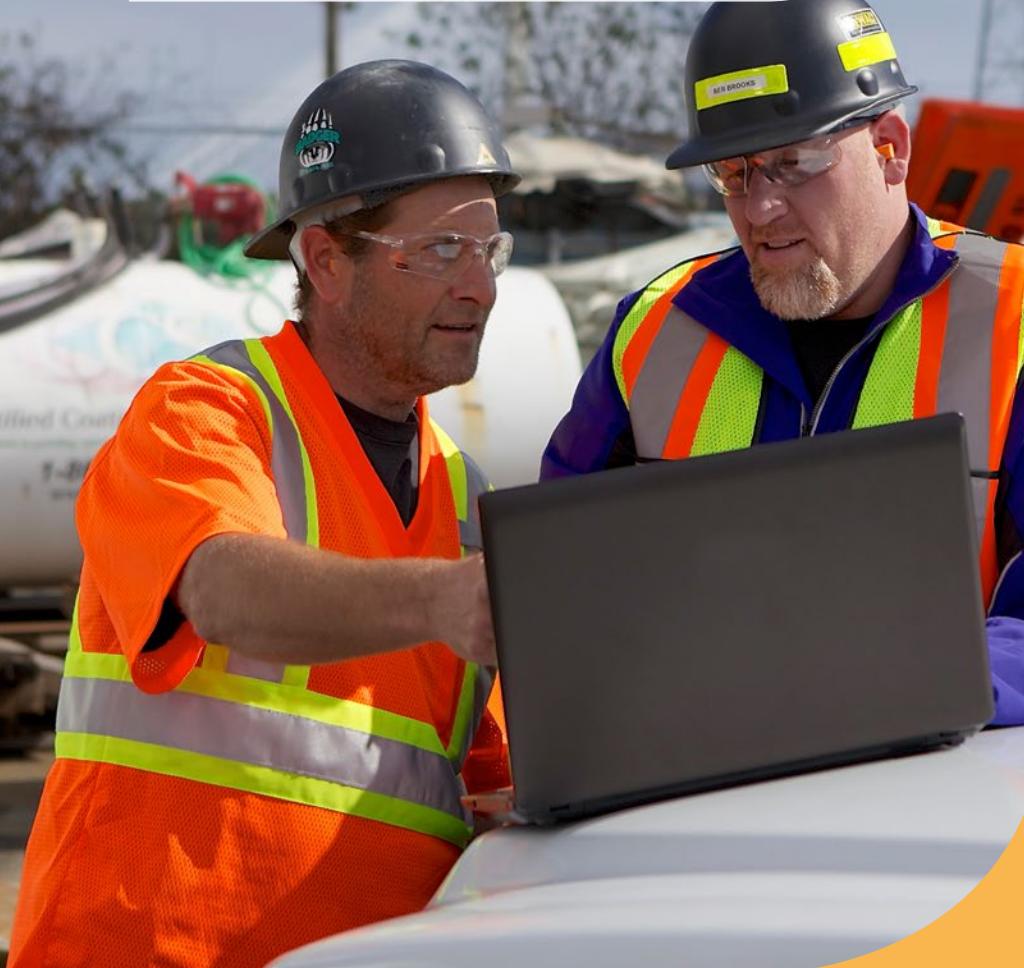


# Classification and rate list

Effective January 1, 2014



**WORK SAFE BC**

# 2014 classification and rate list

## How to use this booklet

This booklet lists the base rates for all industries in British Columbia for 2014.

The first section, starting on page 4, provides an alphabetical listing of industries along with their classification unit codes and corresponding base rates.

The second section, starting on page 66, organizes base rates according to industry sectors, and subsectors. It lists individual classification units, classification unit codes, and base rates.

Base premium rates are per \$100 of assessable worker payroll (these are the earnings you insure, to a maximum of \$77,900 per worker for 2014). For example, Restaurant or Other Dining Establishment, a classification unit in the Service Sector, has a 2014 base rate of \$1.05 per \$100 of assessable payroll.

Where "not elsewhere specified" is indicated in the classification unit (CU) title, please note that the CU represents business activities that are not appropriately represented elsewhere in the classification system. It recognizes that the current collection of CU descriptions are not exhaustive and that product or service type, processes or equipment, and industry competition must also be considered when determining a best industry fit.

All base rates listed in this booklet are effective from January 1 to December 31, 2014.

## How is my business classified?

When you register with WorkSafeBC, your business is classified according to your main business undertaking and placed in a rate group. The premiums collected from each rate group pay for the costs of injuries and diseases that arise from that particular group.

Each rate group must be large enough to provide an adequate spread of risk and some stability to the base rate – an important consideration when the costs of an occupational injury can exceed \$1 million.

## Do I pay a different rate for different workers?

No. Your classification and base rate reflect your primary industrial activity – not the occupations within your business. For example, you pay the same base rate for both an office worker and a shop worker. In most cases, firms pay one base rate for all of their activities.

## Where do my premiums go?

Your premiums fund the costs associated with work-related injuries or diseases, health care, wage loss, rehabilitation, and administration. WorkSafeBC is a statutory agency of the provincial government; therefore, premium payments are not part of provincial revenue.

## Contacting WorkSafeBC

Employer Service Centre:	604.244.6181
Toll-free in Canada:	1.888.922.2768
Fax:	604.244.6490
Website:	<a href="http://worksafabc.com">worksafabc.com</a>

The information in this publication was accurate at the time of printing. Please visit [worksafabc.com](http://worksafabc.com) for the most recent information about our classification structure and rates.

## Classification and rate setting

### What is the employer classification system?

The employer classification system is based on the principle that the cost of producing a product or providing a service includes the cost of injuries or diseases incurred by the workers doing the work. The employer classification system supports WorkSafeBC's primary focus, the promotion of healthy and safe workplaces, by ensuring employers and independent operators are aware of and accountable for the economic impact of the costs of compensable injuries and diseases.

At the highest level, similar areas of the economy are grouped together into sectors. Sectors are then divided into sub-sectors, which are groupings of classification units. A classification unit represents an industry, and is the basal grouping within the employer classification system.

### What is the rate setting structure?

Employers in similar industries are grouped together to share the costs of workplace injuries. The rate setting structure ensures that premiums paid by employers are fair and equitable under our system of modified collective liability.

Classification units, the industry classification groups, are combined with other classification units involved in similar industries to form industry groups. Industry groups with similar claims costs are then combined to form statistically credible rate groups. Base rates are set at the rate group level.

### Classification and rate setting work in tandem

We use classification and rate setting to ensure the costs of compensation are fairly distributed by charging similar base rates to employers in industries with similar claim costs.

The classification unit is the commonality between the employer classification system and the rate setting structure.

### Special hazard classification

WorkSafeBC has recognized certain industries as being of high-risk, and each year designates these industries to special hazard classifications.

Special hazard classifications must be large enough to be statistically credible. They must also have claims costs and a serious injury rate of more than five times the average of all industries.

Firms designated as special hazard are listed in the 2014 *classification and rate list* on page 80.



# Alphabetical listing

The Classification and Rate list is published policy of the Board of Directors under the provisions of Section 82 of the *Workers Compensation Act*.

**A**

Abattoir.....	711001.....	3.42
Abrasives manufacture.....	713002.....	2.48
Abuse counselling.....	766007.....	0.85
Abused persons centre.....	766007.....	0.85
Abutment construction.....	722001.....	6.10
Academy – riding.....	701023.....	6.93
Accommodation registry.....	761044.....	0.15
Accounting.....	762001.....	0.13
Accounting – outsourced.....	762048.....	0.59
Acetylene distribution.....	732019.....	6.18
Acetylene manufacture.....	713006.....	2.35
Acid manufacture.....	713001.....	1.18
Acid, base, salt, chemical, or dye manufacture (not elsewhere specified).....	713001.....	1.18
Acoustic board installation.....	721018.....	6.02
Acoustical system design – consulting engineering.....	763037.....	0.14
Acrylic household fixture manufacture.....	713011.....	2.66
Acting school.....	765009.....	0.28
Activity centre (for social services).....	766007.....	0.85
Actuarial services.....	762021.....	0.12
Acupuncture service.....	766003.....	0.27
Acute care.....	766001.....	1.35
Addressing services (mail).....	764036.....	1.40
Adhesive manufacture.....	713015.....	2.49
Administration of an operation conducted outside B.C. ....	762003.....	0.17
Administrative functions – outsourced.....	762048.....	0.59
Adoption – abandoned pets or animal humane society.....	763002.....	3.68
Adoption agency.....	766007.....	0.85
Adult daycare.....	764013.....	0.85
Advertising agency (no printing).....	762004.....	0.37
Advertising or public relations services.....	762004.....	0.37
Aerial advertising.....	732015.....	4.63
Aerial construction.....	732042.....	4.71
Aerial erection.....	721006.....	3.66
Aerial photography by fixed wing aircraft.....	732015.....	4.63
Aerial photography by helicopter.....	732042.....	4.71
Aerial spraying by fixed wing aircraft.....	732015.....	4.63
Aerial spraying by helicopter.....	732042.....	4.71
Agility and flyball training – pets.....	763003.....	3.68
Agricultural equipment (heavy) rental.....	764028.....	2.38
Agricultural equipment manufacture.....	712016.....	2.54
Aids counselling.....	766007.....	0.85
Air conditioner (window) installation, service, or repair.....	764037.....	1.55
Air conditioning contractor – commercial.....	721008.....	2.29
Air conditioning contractor – residential.....	721043.....	2.80
Air navigation support.....	763035.....	0.38
Air quality testing – building or home inspection.....	763006.....	0.81
Air services – cargo, fixed wing instrument flight rule.....	732017.....	1.11
Air services – cargo, fixed wing visual flight rule.....	732016.....	4.34
Air services – charter, fixed wing instrument flight rule.....	732017.....	1.11

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Air services – charter, fixed wing visual flight rule.....	732016 .....	4.34
Air services – charter, helicopter instrument flight rule .....	732041 .....	1.13
Air services – charter, helicopter visual flight rule .....	732021 .....	4.74
Air services – goods, helicopter instrument flight rule .....	732041 .....	1.13
Air services – goods, helicopter visual flight rule .....	732021 .....	4.74
Air services – passenger, fixed wing instrument flight rule .....	732017 .....	1.11
Air services – passenger, fixed wing visual flight rule .....	732016 .....	4.34
Air services – passenger, helicopter instrument flight rule .....	732041 .....	1.13
Air services – passenger, helicopter visual flight rule .....	732021 .....	4.74
Air traffic control .....	763035 .....	0.38
Air vent cleaning and servicing .....	764066 .....	3.88
Aircraft and aircraft equipment sales and leasing .....	741001 .....	1.35
Aircraft fueling .....	732003 .....	2.15
Aircraft handling .....	732003 .....	2.15
Aircraft maintenance or repair .....	764001 .....	1.04
Aircraft sales .....	741001 .....	1.35
Aircraft, automobile, or truck assembly .....	712001 .....	0.77
Airline catering .....	761052 .....	1.46
Airport construction (entire airport) .....	721028 .....	3.59
Airport limousine service .....	732022 .....	2.07
Airport operation .....	732004 .....	1.16
Alarm system installation (wiring only, no component hook-up) .....	764058 .....	2.15
Alarm system manufacture – electronic .....	715014 .....	0.26
Alarm systems – monitoring .....	762007 .....	0.19
Alcohol treatment centre .....	766002 .....	0.84
Alcoholic beverage manufacture .....	711002 .....	2.57
Algae farming .....	702004 .....	3.43
Alkalies manufacture .....	713001 .....	1.18
Alkyd resin manufacture .....	713033 .....	2.41
All-terrain vehicle sales, service, or repair .....	764045 .....	1.68
Alternative health care .....	766003 .....	0.27
Aluminum product manufacture – small .....	712028 .....	1.47
Aluminum smelter .....	712035 .....	1.95
Aluminum window manufacture .....	712024 .....	2.67
Ambulance service .....	766004 .....	1.36
Ammunition manufacture .....	713009 .....	1.20
Ampoule manufacture – glass .....	715019 .....	4.11
Amusement facility (not elsewhere specified) .....	761001 .....	0.88
Amusement machine distribution .....	764055 .....	1.54
Amusement park .....	761010 .....	1.54
Anaesthesiology – private medical practice .....	766015 .....	0.30
Animal breeding service .....	701001 .....	1.63
Animal breeding, domestic .....	763020 .....	3.68
Animal clinic .....	763032 .....	0.50
Animal feed and supplement sales – dry .....	742007 .....	0.98
Animal feed or supplement manufacture – dry and/or packaging .....	711003 .....	2.51
Animal food – canning .....	711017 .....	3.42
Animal hospital .....	763032 .....	0.50
Animal humane society .....	763002 .....	3.68
Animal shelter .....	763002 .....	3.68
Animal training .....	763003 .....	3.68

Business undertaking	2014 classification unit code	Base rate for 2014
Animation services, motion picture, commercial, or television post production .....	763024 .....	0.39
Anode manufacture – made in ferrous foundry.....	712013 .....	4.96
Anode manufacture – made in non-ferrous foundry (die-cast) .....	712008 .....	1.51
Antacid manufacture .....	713008 .....	0.97
Antennae – erection, installation, or servicing .....	721006 .....	3.66
Apartment building operation.....	761033 .....	1.16
Apiary .....	701002 .....	1.63
Apple orchard.....	701017 .....	1.67
Appliance (reconditioned) sales .....	764037 .....	1.55
Appliance manufacture – household, large .....	712018 .....	1.31
Appliance manufacture – household, small electrical.....	715014 .....	0.26
Appliance rental .....	741013 .....	0.78
Appliances – household, large, installation, service, or repair .....	764037 .....	1.55
Appliances – household, small electrical, service or repair.....	764021 .....	0.19
Appraisal service – goods.....	762034 .....	0.12
Appraisal service – real estate .....	762034 .....	0.12
Aptitude testing .....	762017 .....	0.37
Aquaculture .....	702004 .....	3.43
Aquarium.....	761032 .....	1.56
Aquatic centre.....	761040 .....	1.54
Arbitration – consumer, business.....	762031 .....	0.16
Arbitration – disputes, labour relations .....	762022 .....	0.15
Arboretum.....	761032 .....	1.56
Arcade .....	761001 .....	0.88
Architectural drafting or design .....	763004 .....	0.13
Arena .....	761040 .....	1.54
Argent recovery processes .....	713024 .....	6.49
Armament manufacture .....	712032 .....	1.22
Armature winding for small motors.....	764002 .....	1.60
Armoured car service .....	732005 .....	2.05
Aromatherapy .....	766003 .....	0.27
Arsenical product manufacture .....	713001 .....	1.18
Art exhibit assembly or display .....	761039 .....	0.41
Art gallery – public .....	761039 .....	0.41
Art gallery – retail.....	741020 .....	0.42
Art piece manufacture .....	715001 .....	0.58
Art restoration services .....	761039 .....	0.41
Art supplies – retail .....	741013 .....	0.78
Art therapy – occupational therapy .....	766014 .....	0.29
Art therapy programs – community service organization .....	766007 .....	0.85
Artifact assembly or display .....	761039 .....	0.41
Artificial ice manufacture .....	713021 .....	1.18
Artificial insemination .....	701001 .....	1.63
Artificial limb sales, service, repair, or manufacture .....	715028 .....	0.26
Arts council .....	765003 .....	0.26
Asbestos abatement .....	721001 .....	2.85
Asbestos mining – open pit .....	704006 .....	1.33
Asbestos mining – underground .....	704013 .....	6.61
Asphalt manufacture .....	723004 .....	3.32
Asphalt paving material manufacture .....	723004 .....	3.32

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Asphalt roofing application .....	721036 .....	5.37
Asphalt roofing, shingles, siding, or tile manufacture .....	713002 .....	2.48
Asphalt testing – industrial testing .....	763018 .....	0.85
Assaying .....	763037 .....	0.14
Athletic therapy .....	766014 .....	0.29
ATV sales, service, or repair .....	764045 .....	1.68
Auctioning services .....	741002 .....	0.79
Auctioning – livestock .....	701005 .....	1.63
Audio or video duplicating .....	763008 .....	0.10
Audio services – motion picture, commercial, or television post production .....	763024 .....	0.39
Audio visual system sales, service, or repair .....	764058 .....	2.15
Audiometric testing .....	766020 .....	0.30
Auditing .....	762001 .....	0.13
Autism counselling .....	766007 .....	0.85
Auto dealership (sales and service) .....	764003 .....	1.35
Auto delivery – single car, point-to-point .....	732032 .....	2.25
Auto detailing .....	764010 .....	2.23
Auto glass installation, tinting, or repair .....	764004 .....	2.33
Auto glass manufacture .....	715020 .....	4.16
Auto glass shop .....	764004 .....	2.33
Auto painting .....	764007 .....	2.32
Auto parts supply .....	741027 .....	0.78
Auto race course .....	761040 .....	1.54
Auto recycling .....	764005 .....	2.33
Auto sales (with or without service) .....	764003 .....	1.35
Auto service or repair .....	764006 .....	2.35
Auto spring or chain manufacture .....	712002 .....	3.10
Auto towing .....	732006 .....	4.08
Autobody shop .....	764007 .....	2.32
Automated banking machine servicing .....	732005 .....	2.05
Automated wood processing equipment manufacture .....	712045 .....	0.76
Automatic door or gate installation, service, or repair .....	764068 .....	1.53
Automobile driving school .....	765002 .....	0.47
Automobile gas conversions .....	764006 .....	2.35
Automobile manufacture .....	712001 .....	0.77
Automobile parts manufacture .....	712011 .....	0.78
Automobile parts sales – used .....	764005 .....	2.33
Automobile rental (without driver) .....	741006 .....	1.47
Automobile tire manufacture .....	713034 .....	2.92
Automobile washing and polishing .....	764010 .....	2.23
Avalanche control .....	721003 .....	4.21
Aviation flying school .....	732007 .....	4.34
Awning cleaning .....	764057 .....	11.16
Awning or awning sign manufacture .....	715002 .....	1.21
Awning or gutter installation or repair .....	721049 .....	6.21
<b>B</b>		
Babysitting .....	764029 .....	0.85
Backpack manufacture, canvas or nylon .....	715005 .....	1.21
Bacteria detection – medical diagnostic laboratory .....	766022 .....	0.14

Business undertaking	2014 classification unit code	Base rate for 2014
Bacteriology – private medical practice .....	766015 .....	0.30
Bag (luggage) manufacture (not elsewhere specified).....	715029 .....	1.66
Bag manufacture – leather .....	715029 .....	1.66
Bag manufacture – plastic .....	713023 .....	2.63
Bag repair – leather .....	715029 .....	1.66
Baggage transfer service .....	732003 .....	2.15
Bailiff services .....	762029 .....	0.22
Baked goods manufacture (mass production – non-retail).....	711004 .....	2.11
Bakery – commercial (mass production – non-retail) .....	711004 .....	2.11
Bakery – retail .....	741021 .....	1.06
Bakery equipment (heavy) sales, rental service, or repair .....	764028 .....	2.38
Ballast manufacture, installation, service, or repair .....	712009 .....	1.22
Balloon manufacture .....	713031 .....	2.43
Ballooning .....	732015 .....	4.63
Ballroom operation .....	761015 .....	1.16
Bands (musical) .....	761030 .....	1.00
Bank .....	762019 .....	0.12
Banner installation, service, or repair .....	721050 .....	3.61
Baptismal services .....	766016 .....	0.40
Bar .....	761034 .....	1.05
Barber shop .....	761014 .....	0.50
Barber supply house .....	742003 .....	0.53
Barge building or servicing .....	712025 .....	4.58
Barge, tug, or other water transport of goods (not elsewhere specified).....	732008 .....	3.92
Barrel manufacture (made of staves) .....	714038 .....	3.46
Barter exchange .....	762031 .....	0.16
Battery and battery pack manufacture .....	713003 .....	1.18
Beam manufacture – laminated .....	714009 .....	2.70
Beam manufacture – precast concrete .....	712038 .....	4.08
Beauty aid manufacture .....	713007 .....	0.97
Beauty parlour .....	761014 .....	0.50
Beauty supplies wholesale .....	742003 .....	0.53
Bed and breakfast operation .....	761056 .....	1.96
Bed and breakfast registry .....	761044 .....	0.15
Bed manufacture – metal .....	712021 .....	3.40
Bedspring manufacture (assembled) .....	712021 .....	3.40
Beekeeping .....	701002 .....	1.63
Beer making shop – retail .....	741022 .....	0.78
Beer manufacture (mass production – non-retail) .....	711002 .....	2.57
Beer parlour .....	761034 .....	1.05
Beer, wine, or liquor store .....	741032 .....	1.13
Beetle surveys .....	763036 .....	1.50
Behaviour management training .....	766010 .....	1.91
Belting, rubber, and rubberized textile manufacture .....	713016 .....	6.72
Bereavement counselling .....	766007 .....	0.85
Berry farming .....	701003 .....	1.67
Better business bureau .....	762031 .....	0.16
Bevelling glass .....	715020 .....	4.16
Beverage manufacture – alcoholic .....	711002 .....	2.57
Beverage manufacture – fruit or vegetable drink .....	711018 .....	2.55

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Beverage manufacture – non-alcoholic .....	711018 .....	2.55
Beverage wholesale .....	742006 .....	1.31
Bicycle manufacture .....	712028 .....	1.47
Bicycle sales, rental, or repair shop .....	741004 .....	0.78
Bifold door manufacture – wood .....	714007 .....	3.26
Big box retail store .....	741033 .....	1.06
Big brothers or big sisters (organizations) .....	764029 .....	0.85
Billiard parlour .....	761001 .....	0.88
Bindery .....	764008 .....	1.40
Bingo operations .....	761053 .....	0.88
Biscuit manufacture .....	711007 .....	2.10
Blacksmithing .....	763014 .....	3.68
Blasting .....	721003 .....	4.21
Bleach manufacture (powder or liquid) .....	713032 .....	1.18
Blind manufacture .....	715003 .....	1.29
Blind or drapery cleaning .....	764009 .....	1.54
Blind or drapery track installation .....	764069 .....	1.54
Block manufacture – building, concrete .....	712006 .....	3.97
Block parent program .....	766007 .....	0.85
Blow moulding plastic products .....	713026 .....	2.12
Blow wool manufacture (not elsewhere specified) .....	713012 .....	2.86
Bluing manufacture – laundry .....	713032 .....	1.18
Board game manufacture .....	715001 .....	0.58
Boat detailing .....	764045 .....	1.68
Boat painting .....	764051 .....	4.23
Boat rental .....	761051 .....	1.52
Boat retail – canoes .....	764045 .....	1.68
Boat tours .....	761050 .....	1.52
Boat towing .....	732029 .....	4.07
Body manufacture – truck and bus .....	712040 .....	3.53
Body shop – motor vehicle repair .....	764007 .....	2.32
Bodyguard services .....	764046 .....	1.78
Boiler installation or removal .....	721053 .....	4.79
Boiler manufacture .....	712003 .....	2.62
Bolt manufacture .....	712041 .....	2.99
Bonding services .....	762021 .....	0.12
Bookbinding .....	764008 .....	1.40
Booking agency .....	762026 .....	0.37
Bookkeeping .....	762001 .....	0.13
Books wholesale .....	742015 .....	0.98
Booming .....	703009 .....	8.92
Boot manufacture .....	715029 .....	1.66
Botanical garden – private .....	761032 .....	1.56
Bottle depot (includes salvage, cleaning, sorting, but not physical recycling) .....	731004 .....	2.32
Bottle manufacture – glass .....	715019 .....	4.11
Bottle manufacture – plastic .....	713026 .....	2.12
Bottle or container return depot .....	741013 .....	0.78
Bottled water .....	711018 .....	2.55
Bowling centre .....	761001 .....	0.88
Bowling club – lawn .....	761031 .....	1.14

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Bowling equipment installation and repairs .....	764028 .....	2.38
Box manufacture – cardboard or paper.....	714001 .....	1.51
Box manufacture – wood .....	714031 .....	8.31
Boys and girls club (organizations) .....	766007 .....	0.85
Brain injury rehabilitation.....	766014 .....	0.29
Brake shop, motor vehicle repair .....	764006 .....	2.35
Brandy distillery .....	711023 .....	1.65
Brass product manufacture – small .....	712028 .....	1.47
Breed horses .....	701023 .....	6.93
Breeding, animal service.....	701001 .....	1.63
Brewery (mass production – non-retail).....	711002 .....	2.57
Brick manufacture.....	712005 .....	1.37
Brick manufacture – glass .....	715019 .....	4.11
Brick wholesale .....	742010 .....	1.64
Bricklaying .....	721037 .....	3.63
Bridge cleaning .....	722006 .....	10.12
Bridge club .....	761020 .....	2.17
Bridge girder manufacture – precast concrete.....	712038 .....	4.08
Bridge operation .....	761029 .....	1.96
Bridge painting .....	722006 .....	10.12
Bridge, overpass, or viaduct construction or repair.....	722001 .....	6.10
Broadcasting – radio or television .....	763031 .....	0.38
Broadloom manufacture .....	715006 .....	1.66
Brokerage – mortgage.....	762019 .....	0.12
Brokerage – stock, securities .....	762019 .....	0.12
Brokers (not elsewhere specified) .....	762005 .....	0.27
Brush or broom manufacture.....	715004 .....	1.66
Brushing and weeding .....	703002 .....	7.96
Bucking – manual.....	703013 .....	8.92
Bucking – mechanical .....	703011 .....	9.49
Builders' supplies – dealers, bulk .....	742010 .....	1.64
Builders' supplies – dealers, packaged.....	742012 .....	0.98
Building cleaning – external .....	764022 .....	12.91
Building construction – house or other wood frame structure .....	721027 .....	6.08
Building construction – industrial, commercial, institutional, or highrise .....	721028 .....	3.59
Building demolition .....	721005 .....	6.20
Building design – architectural drafting or design .....	763004 .....	0.13
Building inspection – consulting engineering.....	763037 .....	0.14
Building inspection – design requirements only .....	763037 .....	0.14
Building or home inspection.....	763006 .....	0.81
Building insulation .....	721029 .....	10.85
Building management, building rental, or mobile home parks and strata corporations.....	761033 .....	1.16
Building manufacture – portable or prefabricated (not elsewhere specified).....	715033 .....	1.73
Building moving.....	722002 .....	5.91
Building operation – apartments .....	761033 .....	1.16
Building operation – commercial .....	761033 .....	1.16
Building or home inspection.....	763006 .....	0.81
Building rental.....	761033 .....	1.16

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Building supplies – retail .....	741014 .....	2.04
Bulk oil depot .....	732045 .....	2.57
Bulk terminal – marine .....	732025 .....	2.76
Bulldozer operation .....	721031 .....	4.16
Bullet manufacture .....	713009 .....	1.20
Bungee jumping .....	761001 .....	0.88
Burglar alarm installation .....	764058 .....	2.15
Burglar alarms – monitoring .....	762007 .....	0.19
Burial casket sales – funeral undertaking .....	764027 .....	0.22
Burial plot sales .....	764012 .....	2.28
Burial preparation – funeral undertaking .....	764027 .....	0.22
Bus body manufacture .....	712040 .....	3.53
Bus repair .....	764006 .....	2.35
Bus service – chartered or school .....	732009 .....	2.93
Bus service – coach line .....	732009 .....	2.93
Business consulting .....	762006 .....	0.14
Business consulting – outsourced .....	762048 .....	0.59
Business machine (reconditioned) sales .....	764037 .....	1.55
Business machine (stationary) service, repair, or installation .....	764037 .....	1.55
Business machine manufacture .....	715014 .....	0.26
Butcher shop .....	741005 .....	2.59
Butter, cheese, or ice cream manufacture .....	711005 .....	4.02

## C

Cab service .....	732037 .....	2.16
Cabaret or night club .....	761034 .....	1.05
Cabin operation .....	761056 .....	1.96
Cabinet installation .....	721021 .....	2.81
Cable car operation .....	761038 .....	4.10
Cable logging .....	703003 .....	9.23
Cable manufacture .....	712041 .....	2.99
Cable television service .....	767007 .....	0.27
Cable television wiring – exterior wiring .....	721046 .....	3.71
Cable television wiring – interior wiring .....	764058 .....	2.15
Café .....	761035 .....	1.05
Cafeteria operation .....	761035 .....	1.05
Caisson work .....	722004 .....	3.76
Call centre .....	762007 .....	0.19
Camera repairs .....	764021 .....	0.19
Camp, with accommodation .....	761056 .....	1.96
Camper conversion .....	764007 .....	2.32
Camper manufacture .....	715033 .....	1.73
Camper or camper van sales, service, and rental .....	764047 .....	1.69
Campground operation .....	761009 .....	1.78
Campground or campsite maintenance .....	761049 .....	1.77
Can manufacture .....	712022 .....	1.47
Candle manufacture .....	713004 .....	0.97
Candy manufacture .....	711006 .....	1.74
Candy shop (little or no food preparation) .....	741026 .....	1.73
Canine odour detection service .....	764046 .....	1.78
Canned meat product manufacture .....	711017 .....	3.42

Business undertaking	2014 classification unit code	Base rate for 2014
Canning – animal food.....	711017 .....	3.42
Canning – fish.....	711010 .....	2.74
Canning – meat.....	711017 .....	3.42
Canning, bottling, or processing fruit or vegetables.....	711013 .....	3.42
Canoe manufacture – aluminum.....	712034 .....	3.53
Canoe manufacture – fibreglass.....	713011 .....	2.66
Canoe manufacture – wood.....	714042 .....	3.31
Canoe tours.....	761028 .....	2.85
Canopy and other parts or accessories manufacture – fibreglass.....	713011 .....	2.66
Canopy installation or repair.....	721049 .....	6.21
Canvas product manufacture (not elsewhere specified).....	715005 .....	1.21
Car dealership.....	764003 .....	1.35
Car or truck rental.....	741006 .....	1.47
Car wash (full service or self-serve).....	764010 .....	2.23
Card access system sales, service, or repair.....	764058 .....	2.15
Cardboard box manufacture.....	714001 .....	1.51
Cardiology – private medical practice.....	766015 .....	0.30
Cargo container manufacture.....	712027 .....	3.06
Carnival.....	761010 .....	1.54
Carpentry shop.....	714042 .....	3.31
Carpet and rug cleaning.....	764011 .....	2.51
Carpet and rug cleaning (at a cleaning facility).....	764020 .....	1.54
Carpet and rug repair or dyeing.....	764011 .....	2.51
Carpet laying.....	721023 .....	3.99
Carpet manufacture.....	715006 .....	1.66
Cartage – trucking.....	732019 .....	6.18
Cash register installation, service, or repair.....	764021 .....	0.19
Cash register manufacture.....	715014 .....	0.26
Cashing cheques.....	762019 .....	0.12
Casino.....	761054 .....	1.03
Casket manufacture.....	714034 .....	3.46
Cat food canning.....	711017 .....	3.42
Cat litter manufacture.....	712005 .....	1.37
Catalogue sales office – retail.....	741033 .....	1.06
Catering – airlines, buslines, or trains.....	761052 .....	1.46
Catering – construction sites and logging camps.....	761018 .....	2.11
Catering – institutional.....	761035 .....	1.05
Catering – mobile.....	761023 .....	1.72
Catering – motion picture sets.....	761023 .....	1.72
Catering (not elsewhere specified).....	761019 .....	1.72
Cattle farming.....	701022 .....	6.93
Causeway or jetty construction – earth and rock-filled.....	723010 .....	2.76
Causeway or jetty construction or repair – structural concrete.....	722007 .....	9.63
Cellular phone sales – retail.....	741013 .....	0.78
Cellular phone service – telephone or telecommunication services.....	767007 .....	0.27
Cellular tower erection, installation, service, or repair.....	721006 .....	3.66
Cellulose film manufacture.....	713023 .....	2.63
Cellulose insulation manufacture.....	714014 .....	2.37
Cement block laying.....	721037 .....	3.63
Cement manufacture.....	712004 .....	1.25

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Cemetery operation or cemetery board.....	764012 .....	2.28
Central vacuum system installation or repair .....	721043 .....	2.80
Ceramic finishing – clay ornaments .....	715001 .....	0.58
Ceramic finishing – clay tile .....	712005 .....	1.37
Ceramic or terra cotta tile manufacture .....	712005 .....	1.37
Ceramic product manufacture (not elsewhere specified) .....	712005 .....	1.37
Cereal products manufacture.....	711007 .....	2.10
Chainsaw repair or sharpening.....	764035 .....	1.57
Chair lift operation .....	761038 .....	4.10
Chamber of commerce .....	762008 .....	0.16
Charcoal manufacture .....	713002 .....	2.48
Charitable institution or organization.....	766009 .....	0.40
Charter air services – fixed wing instrument flight rule .....	732017 .....	1.11
Charter air services – fixed wing visual flight rule .....	732016 .....	4.34
Charter air services – helicopter instrument flight rule .....	732041 .....	1.13
Charter air services – helicopter visual flight rule .....	732021 .....	4.74
Chartered accountants .....	762001 .....	0.13
Chartered boat tours (other than sport fishing).....	761050 .....	1.52
Chartered bus tours .....	732009 .....	2.93
Chartered public school .....	765008 .....	0.60
Chauffeur service.....	732022 .....	2.07
Cheese manufacture.....	711005 .....	4.02
Chemical brushing and weeding or chemical tree thinning or spacing .....	703002 .....	7.96
Chemical engineering – consulting engineering .....	763037 .....	0.14
Chemical industry equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Chemical manufacture – industrial .....	713001 .....	1.18
Chemical pesticide, insecticide, or herbicide manufacture .....	713001 .....	1.18
Chemical pulp and paper mill .....	714044 .....	2.21
Chemical wholesale .....	742001 .....	0.53
Cheque cashing .....	762019 .....	0.12
Chicken catching .....	701020 .....	1.63
Chicken farming .....	701020 .....	1.63
Chicken hatchery .....	701020 .....	1.63
Child caregivers – in-home .....	764029 .....	0.85
Child development centre .....	766014 .....	0.29
Children's camp – with overnight accommodation .....	761056 .....	1.96
Children's variety camp – with no overnight accommodation .....	766007 .....	0.85
Chimney cleaning .....	764066 .....	3.88
Chinese medicine .....	766003 .....	0.27
Chip hauling .....	732013 .....	5.53
Chipping, wood chip manufacture .....	714028 .....	3.10
Chiropody service .....	766003 .....	0.27
Chiropractic services, chiropractic care, or chiropractic practice .....	766005 .....	0.28
Chocolate manufacture .....	711006 .....	1.74
Chocolate shop (little or no food preparation) .....	741026 .....	1.73
Chopstick manufacture .....	714038 .....	3.46
Christmas tree cutting .....	701018 .....	2.49
Christmas tree farming .....	701018 .....	2.49
Church .....	766016 .....	0.40

Business undertaking	2014 classification unit code	Base rate for 2014
Cider manufacture – alcoholic .....	711002 .....	2.57
Cider manufacture – non-alcoholic .....	711018 .....	2.55
Cinema .....	761046 .....	0.88
Circus .....	761010 .....	1.54
Civil engineering – consulting engineering .....	763037 .....	0.14
Claims adjudication .....	762021 .....	0.12
Clay brick or other clay product manufacture (not elsewhere specified).....	712005 .....	1.37
Clay digging or processing .....	704001 .....	3.08
Clay ornament manufacture .....	715001 .....	0.58
Clay pit .....	704001 .....	3.08
Cleaning – automobiles .....	764010 .....	2.23
Cleaning – buildings, external .....	764022 .....	12.91
Cleaning – chimneys .....	764066 .....	3.88
Cleaning – domestic .....	764018 .....	3.88
Cleaning – heavy equipment .....	764050 .....	2.32
Cleaning – janitorial .....	764014 .....	2.40
Cleaning – windows .....	764057 .....	11.16
Cleaning compound manufacture .....	713032 .....	1.18
Clearing – land .....	721031 .....	4.16
Clerical worker – outsourced .....	762048 .....	0.59
Clerical worker supply .....	762010 .....	0.31
Clinical allergy – private medical practice .....	766015 .....	0.30
Clinical immunology – private medical practice .....	766015 .....	0.30
Clinical pharmacology – private medical practice .....	766015 .....	0.30
Clinics – medical .....	766015 .....	0.30
Clock or watch manufacture .....	715022 .....	0.26
Clock, watch, or trophy sales and repair .....	741015 .....	0.42
Closed circuit TV service (CCTV) .....	767007 .....	0.27
Closet system installation .....	721021 .....	2.81
Cloth manufacture .....	715016 .....	1.66
Clothing – custom tailored .....	715012 .....	0.39
Clothing, clothing accessory, or other cloth product manufacture (not elsewhere specified) .....	715008 .....	0.39
Clothing, linen, or other textile wholesale .....	742002 .....	1.02
Clubs – private .....	761020 .....	2.17
Coal exploration .....	763036 .....	1.50
Coal hauling .....	732013 .....	5.53
Coal mining – open pit .....	704005 .....	1.38
Coal mining – underground .....	704013 .....	6.61
Cocktail lounge .....	761034 .....	1.05
Coffee roasting, packaging, or manufacture .....	711008 .....	1.60
Coffee shop .....	761045 .....	0.55
Coffin manufacture .....	714034 .....	3.46
Cold storage – distribution centre .....	732012 .....	1.92
Cold storage – warehouse operation .....	731005 .....	2.02
Collection services .....	762029 .....	0.22
College, trade school, or vocational school .....	765001 .....	0.25
Cologne manufacture .....	713007 .....	0.97
Coloured plastic pellet or bead concentrate manufacture .....	713022 .....	0.97
Commercial artwork .....	762020 .....	0.10

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Commercial building construction .....	721028 .....	3.59
Commercial building or property operation .....	761033 .....	1.16
Commercial cleaning or janitorial services .....	764014 .....	2.40
Commercial diving .....	764015 .....	2.29
Commercial laundry or linen, uniform, or diaper supply .....	764016 .....	3.79
Commercial marine vessel manufacture, service, or repair .....	712025 .....	4.58
Commercial refrigeration or commercial air conditioning work .....	721008 .....	2.29
Commercial retail sign shop .....	764063 .....	1.40
Commercial salvage .....	721005 .....	6.20
Commercial sign manufacture .....	715009 .....	1.47
Commercial stock audit .....	762011 .....	0.83
Commercial tank or boiler installation or removal .....	721053 .....	4.79
Commercial traveler representing an industry located outside the province .....	762005 .....	0.27
Commercials – post production .....	763024 .....	0.39
Commercials – production .....	763025 .....	1.67
Communication system installation, service, or repair .....	764058 .....	2.15
Communication system manufacture .....	715014 .....	0.26
Community festivals or events (not elsewhere specified) .....	761027 .....	1.00
Community health support services .....	766006 .....	1.10
Community recreation centre – municipally run .....	753004 .....	1.67
Community recreation centre – non-municipally run .....	766007 .....	0.85
Community service organization .....	766007 .....	0.85
Community television service .....	767007 .....	0.27
Companion services – hiring or providing .....	764029 .....	0.85
Composting .....	701004 .....	4.14
Comprehensive business outsourcing .....	762048 .....	0.59
Compressed gas manufacture .....	713006 .....	2.35
Compressed sawdust fire log manufacture .....	714019 .....	2.24
Computer access flooring .....	721021 .....	2.81
Computer consulting (hardware and software) .....	763007 .....	0.13
Computer generated imaging – motion picture, commercial, television post production, or animation .....	763024 .....	0.39
Computer installation .....	764058 .....	2.15
Computer manufacture .....	715014 .....	0.26
Computer network sales, service, or repair .....	764058 .....	2.15
Computer programming – custom .....	763007 .....	0.13
Computer sales or rental .....	741013 .....	0.78
Computer service and repair (in shop) .....	764021 .....	0.19
Computer software duplicating .....	763008 .....	0.10
Computer software package design and production .....	763009 .....	0.13
Computer wholesale .....	742008 .....	0.48
Concert – organizing or conducting .....	761027 .....	1.00
Concert hall (with or without production support) .....	761011 .....	1.00
Concierge services .....	766023 .....	0.89
Concrete beam manufacture – prestressed .....	712038 .....	4.08
Concrete block manufacture .....	712006 .....	3.97
Concrete cutting, coring, or drilling .....	721009 .....	3.69
Concrete demolition – non explosive .....	721003 .....	4.21
Concrete forming (commercial) .....	721052 .....	8.67
Concrete mixing and delivery .....	712033 .....	3.52

Business undertaking	2014 classification unit code	Base rate for 2014
Concrete placing, finishing, surfacing, or repair.....	721010 .....	3.67
Concrete product manufacture (not elsewhere specified).....	712006 .....	3.97
Concrete pumping.....	721011 .....	3.73
Concrete reinforcing.....	721012 .....	5.72
Concrete testing – materials testing.....	763018 .....	0.85
Condominium operation.....	761033 .....	1.16
Cone picking.....	703016 .....	2.77
Confectionery – manufacture.....	711006 .....	1.74
Confectionery – retail.....	741026 .....	1.73
Conference or convention centre operation.....	761015 .....	1.16
Conservation group.....	762018 .....	0.16
Constituency office.....	762012 .....	0.16
Construction – industrial, commercial, institutional, highrise residential buildings.....	721028 .....	3.59
Construction equipment (heavy) rental.....	764028 .....	2.38
Construction labour supply.....	721013 .....	4.36
Construction management – industrial, commercial, institutional, or highrise residential.....	721028 .....	3.59
Construction management – wood frame construction or renovation work.....	721027 .....	6.08
Construction management consulting.....	763037 .....	0.14
Construction, building – house or other wood frame structure.....	721027 .....	6.08
Consulate.....	762012 .....	0.16
Consulting – business.....	762006 .....	0.14
Consulting – computer.....	763007 .....	0.13
Consulting – construction management.....	763037 .....	0.14
Consulting – engineering.....	763037 .....	0.14
Consulting – forest management.....	763036 .....	1.50
Consulting – interior design.....	763019 .....	0.10
Consulting (not elsewhere specified).....	763011 .....	0.41
Contact lens – exam and prescription.....	766013 .....	0.30
Contact lens – manufacture.....	715022 .....	0.26
Contact lens – retail sales .....	741015 .....	0.42
Container hauling.....	732019 .....	6.18
Container manufacture – cardboard or paper .....	714001 .....	1.51
Container manufacture – plastic.....	713026 .....	2.12
Container terminal – marine.....	732026 .....	2.76
Contract mail delivery.....	732031 .....	2.24
Control panel manufacture, installation, service, or repair .....	715014 .....	0.26
Convalescent home – long term care.....	766011 .....	2.75
Convenience store.....	741030 .....	1.21
Convenience store with a gas bar.....	741012 .....	0.86
Conveyor system manufacture or installation .....	712016 .....	2.54
Cooking – homemaker services .....	766006 .....	1.10
Cooperage or stave manufacture.....	714038 .....	3.46
Cooperage stock manufacture .....	714015 .....	3.82
Copper roofing – steep slope .....	721051 .....	8.99
Cord manufacture.....	715010 .....	1.66
Corn farming – grown for feed, flour, or cereal grain.....	701011 .....	4.14
Corn farming – grown for fresh market .....	701025 .....	4.14
Corner store .....	741030 .....	1.21

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Correctional services .....	753003 .....	1.70
Corrective surgery – dentistry .....	766008 .....	0.30
Corrosion control – electrical .....	763013 .....	0.91
Cosmetic dental services .....	766008 .....	0.30
Cosmetics manufacture .....	713007 .....	0.97
Cosmetics wholesale .....	742003 .....	0.53
Cottage operation .....	761056 .....	1.96
Counselling – religious organization .....	766016 .....	0.40
Counselling clinic .....	766007 .....	0.85
Courier service .....	732011 .....	2.25
Court reporting .....	762022 .....	0.15
Craft piece manufacture .....	715001 .....	0.58
Crane operation .....	721014 .....	3.73
Crane rental – without operator .....	764028 .....	2.38
Crate manufacture .....	714031 .....	8.31
Credit union .....	762019 .....	0.12
Creek cleaning or fish enhancement .....	764025 .....	2.31
Crematorium operation .....	764012 .....	2.28
Creosoting .....	714030 .....	3.34
Crew transport – marine .....	732038 .....	1.53
Crime prevention programs .....	766007 .....	0.85
Crisis centre .....	766007 .....	0.85
Crop dusting or spraying by fixed wing aircraft .....	732015 .....	4.63
Crop dusting or spraying by helicopter .....	732042 .....	4.71
Cross country ski operation .....	761032 .....	1.56
Cross-docking services – distribution centre .....	732012 .....	1.92
Crushing – stone .....	704011 .....	2.90
Cultivation – oyster .....	702004 .....	3.43
Cultural centre .....	766007 .....	0.85
Cultured marble product manufacture .....	713011 .....	2.66
Cured meat product manufacture (not elsewhere specified) .....	711021 .....	1.81
Curing hides .....	715031 .....	1.66
Curling rink .....	761040 .....	1.54
Cushion manufacture .....	715011 .....	1.66
Custom brokerage (excluding handling of goods) .....	762013 .....	0.13
Custom brokerage (including handling of goods) .....	762014 .....	0.83
Custom computer programming .....	763007 .....	0.13
Custom tailoring .....	715012 .....	0.39
Cut and cover tunnel construction .....	722009 .....	2.66
Cylinder manufacture or rebuilding .....	712011 .....	0.78

## D

Dairy farming .....	701005 .....	1.63
Dam construction – earth and rock-filled .....	723010 .....	2.76
Dam construction – structural concrete .....	722007 .....	9.63
Dance club .....	761034 .....	1.05
Dance hall operation .....	761015 .....	1.16
Dance or movement therapy .....	766014 .....	0.29
Dance performance .....	761030 .....	1.00
Dance school .....	765009 .....	0.28
Data processing .....	762015 .....	0.29

Business undertaking	2014 classification unit code	Base rate for 2014
Dating service .....	762017 .....	0.37
Daycare .....	764013 .....	0.85
Debris removal .....	732018 .....	3.99
Deck installation .....	721015 .....	3.61
Decking application .....	721016 .....	3.98
Decorating service – interior .....	721027 .....	6.08
De-ice aircraft .....	732003 .....	2.15
Deli meat manufacture .....	711021 .....	1.81
Delicatessen .....	741021 .....	1.06
Delimbing felled trees .....	703011 .....	9.49
Delivery service .....	732019 .....	6.18
Demolition – buildings .....	721005 .....	6.20
Dental implantology .....	766008 .....	0.30
Dental instruments manufacture .....	712032 .....	1.22
Dental laboratory .....	763012 .....	0.14
Dental prosthetics .....	763012 .....	0.14
Dental supply wholesale .....	742011 .....	0.27
Dental surgery .....	766008 .....	0.30
Dentistry or ancillary dental services .....	766008 .....	0.30
Deodorant manufacture .....	713007 .....	0.97
Department store .....	741033 .....	1.06
Depot – bulk oil .....	732045 .....	2.57
Depot – various materials (not engaged in physical recycling of products) .....	731004 .....	2.32
Dermatology – private medical practice .....	766015 .....	0.30
Design – computer consulting or custom computer programming .....	763007 .....	0.13
Detailing boats .....	764045 .....	1.68
Detective agency .....	762029 .....	0.22
Detergent manufacture .....	713032 .....	1.18
Detoxification centre .....	766002 .....	0.84
Developmentally challenged care – long term .....	766011 .....	2.75
Diagnostic and treatment centre .....	766015 .....	0.30
Diagnostic laboratory .....	766022 .....	0.14
Diagnostic radiology .....	766022 .....	0.14
Diagnostic services – acute care .....	766001 .....	1.35
Diamond drilling .....	704010 .....	6.94
Diaper supply .....	764016 .....	3.79
Die casting .....	712008 .....	1.51
Die making .....	712039 .....	1.91
Digging – water well .....	721056 .....	5.65
Digital printing .....	762046 .....	0.84
Digital wireless network operation .....	767007 .....	0.27
Dimensional stock manufacture .....	714015 .....	3.82
Dinner cruises .....	761050 .....	1.52
Direct sales .....	762005 .....	0.27
Directional drilling .....	721056 .....	5.65
Disc jockey service .....	761030 .....	1.00
Discotheque .....	761034 .....	1.05
Dispatch services .....	762007 .....	0.19
Display booth rental and installation .....	721047 .....	3.59
Display painting .....	715009 .....	1.47

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Distillery – brandy.....	711023.....	1.65
Distillery – except brandy.....	711002.....	2.57
Distribution centre.....	732012.....	1.92
Distribution of amusement, music, or vending machines or devices.....	764055.....	1.54
Distribution of dairy products.....	732019.....	6.18
Dive fishing.....	702005.....	6.54
Diving service – commercial.....	764015.....	2.29
Divorce counselling.....	766007.....	0.85
Doctor's office.....	766015.....	0.30
Document copying, commercial retail sign shop.....	764063.....	1.40
Document scanning.....	763008.....	0.10
Document storage.....	762044.....	0.84
Documentary production.....	763025.....	1.67
Dog boarding.....	763020.....	3.68
Dog breeding.....	763020.....	3.68
Dog catching.....	753004.....	1.67
Dog food canning.....	711017.....	3.42
Dog show – organizing or conducting.....	761027.....	1.00
Domestic animal breeding.....	763020.....	3.68
Domestic cleaning.....	764018.....	3.88
Domestic freight forwarding (excluding handling of goods).....	762013.....	0.13
Door assembly and installing – overhead or garage.....	721040.....	2.69
Door manufacture – glass.....	715020.....	4.16
Door manufacture – wood, flush.....	714007.....	3.26
Door manufacture – wood, pre-hung.....	714017.....	3.28
Door manufacture – wood, stile and rail.....	714025.....	5.34
Door-to-door sales.....	762005.....	0.27
Doughnut shop.....	761035.....	1.05
Drafting – consulting engineering.....	763037.....	0.14
Drafting and designing – architectural.....	763004.....	0.13
Drag strip .....	761040.....	1.54
Drapery cleaning.....	764009.....	1.54
Drapery cleaning – at a cleaning facility only.....	764020.....	1.54
Drapery manufacture .....	715013.....	0.39
Drapery track installation.....	764069.....	1.54
Drapery track manufacture.....	715003.....	1.29
Drawing, architectural drafting or design.....	763004.....	0.13
Dredging (canals, harbours, etc.).....	721017.....	4.62
Drill and blast tunnel construction.....	722011.....	9.80
Drilling – diamond.....	704010.....	6.94
Drilling – oil or gas wells.....	704002.....	1.98
Drilling – seismic or shot hole.....	704010.....	6.94
Drilling – water wells, directional, foundational .....	721056.....	5.65
Drive-in theatre.....	761046.....	0.88
Driving range.....	761031.....	1.14
Driving school.....	765002.....	0.47
Drop-in centre.....	766007.....	0.85
Drug detection – medical diagnostic laboratory.....	766022.....	0.14
Drug manufacture.....	713008.....	0.97
Drug treatment centre.....	766002.....	0.84

Business undertaking	2014 classification unit code	Base rate for 2014
Drug wholesale.....	742003 .....	0.53
Drugstore .....	741013 .....	0.78
Dry animal feed or other farm product wholesale .....	742007 .....	0.98
Dry animal feed or supplement manufacture and/or packaging.....	711003 .....	2.51
Dry bulk hauling.....	732013 .....	5.53
Dry cleaning .....	764020 .....	1.54
Dry cleaning equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Dry dock construction or repair .....	722003 .....	6.18
Dry dock operation .....	712025 .....	4.58
Dry food product manufacture (not elsewhere specified).....	711007 .....	2.10
Dry land sort .....	703004 .....	9.37
Drywall manufacture .....	712015 .....	1.23
Drywall work.....	721018 .....	6.02
Duct insulation.....	721058 .....	2.81
Ducts – cleaning and servicing .....	764066 .....	3.88
Dump truck operation .....	732013 .....	5.53
Dye manufacture .....	713001 .....	1.18
Dyeing – carpets .....	764011 .....	2.51
Dyke construction or repair – structural concrete .....	722007 .....	9.63
Dynamic compaction.....	722004 .....	3.76

## E

Earth and rock filled structure construction .....	723010 .....	2.76
Earth moving equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Eavestrough installation or repair .....	721049 .....	6.21
Eavestrough manufacture – sheet metal .....	712034 .....	3.53
Editing – motion picture, commercial, television post production, or animation services .....	763024 .....	0.39
Educational program production .....	763025 .....	1.67
Egg farming .....	701006 .....	1.63
Elderly companion service .....	764029 .....	0.85
Electric light and power plant construction (by an electric light and power company for the purpose of its business).....	767003 .....	1.13
Electric light and power plant operation (not elsewhere specified).....	767003 .....	1.13
Electric lighting system – construction or installation (not elsewhere specified).....	721019 .....	1.99
Electric motor armature rewinding .....	764002 .....	1.60
Electric or electronic product or component manufacture (not elsewhere specified).....	715014 .....	0.26
Electric utilities .....	767003 .....	1.13
Electric welding .....	721057 .....	4.00
Electrical control panel manufacture, installation, service, or repair .....	715014 .....	0.26
Electrical corrosion control .....	763013 .....	0.91
Electrical or electronic engineering – consulting engineering .....	763037 .....	0.14
Electrical supplies – retail .....	741014 .....	2.04
Electrical supplies – wholesale .....	742012 .....	0.98
Electrical switchgear manufacture, installation, service, or repair .....	712009 .....	1.22
Electrical work .....	721019 .....	1.99
Electronic equipment – installation .....	764058 .....	2.15
Electronic equipment – manufacture.....	715014 .....	0.26

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Electronic equipment – sales or rental (other than electric hand tools).....	741013 .....	0.78
Electronic equipment – service or repair at customer's premises.....	764037 .....	1.55
Electronic equipment – service or repair in shop.....	764021 .....	0.19
Electronic equipment – wholesale.....	742008 .....	0.48
Electronic or illuminated sign manufacture.....	715021 .....	1.48
Electroplating.....	712014 .....	3.92
Elementary school – private .....	765005 .....	0.46
Elementary school – public .....	765008 .....	0.60
Elevated approach – construction .....	722001 .....	6.10
Elevator or escalator manufacture, installation, service, or repair .....	712010 .....	1.68
Email service provider .....	767007 .....	0.27
Embalming – funeral undertaking .....	764027 .....	0.22
Embassy, foreign.....	762012 .....	0.16
Employers' association .....	762031 .....	0.16
Employment agency .....	762017 .....	0.37
Emu or ostrich farming.....	701007 .....	1.63
Enameling – metal or porcelain.....	712031 .....	3.97
Endocrinology – private medical practice .....	766015 .....	0.30
Endodontics .....	766008 .....	0.30
Engine installation or removal .....	764006 .....	2.35
Engine manufacture or rebuilding .....	712011 .....	0.78
Engine overhaul.....	764006 .....	2.35
Engine service or repair – boats .....	764045 .....	1.68
Engine service or repair – small .....	764035 .....	1.57
Engineering consulting .....	763037 .....	0.14
Engraving – stone lettering.....	712037 .....	6.63
Engraving jewellery.....	741015 .....	0.42
Envelope manufacture .....	714013 .....	1.41
Environmental assessments involving field work .....	763036 .....	1.50
Environmental conservation .....	762018 .....	0.16
Equipment – light service or repair (less than 500 lb. weight) .....	764035 .....	1.57
Equipment (heavy) sales, rental, service, or repair (greater than 500 lb. weight).....	764028 .....	2.38
Equipment manufacture or installation, heavy (greater than 500 lb. weight).....	712016 .....	2.54
Equipment moving (where it is braced/jacked and dolly wheels placed under it) .....	722002 .....	5.91
Equipment rental (light equipment, less than 500 lb. weight) .....	741016 .....	1.64
Equipment testing/inspection – heavy equipment (greater than 500 lb.) .....	763028 .....	0.85
Equipment testing/inspection – light equipment (less than 500 lb.) .....	763018 .....	0.85
Ergonomic assessment .....	766014 .....	0.29
Escort service .....	761021 .....	0.50
Esthetic dentistry .....	766008 .....	0.30
Esthetic services .....	761014 .....	0.50
Ethnic food store .....	741030 .....	1.21
Event photography or videotaping .....	763027 .....	0.10
Excavation work .....	721031 .....	4.16
Excelsior manufacture – wood wool .....	714038 .....	3.46

Business undertaking	2014 classification unit code	Base rate for 2014
Executive search.....	762017 .....	0.37
Exhibition – organizing or conducting .....	761027 .....	1.00
Exotic poultry farming .....	701007 .....	1.63
Exploration – coal, mineral, or oil or gas.....	763036 .....	1.50
Exploration – seismic .....	704009 .....	1.77
Explosives, fireworks, or munitions manufacture.....	713009 .....	1.20
Exporting goods – excluding handling of goods.....	762013 .....	0.13
Exporting goods – including handling of goods .....	762014 .....	0.83
Exposition – organizing or conducting .....	761027 .....	1.00
Extended care facility – long term care .....	766011 .....	2.75
Exterminating service.....	764054 .....	2.38
Extracts and syrups (flavouring) manufacture.....	711012 .....	3.02
Eye examination and eyeglass prescription .....	766013 .....	0.30
Eyewear manufacture.....	715022 .....	0.26
Eyewear retail sales.....	741015 .....	0.42
Eyewear sales or repair .....	741015 .....	0.42
<b>F</b>		
Fabric manufacture.....	715016 .....	1.66
Fair – organizing or conducting .....	761027 .....	1.00
Falling – mechanized .....	703014 .....	9.45
Falling and bucking – manual .....	703013 .....	8.92
Family counselling – religious organization.....	766016 .....	0.40
Family crisis support .....	766006 .....	1.10
Family planning counselling.....	766007 .....	0.85
Farm equipment or parts sales, rental, service, repair, or leasing (greater than 500 lb. weight).....	764028 .....	2.38
Farm labour supply or farm services .....	701008 .....	4.26
Farm market .....	741030 .....	1.21
Farm supply dealers.....	742007 .....	0.98
Farming – berry.....	701003 .....	1.67
Farming – cattle, sheep, bison .....	701022 .....	6.93
Farming – chicken.....	701020 .....	1.63
Farming – Christmas tree.....	701018 .....	2.49
Farming – dairy.....	701005 .....	1.63
Farming – egg.....	701006 .....	1.63
Farming – fin fish .....	702001 .....	3.45
Farming – fur bearing animal.....	701010 .....	1.63
Farming – grain .....	701011 .....	4.14
Farming – hay or seed .....	701013 .....	4.14
Farming – hog, pig .....	701014 .....	1.63
Farming – llama .....	701022 .....	6.93
Farming – mink .....	701010 .....	1.63
Farming – ostrich or emu .....	701007 .....	1.63
Farming – poultry .....	701020 .....	1.63
Farming – rabbit.....	701010 .....	1.63
Farming – sheep .....	701022 .....	6.93
Farming – shellfish.....	702004 .....	3.43
Farming – shiitake mushroom, oyster mushroom.....	701012 .....	1.88
Farming – sod or turf .....	701024 .....	4.14
Farming – vegetable.....	701025 .....	4.14
Farming – white mushroom, button mushroom .....	701016 .....	4.14

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Farrier services .....	763014 .....	3.68
Fascia installation or repair .....	721049 .....	6.21
Fashion consulting (not elsewhere specified) .....	763011 .....	0.41
Feed and supplement sales – animal, dry .....	742007 .....	0.98
Feed lots .....	701009 .....	6.93
Feed or supplement manufacture and/or packaging – animal, dry .....	711003 .....	2.51
Fence installation .....	721015 .....	3.61
Fence manufacture – chain link or wire .....	712041 .....	2.99
Fence manufacture – wood .....	714033 .....	8.31
Fence post manufacture .....	714037 .....	3.37
Ferrous foundry .....	712013 .....	4.96
Ferry operation .....	732014 .....	1.50
Fertilizer manufacture – non-organic .....	713010 .....	1.18
Festival or event, community operated (not elsewhere specified) .....	761027 .....	1.00
Fibreglass insulation manufacture .....	713012 .....	2.86
Fibreglass product manufacture (not elsewhere specified) .....	713011 .....	2.66
Field investigation and research .....	763036 .....	1.50
Filler manufacture .....	713020 .....	2.41
Film distribution .....	742004 .....	0.98
Film production .....	763025 .....	1.67
Film set – offsite construction .....	715033 .....	1.73
Film set – onsite construction .....	721027 .....	6.08
Filter or gasket manufacture .....	715035 .....	1.66
Fin fish farming .....	702001 .....	3.45
Financial or lending institution .....	762019 .....	0.12
Financial planning service .....	762019 .....	0.12
Finger-jointed lumber manufacture .....	714032 .....	3.18
Finishing carpentry .....	721021 .....	2.81
Fire and flood restoration .....	721022 .....	3.74
Fire brigade .....	753004 .....	1.67
Fire prevention equipment – sales, service, installation, or inspection .....	764024 .....	1.54
Fire sprinkler system installation or service .....	721043 .....	2.80
Firelog manufacture – compressed sawdust .....	714019 .....	2.24
Firelog manufacture – wax .....	713004 .....	0.97
Fireplace installation or service – gas .....	721043 .....	2.80
Fireproofing .....	721029 .....	10.85
Firewood cutting .....	714045 .....	3.06
Firewood yard .....	714045 .....	3.06
Fireworks – organizing or conducting .....	761027 .....	1.00
Fireworks manufacture .....	713009 .....	1.20
First aid service .....	766004 .....	1.36
First nations operations .....	753002 .....	1.06
Fish canning .....	711010 .....	2.74
Fish enhancement .....	764025 .....	2.31
Fish farming – fin .....	702001 .....	3.45
Fish farming – shell .....	702004 .....	3.43
Fish fertilizer manufacture .....	711010 .....	2.74
Fish hatchery .....	702002 .....	3.43
Fish loading or unloading .....	732023 .....	2.79
Fish monitoring or counting .....	764025 .....	2.31

Business undertaking	2014 classification unit code	Base rate for 2014
Fish oil manufacture.....	711010.....	2.74
Fish packing.....	702010.....	6.54
Fish processing or fish reduction.....	711010.....	2.74
Fish research consulting (not elsewhere specified).....	763011.....	0.41
Fish wholesale.....	742005.....	1.30
Fishboat manufacture, service, or repair.....	712025.....	4.58
Fishing – dive.....	702005.....	6.54
Fishing – gillnet.....	702006.....	6.54
Fishing – longline.....	702007.....	6.54
Fishing – seine.....	702008.....	6.54
Fishing – sport charter (guide).....	761028.....	2.85
Fishing – trap.....	702007.....	6.54
Fishing – trawl.....	702009.....	6.54
Fishing – troll.....	702006.....	6.54
Fishing tackle manufacture.....	712032.....	1.22
Fitness centre and fitness testing.....	761012.....	0.48
Fixed wing aerial work or other specialty operations (not elsewhere specified).....	732015.....	4.63
Fixed wing instrument flight rule operation.....	732017.....	1.11
Fixed wing visual flight rule operation.....	732016.....	4.34
Fixture manufacture – household, acrylic.....	713011.....	2.66
Flagging service – road.....	723009.....	5.15
Flakeboard manufacture – wood.....	714019.....	2.24
Flares manufacture.....	713009.....	1.20
Flat deck hauling.....	732019.....	6.18
Flat deck trailer manufacture.....	712040.....	3.53
Flat top roofing.....	721036.....	5.37
Flea and tick treatment – pet grooming.....	763001.....	3.68
Flexible packaging manufacture – plastic.....	713023.....	2.63
Flight school.....	732007.....	4.34
Floating roof installation or removal.....	721053.....	4.79
Floor cleaning or waxing service.....	764014.....	2.40
Floor covering installation (not elsewhere specified).....	721023.....	3.99
Floor laying – hardwood.....	721026.....	3.97
Flooring store.....	741029.....	2.46
Florist shop – retail.....	741013.....	0.78
Flour mill.....	711011.....	1.42
Flume construction – earth and rock-filled.....	723010.....	2.76
Flume construction or repair – structural concrete.....	722007.....	9.63
Flush door manufacture.....	714007.....	3.26
Flyer distribution.....	732031.....	2.24
Foam product manufacture.....	713013.....	2.42
Food bank.....	766009.....	0.40
Food concession (little or no food preparation).....	761045.....	0.55
Food court booth.....	761035.....	1.05
Food demonstration.....	762030.....	0.37
Food processing equipment (heavy) sales, rental, service, or repair.....	764028.....	2.38
Food product manufacture (not elsewhere specified).....	711012.....	3.02
Food testing.....	766022.....	0.14
Food wholesale.....	742006.....	1.31

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Footwear manufacture.....	715029.....	1.66
Footwear wholesale .....	742002 .....	1.02
Foreign embassy .....	762012 .....	0.16
Forensic laboratory .....	766022 .....	0.14
Forest fire fighting .....	703005 .....	7.44
Forest management consulting services .....	763036 .....	1.50
Forestry engineering – consulting engineering .....	763037 .....	0.14
Forestry surveys.....	763036.....	1.50
Forming – concrete.....	721052 .....	8.67
Foster care.....	764029 .....	0.85
Foundational drilling .....	721056 .....	5.65
Foundry – ferrous.....	712013 .....	4.96
Foundry – non-ferrous.....	712008.....	1.51
Foundry equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Framing .....	721024 .....	9.85
Franchisor services .....	762045 .....	0.37
Fraud investigation – corporate.....	762029 .....	0.22
Freezer installation, service, or repair .....	764037 .....	1.55
Freight forwarding – excluding handling of goods .....	762013 .....	0.13
Freight forwarding – international, including handling of goods .....	762014 .....	0.83
Freighting (not elsewhere specified) .....	732019 .....	6.18
French polishing furniture .....	714008 .....	3.44
Fresco painting .....	721042 .....	8.62
Friendship centre .....	766007 .....	0.85
Frozen dinner manufacture .....	711012 .....	3.02
Fruit or vegetable canning, bottling, or processing .....	711013 .....	3.42
Fruit or vegetable drink manufacture .....	711018 .....	2.55
Fruit or vegetable packing or packaging .....	764026 .....	1.66
Fruit or vegetable product manufacture (not elsewhere specified) .....	711013 .....	3.42
Fruit orchard .....	701017 .....	1.67
Fuel cell manufacture .....	713003 .....	1.18
Fuel station – marine .....	741012 .....	0.86
Fuel storage tank operation .....	732045 .....	2.57
Fugitive apprehension .....	764046 .....	1.78
Fumigating service .....	764054 .....	2.38
Fundraising organization .....	766009 .....	0.40
Funeral services – religious organization .....	766016 .....	0.40
Funeral undertaking .....	764027 .....	0.22
Fur bearing animal farming .....	701010 .....	1.63
Fur goods manufacture .....	715008 .....	0.39
Fur tannery .....	715031 .....	1.66
Furnace cleaning and servicing .....	764066 .....	3.88
Furnace manufacture .....	712003 .....	2.62
Furniture manufacture – metal .....	712021 .....	3.40
Furniture manufacture – wood .....	714034 .....	3.46
Furniture refinishing, stripping, painting, or restoration .....	714008 .....	3.44
Furniture sales or rental .....	741031 .....	1.47
Furniture steam cleaning .....	764011 .....	2.51
Furniture store .....	741031 .....	1.47
Furniture upholstering .....	714026 .....	3.51
Fuse manufacture .....	712009 .....	1.22

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Galvanizing .....	712014 .....	3.92
Gaming house operation.....	761054 .....	1.03
Garage door installation.....	721040 .....	2.69
Garage door manufacture – wood .....	714007 .....	3.26
Garages – auto service and repair .....	764006 .....	2.35
Garages – parking .....	761029 .....	1.96
Garbage collection service.....	732018 .....	3.99
Garbage dump – operated by first nations .....	753002 .....	1.06
Garbage dump – operated by municipality .....	753004 .....	1.67
Garbage dump – private .....	721031 .....	4.16
Garden supply – retail .....	741011 .....	1.60
Garden supply – wholesale .....	742015 .....	0.98
Garden tool sharpening .....	741015 .....	0.42
Gardening – hiring workers for own home maintenance .....	764059 .....	1.15
Gardening or garden maintenance .....	764060 .....	2.73
Gas bar .....	741012 .....	0.86
Gas conversion – automobile .....	764006 .....	2.35
Gas distribution – acetylene .....	732019 .....	6.18
Gas distribution – oxygen .....	732019 .....	6.18
Gas distribution – propane .....	732019 .....	6.18
Gas fireplace installation or service .....	721043 .....	2.80
Gas fireplace manufacture .....	712003 .....	2.62
Gas fitting .....	721043 .....	2.80
Gas or oil pipeline construction .....	721038 .....	3.04
Gas or oil pipeline inspection .....	763028 .....	0.85
Gas or oil production .....	713018 .....	1.28
Gas or oil well servicing .....	704003 .....	1.80
Gas or oil well drilling .....	704002 .....	1.98
Gas powered equipment (light) service or repair .....	764035 .....	1.57
Gas utilities .....	767004 .....	0.51
Gas, acetylene, oxygen, propane manufacture .....	713006 .....	2.35
Gas, natural, distribution system operation (exclusive of trans-provincial pipeline systems) .....	767004 .....	0.51
Gasket or filter manufacture .....	715035 .....	1.66
Gasoline sales – gas bar .....	741012 .....	0.86
Gasoline sales – service station .....	741012 .....	0.86
Gastroenterology – private medical practice .....	766015 .....	0.30
Gate manufacture – metal .....	712029 .....	3.40
Gate manufacture – wood .....	714033 .....	8.31
Genealogy services .....	762035 .....	0.12
General contracting – house, wood frame construction .....	721027 .....	6.08
General contracting – industrial, commercial, or residential construction .....	721028 .....	3.59
General hospital .....	766001 .....	1.35
General labour supply (not elsewhere specified) .....	721013 .....	4.36
General retail .....	741013 .....	0.78
General trucking (not elsewhere specified) .....	732019 .....	6.18
General wharf operations .....	732020 .....	2.72
Geoduck cultivation .....	702004 .....	3.43
Geological or geophysical engineering – consulting engineering .....	763037 .....	0.14

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Geological, geophysical, or geochemical analysis.....	763037 .....	0.14
Geological, geophysical, or geochemical fieldwork .....	763036 .....	1.50
Geothermal drilling .....	721056 .....	5.65
Geriatric medicine – private medical practice .....	766015 .....	0.30
Gillnet fishing .....	702006 .....	6.54
Glass bottle or jar reconditioning or manufacture.....	715019 .....	4.11
Glass brick, bottle, or other container manufacture .....	715019 .....	4.11
Glass installation – auto .....	764004 .....	2.33
Glass ornament manufacture .....	715001 .....	0.58
Glass product manufacture (not elsewhere specified).....	715019 .....	4.11
Glass recycling .....	715019 .....	4.11
Glass shop .....	715020 .....	4.16
Glass tinting, glazing, bevelling, or etching .....	715020 .....	4.16
Glider instruction .....	732015 .....	4.63
Glue manufacture .....	713015 .....	2.49
Go-kart race track .....	761001 .....	0.88
Golf club manufacture .....	712028 .....	1.47
Golf club repair .....	741013 .....	0.78
Golf course or golf range .....	761031 .....	1.14
Golf school .....	761042 .....	2.85
Gondola operation .....	761038 .....	4.10
Grain elevator .....	731002 .....	3.34
Grain farming .....	701011 .....	4.14
Grain hauling .....	732013 .....	5.53
Grain lining .....	731002 .....	3.34
Graphic art or graphic design services .....	762020 .....	0.10
Gravel hauling .....	732013 .....	5.53
Gravel or sand sales .....	741011 .....	1.60
Gravel pit .....	704008 .....	3.04
Gravel roofing work .....	721036 .....	5.37
Gravelling roads, runways, or sidewalks .....	723004 .....	3.32
Greenery – picking of .....	701027 .....	1.67
Greenhouse .....	701012 .....	1.88
Greenhouse kit manufacture .....	712024 .....	2.67
Ground skidding or log loading .....	703006 .....	9.44
Groundwater cleanup .....	764033 .....	2.32
Group home – long term care .....	766011 .....	2.75
Group home (accommodation only) .....	766017 .....	1.77
Guest house .....	761056 .....	1.96
Guide dog training .....	763003 .....	3.68
Guided tour or sightseeing (not elsewhere specified).....	761013 .....	2.17
Guided tour, hiking, river expeditions, hunting, or fishing .....	761028 .....	2.85
Guitar manufacture .....	714036 .....	3.44
Gun manufacture .....	712032 .....	1.22
Gutter cleaning .....	764057 .....	11.16
Gutter installation or repair .....	721049 .....	6.21
Gutter manufacture – sheet metal .....	712034 .....	3.53
Gym .....	761012 .....	0.48
Gynaecology – private medical practice .....	766015 .....	0.30
Gyproc wholesale .....	742010 .....	1.64
Gypsum or gypsum product manufacture .....	712015 .....	1.23

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Haematology – private medical practice .....	766015 .....	0.30
Hair styling .....	761014 .....	0.50
Halfway house – accommodation only .....	766017 .....	1.77
Hall rental .....	761015 .....	1.16
Hand picking – shellfish .....	702004 .....	3.43
Hand tool sharpening .....	741015 .....	0.42
Hand tools – wholesale .....	742012 .....	0.98
Hand tools (electric) – service or repair .....	764035 .....	1.57
Handbag manufacture or repair .....	715029 .....	1.66
HandyDART service .....	732009 .....	2.93
Handyman services .....	721027 .....	6.08
Hang gliding instruction .....	761042 .....	2.85
Harbour commission or authority .....	732040 .....	1.16
Harbour patrol .....	732040 .....	1.16
Hardboard manufacture .....	714019 .....	2.24
Hardware – packaging small items .....	764044 .....	1.40
Hardware – retail .....	741013 .....	0.78
Hardware – wholesale .....	742012 .....	0.98
Hardwood floor laying or refinishing .....	721026 .....	3.97
Hardwood flooring manufacture .....	714032 .....	3.18
Hat manufacture .....	715008 .....	0.39
Hatchery – fish .....	702002 .....	3.43
Hatchery – poultry .....	701020 .....	1.63
Hauling – dry bulk .....	732013 .....	5.53
Hauling – flat deck, container, tanker .....	732019 .....	6.18
Hauling – gravel .....	732013 .....	5.53
Hauling – liquid, livestock, lumber .....	732019 .....	6.18
Hauling – logs .....	732044 .....	7.33
Hauling upstream .....	732019 .....	6.18
Hay farming .....	701013 .....	4.14
Haying .....	701013 .....	4.14
Hazardous waste cleanup – land pollution control .....	764033 .....	2.32
Healing arts or sciences services (not elsewhere specified) .....	766003 .....	0.27
Health care – in-home .....	766006 .....	1.10
Health club or spa .....	761012 .....	0.48
Health food store .....	741030 .....	1.21
Heating equipment insulation .....	721058 .....	2.81
Heating supplies wholesale .....	742012 .....	0.98
Heating system installation or service (not elsewhere specified) .....	721043 .....	2.80
Heavy equipment inspection (greater than 500 lb.) .....	763028 .....	0.85
Heavy equipment or machinery rental (excluding scaffolding supply and installation) .....	764028 .....	2.38
Heavy equipment or machinery sales, rental, service, rental, repair, or cleaning .....	764028 .....	2.38
Heavy equipment, machinery or parts, manufacture or installation (greater than 500 lb. weight) .....	712016 .....	2.54
Heli ski tours .....	761028 .....	2.85
Helicopter aerial work .....	732042 .....	4.71
Helicopter instrument flight rule operation .....	732041 .....	1.13
Helicopter logging .....	703019 .....	9.26

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Helicopter repair .....	764001 .....	1.04
Helicopter sales.....	741001.....	1.35
Helicopter visual flight rule operation .....	732021.....	4.74
Herb packaging or manufacture.....	711008.....	1.60
Herbicide manufacture .....	713001.....	1.18
Hide and pelt treatment (not elsewhere specified) .....	715031.....	1.66
Hide curing, dressing, and trimming.....	715031.....	1.66
Hightrise construction.....	721028 .....	3.59
Highway guard rail manufacture .....	712027 .....	3.06
Highway maintenance.....	723002 .....	3.14
Highway, road, or parking lot line painting .....	723003 .....	3.02
Hi-lead logging .....	703003 .....	9.23
Hiring or providing domestic childcare.....	764029 .....	0.85
Hiring workers for own home maintenance .....	764059 .....	1.15
Historic site .....	761039 .....	0.41
Historical document assembly or display .....	761039 .....	0.41
Hobby shop .....	741013 .....	0.78
Hockey school .....	761042 .....	2.85
Hog farming .....	701014 .....	1.63
Hog fuel transport .....	732013 .....	5.53
Hoisting or elevating equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Home improvement centre .....	741014 .....	2.04
Home inspection .....	763006 .....	0.81
Home repairs (small) – hiring workers for own home maintenance .....	764059 .....	1.15
Home sales – prepackaged .....	741014 .....	2.04
Home share providers .....	764029 .....	0.85
Home support service providers .....	766006 .....	1.10
Home support services – residential employer or client support group society (medical or non-medical) .....	764029 .....	0.85
Homeopathy service .....	766003 .....	0.27
Hop farming .....	701011 .....	4.14
Horse and buggy tours .....	761013 .....	2.17
Horse breeding .....	701023 .....	6.93
Horse logging .....	703006 .....	9.44
Horse race course .....	761040 .....	1.54
Horse raising, boarding, or training .....	701023 .....	6.93
Horse ranching .....	701023 .....	6.93
Horse riding tours .....	761028 .....	2.85
Horse shoeing .....	763014 .....	3.68
Horse trailer manufacture .....	712040 .....	3.53
Horse trailer sales and service .....	764003 .....	1.35
Horticultural nursery .....	701018 .....	2.49
Hose manufacture – rubber .....	713031 .....	2.43
Hospital – acute care .....	766001 .....	1.35
Hospital – animal .....	763032 .....	0.50
Hospital – general .....	766001 .....	1.35
Hospital – specialty .....	766001 .....	1.35
Hospital – teaching, acute care .....	766001 .....	1.35
Hospital relief staffing .....	766006 .....	1.10

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Hostel.....	761056 .....	1.96
Hot air ballooning.....	732015 .....	4.63
Hot dog cart.....	761023 .....	1.72
Hot tub manufacture – fibreglass.....	713011 .....	2.66
Hot tub manufacture – plastic moulded.....	713025 .....	1.23
Hot tub manufacture – wood .....	714042 .....	3.31
Hot tub or spa installation or structural repair.....	721044 .....	6.06
Hot tub or spa maintenance.....	764067 .....	2.38
Hotel.....	761056 .....	1.96
House or other wood frame construction or renovation work .....	721027 .....	6.08
House raising or structural moving of buildings or heavy equipment.....	722002 .....	5.91
House rentals.....	761033 .....	1.16
House staging .....	763019 .....	0.10
House trailer manufacture (not mobile homes).....	712001 .....	0.77
House trailer sales and service .....	741017 .....	0.78
Houseboat manufacture.....	715034 .....	4.00
Housecleaning services – homeowners hiring domestic cleaners.....	764059 .....	1.15
Household furnishings wholesale .....	742015 .....	0.98
Household or property maintenance – renovation or repair.....	721027 .....	6.08
Housesitting .....	764029 .....	0.85
Housing registry.....	761044 .....	0.15
Human resources – outsourced .....	762048 .....	0.59
Hunting or trapping .....	701015 .....	1.63
Hydraulic equipment (heavy) sales, rental, service, or repair.....	764028 .....	2.38
Hydrocarbon transmission via pipeline .....	767005 .....	0.62
Hypnotherapy service.....	766003 .....	0.27
 I		
Ice cream manufacture.....	711005 .....	4.02
Ice cream parlour .....	761045 .....	0.55
Ice cream truck .....	761023 .....	1.72
Ice distribution.....	732019 .....	6.18
Ice harvesting .....	711014 .....	2.50
Ice manufacture.....	711014 .....	2.50
Ice manufacture – artificial .....	713021 .....	1.18
Ice removal .....	723007 .....	2.97
Ice rink.....	761040 .....	1.54
Ice skate sharpening .....	741015 .....	0.42
Illuminated or electronic sign manufacture.....	715021 .....	1.48
Illuminated sign installation or maintenance .....	721050 .....	3.61
Illuminated sign leasing .....	741016 .....	1.64
Immigration services .....	766007 .....	0.85
Importing goods – excluding handling of goods .....	762013 .....	0.13
Importing goods – including handling of goods .....	762014 .....	0.83
Improvement district .....	753004 .....	1.67
Income tax service .....	762001 .....	0.13
Industrial camp operations .....	761018 .....	2.11
Industrial catering .....	761018 .....	2.11
Industrial dismantling.....	721005 .....	6.20
Industrial engineering – consulting engineering .....	763037 .....	0.14

Business undertaking	2014 classification unit code	Base rate for 2014
Industrial equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Industrial kiln furnace (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Industrial property operation.....	761033 .....	1.16
Industrial rubber belt manufacture, installation, service, or repair.....	713016 .....	6.72
Industrial saw blade manufacture, sharpening, service, or repair.....	712017 .....	3.92
Industrial testing – electrical corrosion control.....	763013 .....	0.91
Industrial testing – materials or light equipment testing.....	763018 .....	0.85
Industrial waste removal .....	732018 .....	3.99
Industrial, commercial, institutional, or highrise residential construction.....	721028 .....	3.59
Infectious diseases – private medical practice .....	766015 .....	0.30
In-home child caregivers .....	764029 .....	0.85
Injection moulding – plastic products.....	713025 .....	1.23
Injured worker rehabilitation.....	766014 .....	0.29
Ink manufacture.....	713022 .....	0.97
Insect raising .....	701002 .....	1.63
Insecticide – manufacture .....	713001 .....	1.18
Insecticide – wholesale .....	742001 .....	0.53
Insemination – artificial .....	701001 .....	1.63
Installation of lawn irrigation systems .....	764060 .....	2.73
Institutional catering .....	761035 .....	1.05
In-store marketing .....	762030 .....	0.37
Insulation manufacture – cellulose .....	714014 .....	2.37
Insulation manufacture – fibreglass .....	713012 .....	2.86
Insulation work or fireproofing .....	721029 .....	10.85
Insurance services .....	762021 .....	0.12
Integrated forest management .....	703008 .....	9.76
Interior decorating or designing – implementing design .....	721027 .....	6.08
Interior design consulting .....	763019 .....	0.10
Internal medicine – private medical practice .....	766015 .....	0.30
International freight forwarding – including handling of goods .....	762014 .....	0.83
Internet service provider .....	767007 .....	0.27
Internet service via cable TV .....	767007 .....	0.27
Interpreting services .....	762040 .....	0.16
Intranet sales, service, or repair .....	764058 .....	2.15
Introduction service – social companion services .....	764029 .....	0.85
Investigative agencies .....	762029 .....	0.22
Investment – venture capital .....	762019 .....	0.12
Investment services (not elsewhere specified) .....	762019 .....	0.12
Iron bed manufacture .....	712021 .....	3.40
Iron work installation – ornamental .....	721057 .....	4.00
Iron work manufacture – ornamental .....	712028 .....	1.47
Irrigation equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Irrigation system installation – lawn .....	764060 .....	2.73
Irrigation system manufacture or installation – farm .....	712016 .....	2.54
Irrigation work – operation .....	712016 .....	2.54
Irrigation works – maintenance.....	764028 .....	2.38
IT labour supply .....	763007 .....	0.13

Business undertaking	2014 classification unit code	Base rate for 2014
<b>J</b>		
Janitorial services.....	764014 .....	2.40
Jetty or causeway construction – earth and rock-filled .....	723010 .....	2.76
Jetty or causeway construction – structural concrete .....	722007 .....	9.63
Jewellery manufacture .....	715022 .....	0.26
Jewellery wholesale .....	742015 .....	0.98
Jewellery, clock, watch, or trophy sales and repair .....	741015 .....	0.42
Job skills training .....	766010 .....	1.91
Juice bar .....	761035 .....	1.05
Juice bar (off-site preparation) .....	761045 .....	0.55
Jukebox distribution or service.....	764055 .....	1.54
<b>K</b>		
Karaoke lounge .....	761034 .....	1.05
Karaoke service.....	761030 .....	1.00
Kayak manufacture – fibreglass.....	713011 .....	2.66
Kayak manufacture – metal or aluminum.....	712034 .....	3.53
Kayaking tours .....	761028 .....	2.85
Kennel.....	763020 .....	3.68
Key cutting.....	741015 .....	0.42
Key cutting – locksmithing.....	764034 .....	0.19
Keyboard musical instrument manufacture – wood .....	714036 .....	3.44
Kiln – lime .....	712019 .....	1.23
Kiln drying of lumber.....	714004 .....	4.35
Kindergarten – private .....	765005 .....	0.46
Kindergarten – public .....	765008 .....	0.60
Knife sharpening .....	741015 .....	0.42
Knitting mill .....	715016 .....	1.66
Kraft paper roll manufacture .....	714044 .....	2.21
<b>L</b>		
Laboratory research .....	766022 .....	0.14
Labour relations – legal .....	762022 .....	0.15
Labour supply – clerical worker .....	762010 .....	0.31
Labour supply – construction or general .....	721013 .....	4.36
Labour supply – domestic helpers .....	764029 .....	0.85
Labour supply – farm services .....	701008 .....	4.26
Labour supply – general retail .....	741013 .....	0.78
Labour supply – greenhouse workers .....	701012 .....	1.88
Labour supply – hospitality industry .....	761019 .....	1.72
Labour supply – IT .....	763007 .....	0.13
Labour supply – large retail .....	741033 .....	1.06
Labour supply – nursing .....	766006 .....	1.10
Labour supply – warehouse .....	731005 .....	2.02
Labour union .....	762041 .....	0.45
Ladder manufacture – metal .....	712021 .....	3.40
Ladder manufacture – wood .....	714038 .....	3.46
Laminate flooring installation .....	721026 .....	3.97
Laminated beam manufacture .....	714009 .....	2.70
Laminating plastic .....	764044 .....	1.40

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Lamp shade manufacture.....	715001.....	0.58
Land clearing or grading.....	721031.....	4.16
Land development.....	721031.....	4.16
Land pollution control.....	764033.....	2.32
Land surveying.....	763021.....	1.07
Land title searches.....	762035.....	0.12
Landfill site operation – private.....	721031.....	4.16
Landfill site operation – public.....	753004.....	1.67
Landscaping.....	764060.....	2.73
Landscaping supply.....	741011.....	1.60
Large household appliance manufacture.....	712018.....	1.31
Laser hair removal.....	761014.....	0.50
Laser therapy treatment.....	766021.....	0.30
Lath manufacture.....	714031.....	8.31
Lathing work.....	721042.....	8.62
Laundromat (full serve and self-serve).....	764020.....	1.54
Laundry equipment (heavy) sales, rental, service, or repair.....	764028.....	2.38
Laundry services.....	764020.....	1.54
Law enforcement.....	753003.....	1.70
Law office.....	762022.....	0.15
Lawn bowling facility.....	761031.....	1.14
Lawn maintenance.....	764060.....	2.73
Lawn maintenance – hiring workers for own home maintenance.....	764059.....	1.15
Lawnmower blade sharpening.....	741015.....	0.42
Lawnmower service or repair.....	764035.....	1.57
Laxative manufacture.....	713008.....	0.97
Lead article manufacture.....	712013.....	4.96
Learning centre.....	765009.....	0.28
Leather goods repair.....	715029.....	1.66
Leather manufacture.....	715029.....	1.66
Leather product manufacture.....	715029.....	1.66
Legal services.....	762022.....	0.15
Legion.....	761020.....	2.17
Leisure club.....	761020.....	2.17
Leisure craft sales and service (not elsewhere specified).....	764045.....	1.68
Lending institution.....	762019.....	0.12
Lens grinding (not affiliated with a retail operation).....	715022.....	0.26
Library board.....	765003.....	0.26
Library or resource centre.....	765003.....	0.26
Licensed public house or lounge.....	761034.....	1.05
Life and job skills training.....	766010.....	1.91
Life raft manufacture, rubber.....	713030.....	2.43
Light and power plant.....	767003.....	1.13
Light equipment testing or inspection (less than 500 lb.).....	763018.....	0.85
Light equipment, machinery, or parts wholesale (less than 500 lb. weight).....	742008.....	0.48
Light industrial equipment, machinery, or power tool manufacture (less than 500 lb. weight).....	712018.....	1.31
Light industrial equipment, machinery, or power tool rental (less than 500 lb. weight).....	741016.....	1.64

Business undertaking	2014 classification unit code	Base rate for 2014
Light industrial equipment, machinery, or power tool service or repair (less than 500 lb. weight).....	764035.....	1.57
Lighting fixture manufacture.....	715024.....	0.88
Lighting fixture or system installation, service, or repair.....	721019.....	1.99
Lighting fixture service or repair – portable .....	764021.....	0.19
Lime kiln or lime manufacture.....	712019.....	1.23
Lime quarry .....	704008.....	3.04
Limousine service .....	732022.....	2.07
Line cutting, slashing .....	721031.....	4.16
Line painting – highway or parking lots.....	723003.....	3.02
Linen supply and uniform service .....	764016.....	3.79
Linen wholesale.....	742002.....	1.02
Linoleum floor laying.....	721023.....	3.99
Liquefied gas manufacture .....	713006.....	2.35
Liquid dairy product manufacture .....	711015.....	4.06
Liquid hauling .....	732019.....	6.18
Liquid moulding plastic products .....	713027.....	2.26
Liquor store .....	741032.....	1.13
Lithographing .....	714020.....	1.18
Lithographing industry equipment (heavy) sales, rental, service, or repair .....	764028.....	2.38
Live performance road house .....	761011.....	1.00
Live performance venue .....	761011.....	1.00
Live theatre – with production support.....	761011.....	1.00
Live theatre – without production support.....	761011.....	1.00
Livestock auctioning .....	701005.....	1.63
Livestock hauling .....	732019.....	6.18
Loading or unloading goods (not elsewhere specified) .....	732023.....	2.79
Local area network sales, service, or repair .....	764058.....	2.15
Local government and related operations .....	753004.....	1.67
Lock installation, repairs, re-keying .....	764034.....	0.19
Locker rental .....	761047.....	1.16
Locksmithing.....	764034.....	0.19
Lodge operation .....	761056.....	1.96
Lodge operation – resort timeshare operations .....	761056.....	1.96
Lodging house .....	761056.....	1.96
Log booming .....	703009.....	8.92
Log grading.....	763022.....	2.27
Log hauling .....	732044.....	7.33
Log home construction .....	721035.....	5.33
Log home kit manufacture .....	714018.....	4.83
Log loading or ground skidding .....	703006.....	9.44
Log peeling .....	714037.....	3.37
Log processing .....	703011.....	9.49
Log salvage – marine .....	703009.....	8.92
Log scaling.....	763022.....	2.27
Log sorting .....	703004.....	9.37
Log towing – marine .....	732024.....	5.00
Log wholesale, trading .....	742009.....	1.66
Logged area inspection, forest management services .....	763036.....	1.50
Logging equipment (heavy) sales, rental, service, or repair .....	764028.....	2.38

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Logging road construction or maintenance .....	703012 .....	9.42
Long distance telephone service.....	767007 .....	0.27
Long term care.....	766011 .....	2.75
Long term care relief staffing.....	766006 .....	1.10
Longline fishing .....	702007 .....	6.54
Long-lining (not elsewhere specified).....	732042 .....	4.71
Longshoreman services.....	732036 .....	2.72
Loss prevention, retail.....	764046 .....	1.78
Lottery kiosk .....	741013 .....	0.78
Lounge.....	761034 .....	1.05
Low slope roofing.....	721036 .....	5.37
Luggage manufacture.....	715029 .....	1.66
Luggage repair – leather .....	715029 .....	1.66
Lumber – kiln drying .....	714004 .....	4.35
Lumber – wholesale or lumber yard.....	742010 .....	1.64
Lumber hauling.....	732019 .....	6.18
Lumber remanufacture (where not part of a sawmill operation and where not elsewhere specified).....	714032 .....	3.18
<b>M</b>		
Macaroni manufacture .....	711007 .....	2.10
Machine shop .....	712020 .....	1.91
Machinery – heavy, rental (greater than 500 lb. weight) .....	764028 .....	2.38
Machinery – heavy, sales (greater than 500 lb. weight).....	764028 .....	2.38
Machinery manufacture or installation – heavy (greater than 500 lb. weight).....	712016 .....	2.54
Machinery moving (where it is braced/jacked and dolly wheels placed under it).....	722002 .....	5.91
Machinery or parts wholesale (less than 500 lb. weight).....	742008 .....	0.48
Magazine distribution .....	732031 .....	2.24
Magnetic healing service .....	766003 .....	0.27
Mail delivery .....	732031 .....	2.24
Mailbox rentals.....	764036 .....	1.40
Mailing service .....	764036 .....	1.40
Major household appliance installation, service, or repair .....	764037 .....	1.55
Major household appliance manufacture .....	712018 .....	1.31
Manicures .....	761014 .....	0.50
Manual tree falling and bucking .....	703013 .....	8.92
Manufacturers' agent .....	762005 .....	0.27
Map production (no printing) .....	762043 .....	0.10
Map reproduction .....	762047 .....	0.86
Marble cutting, dressing, shaping, or marble product manufacture .....	712037 .....	6.63
Marina operation .....	761051 .....	1.52
Marine bulk terminal .....	732025 .....	2.76
Marine cargo inspection .....	762023 .....	0.81
Marine container terminal .....	732026 .....	2.76
Marine engineering – consulting engineering .....	763037 .....	0.14
Marine garbage collection .....	732008 .....	3.92
Marine inspection .....	764015 .....	2.29
Marine log salvage .....	703009 .....	8.92

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Marine log towing.....	732024 .....	5.00
Marine piloting .....	732040 .....	1.16
Marine pleasure craft manufacture .....	715034 .....	4.00
Marine pleasure craft structural repair.....	764051 .....	4.23
Marine pollution control.....	764033 .....	2.32
Marine railway – operation.....	712025 .....	4.58
Marine salvage .....	732008 .....	3.92
Marine salvage – commercial diving.....	764015 .....	2.29
Marine service station .....	741012 .....	0.86
Marine ship agency and related services .....	762024 .....	0.26
Marine sightseeing tours.....	761050 .....	1.52
Marine vessel structural inspection .....	763034 .....	0.80
Marine vessel surveying.....	763034 .....	0.80
Market research .....	762007 .....	0.19
Marketing .....	762004 .....	0.37
Marketing board .....	762031 .....	0.16
Marriage counselling .....	766007 .....	0.85
Martial arts instruction .....	761042 .....	2.85
Masonry .....	721037 .....	3.63
Massage parlour .....	761021 .....	0.50
Massage therapy – licensed .....	766012 .....	0.28
Mat manufacture – rubber .....	713030 .....	2.43
Matches manufacture .....	714038 .....	3.46
Material handling equipment (heavy) rental .....	764028 .....	2.38
Materials or light equipment testing (less than 500 lb.) .....	763018 .....	0.85
Materials testing for the construction industry .....	763018 .....	0.85
Maternity care – in-home.....	766003 .....	0.27
Mattress manufacture – rubber .....	713030 .....	2.43
Mattress or box spring manufacture .....	715026 .....	10.45
Mattress recycling (dismantling) .....	714026 .....	3.51
Meals-on-wheels program .....	766007 .....	0.85
Meat canning .....	711017 .....	3.42
Meat cutting, packing, or processing .....	711017 .....	3.42
Meat pie manufacture .....	711012 .....	3.02
Meat salting, smoking, or dry pickling .....	711021 .....	1.81
Meat wholesale (no cutting or processing) .....	742006 .....	1.31
Mechanical amusement ride operation .....	761010 .....	1.54
Mechanical bus service .....	764006 .....	2.35
Mechanical engineering – consulting engineering .....	763037 .....	0.14
Mechanical insulation .....	721058 .....	2.81
Mechanical pulp and paper mill .....	714044 .....	2.21
Mechanized tree falling .....	703014 .....	9.45
Mechanized tunnel boring construction .....	722010 .....	6.57
Media monitoring .....	762004 .....	0.37
Mediation – consumer, business .....	762031 .....	0.16
Mediation – disputes, labour relations .....	762022 .....	0.15
Medical care – emergency .....	766001 .....	1.35
Medical clinic .....	766015 .....	0.30
Medical equipment (reconditioned) sales .....	764037 .....	1.55
Medical equipment installation, service, or repair .....	764037 .....	1.55
Medical equipment manufacture .....	715014 .....	0.26

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Medical examination – private medical practice.....	766015 .....	0.30
Medical genetics – private medical practice.....	766015 .....	0.30
Medical instrument manufacture.....	712032 .....	1.22
Medical laboratory.....	766022 .....	0.14
Medical or dental supplies wholesale.....	742011 .....	0.27
Medical research laboratory.....	766022 .....	0.14
Medical supplies wholesale.....	742011 .....	0.27
Medicine manufacture.....	713008 .....	0.97
Messenger service.....	732011 .....	2.25
Metal article manufacture – sheet.....	712034 .....	3.53
Metal bed, furniture, shelving, or ladder manufacture.....	712021 .....	3.40
Metal building – pre-engineered construction.....	721020 .....	4.99
Metal can or tinware product manufacture.....	712022 .....	1.47
Metal door manufacture.....	712024 .....	2.67
Metal enamelling.....	712031 .....	3.97
Metal fabrication shop – sheet metal.....	712034 .....	3.53
Metal fabrication shop – structural metal.....	712027 .....	3.06
Metal fastener manufacture.....	712041 .....	2.99
Metal pipe or fitting manufacture.....	712026 .....	2.99
Metal product assembly – small products.....	712028 .....	1.47
Metal product manufacture – small products.....	712028 .....	1.47
Metal product manufacture (not elsewhere specified).....	712028 .....	1.47
Metal products wholesale (not elsewhere specified).....	742012 .....	0.98
Metal railing or gate manufacture.....	712029 .....	3.40
Metal recycling.....	712030 .....	3.18
Metal stamping.....	712028 .....	1.47
Metal wholesale (primary form).....	742014 .....	2.74
Metal working equipment (heavy) sales, rental, service, or repair.....	764028 .....	2.38
Metalware manufacture – small (not elsewhere specified).....	712028 .....	1.47
Metalwork installation – ornamental.....	721057 .....	4.00
Microfilming.....	763027 .....	0.10
Microwave oven service or repair (in shop).....	764021 .....	0.19
Microwave tower erection, installation, service, or repair.....	721006 .....	3.66
Midwifery.....	766003 .....	0.27
Milk manufacture.....	711015 .....	4.06
Mill equipment (heavy) sales, rental, service, or repair.....	764028 .....	2.38
Milling – flour or rice.....	711011 .....	1.42
Mineral exploration.....	763036 .....	1.50
Mini golf.....	761001 .....	0.88
Mini storage.....	761047 .....	1.16
Mining – clay.....	704001 .....	3.08
Mining – coal (open pit).....	704005 .....	1.38
Mining – coal (underground).....	704013 .....	6.61
Mining – mineral (open pit).....	704006 .....	1.33
Mining – mineral (underground).....	704013 .....	6.61
Mining – placer.....	704007 .....	1.32
Mining engineering – consulting engineering.....	763037 .....	0.14
Mining equipment (heavy) rental.....	764028 .....	2.38
Mink farming.....	701010 .....	1.63
Mirror manufacture.....	715020 .....	4.16

Business undertaking	2014 classification unit code	Base rate for 2014
Missing person investigation .....	762029 .....	0.22
Missionary activities .....	766016 .....	0.40
Miticides manufacture .....	713001 .....	1.18
MLA office .....	762012 .....	0.16
Mobile catering .....	761023 .....	1.72
Mobile home manufacture .....	715033 .....	1.73
Mobile home park operation .....	761033 .....	1.16
Mobile home repair .....	721027 .....	6.08
Mobile home sales or installation .....	741017 .....	0.78
Mobile home towing .....	732029 .....	4.07
Mobile welding .....	721057 .....	4.00
Modeling – booking or talent agency .....	762026 .....	0.37
Modeling school .....	765009 .....	0.28
Modular building manufacture (not elsewhere specified) .....	715033 .....	1.73
Monument lettering or setting .....	712037 .....	6.63
Mop manufacture .....	715004 .....	1.66
Mortgage brokerage .....	762019 .....	0.12
Mosque .....	766016 .....	0.40
Motel .....	761056 .....	1.96
Motion picture production .....	763025 .....	1.67
Motion picture theatre .....	761046 .....	0.88
Motion pictures – post production .....	763024 .....	0.39
Motor (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Motor home manufacture .....	715033 .....	1.73
Motor home sales, service, and rental .....	764047 .....	1.69
Motorcycle rental .....	741006 .....	1.47
Motorcycle sales and service .....	764045 .....	1.68
Mould remediation .....	721001 .....	2.85
Moulded rubber goods manufacture .....	713031 .....	2.43
Moulding manufacture – wood .....	714035 .....	2.52
Mouldings wholesale .....	742012 .....	0.98
Mountain guiding .....	761028 .....	2.85
Movie editing .....	763024 .....	0.39
Movie production .....	763025 .....	1.67
Movie theatre .....	761046 .....	0.88
Moving and storage .....	732030 .....	6.13
Moving sidewalk manufacture, installation, service, or repair .....	712010 .....	1.68
MRI clinic .....	766022 .....	0.14
Mucilage manufacture .....	713015 .....	2.49
Muffler shop – auto .....	764006 .....	2.35
Municipal corporation .....	753004 .....	1.67
Municipal parks board .....	753004 .....	1.67
Municipal school board .....	765008 .....	0.60
Municipal town planning board .....	753004 .....	1.67
Municipal water board .....	753004 .....	1.67
Munitions manufacture .....	713009 .....	1.20
Museum .....	761039 .....	0.41
Music hall – with production support .....	761011 .....	1.00
Music hall – without production support .....	761011 .....	1.00
Music school .....	765009 .....	0.28
Music shop .....	741018 .....	0.42

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Music therapy.....	766014 .....	0.29
Musical instrument manufacture.....	714036 .....	3.44
Musician (not elsewhere specified).....	761030 .....	1.00
<b>N</b>		
Nail manufacture.....	712041 .....	2.99
Nanny services .....	764029 .....	0.85
Native centre.....	766007 .....	0.85
Natural gas conversion – auto .....	764006 .....	2.35
Natural gas distribution system, operation (exclusive of trans-provincial pipeline systems).....	767004 .....	0.51
Natural gas or oil pipeline construction.....	721038 .....	3.04
Natural gas or oil pipeline inspection.....	763028 .....	0.85
Natural gas or oil pipeline operation.....	767005 .....	0.62
Nature tours .....	761013 .....	2.17
Naturopathy service.....	766003 .....	0.27
Navigation services – air .....	763035 .....	0.38
Navigation services – marine .....	732040 .....	1.16
Neighbourhood watch program.....	766007 .....	0.85
Neon sign installation or maintenance .....	721050 .....	3.61
Neon sign manufacture .....	715021 .....	1.48
Neonatal-perinatal medicine – private medical practice .....	766015 .....	0.30
Nephrology – private medical practice.....	766015 .....	0.30
Net manufacture.....	715010 .....	1.66
Neurology – private medical practice .....	766015 .....	0.30
Neuropathology – private medical practice .....	766015 .....	0.30
Neuroradiology – private medical practice .....	766015 .....	0.30
Newspaper delivery.....	732031 .....	2.24
Newspaper publishing and printing .....	762047 .....	0.86
Newsprint roll manufacture .....	714044 .....	2.21
Nightclub.....	761034 .....	1.05
Non-alcoholic beverage manufacture.....	711018 .....	2.55
Non-destructive testing – heavy equipment (greater than 500 lb.) .....	763028 .....	0.85
Non-destructive testing – light equipment (less than 500 lb.) .....	763018 .....	0.85
Non-ferrous foundry – die-cast .....	712008 .....	1.51
Noodle manufacture.....	711007 .....	2.10
Notary public .....	762022 .....	0.15
Nuclear medicine – private medical practice .....	766015 .....	0.30
Nursery – horticultural or ornamental.....	701018 .....	2.49
Nursery – turf or sod.....	701024 .....	4.14
Nursery school .....	764013 .....	0.85
Nursing care – acute care .....	766001 .....	1.35
Nursing care – in-home .....	766006 .....	1.10
Nursing home – accommodation only .....	766018 .....	1.76
Nursing home – with personal care provided .....	766011 .....	2.75
Nut and bolt manufacture.....	712041 .....	2.99
Nylon product manufacture (not elsewhere specified) .....	715005 .....	1.21
<b>O</b>		
Obedience school – pets.....	763003 .....	3.68
Obstetrics – private medical practice.....	766015 .....	0.30

Business undertaking	2014 classification unit code	Base rate for 2014
Occupational medicine – private medical practice .....	766015 .....	0.30
Occupational therapy .....	766014 .....	0.29
Occupational therapy – in-home.....	766006 .....	1.10
Office aquarium service.....	764041 .....	1.54
Office plant services or rental .....	764041 .....	1.54
Office service – packaged office .....	762028 .....	0.29
Offroad equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Offtrack racing centre.....	761054 .....	1.03
Oil depot .....	732045 .....	2.57
Oil distribution – trucking .....	732019 .....	6.18
Oil or gas exploration .....	763036 .....	1.50
Oil or gas pipeline construction or repair .....	721038 .....	3.04
Oil or gas production.....	713018 .....	1.28
Oil or gas transmission (oil or gas pipeline).....	767005 .....	0.62
Oil or gas well servicing.....	704003 .....	1.80
Oil or gas well drilling.....	704002 .....	1.98
Oil or natural gas pipeline operation .....	767005 .....	0.62
Oil or natural gas pipelines – inspection.....	763028 .....	0.85
Oil recycling .....	713036 .....	1.26
Oil refining .....	713036 .....	1.26
Oil spill cleanup – land pollution control.....	764033 .....	2.32
Oil spill cleanup – marine pollution control .....	764033 .....	2.32
Oil well drilling equipment (heavy) rental .....	764028 .....	2.38
Oilfield equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Oilfield facility construction .....	721038 .....	3.04
Oilfield hauling .....	732019 .....	6.18
Oilfield supervision (contracting to oil or gas production company).....	713018 .....	1.28
Oncology – private medical practice .....	766015 .....	0.30
On-road utility vehicle sales, service, or rental.....	764047 .....	1.69
Open pit coal mining .....	704005 .....	1.38
Open pit metal or mineral mining .....	704006 .....	1.33
Ophthalmology – private medical practice .....	766015 .....	0.30
Optical goods manufacture (mass-produced, non-retail).....	715022 .....	0.26
Optometry .....	766013 .....	0.30
Orchard .....	701017 .....	1.67
Orchestra .....	761030 .....	1.00
Ore reduction – open pit.....	704006 .....	1.33
Ore reduction – underground .....	704013 .....	6.61
Organizing a leisure, social, or sport club .....	761020 .....	2.17
Organizing or conducting special events (not elsewhere specified).....	761027 .....	1.00
Organizing or operating a private camp (with overnight accommodation).....	761056 .....	1.96
Oriented strand board manufacture .....	714012 .....	2.75
Ornament manufacture.....	715001 .....	0.58
Ornamental grasses nursery .....	701018 .....	2.49
Ornamental iron work manufacture .....	712028 .....	1.47
Ornamental iron work or metal installation.....	721057 .....	4.00
Ornamental nursery.....	701018 .....	2.49
Ornamental plant rental.....	764041 .....	1.54

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Orthodontics.....	766008 .....	0.30
Orthopaedics – private medical practice .....	766015 .....	0.30
Orthopy service.....	766003 .....	0.27
Orthotics manufacture, sales, service, or repair .....	715028 .....	0.26
Ostrich or emu farming .....	701007 .....	1.63
Otolaryngology – private medical practice.....	766015 .....	0.30
Outboard motor repair or service .....	764045 .....	1.68
Outdoor sport or adventure tours .....	761028 .....	2.85
Outfitting .....	761028 .....	2.85
Out-of-province operation – administration .....	762003 .....	0.17
Outreach program .....	766007 .....	0.85
Overhead door installation.....	721040 .....	2.69
Overnight and short-term accommodation (not elsewhere specified).....	761056 .....	1.96
Overnight rental accommodation (not elsewhere specified).....	761056 .....	1.96
Overpass construction.....	722001 .....	6.10
Oxygen distribution – compressed or liquefied .....	732019 .....	6.18
Oxygen manufacture – compressed or liquefied .....	713006 .....	2.35
Oyster cultivation.....	702004 .....	3.43
Oyster mushroom farming.....	701012 .....	1.88
<b>P</b>		
Packaged building supplies wholesale.....	742012 .....	0.98
Packaged office service.....	762028 .....	0.29
Packaged petroleum products wholesale.....	742013 .....	0.53
Packaging of articles – plastic .....	764044 .....	1.40
Packaging topsoil, peat, or other similar gardening materials .....	712043 .....	1.23
Packing fruit or vegetables .....	764026 .....	1.66
Packing meat .....	711017 .....	3.42
Paediatrics – private medical practice .....	766015 .....	0.30
Paging service – telephone or telecommunication services .....	767007 .....	0.27
Pail manufacture – wood .....	714038 .....	3.46
Pain management training .....	766014 .....	0.29
Paint manufacture.....	713020 .....	2.41
Paintball facility .....	761001 .....	0.88
Painting – highway, road, or parking lot lines .....	723003 .....	3.02
Painting – interior or exterior building .....	721041 .....	3.98
Painting – steel frame or bridge .....	722006 .....	10.12
Painting and autobody work .....	764007 .....	2.32
Painting contractor .....	721041 .....	3.98
Pallet manufacture .....	714031 .....	8.31
Palliative care facility .....	766019 .....	1.46
Panels – electrical, control, manufacture, installation, service, or repair .....	715014 .....	0.26
Paper bag manufacture .....	714013 .....	1.41
Paper box manufacture .....	714001 .....	1.51
Paper container manufacture .....	714001 .....	1.51
Paper hanging .....	721041 .....	3.98
Paper mill (chemical or mechanical).....	714044 .....	2.21
Paper product manufacture (not elsewhere specified).....	714013 .....	1.41
Paper recycling .....	714014 .....	2.37

Business undertaking	2014 classification unit code	Base rate for 2014
Paper recycling depot (includes salvage and bailing, but not physical recycling of products).....	731004.....	2.32
Paper shredding service.....	764042.....	1.54
Paper – tar, or asphalt manufacture.....	713002.....	2.48
Parachuting or skydiving instruction.....	732015.....	4.63
Paralegal services.....	762022.....	0.15
Parasailing .....	761028.....	2.85
Parasite detection – medical diagnostic laboratory .....	766022.....	0.14
Parcel delivery service .....	732011.....	2.25
Park interpretation.....	761013.....	2.17
Park maintenance.....	761049.....	1.77
Park operation other than municipal (not elsewhere specified).....	761032.....	1.56
Parking lot cleaning – pressure washing.....	764022.....	12.91
Parking lot curb manufacture .....	712006.....	3.97
Parking lot or parkade operation.....	761029.....	1.96
Parking meter distribution and servicing.....	764055.....	1.54
Parks board – municipal .....	753004.....	1.67
Parquet floor laying or refinishing.....	721026.....	3.97
Particle board manufacture.....	714019.....	2.24
Partition manufacture – glass.....	715020.....	4.16
Party boat tours .....	761050.....	1.52
Party supply .....	741019.....	0.78
Passenger air services – fixed wing instrument flight rule .....	732017.....	1.11
Passenger air services – fixed wing visual flight rule .....	732016.....	4.34
Passenger air services – helicopter instrument flight rule .....	732041.....	1.13
Passenger air services – helicopter visual flight rule .....	732021.....	4.74
Pasta product manufacture .....	711007.....	2.10
Pathology – private medical practice .....	766015.....	0.30
Pathology laboratory .....	766022.....	0.14
Patrol services .....	764046.....	1.78
Patrolling services – public venues .....	764046.....	1.78
Pattern making – wood.....	714042.....	3.31
Paving services.....	723004.....	3.32
Pawn shop .....	741013.....	0.78
Payroll processing – outsourced .....	762048.....	0.59
Payroll service .....	762001.....	0.13
Peach orchard .....	701017.....	1.67
Peanut butter manufacture .....	711012.....	3.02
Peat digging or processing .....	704001.....	3.08
Pediatric care – in-home .....	766006.....	1.10
Pelt and hide treatment (not elsewhere specified).....	715031.....	1.66
Performing arts .....	761030.....	1.00
Perfume manufacture .....	713007.....	0.97
Periodical publishing and printing .....	762047.....	0.86
Periodontics .....	766008.....	0.30
Personal assistants .....	766023.....	0.89
Personal care – in-home .....	766006.....	1.10
Pest control service .....	764054.....	2.38
Pesticide manufacture .....	713001.....	1.18
Pet adoption .....	763002.....	3.68
Pet breeding .....	763020.....	3.68

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Pet care – in-home .....	764029 .....	0.85
Pet grooming .....	763001 .....	3.68
Pet hospital .....	763032 .....	0.50
Pet sitting .....	764029 .....	0.85
Petrochemical manufacture .....	713021 .....	1.18
Petroleum engineering – consulting engineering .....	763037 .....	0.14
Petting zoo .....	761032 .....	1.56
Pewter products manufacture (small) .....	712028 .....	1.47
Pharmaceutical development .....	766022 .....	0.14
Pharmaceutical manufacture .....	713008 .....	0.97
Pharmaceutical wholesale .....	742003 .....	0.53
Pharmacy .....	741013 .....	0.78
Phenol manufacture .....	713021 .....	1.18
Phenolic resin manufacture .....	713033 .....	2.41
Photo film processing .....	763027 .....	0.10
Photo surveillance system sales, service, or repair .....	764058 .....	2.15
Photocopier (large) installation, service, or repair .....	764037 .....	1.55
Photocopying, commercial retail sign shop .....	764063 .....	1.40
Photographic film processing .....	763027 .....	0.10
Photographic services .....	763027 .....	0.10
Photography studio .....	763027 .....	0.10
Physical medicine – private medical practice .....	766015 .....	0.30
Physical rehabilitation .....	766014 .....	0.29
Physically challenged care – long term .....	766011 .....	2.75
Physically challenged person care – residential employer or client support group society .....	764029 .....	0.85
Physicians' supply house .....	742011 .....	0.27
Physiotherapy .....	766014 .....	0.29
Physiotherapy – in-home .....	766006 .....	1.10
Physiotherapy equipment installation, service, or repair .....	764037 .....	1.55
Physiotherapy equipment manufacture .....	715014 .....	0.26
Piano manufacture .....	714036 .....	3.44
Piano tuning .....	741018 .....	0.42
Pick-up truck canopy manufacture – metal .....	712040 .....	3.53
Picnic ground maintenance .....	761049 .....	1.77
Picture framing .....	741020 .....	0.42
Pier construction or repair .....	722003 .....	6.18
Pig farming .....	701014 .....	1.63
Pile driving .....	722004 .....	3.76
Pilot car service .....	732032 .....	2.25
Pine cone picking .....	703016 .....	2.77
Pipe fitting manufacture – metal .....	712026 .....	2.99
Pipe insulation .....	721058 .....	2.81
Pipe manufacture – plastic .....	713028 .....	1.65
Pipe manufacture – wood .....	714038 .....	3.46
Pipeline construction – oil or natural gas .....	721038 .....	3.04
Pipeline inspection – oil or natural gas .....	763028 .....	0.85
Pipeline inspection or monitoring .....	763028 .....	0.85
Pipeline maintenance .....	767005 .....	0.62
Pipeline operation – oil or natural gas .....	767005 .....	0.62
Pipeline welding .....	721057 .....	4.00

Business undertaking	2014 classification unit code	Base rate for 2014
Piston manufacture.....	712011.....	0.78
Pitch and putt .....	761031.....	1.14
Placer mining.....	704007.....	1.32
Planetarium .....	761039.....	0.41
Planing mill.....	714015.....	3.82
Plant care – in-home .....	764018.....	3.88
Plant harvesting – wild.....	701027.....	1.67
Plant servicing or rental – office or public building.....	764041.....	1.54
Plant servicing or rental – residential.....	764041.....	1.54
Plaster ornament manufacture.....	715001.....	0.58
Plastering work.....	721042.....	8.62
Plastic article assembly – small.....	713031.....	2.43
Plastic bag manufacture.....	713023.....	2.63
Plastic bottle or container manufacture.....	713026.....	2.12
Plastic colour concentrate manufacture .....	713022.....	0.97
Plastic film extrusion.....	713023.....	2.63
Plastic flexible packaging manufacture .....	713023.....	2.63
Plastic industry equipment (heavy) sales, rental, service, or repair.....	764028.....	2.38
Plastic laminating, packing, or packaging (not elsewhere specified).....	764044.....	1.40
Plastic packaging of articles (not elsewhere specified).....	764044.....	1.40
Plastic product manufacture (by blow moulding).....	713026.....	2.12
Plastic product manufacture (by profile extrusion).....	713028.....	1.65
Plastic product manufacture (by rotational moulding or liquid moulding).....	713027.....	2.26
Plastic product manufacture (by thermoforming, injection moulding, or other moulding processes) (not elsewhere specified).....	713025.....	1.23
Plastic product manufacture (post extrusion fabrication).....	713029.....	2.82
Plastic recycling.....	713024.....	6.49
Plastics manufacture.....	713033.....	2.41
Plating with precious metals.....	715022.....	0.26
Plating, equipment or parts.....	712014.....	3.92
Plating, small metal or plastic articles.....	712014.....	3.92
Playground and workout equipment installation .....	764060.....	2.73
Playhouse – with production support.....	761011.....	1.00
Playhouse – without production support.....	761011.....	1.00
Playschool .....	764013.....	0.85
Pleasure boat manufacture.....	715034.....	4.00
Pleasure boat sales and service.....	764045.....	1.68
Plumbing installation or repair .....	721043.....	2.80
Plumbing supplies – retail.....	741014.....	2.04
Plumbing supplies – wholesale .....	742012.....	0.98
Plywood manufacture.....	714027.....	2.73
Plywood wholesale .....	742010.....	1.64
Podiatry service .....	766003.....	0.27
Poetry club .....	761020.....	2.17
Poison detection – medical diagnostic laboratory .....	766022.....	0.14
Poker club .....	761054.....	1.03
Pole or post manufacture – wood .....	714037.....	3.37

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Police force (non-federal).....	753003.....	1.70
Polish manufacture.....	713004.....	0.97
Pool cleaning.....	764067.....	2.38
Pool equipment service and repair .....	764067.....	2.38
Pool hall .....	761001.....	0.88
Pool installation or structural repair.....	721044.....	6.06
Pool maintenance.....	764067.....	2.38
Pop manufacture.....	711018.....	2.55
Popcorn manufacture.....	711006.....	1.74
Popcorn shop .....	741026.....	1.73
Porcelain enamelling.....	712031.....	3.97
Portable crushing.....	712030.....	3.18
Portable electronic equipment service or repair .....	764021.....	0.19
Portable toilet rental.....	741016.....	1.64
Portable toilet rental – including waste removal .....	764048.....	3.76
Portable toilets service and repair.....	764035.....	1.57
Portable wood mill.....	714016.....	3.10
Post extrusion fabrication of plastic products.....	713029.....	2.82
Postal outlet.....	741013.....	0.78
Post-surgery care – in-home.....	766006.....	1.10
Pottery – artistic design.....	715001.....	0.58
Pottery – bulk manufacture .....	712005.....	1.37
Poultry catching .....	701020.....	1.63
Poultry farming.....	701020.....	1.63
Poultry hatchery.....	701020.....	1.63
Poultry processing or dressing .....	711019.....	2.99
Poundkeeping.....	753004.....	1.67
Powder coating .....	712031.....	3.97
Power and light generation and distribution.....	767003.....	1.13
Power boiler installation or removal .....	721053.....	4.79
Power boiler service and repair .....	764028.....	2.38
Power line, power pole, or telecommunication line – installation, service, or repair .....	721046.....	3.71
Power plant equipment (heavy) sales, rental, service, or repair .....	764028.....	2.38
Power tool service or repair – electric.....	764035.....	1.57
Precision instrument, manufacture or assembly .....	712032.....	1.22
Precision instrument, repair and recalibration .....	712032.....	1.22
Pre-engineered steel building construction .....	721020.....	4.99
Prefabricated building manufacture (not elsewhere specified) .....	715033.....	1.73
Prefabricated log home kit manufacture.....	714018.....	4.83
Pre-hung door assembly .....	714017.....	3.28
Prepackaged home sales .....	741014.....	2.04
Prepared meat product manufacture (not elsewhere specified) .....	711021.....	1.81
Preschool.....	764013.....	0.85
Pressed board manufacture (not elsewhere specified) .....	714019.....	2.24
Pressure washing of buildings, pools, or parking lots .....	764022.....	12.91
Prestressed concrete beam manufacture .....	712038.....	4.08
Prevocational training .....	766010.....	1.91
Primary school – private .....	765005.....	0.46
Primary school – public .....	765008.....	0.60
Printing – commercial .....	714020.....	1.18

Business undertaking	2014 classification unit code	Base rate for 2014
Printing – digital.....	762046.....	0.84
Printing industry equipment (heavy) sales, rental, service, or repair.....	764028.....	2.38
Private academic school.....	765005.....	0.46
Private camp – variety day camp with no accommodation.....	766007.....	0.85
Private camp – with overnight accommodation.....	761056.....	1.96
Private club .....	761020.....	2.17
Private investigation .....	762029.....	0.22
Private medical practice, (not elsewhere specified).....	766015.....	0.30
Private park, beach, garden, or zoo.....	761032.....	1.56
Process serving .....	762029.....	0.22
Processing fish .....	711010.....	2.74
Product demonstration.....	762030.....	0.37
Production operator – oilfield.....	713018.....	1.28
Professional association .....	762031.....	0.16
Professional organizing services.....	766023.....	0.89
Profile extrusion of plastic products.....	713028.....	1.65
Programming, computer consulting, or custom computer programming .....	763007.....	0.13
Promotional product distribution .....	715001.....	0.58
Propane gas distribution.....	732045.....	2.57
Propane gas hauling.....	732019.....	6.18
Propane gas sales – gas bar.....	741012.....	0.86
Propane gas sales – wholesale.....	742001.....	0.53
Property management – administration only – engage in activities solely on behalf of a building owner or strata corporation for a set monthly fee .....	762032.....	0.15
Property management – owner of commercial property operating under a triple net lease .....	762032.....	0.15
Property protection.....	764046.....	1.78
Prospecting .....	763036.....	1.50
Prosthetics manufacture, sales, service, or repair.....	715028.....	0.26
Protection plating .....	712014.....	3.92
Psychiatry – private medical practice.....	766015.....	0.30
Psychiatry services.....	766015.....	0.30
Psychic reading.....	763011.....	0.41
Psychological counselling .....	766007.....	0.85
Psychology services .....	766020.....	0.30
Pub .....	761034.....	1.05
Public art gallery .....	761039.....	0.41
Public health awareness .....	766006.....	1.10
Public lecturing .....	762006.....	0.14
Public relations service .....	762004.....	0.37
Public telephone service.....	767007.....	0.27
Public warehouse operation .....	731005.....	2.02
Publishing (no printing) .....	762043.....	0.10
Publishing (with printing) .....	762047.....	0.86
Pulp and paper industry equipment (heavy) sales, rental, service, or repair .....	764028.....	2.38
Pulp and paper mill (chemical and mechanical).....	714044.....	2.21
Putty manufacture .....	713020.....	2.41

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
<b>Q</b>		
Quality assurance consulting (not elsewhere specified).....	763011.....	0.41
Quantity surveying – construction management consulting.....	763037.....	0.14
Quarry (gravel, sand, shale, lime, or stone).....	704008.....	3.04
<b>R</b>		
Rabbit farming .....	701010 .....	1.63
Race track – auto racing.....	761040.....	1.54
Race track – horse racing .....	761040.....	1.54
Radar system installation or maintenance.....	721006.....	3.66
Radar tower erection, installation, service, or repair .....	721006.....	3.66
Radiator repair shop – auto.....	764006 .....	2.35
Radio commercial production.....	763031 .....	0.38
Radio installation .....	764058.....	2.15
Radio manufacture .....	715014 .....	0.26
Radio or television broadcasting .....	763031 .....	0.38
Radio sales or rental .....	741013 .....	0.78
Radio service or repair – at customer's premises.....	764037 .....	1.55
Radio service or repair – in shop.....	764021 .....	0.19
Radio station.....	763031 .....	0.38
Radiography – dentistry .....	766008 .....	0.30
Radiology – private medical practice.....	766015 .....	0.30
Railing installation – other than welded.....	721015 .....	3.61
Railing installation – welded.....	721057.....	4.00
Railing manufacture – metal .....	712029 .....	3.40
Railway construction, maintenance, or demolition .....	723005 .....	2.82
Railway maintenance .....	723005 .....	2.82
Railway operation .....	732033.....	2.92
Raise insects .....	701002 .....	1.63
Raising horses.....	701023 .....	6.93
Ranching .....	701022 .....	6.93
Rathole drilling .....	704003 .....	1.80
Ready mix concrete delivery.....	712033 .....	3.52
Ready mix powder manufacture .....	712004 .....	1.25
Real estate agency .....	762033 .....	0.15
Real estate appraisal .....	762034 .....	0.12
Rebar work .....	721012 .....	5.72
Recording studio .....	763029 .....	0.39
Records storage .....	762044 .....	0.84
Recreation commission .....	753004 .....	1.67
Recreation programs.....	766007 .....	0.85
Recreational camp – variety day camp.....	766007 .....	0.85
Recreational camp – with accommodation .....	761056 .....	1.96
Recreational vehicle manufacture .....	715033 .....	1.73
Recreational vehicle park .....	761009 .....	1.78
Recreational vehicle sales, service, or rental .....	764047 .....	1.69
Recyclable material removal .....	732018 .....	3.99
Recycling – glass .....	715019 .....	4.11
Recycling – mattresses (dismantling) .....	714026 .....	3.51
Recycling – metal .....	712030 .....	3.18

Business undertaking	2014 classification unit code	Base rate for 2014
Recycling – oil.....	713036 .....	1.26
Recycling – paper .....	714014 .....	2.37
Recycling – plastic.....	713024 .....	6.49
Recycling – rubber.....	713024 .....	6.49
Recycling depot (not engaged in physical recycling of products).....	731004 .....	2.32
Reduction – ore (open pit).....	704006 .....	1.33
Reduction – ore (underground).....	704013 .....	6.61
Referee services.....	761041 .....	0.93
Refining – oil .....	713036 .....	1.26
Refinishing furniture.....	714008 .....	3.44
Reflexology service .....	766003 .....	0.27
Reforestation.....	703016 .....	2.77
Refrigerated warehouse.....	731005 .....	2.02
Refrigeration equipment, industrial, installation, or repairs (not elsewhere specified).....	721008 .....	2.29
Refrigerator installation, service, or repair .....	764037 .....	1.55
Refugee services .....	766007 .....	0.85
Regeneration surveys.....	763036 .....	1.50
Regional district – general activities .....	753004 .....	1.67
Regional district – planning and financing.....	753004 .....	1.67
Rehabilitation centre – drug or alcohol treatment.....	766002 .....	0.84
Rehabilitation centre – life and job skills training .....	766010 .....	1.91
Rehabilitation therapy – in-home.....	766006 .....	1.10
Relief staff – hospital.....	766006 .....	1.10
Relief staff – long term care .....	766006 .....	1.10
Religious education – religious organization.....	766016 .....	0.40
Religious organization .....	766016 .....	0.40
Remedial gymnastics .....	766014 .....	0.29
Remedial therapy.....	766014 .....	0.29
Renovation work – exterior industrial, commercial, institutional, or highrise residential.....	721028 .....	3.59
Renovation work – house or other wood frame structure .....	721027 .....	6.08
Renovation work – interior.....	721027 .....	6.08
Rental – appliances.....	741013 .....	0.78
Rental – automobiles or trucks (without driver).....	741006 .....	1.47
Rental – bicycles .....	741004 .....	0.78
Rental – boats.....	761051 .....	1.52
Rental – computers.....	741013 .....	0.78
Rental – heavy equipment or machinery .....	764028 .....	2.38
Rental – office plants .....	764041 .....	1.54
Rental – portable toilets.....	741016 .....	1.64
Rental – restaurant equipment or light industrial equipment .....	741016 .....	1.64
Rental – signs .....	741016 .....	1.64
Rental – ski equipment.....	741004 .....	0.78
Rental – electric hand tools or power tools (less than 500 lb.) .....	741016 .....	1.64
Rental – vacuum cleaners .....	741013 .....	0.78
Research services (not elsewhere specified) .....	762035 .....	0.12
Reservoir construction – earth and rock-filled.....	723010 .....	2.76
Reservoir construction or repair – structural concrete .....	722007 .....	9.63
Residential air conditioning installation or repair .....	721043 .....	2.80
Residential aquarium service .....	764041 .....	1.54

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Residential bottle or container return centre .....	741013 .....	0.78
Residential forming .....	721024 .....	9.85
Residential social service facility (accommodation only) .....	766017 .....	1.77
Resilient flooring installation .....	721023 .....	3.99
Resin manufacture .....	713033 .....	2.41
Resort operation .....	761056 .....	1.96
Resort timeshare operation .....	761056 .....	1.96
Resource centre (excluding counselling) .....	765003 .....	0.26
Respiratory medicine – private medical practice .....	766015 .....	0.30
Respirology – private medical practice .....	766015 .....	0.30
Restaurant equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Restaurant equipment (light) service or repair .....	764035 .....	1.57
Restaurant or other dining establishment (not elsewhere specified) .....	761035 .....	1.05
Restorative dentistry .....	766008 .....	0.30
Retail art gallery .....	741020 .....	0.42
Retail bakery or delicatessen .....	741021 .....	1.06
Retail beer, wine, or liquor store .....	741032 .....	1.13
Retail brewing or wine making shop .....	741022 .....	0.78
Retail confectionery .....	741026 .....	1.73
Retail flooring store .....	741029 .....	2.46
Retail loss prevention .....	764046 .....	1.78
Retail store – general .....	741013 .....	0.78
Retail store – over 7,500 sq. ft. ....	741033 .....	1.06
Retaining wall manufacture – metal .....	712027 .....	3.06
Retirement home (accommodation only) .....	766018 .....	1.76
Return to work program .....	766014 .....	0.29
Rheumatology – private medical practice .....	766015 .....	0.30
Rice mill .....	711011 .....	1.42
Rice product manufacture .....	711007 .....	2.10
Rickshaw rides .....	761013 .....	2.17
Riding academy .....	701023 .....	6.93
River expeditions .....	761028 .....	2.85
Rivet manufacture .....	712041 .....	2.99
Road construction equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Road construction or repair – logging .....	703012 .....	9.42
Road construction or repair (not elsewhere specified) .....	723006 .....	2.89
Road graveling or surfacing .....	723004 .....	3.32
Road or parking lot line painting .....	723003 .....	3.02
Rock climbing centre .....	761001 .....	0.88
Rock tunnelling – using rock tunnelling boring machine .....	722010 .....	6.57
Rock tunnelling (not elsewhere specified) .....	722011 .....	9.80
Rod manufacture – fishing .....	712032 .....	1.22
Rodeo .....	761010 .....	1.54
Roller skating rink .....	761040 .....	1.54
Rollerblade rental .....	741004 .....	0.78
Rolling mill .....	712027 .....	3.06
Roof truss placement .....	721024 .....	9.85
Roofing – low slope (flat top, gravel, or tar) .....	721036 .....	5.37
Roofing – steep slope (shingle, metal, or tile) .....	721051 .....	8.99

Business undertaking	2014 classification unit code	Base rate for 2014
Roofing products – tar or asphalt manufacture.....	713002 .....	2.48
Rooming house .....	761033 .....	1.16
Rope access training .....	765001 .....	0.25
Rope manufacture .....	715010 .....	1.66
Rotational moulding plastic products.....	713027 .....	2.26
Rowboat manufacture – fibreglass.....	713011 .....	2.66
Rowboat manufacture – metal or aluminum .....	712034 .....	3.53
Rowboat manufacture – wood.....	714042 .....	3.31
Rubber belting manufacture .....	713016 .....	6.72
Rubber coating .....	712031 .....	3.97
Rubber goods manufacture – small.....	713031 .....	2.43
Rubber hose or gloves manufacture .....	713031 .....	2.43
Rubber industry equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Rubber mat, mattress, or life raft manufacture .....	713030 .....	2.43
Rubber recycling .....	713024 .....	6.49
Rubber stamp manufacture .....	715001 .....	0.58
Rubbish removal .....	732018 .....	3.99
Rug cleaning .....	764011 .....	2.51
Rug manufacture .....	715006 .....	1.66
Rug repair .....	764011 .....	2.51
Runway gravelling or surfacing .....	723004 .....	3.32

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Sail manufacture .....	715005 .....	1.21
Sailboat manufacture .....	715034 .....	4.00
Sailing school .....	761042 .....	2.85
Sailing tours .....	761050 .....	1.52
Salad dressing manufacture .....	711012 .....	3.02
Salmon enhancement .....	764025 .....	2.31
Salt manufacture – industrial .....	713001 .....	1.18
Salvage – marine .....	732008 .....	3.92
Sand or gravel sales .....	741011 .....	1.60
Sand pit .....	704008 .....	3.04
Sandblasting of heavy equipment .....	764050 .....	2.32
Sandblasting or pressure washing of buildings, pools, or parking lots .....	764022 .....	12.91
Sanitation service (plumbing) .....	721043 .....	2.80
Sash manufacture – wood .....	714041 .....	3.38
Satellite TV dish assembly or manufacture .....	715014 .....	0.26
Satellite TV dish sales, service, or installation .....	741024 .....	0.79
Sauna manufacture – wood .....	714042 .....	3.31
Sausage or sausage casing manufacture .....	711020 .....	1.81
Sawblade (handsaw) – sharpening .....	741015 .....	0.42
Sawblade (industrial) – manufacture, service, or repair .....	712017 .....	3.92
Sawdust yard .....	714045 .....	3.06
Sawmill – portable .....	714016 .....	3.10
Sawmill – stationary .....	714022 .....	4.44
Sawmill equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Scaffolding (both rental and installation) .....	721047 .....	3.59
Scaffolding manufacture .....	712026 .....	2.99

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Scaffolding rental – greater than 500 lb. (no installation) .....	764028 .....	2.38
Scaffolding rental – less than 500 lb. (no installation) .....	741016 .....	1.64
Scale assembly .....	712032 .....	1.22
Scale model manufacture .....	763004 .....	0.13
Scarification – brushing, weeding, or tree thinning (not elsewhere specified) .....	703002 .....	7.96
Scarification – land clearing, excavation, or site development .....	721031 .....	4.16
School – driving (automobile) .....	765002 .....	0.47
School – flight .....	732007 .....	4.34
School – language .....	765009 .....	0.28
School – music, dance, non-academic (not elsewhere specified) .....	765009 .....	0.28
School – private (kindergarten, primary, secondary) .....	765005 .....	0.46
School – public (kindergarten, primary, secondary, municipal) .....	765008 .....	0.60
School – ski or other sports instruction .....	761042 .....	2.85
School – trade or vocational .....	765001 .....	0.25
School board or district .....	765008 .....	0.60
School bus service .....	732009 .....	2.93
Science centre .....	761039 .....	0.41
Scientific instrument manufacture .....	712032 .....	1.22
Scientific research laboratory .....	766022 .....	0.14
Scissor sharpening .....	741015 .....	0.42
Scouring powder manufacture .....	713032 .....	1.18
Scrap car pickup .....	764005 .....	2.33
Scrap metal handling .....	712030 .....	3.18
Screen door manufacture .....	712024 .....	2.67
Screw manufacture .....	712041 .....	2.99
Sea-doo sales, service, or repair .....	764045 .....	1.68
Seafood products – canning .....	711010 .....	2.74
Sealant manufacture .....	713020 .....	2.41
Secondary school – private .....	765005 .....	0.46
Secondary school – public .....	765008 .....	0.60
Securities brokers and dealers .....	762019 .....	0.12
Securities or stock brokerage .....	762019 .....	0.12
Security alarm system sales, service, installation, and repair .....	764058 .....	2.15
Security bar or gate manufacture .....	712029 .....	3.40
Security services .....	764046 .....	1.78
Seed farming .....	701013 .....	4.14
Seed wholesale .....	742007 .....	0.98
Seine fishing .....	702008 .....	6.54
Seismic analysis .....	763037 .....	0.14
Seismic drilling .....	704010 .....	6.94
Seismic exploration .....	704009 .....	1.77
Seminar and conferencing recording .....	763029 .....	0.39
Senior citizens' centre .....	766007 .....	0.85
Senior move managing services .....	766023 .....	0.89
Seniors' home (accommodation only) .....	766018 .....	1.76
Seniors' personal care (long term care) .....	766011 .....	2.75
Septic tank, sewer, or sewage disposal system services .....	764048 .....	3.76
Service dog training .....	763003 .....	3.68
Service outboard motors or other small gasoline engines .....	764045 .....	1.68
Service station .....	741012 .....	0.86

Business undertaking	2014 classification unit code	Base rate for 2014
Service station equipment (heavy) sales, rental, service, or repair.....	764028.....	2.38
Servicing aircraft.....	764001.....	1.04
Servicing heating equipment (not elsewhere specified).....	721043.....	2.80
Servicing of oil or gas wells.....	704003.....	1.80
Sewage disposal plant construction .....	721028.....	3.59
Sewage disposal system construction .....	721031.....	4.16
Sewage removal – septic tank, sewer, or sewage disposal system services .....	764048.....	3.76
Sewer construction.....	721031.....	4.16
Sewer pipe inspection or cleaning .....	764048.....	3.76
Sewing machines service or repair (in shop).....	764021.....	0.19
Shake block cutting.....	703015.....	9.95
Shake or shingle mill.....	714023.....	10.12
Shale pit .....	704008.....	3.04
Shampoo manufacture .....	713007.....	0.97
Sheep farming.....	701022.....	6.93
Sheers manufacture.....	715013.....	0.39
Sheet metal – roofing .....	721036.....	5.37
Sheet metal fabrication.....	712034.....	3.53
Sheet metalwork – duct work.....	721043.....	2.80
Sheet metalwork – flat roofing.....	721036.....	5.37
Sheet metalwork – heating.....	721043.....	2.80
Sheet metalwork – siding .....	721049.....	6.21
Sheet metalwork – steep slope roofing .....	721051.....	8.99
Shellfish farming .....	702004.....	3.43
Shelter (accommodation only) .....	766017.....	1.77
Shelter (women's).....	766007.....	0.85
Sheltered workshops .....	766010.....	1.91
Shelving manufacture – metal .....	712021.....	3.40
Shiitake mushroom farming .....	701012.....	1.88
Shingle or shake mill.....	714023.....	10.12
Shingle roofing .....	721051.....	8.99
Shingles – tar or asphalt manufacture.....	713002.....	2.48
Ship breaking.....	764005.....	2.33
Ship chandlery or ship husbandry .....	762037.....	0.83
Ship docking .....	732008.....	3.92
Ship garbage collection.....	732008.....	3.92
Ship navigation .....	732040.....	1.16
Shipbuilding or ship repair .....	712025.....	4.58
Shoe manufacture.....	715029.....	1.66
Shoe repair shop .....	715029.....	1.66
Shopping centre operation .....	761033.....	1.16
Shore and tieback work .....	722004.....	3.76
Short term care .....	766019.....	1.46
Shot hole drilling .....	704010.....	6.94
Shutters installation or repair .....	721049.....	6.21
Sidewalks – gravelling .....	723002.....	3.14
Sidewalks – surfacing .....	721010.....	3.67
Siding installation or repair .....	721049.....	6.21
Siding manufacture – plastic .....	713028.....	1.65

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Siding manufacture – sheet metal .....	712034 .....	3.53
Siding – tar or asphalt manufacture .....	713002 .....	2.48
Sightseeing tours .....	761013 .....	2.17
Sign installation, service, or repair .....	721050 .....	3.61
Sign language services .....	762040 .....	0.16
Sign manufacture – illuminated or neon .....	715021 .....	1.48
Sign manufacture – plastic, wood, or metal .....	715009 .....	1.47
Sign rental .....	741016 .....	1.64
Silk flowers manufacture .....	715001 .....	0.58
Silviculture .....	703016 .....	2.77
Sintering tungsten .....	712028 .....	1.47
Site supervision – industrial, commercial, institutional, or highrise residential construction .....	721028 .....	3.59
Site supervision – wood frame construction or renovation work .....	721027 .....	6.08
Site surface preparation .....	721031 .....	4.16
Skate manufacture .....	715029 .....	1.66
Skating club .....	761042 .....	2.85
Skating rink .....	761040 .....	1.54
Ski hill or gondola ride .....	761038 .....	4.10
Ski rental or repair (not affiliated with a ski resort) .....	741004 .....	0.78
Ski school (where not allied with a retail store or lodge) .....	761042 .....	2.85
Ski tow operation .....	761038 .....	4.10
Skis manufacture – fibreglass .....	713011 .....	2.66
Skydiving or parachuting instruction .....	732015 .....	4.63
Slashing for line cutting (e.g., Hydro) .....	721031 .....	4.16
Slashing or slash burning .....	703002 .....	7.96
Slat manufacture – wood .....	714034 .....	3.46
Slope stabilization .....	721003 .....	4.21
Small electric motor service or repair .....	764035 .....	1.57
Small household appliance service or repair .....	764021 .....	0.19
Small rubber or plastic product manufacture (not elsewhere specified) .....	713031 .....	2.43
Smelter .....	712035 .....	1.95
Smoked meat product manufacture (not elsewhere specified) .....	711021 .....	1.81
Snack bar operation – service station .....	741012 .....	0.86
Snow clearing streets, highways, or parking lots .....	723007 .....	2.97
Snow grooming equipment (heavy) sales, rental, service, or repair .....	764028 .....	2.38
Snowboard manufacture – fibreglass .....	713011 .....	2.66
Snowmobile sales, service, or repair .....	764045 .....	1.68
Soap, bleach, or cleaning compound manufacture .....	713032 .....	1.18
Social assistance program .....	766007 .....	0.85
Social club .....	761020 .....	2.17
Social companion services .....	764029 .....	0.85
Social rehabilitation centre (not elsewhere specified) .....	766007 .....	0.85
Social rehabilitation centre, life and job skills training .....	766010 .....	1.91
Social service agency .....	766007 .....	0.85
Social service or health facility with overnight accommodations (no physical assistance) .....	766017 .....	1.77
Social services (not elsewhere specified) .....	766007 .....	0.85

Business undertaking	2014 classification unit code	Base rate for 2014
Sod nursery.....	701024 .....	4.14
Sod or turf farming.....	701024 .....	4.14
Soft drink manufacture.....	711018 .....	2.55
Software training, computer consulting, or custom computer programming.....	763007 .....	0.13
Soil decontamination.....	764033 .....	2.32
Soil digging or processing.....	704001 .....	3.08
Soil testing – geological, geophysical, or geochemical consulting (analysis only).....	763037 .....	0.14
Soil testing – materials testing .....	763018 .....	0.85
Soil, topsoil, peat, or other similar gardening material packaging.....	712043 .....	1.23
Sound recording studio.....	763029 .....	0.39
Sound system installation.....	764058 .....	2.15
Sound system manufacture.....	715014 .....	0.26
Sound system sales or rental.....	741013 .....	0.78
Sound system service or repair (at customer's premises).....	764037 .....	1.55
Sound system service or repair (in shop).....	764021 .....	0.19
Sour cream manufacture.....	711015 .....	4.06
Soya bean paste manufacture .....	711012 .....	3.02
Spaghetti manufacture.....	711007 .....	2.10
Special effects – motion picture, commercial, or television post production, or animation services.....	763024 .....	0.39
Special interest building.....	761039 .....	0.41
Specialty air services (not elsewhere specified) .....	732015 .....	4.63
Specialty food store.....	741030 .....	1.21
Specification writing – construction management consulting .....	763037 .....	0.14
Speedboat manufacture.....	715034 .....	4.00
Speedway .....	761040 .....	1.54
Spice packaging or manufacture .....	711008 .....	1.60
Spike manufacture.....	712041 .....	2.99
Spinner manufacture – fishing .....	712032 .....	1.22
Spinning mill – cotton .....	715016 .....	1.66
Spokes manufacture – wood .....	714038 .....	3.46
Sport club.....	761020 .....	2.17
Sport facility.....	761040 .....	1.54
Sport fishing, charter (guiding).....	761028 .....	2.85
Sporting goods manufacture – metal .....	712028 .....	1.47
Sporting goods wholesale .....	742015 .....	0.98
Sports administration.....	761041 .....	0.93
Sports instruction school.....	761042 .....	2.85
Spring manufacture – automobile .....	712002 .....	3.10
Sprinkler system installation and/or service – fire.....	721043 .....	2.80
Sprinkler system manufacture or installation – farm irrigation .....	712016 .....	2.54
Sprinkler system sales, installation, and service – underground .....	764060 .....	2.73
Staging rental and installation.....	721047 .....	3.59
Stain manufacture.....	713020 .....	2.41
Stained glass manufacture.....	715020 .....	4.16
Stamp manufacture – rubber.....	715001 .....	0.58
Stationary business machine installation, service, or repair.....	764037 .....	1.55
Stationary business machine manufacture.....	715014 .....	0.26
Stationery manufacture .....	714013 .....	1.41

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Statistical sampling.....	762007 .....	0.19
Stave or head manufacture.....	714038 .....	3.46
Steam bath.....	761021 .....	0.50
Steam cleaning – automobiles .....	764010 .....	2.23
Steam cleaning, sandblasting, or pressure washing of buildings, pools, or parking lots.....	764022 .....	12.91
Steam cleaning, sandblasting, or pressure washing of heavy equipment.....	764050 .....	2.32
Steam fitting.....	721043 .....	2.80
Steam heat plant .....	767004 .....	0.51
Steel building – pre-engineered construction .....	721020 .....	4.99
Steel frame erection or repair.....	722005 .....	9.93
Steel frame painting .....	722006 .....	10.12
Steel or metal wholesale (primary form) .....	742014 .....	2.74
Steep slope roofing .....	721051 .....	8.99
Stenography .....	762022 .....	0.15
Stevedoring.....	732036 .....	2.72
Stile and rail door manufacture .....	714025 .....	5.34
Stock audit .....	762011 .....	0.83
Stock trailer manufacture.....	712040 .....	3.53
Stock trailer sales and service.....	764047 .....	1.69
Stockbrokers.....	762019 .....	0.12
Stockyard (for livestock auction) .....	701005 .....	1.63
Stone crushing .....	704011 .....	2.90
Stone cutting, dressing, shaping, or stone product manufacture .....	712037 .....	6.63
Stone/rock breaking – non explosive .....	721003 .....	4.21
Stonework.....	721037 .....	3.63
Storage – mini .....	761047 .....	1.16
Stores – retail .....	741013 .....	0.78
Stores – retail over 7,500 sq. ft.....	741033 .....	1.06
Stove or oven installation, service, or repair .....	764037 .....	1.55
Strata corporation.....	761033 .....	1.16
Stream clearing or enhancement (other than for the purpose of fish enhancement).....	764025 .....	2.31
Street cleaning .....	723008 .....	2.97
Street light pole installation, service, or repair .....	721046 .....	3.71
Stress management counselling .....	766007 .....	0.85
Stringed musical instrument manufacture .....	714036 .....	3.44
Stripping furniture.....	714008 .....	3.44
Structural concrete forming .....	721052 .....	8.67
Structural concrete product manufacture.....	712038 .....	4.08
Structural concrete reservoir, flume, dam, dyke, causeway, or jetty construction or repair.....	722007 .....	9.63
Structural engineering – consulting engineering .....	763037 .....	0.14
Structural metal product fabrication .....	712027 .....	3.06
Structural moving of buildings or heavy equipment .....	722002 .....	5.91
Structural pest control or fumigation .....	764054 .....	2.38
Structural repair of marine pleasure craft .....	764051 .....	4.23
Stucco work .....	721042 .....	8.62
Stud service .....	701001 .....	1.63
Stuffed toy manufacture.....	715011 .....	1.66

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Stump to dump logging .....	703008 .....	9.76
Styrofoam product manufacture .....	713013 .....	2.42
Sugar refining and packaging .....	711022 .....	1.60
Summer camp – variety daycamp .....	766007 .....	0.85
Summer camp – with accommodation .....	761056 .....	1.96
Sunroof installation .....	764007 .....	2.32
Sunroom kit manufacture .....	712024 .....	2.67
Suntan studio .....	761043 .....	0.50
Supermarket .....	741025 .....	1.31
Supplementary health care .....	766020 .....	0.30
Supplementary legal services (not elsewhere specified) .....	762022 .....	0.15
Supplying clerical workers .....	762010 .....	0.31
Surfacing roads or runways .....	723004 .....	3.32
Surfacing sidewalks .....	721010 .....	3.67
Surgery – acute care .....	766001 .....	1.35
Surgery – private medical practice .....	766015 .....	0.30
Surgical centre .....	766021 .....	0.30
Surveillance services .....	764046 .....	1.78
Survey engineering – consulting engineering .....	763037 .....	0.14
Surveying – land, private practice .....	763021 .....	1.07
Surveying instrument manufacture .....	712032 .....	1.22
Sway bridge operation .....	761029 .....	1.96
Sweep chimneys .....	764066 .....	3.88
Swimming pool .....	761040 .....	1.54
Symphony .....	761030 .....	1.00
Synagogue .....	766016 .....	0.40
Synthetic resin manufacture .....	713033 .....	2.41
Syphilology – private medical practice .....	766015 .....	0.30
Syrup manufacture .....	711012 .....	3.02

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Taco product manufacture .....	711007 .....	2.10
Tailor shop .....	715012 .....	0.39
Take-out food .....	761035 .....	1.05
Talent agency .....	762026 .....	0.37
Tank erection, installation, or removal .....	721053 .....	4.79
Tank manufacture .....	712003 .....	2.62
Tanker hauling .....	732019 .....	6.18
Tanning salon .....	761043 .....	0.50
Tar manufacture .....	723004 .....	3.32
Tar or asphalt roofing product manufacture .....	713002 .....	2.48
Tar roofing work .....	721036 .....	5.37
Tarpaulin manufacture – canvas or nylon .....	715005 .....	1.21
Tavern .....	761034 .....	1.05
Taxi service .....	732037 .....	2.16
Taxidermy .....	715031 .....	1.66
T-bar ceiling installation .....	721018 .....	6.02
Tea blending, packaging, or manufacture .....	711008 .....	1.60
Teaching hospital – acute care .....	766001 .....	1.35
Teaching university .....	765001 .....	0.25
Teeth cleaning .....	766008 .....	0.30

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Telecommunication or cable television wiring – inside buildings.....	764058.....	2.15
Telecommunication or cable television wiring – on poles or underground.....	721046.....	3.71
Telemarketing.....	762007.....	0.19
Telephone answering service.....	762007.....	0.19
Telephone dating service.....	762017.....	0.37
Telephone network operation.....	767007.....	0.27
Telephone or telecommunication services.....	767007.....	0.27
Telephone receiver installation.....	764058.....	2.15
Telephone receiver manufacture.....	715014.....	0.26
Telephone receiver or system service or repair – at customer's premises.....	764037.....	1.55
Telephone receiver or system service or repair – in shop.....	764021.....	0.19
Telephone system installation – private.....	764058.....	2.15
Telephone system rental – private.....	741013.....	0.78
Telephone wake-up service.....	762007.....	0.19
Television – post production.....	763024.....	0.39
Television or radio broadcasting.....	763031.....	0.38
Television production.....	763025.....	1.67
Television service or repair (in shop).....	764021.....	0.19
Television station.....	763031.....	0.38
Temple.....	766016.....	0.40
Temporary office staff supply.....	762010.....	0.31
Tendering – construction management consulting.....	763037.....	0.14
Tennis courts.....	761040.....	1.54
Tennis school.....	761042.....	2.85
Tent manufacture.....	715005.....	1.21
Tent rental and installation.....	721047.....	3.59
Tent trailer manufacture.....	712040.....	3.53
Tent trailer sales and service.....	764047.....	1.69
Terminal – marine bulk.....	732025.....	2.76
Terminal – marine container.....	732026.....	2.76
Terminal – railway.....	732033.....	2.92
Terra cotta manufacture.....	712005.....	1.37
Terrazzo work.....	721054.....	4.01
Textile industry equipment (heavy) sales, rental, service, or repair.....	764028.....	2.38
Textile wholesale.....	742002.....	1.02
Theatre – live performance road house.....	761011.....	1.00
Theatre – motion picture or drive-in.....	761046.....	0.88
Theatre – performers and production.....	761030.....	1.00
Theatre or live performance production house.....	761011.....	1.00
Therapeutic massage.....	766012.....	0.28
Therapeutic riding.....	766014.....	0.29
Thermoforming plastic products.....	713025.....	1.23
Thermoplastic resin manufacture.....	713033.....	2.41
Thermoplastics manufacture.....	713033.....	2.41
Threshing services.....	701008.....	4.26
Tile manufacture (not elsewhere specified).....	712005.....	1.37
Tile roofing.....	721051.....	8.99
Tile work.....	721054.....	4.01

Business undertaking	2014 classification unit code	Base rate for 2014
Tile – tar or asphalt manufacture.....	713002.....	2.48
Timber cruising.....	763036.....	1.50
Timber grading .....	763022.....	2.27
Tint auto glass .....	764004.....	2.33
Tinting glass .....	715020.....	4.16
Tinware manufacture .....	712022.....	1.47
Tire manufacture – rubber (retreading, recapping).....	713034.....	2.92
Tire sales and repair.....	764006.....	2.35
Tobacco wholesale.....	742006.....	1.31
Toilet manufacture .....	712005.....	1.37
Toilet service and repair – portable.....	764035.....	1.57
Toiletries manufacture.....	713007.....	0.97
Toll bridge operation.....	761029.....	1.96
Toner or ink cartridge recycling.....	764021.....	0.19
Tool and die making.....	712039.....	1.91
Tool rental – electric hand tools or power tools (less than 500 lb.).....	741016.....	1.64
Topsoil digging or processing .....	704001.....	3.08
Topsoil, peat, or other similar gardening material packaging.....	712043.....	1.23
Tourist house.....	761056.....	1.96
Tourist resort.....	761056.....	1.96
Towing – auto .....	732006.....	4.08
Towing mobile homes or boats .....	732029.....	4.07
Town planning board .....	753004.....	1.67
Townhouse operation .....	761033.....	1.16
Toy manufacture – stuffed .....	715011.....	1.66
Toy manufacture – wood .....	714036.....	3.44
Trade school .....	765001.....	0.25
Trade show – organizing or conducting .....	761027.....	1.00
Trade union .....	762041.....	0.45
Traffic control .....	723009.....	5.15
Trail maintenance .....	761049.....	1.77
Trailer or truck body manufacture (not elsewhere specified).....	712040.....	3.53
Trailer rental or leasing .....	764047.....	1.69
Trailer sales or service .....	764003.....	1.35
Trailer service or repair only .....	764006.....	2.35
Tramway operation .....	761038.....	4.10
Transfer station operation – private .....	721031.....	4.16
Transfer station operation – public .....	753004.....	1.67
Transformer manufacture, installation, service, or repair .....	712009.....	1.22
Translating or interpreting services .....	762040.....	0.16
Transmission line installation, service, or repair .....	721046.....	3.71
Transmission repair shop, auto .....	764006.....	2.35
Transmission tower erection, installation, service, or repair .....	721006.....	3.66
Transportation carrier catering – airlines, buslines, or trains .....	761052.....	1.46
Trap fishing .....	702007.....	6.54
Trapping (as a business) .....	701015.....	1.63
Trauma care – acute care .....	766001.....	1.35
Travel agency .....	761044.....	0.15
Travelling wood saw .....	714016.....	3.10
Trawl fishing .....	702009.....	6.54

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Tree falling – mechanized.....	703014 .....	9.45
Tree falling and bucking – manual.....	703013 .....	8.92
Tree nursery.....	701018 .....	2.49
Tree pest surveys.....	763036 .....	1.50
Tree planting.....	703016 .....	2.77
Tree surveys.....	763036 .....	1.50
Tree thinning and spacing.....	703002 .....	7.96
Tree topping or other related services (not related to forestry).....	764062 .....	10.91
Troll fishing.....	702006 .....	6.54
Trophy manufacture or assembly.....	715022 .....	0.26
Trophy sales and repair.....	741015 .....	0.42
Truck manufacture.....	712001 .....	0.77
Truck or trailer inspection.....	764006 .....	2.35
Truck or trailer manufacture (not elsewhere specified).....	712040 .....	3.53
Truck rental (without driver).....	741006 .....	1.47
Truck sales or service.....	764003 .....	1.35
Truck service or repair .....	764006 .....	2.35
Trucking – dump truck.....	732013 .....	5.53
Trucking – flat deck, container, or tanker.....	732019 .....	6.18
Trucking – liquid, livestock, or lumber .....	732019 .....	6.18
Trucking – logs.....	732044 .....	7.33
Trucking – upstream.....	732019 .....	6.18
Trunk manufacture.....	715029 .....	1.66
Truss manufacture – wood.....	714040 .....	3.03
Tub manufacture – wood.....	714038 .....	3.46
Tugboat service .....	732008 .....	3.92
Tungsten – sintering.....	712028 .....	1.47
Tunnel construction – cut and cover method.....	722009 .....	2.66
Tunnel construction – drill and blast method.....	722011 .....	9.80
Tunnel construction – mechanized tunnel boring method.....	722010 .....	6.57
Tunnel construction (not elsewhere specified).....	722011 .....	9.80
Tunnel repair .....	721028 .....	3.59
Turf nursery.....	701024 .....	4.14
Turkish bath.....	761021 .....	0.50
Tutoring service.....	765009 .....	0.28
Twine manufacture.....	715010 .....	1.66
Typesetting .....	714020 .....	1.18
<b>U</b>		
U-brew.....	741022 .....	0.78
U-drive service .....	741006 .....	1.47
Ultralite instruction .....	732015 .....	4.63
Umbrella manufacture – canvas or nylon .....	715005 .....	1.21
Underground coal mining .....	704013 .....	6.61
Underground metal or mineral mining .....	704013 .....	6.61
Underwater blasting and burning .....	764015 .....	2.29
Underwater construction and demolition .....	764015 .....	2.29
Underwater photography .....	764015 .....	2.29
Underwater services.....	764015 .....	2.29
Underwater surveying .....	764015 .....	2.29
Underwriting.....	762021 .....	0.12

Business undertaking	2014 classification unit code	Base rate for 2014
Uniform and linen supply .....	764016 .....	3.79
Union.....	762041 .....	0.45
University .....	765007 .....	0.25
Upholstering .....	714026 .....	3.51
Upholstery cleaning.....	764011 .....	2.51
Upholstery repair .....	764011 .....	2.51
Urology – private medical practice.....	766015 .....	0.30
Used car sales (no service).....	764003 .....	1.35
Utility trailer manufacture .....	712040 .....	3.53
Utility trailer sales and service .....	764003 .....	1.35
<b>V</b>		
Vacation resort .....	761056 .....	1.96
Vacation timeshare operation.....	761056 .....	1.96
Vacuum cleaner manufacture .....	715014 .....	0.26
Vacuum cleaner rental .....	741013 .....	0.78
Vacuum cleaner service or repair – electric (in shop).....	764021 .....	0.19
Valet parking .....	761029 .....	1.96
Van conversion to camper units.....	764007 .....	2.32
Varnish manufacture.....	713020 .....	2.41
Vegetable canning, bottling, or processing .....	711013 .....	3.42
Vegetable canning, packing, or packaging .....	764026 .....	1.66
Vegetable drink manufacture .....	711018 .....	2.55
Vegetable farming .....	701025 .....	4.14
Vegetable or fruit drink manufacture .....	711018 .....	2.55
Vegetable product manufacture (not elsewhere specified).....	711013 .....	3.42
Vegetation control, industrial.....	764060 .....	2.73
Vegetation surveys.....	763036 .....	1.50
Vehicle inspection.....	764006 .....	2.35
Vehicle recovery.....	732006 .....	4.08
Vehicle rustproofing .....	764010 .....	2.23
Vending machine distribution .....	764055 .....	1.54
Veneer manufacture .....	714027 .....	2.73
Venetian blind cleaning .....	764009 .....	1.54
Venetian blind manufacture .....	715003 .....	1.29
Vent installation or repair.....	721043 .....	2.80
Venture capital investment.....	762019 .....	0.12
Vermicomposting .....	701004 .....	4.14
Vertical reference operations.....	732042 .....	4.71
Veterinary hospital or veterinary services .....	763032 .....	0.50
Viaduct construction .....	722001 .....	6.10
Vial manufacture – glass.....	715019 .....	4.11
Victim counselling .....	766007 .....	0.85
Video arcade .....	761001 .....	0.88
Video distribution .....	742004 .....	0.98
Video equipment service or repair (in shop).....	764021 .....	0.19
Video game, pinball, or arcade machine distribution or service .....	764055 .....	1.54
Video production .....	763025 .....	1.67
Video rental .....	741013 .....	0.78
Vineyard .....	701026 .....	1.67
Vinyl resin manufacture .....	713033 .....	2.41

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Vinyl window manufacture.....	715032 .....	2.82
Virtual office assistant.....	762028 .....	0.29
Virus detection – medical diagnostic laboratory.....	766022 .....	0.14
Vitamin manufacture .....	713008 .....	0.97
Vitamins wholesale.....	742003 .....	0.53
Vocational rehabilitation.....	766010 .....	1.91
Vocational school .....	765001 .....	0.25
Volunteer fire brigade.....	753004 .....	1.67

## **W**

Waferboard manufacture.....	714012 .....	2.75
Wagon rides.....	761013 .....	2.17
Walk-in clinic – private medical practice.....	766015 .....	0.30
Walking tours.....	761013 .....	2.17
Wallpapering.....	721041 .....	3.98
Warehouse – mini.....	761047 .....	1.16
Warehouse – public.....	731005 .....	2.02
Warehouse – refrigerated.....	731005 .....	2.02
Warehouse (not elsewhere specified).....	731005 .....	2.02
Warehouse labour supply .....	731005 .....	2.02
Washing machine installation, service, or repair.....	764037 .....	1.55
Washing machine manufacture .....	712018 .....	1.31
Washing machine or dryer distribution (coin-operated).....	764055 .....	1.54
Washing machine rental.....	741013 .....	0.78
Waste removal, septic tank, sewer, or sewage disposal system services.....	764048 .....	3.76
Waste spillage cleanup, marine pollution control.....	764033 .....	2.32
Waste treatment, septic tank, sewer, or sewage disposal system services.....	764048 .....	3.76
Watch or clock manufacture .....	715022 .....	0.26
Watch or trophy sales and repair.....	741015 .....	0.42
Water board (municipal).....	753004 .....	1.67
Water bombing – aerial, fixed wing.....	732015 .....	4.63
Water bombing – helicopter.....	732042 .....	4.71
Water bottling.....	711018 .....	2.55
Water taxi service .....	732038 .....	1.53
Water testing – geochemical consulting (analysis only).....	763037 .....	0.14
Water testing – materials testing of groundwater and wastewater .....	763018 .....	0.85
Water treatment system operation – ASTTBC certified.....	764048 .....	3.76
Water treatment system operation – EOCP certified .....	753004 .....	1.67
Water well digging or drilling .....	721056 .....	5.65
Water wholesale.....	742006 .....	1.31
Waterbed mattress manufacture.....	713030 .....	2.43
Waterproof roofing fabric manufacture .....	713002 .....	2.48
Waterproofing .....	721016 .....	3.98
Waterproofing agent manufacture .....	713020 .....	2.41
Waterslide park .....	761001 .....	0.88
Waterway dredging, expansion, or cleaning .....	721017 .....	4.62
Waterworks or water treatment plant construction.....	721028 .....	3.59

Business undertaking	2014 classification unit code	Base rate for 2014
Waterworks, wastewater treatment plant, or system operation – ASTTBC certified .....	764048.....	3.76
Waterworks, wastewater treatment plant or system operation or installation – EOCP certified .....	753004.....	1.67
Wax museum .....	761039.....	0.41
Wax product manufacture (not elsewhere specified) .....	713004.....	0.97
Weather forecasting, scientific research laboratory .....	766022.....	0.14
Weather stations .....	766022.....	0.14
Weaving mill .....	715016.....	1.66
Website development .....	763007.....	0.13
Wedding ceremonies – religious organization .....	766016.....	0.40
Wedding hall operation .....	761015.....	1.16
Weed control .....	764060.....	2.73
Weed control product manufacture (not elsewhere specified) .....	713001.....	1.18
Weigh scale operations .....	723009.....	5.15
Welding services .....	721057.....	4.00
Well digging or drilling – water .....	721056.....	5.65
Well drilling – oil or gas .....	704002.....	1.98
Well drilling – oil or gas servicing .....	704003.....	1.80
Well maintenance, obstruction removal, or downhole component replacement .....	704003.....	1.80
Well maintenance, perforating rig anchoring .....	704003.....	1.80
Whale watching tours .....	761050.....	1.52
Wharf construction or repair .....	722003.....	6.18
Wharf operation – marine bulk terminal .....	732025.....	2.76
Wharf operation – marine container terminal .....	732026.....	2.76
Wharf operations – general .....	732020.....	2.72
Wheelchair manufacture – aluminum .....	712028.....	1.47
Wheelchair sport program .....	766007.....	0.85
White mushroom farming .....	701016.....	4.14
Wholesale – beauty supplies, drugs, or vitamins .....	742003.....	0.53
Wholesale – books .....	742015.....	0.98
Wholesale – chemicals, propane gas, or insecticides .....	742001.....	0.53
Wholesale – clothing, linen, or other textiles .....	742002.....	1.02
Wholesale – dry animal feed or supplements .....	742007.....	0.98
Wholesale – fish .....	742005.....	1.30
Wholesale – food, beverages, or tobacco .....	742006.....	1.31
Wholesale – garden supplies .....	742015.....	0.98
Wholesale – hand tools or metal products .....	742012.....	0.98
Wholesale – hardware, electrical, heating, or plumbing supplies or packaged builders' supplies .....	742012.....	0.98
Wholesale – hay or seed .....	742007.....	0.98
Wholesale – household furnishings .....	742015.....	0.98
Wholesale – jewellery .....	742015.....	0.98
Wholesale – light equipment, machinery, or parts or electronic equipment .....	742008.....	0.48
Wholesale – logs .....	742009.....	1.66
Wholesale – lumber, plywood, or bulk builders' supplies .....	742010.....	1.64
Wholesale – meats (no cutting or processing) .....	742006.....	1.31
Wholesale – medical or dental supplies .....	742011.....	0.27
Wholesale – packaged petroleum products .....	742013.....	0.53

<b>Business undertaking</b>	<b>2014 classification unit code</b>	<b>Base rate for 2014</b>
Wholesale – plastic .....	742015 .....	0.98
Wholesale – raw hides .....	742002 .....	1.02
Wholesale – sporting goods .....	742015 .....	0.98
Wholesale – steel or metal .....	742014 .....	2.74
Wholesale (no stock of goods) .....	762005 .....	0.27
Wholesale (not elsewhere specified) .....	742015 .....	0.98
Wild animal control .....	701015 .....	1.63
Wild plant harvesting .....	701027 .....	1.67
Wilderness survival training .....	761028 .....	2.85
Wildlife conservation .....	762018 .....	0.16
Wildlife rehabilitation or relocation .....	763002 .....	3.68
Will endowment investigation .....	762035 .....	0.12
Window blind manufacture .....	715003 .....	1.29
Window cleaning .....	764057 .....	11.16
Window glass repair or replacement .....	715020 .....	4.16
Window installation .....	715020 .....	4.16
Window lineals manufacture .....	713028 .....	1.65
Window manufacture – aluminum .....	712024 .....	2.67
Window manufacture – vinyl .....	715032 .....	2.82
Window manufacture – wood .....	714041 .....	3.38
Window sign painting .....	715009 .....	1.47
Window washing, hiring workers for own home maintenance .....	764059 .....	1.15
Wine making shop – retail .....	741022 .....	0.78
Wine manufacture (mass production – non-retail) .....	711023 .....	1.65
Wine tasting club .....	761020 .....	2.17
Winery .....	711023 .....	1.65
Winter games – organizing or conducting .....	761027 .....	1.00
Wire communications .....	767007 .....	0.27
Wire extruding .....	712041 .....	2.99
Wire, wire fence, or other wire product manufacture (not elsewhere specified) .....	712041 .....	2.99
Wireless communications .....	767007 .....	0.27
Women's centre .....	766007 .....	0.85
Wood chip mill .....	714028 .....	3.10
Wood filler manufacture .....	713020 .....	2.41
Wood frame construction or renovation work .....	721027 .....	6.08
Wood kiln .....	714004 .....	4.35
Wood preserving .....	714030 .....	3.34
Wood yard operation .....	714045 .....	3.06
Wooden barrels, tubs, or pails manufacture .....	714038 .....	3.46
Wooden box, crate, pallet, or lath manufacture .....	714031 .....	8.31
Wooden component manufacture (not elsewhere specified) .....	714032 .....	3.18
Wooden fence or gate manufacture .....	714033 .....	8.31
Wooden furniture manufacture .....	714034 .....	3.46
Wooden post or pole manufacturing .....	714037 .....	3.37
Wooden toy manufacture .....	714036 .....	3.44
Woodworking shop .....	714042 .....	3.31
Word processing .....	762015 .....	0.29
Worm farming .....	701004 .....	4.14
Writing contracts – construction management consulting .....	763037 .....	0.14
Writing, publishing, or map production (no printing) .....	762043 .....	0.10

Business undertaking	2014 classification unit code	Base rate for 2014
<b>X</b>		
X-ray equipment installation, service, or repair .....	764037 .....	1.55
X-ray equipment manufacture .....	715014 .....	0.26
X-ray equipment rental .....	741016 .....	1.64
X-ray laboratory .....	766022 .....	0.14
X-ray testing of heavy equipment (greater than 500 lb.) .....	763028 .....	0.85
X-ray testing of light equipment (less than 500 lb.) .....	763018 .....	0.85
<b>Y</b>		
Yacht manufacture .....	715034 .....	4.00
Yachts – retail sales .....	764045 .....	1.68
Yard maintenance .....	764060 .....	2.73
Yoga instruction .....	761012 .....	0.48
Yogurt manufacture .....	711015 .....	4.06
Youth counselling .....	766007 .....	0.85
<b>Z</b>		
Zoo .....	761032 .....	1.56



# Industry rates by sector

The Classification and Rate list is published policy of the Board of Directors under the provisions of Section 82 of the *Workers Compensation Act*.

## 70 – Primary resources sector

### 7010 – Agriculture subsector

701001 .....	Artificial insemination or animal breeding.....	1.63
701002 .....	Apiary .....	1.63
701003 .....	Berry farming.....	1.67
701004 .....	Composting .....	4.14
701005 .....	Dairy farming or livestock auctioning services.....	1.63
701006 .....	Egg farming.....	1.63
701007 .....	Exotic poultry farming.....	1.63
701008 .....	Farm labour supply or farm services .....	4.26
701009 .....	Feed lot.....	6.93
701010 .....	Fur bearing animal farming.....	1.63
701011 .....	Grain farming .....	4.14
701012 .....	Greenhouse.....	1.88
701013 .....	Hay or seed farming .....	4.14
701014 .....	Hog farming .....	1.63
701015 .....	Hunting or trapping.....	1.63
701016 .....	White mushroom farming .....	4.14
701017 .....	Orchard.....	1.67
701018 .....	Ornamental nursery .....	2.49
701020 .....	Poultry farming and related services.....	1.63
701022 .....	Ranch .....	6.93
701023 .....	Horse ranching, raising, and breeding.....	6.93
701024 .....	Sod or turf nursery .....	4.14
701025 .....	Vegetable farming.....	4.14
701026 .....	Vineyard .....	1.67
701027 .....	Wild plant harvesting .....	1.67

### 7020 – Fishing subsector

702001 .....	Fin fish farming.....	3.45
702002 .....	Fish hatchery.....	3.43
702004 .....	Shellfish farming or hand picking .....	3.43
702005 .....	Dive fishing .....	6.54
702006 .....	Gillnet and troll fishing.....	6.54
702007 .....	Longline and trap fishing.....	6.54
702008 .....	Seine fishing .....	6.54
702009 .....	Trawl fishing .....	6.54
702010 .....	Fish packing .....	6.54

### 7030 – Forestry subsector

703002 .....	Brushing and weeding or tree thinning or spacing .....	7.96
703003 .....	Cable or hi-lead logging .....	9.23
703004 .....	Dry land sort .....	9.37
703005 .....	Forest fire fighting .....	7.44
703006 .....	Ground skidding, horse logging, or log loading .....	9.44
703008 .....	Integrated forest management.....	9.76
703009 .....	Log booming or marine log salvage .....	8.92

Classification unit code	Classification unit name	Base rate for 2014
703011	Log processing	9.49
703012	Logging road construction or maintenance	9.42
703013	Manual tree falling and bucking	8.92
703014	Mechanized tree falling	9.45
703015	Shake block cutting	9.95
703016	Tree planting or cone picking	2.77
703019	Helicopter logging	9.26

## 7040 – Oil and gas or mineral resources subsector

704001	Clay, peat, soil, or topsoil digging or processing	3.08
704002	Oil or gas drilling	1.98
704003	Oil or gas field servicing	1.80
704005	Open pit coal mining	1.38
704006	Open pit metal or mineral mining	1.33
704007	Placer mining	1.32
704008	Quarry	3.04
704009	Seismic exploration	1.77
704010	Diamond drilling, seismic drilling, or shot hole drilling	6.94
704011	Stone crushing	2.90
704013	Underground mining	6.61

## 71 – Manufacturing sector

### 7110 – Food and beverage products subsector

711001	Abattoir	3.42
711002	Alcoholic beverage manufacture	2.57
711003	Animal feed or supplement manufacture or packaging	2.51
711004	Baked goods manufacture	2.11
711005	Butter, cheese, or ice cream manufacture	4.02
711006	Candy or chocolate manufacture	1.74
711007	Cereal, biscuit, taco or rice product, pasta, or other dry food product manufacture (not elsewhere specified)	2.10
711008	Coffee, tea, herb, or spice packaging or manufacture	1.60
711010	Fish processing, fish reduction, or fish canning	2.74
711011	Flour mill or rice mill	1.42
711012	Food product manufacture (not elsewhere specified)	3.02
711013	Fruit or vegetable canning, bottling, or processing or fruit or vegetable product manufacture	3.42
711014	Ice manufacture	2.50
711015	Liquid dairy product manufacture	4.06
711017	Meat cutting, packing, processing, or canning	3.42
711018	Non-alcoholic beverage manufacture or water bottling	2.55
711019	Poultry processing	2.99
711020	Sausage or sausage casing manufacture	1.81
711021	Smoked, cured or prepared meat product manufacture (not elsewhere specified)	1.81
711022	Sugar refining and packaging	1.60
711023	Winery	1.65

**7120 – Metal and non-metallic mineral products subsector**

712001 .....	Aircraft, automobile, or truck assembly .....	0.77
712002 .....	Auto spring or chain manufacture.....	3.10
712003 .....	Boiler, tank, or furnace manufacture.....	2.62
712004 .....	Cement manufacture .....	1.25
712005 .....	Ceramic or terra cotta tile, clay brick, or other ceramic or clay product manufacture (not elsewhere specified) .....	1.37
712006 .....	Concrete product manufacture .....	3.97
712008 .....	Die casting or non-ferrous foundry operations .....	1.51
712009 .....	Electrical switchgear or transformer manufacture, installation, service, or repair .....	1.22
712010 .....	Elevator or escalator manufacture, installation, service, or repair.....	1.68
712011.....	Engine or cylinder manufacture or rebuilding or automobile part manufacture.....	0.78
712013 .....	Ferrous foundry operations .....	4.96
712014 .....	Galvanizing, electroplating, or protection plating .....	3.92
712015 .....	Gypsum product manufacture .....	1.23
712016 .....	Heavy equipment, machinery, or parts manufacture or installation (greater than 500 lb.).....	2.54
712017.....	Industrial saw blade manufacture, sharpening, service, or repair.....	3.92
712018 .....	Light industrial equipment, machinery, or power tool manufacture (less than 500 lb.).....	1.31
712019 .....	Lime kiln or lime manufacture .....	1.23
712020 .....	Machine shop .....	1.91
712021 .....	Metal bed, furniture, or ladder manufacture .....	3.40
712022 .....	Metal can or tinware product manufacture .....	1.47
712024 .....	Metal door, screen door, or aluminum window manufacture .....	2.67
712025 .....	Commercial marine vessel manufacture, service or repair.....	4.58
712026 .....	Metal pipe or fitting manufacture .....	2.99
712027 .....	Structural metal product fabrication.....	3.06
712028 .....	Metal product manufacture (not elsewhere specified) .....	1.47
712029 .....	Metal railing or gate manufacture .....	3.40
712030 .....	Metal recycling .....	3.18
712031 .....	Powder coating or metal enamelling .....	3.97
712032 .....	Precision instrument or fishing tackle manufacture .....	1.22
712033 .....	Ready mix concrete manufacture and delivery .....	3.52
712034 .....	Sheet metal fabrication .....	3.53
712035 .....	Smelter .....	1.95
712037 .....	Stone or marble cutting, dressing, shaping, or lettering, or stone or marble product manufacture .....	6.63
712038 .....	Structural concrete product manufacture .....	4.08
712039 .....	Tool and die making .....	1.91
712040.....	Truck body or trailer manufacture .....	3.53
712041 .....	Wire, cable, or other wire product manufacture (not elsewhere specified).....	2.99
712043 .....	Soil, topsoil, peat, or other similar gardening material packaging .....	1.23
712045 .....	Automated wood processing equipment manufacture .....	0.76

## 7130 – Petroleum, coal, rubber, plastic, and chemical products subsector

713001	Acid, base, salt, chemical, or dye manufacture (not elsewhere specified).....	1.18
713002	Asphalt or tar roofing product manufacture.....	2.48
713003	Battery or fuel cell manufacture.....	1.18
713004	Candle, polish, or other wax product manufacture.....	0.97
713006	Compressed or liquefied gas manufacture.....	2.35
713007	Cosmetic product or beauty aid manufacture.....	0.97
713008	Drug, vitamin, or pharmaceutical manufacture.....	0.97
713009	Explosives, fireworks, or munitions manufacture.....	1.20
713010	Fertilizer manufacture.....	1.18
713011	Fibreglass or cultured marble product or acrylic household fixture manufacture.....	2.66
713012	Fibreglass insulation manufacture.....	2.86
713013	Foam product manufacture.....	2.42
713015	Glue or adhesive manufacture.....	2.49
713016	Industrial rubber belt manufacture, installation, service, or repair.....	6.72
713018	Oil or gas production.....	1.28
713020	Paint, putty, stain, sealant, wood filler, varnish, or waterproofing agent manufacture.....	2.41
713021	Petrochemical manufacture.....	1.18
713022	Plastic colour concentrate or ink manufacture.....	0.97
713023	Plastic film extrusion and flexible packaging manufacture.....	2.63
713024	Plastic or rubber recycling.....	6.49
713025	Plastic product manufacture (by thermoforming, injection moulding, or other moulding processes) (not elsewhere specified).....	1.23
713026	Plastic product manufacture (by blow moulding).....	2.12
713027	Plastic product manufacture (by rotational moulding or liquid moulding).....	2.26
713028	Plastic product manufacture (by profile extrusion).....	1.65
713029	Post extrusion fabrication of plastic products.....	2.82
713030	Rubber mat, mattress, or life raft manufacture.....	2.43
713031	Small rubber or plastic product manufacture.....	2.43
713032	Soap, bleach, or cleaning compound manufacture.....	1.18
713033	Synthetic resin compound manufacture.....	2.41
713034	Tire retreading or recapping.....	2.92
713036	Oil refining or recycling.....	1.26

## 7140 – Wood and paper products subsector

714001	Cardboard or paper container manufacture.....	1.51
714004	Custom wood kiln.....	4.35
714007	Flush door manufacture.....	3.26
714008	Furniture refinishing or restoration.....	3.44
714009	Laminated wood structural support product manufacture.....	2.70
714012	Oriented strand board manufacture.....	2.75
714013	Paper product manufacture (not elsewhere specified).....	1.41
714014	Paper recycling or cellulose insulation manufacture.....	2.37

Classification unit code	Classification unit name	Base rate for 2014
714015	Planing mill	3.82
714016	Portable wood mill	3.10
714017	Pre-hung door assembly	3.28
714018	Prefabricated log home kit manufacture	4.83
714019	Pressed board manufacture (not elsewhere specified)	2.24
714020	Printing	1.18
714022	Sawmill	4.44
714023	Shake or shingle mill	10.12
714025	Stile and rail door manufacture	5.34
714026	Upholstering	3.51
714027	Veneer or plywood manufacture	2.73
714028	Wood chip mill	3.10
714030	Wood preserving	3.34
714031	Wooden box, crate, pallet, or lath manufacture	8.31
714032	Wooden component manufacture (not elsewhere specified)	3.18
714033	Wooden fence or gate manufacture	8.31
714034	Wooden furniture manufacture	3.46
714035	Wooden moulding manufacture	2.52
714036	Wooden toy or musical instrument manufacture	3.44
714037	Wooden post or pole manufacture	3.37
714038	Wooden product manufacture (not elsewhere specified)	3.46
714040	Wooden truss manufacture	3.03
714041	Wood window manufacture	3.38
714042	Woodworking or carpentry shop	3.31
714044	Pulp and paper mill	2.21
714045	Firewood yard	3.06

## 7150 – Other products subsector (not elsewhere specified)

715001	Art, craft, or ornament manufacture	0.58
715002	Awning or awning sign manufacture	1.21
715003	Blind or drapery track manufacture	1.29
715004	Brush, broom, or mop manufacture	1.66
715005	Canvas or nylon product manufacture (not elsewhere specified)	1.21
715006	Carpet or rug manufacture	1.66
715008	Clothing, clothing accessory, or other cloth product manufacture (not elsewhere specified)	0.39
715009	Commercial sign manufacture	1.47
715010	Cord, rope, or net manufacture	1.66
715011	Cushion or stuffed toy manufacture	1.66
715012	Custom tailoring	0.39
715013	Drapery manufacture	0.39
715014	Electric or electronic product or component manufacture (not elsewhere specified)	0.26
715016	Fabric manufacture	1.66
715019	Glass recycling or glass brick, bottle, or other container manufacture	4.11
715020	Glass shop, window installation, or window glass repair or replacement	4.16
715021	Illuminated or electronic sign manufacture	1.48
715022	Jewellery, eyewear, clock, watch or trophy manufacture	0.26

Classification unit code	Classification unit name	Base rate for 2014
715024	Lighting fixture manufacture.....	0.88
715026	Box spring or mattress manufacture.....	10.45
715028	Orthotics or prosthetics manufacture, sales, service, or repair.....	0.26
715029	Footwear, luggage, or leather product manufacture or repair.....	1.66
715031	Taxidermy or fur tannery .....	1.66
715032	Vinyl window manufacture .....	2.82
715033	Modular or prefabricated building manufacture (not elsewhere specified).....	1.73
715034	Marine pleasure craft manufacture.....	4.00
715035	Gasket or filter manufacture.....	1.66

## 72 – Construction sector

### 7210 – General construction subsector

721001	Asbestos abatement or mould remediation.....	2.85
721003	Blasting or avalanche control.....	4.21
721005	Building demolition.....	6.20
721006	Cellular, microwave, radar, or transmission tower erection, installation, service, or repair.....	3.66
721008	Commercial refrigeration or commercial air conditioning work .....	2.29
721009	Concrete cutting or coring.....	3.69
721010	Concrete placing, finishing, surfacing, or repair.....	3.67
721011	Concrete pumping .....	3.73
721012	Concrete reinforcing.....	5.72
721013	Construction labour supply or general labour supply (not elsewhere specified).....	4.36
721014	Crane operation.....	3.73
721015	Deck, railing, or fence installation .....	3.61
721016	Decking application or waterproofing .....	3.98
721017	Dredging.....	4.62
721018	Drywalling or acoustic board installation .....	6.02
721019	Electrical work .....	1.99
721020	Pre-engineered steel building construction.....	4.99
721021	Finishing carpentry .....	2.81
721022	Fire and flood restoration .....	3.74
721023	Floor covering installation (not elsewhere specified).....	3.99
721024	Framing or residential forming.....	9.85
721026	Hardwood floor laying or refinishing .....	3.97
721027	House or other wood frame general contracting, construction or renovation work .....	6.08
721028	Industrial, commercial, institutional or highrise residential general contracting or construction .....	3.59
721029	Insulation work or fireproofing.....	10.85
721031	Excavation, or private landfill or transfer station operation.....	4.16
721035	Log home construction.....	5.33
721036	Low slope roofing .....	5.37
721037	Masonry .....	3.63
721038	Oil or gas pipeline construction or repair.....	3.04

Classification unit code	Classification unit name	Base rate for 2014
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721040	Overhead door installation .....	2.69
721041	Painting or wallpapering.....	3.98
721042	Plastering, latheing, or stucco work .....	8.62
721043	Plumbing, heating, vent, residential air conditioning, or central vacuum system installation or repair .....	2.80
721044	Pool, spa, or hot tub installation or structural repair .....	6.06
721046	Power pole, powerline, or transmission line installation, service, or repair .....	3.71
721047	Scaffolding, tent, staging, or display booth rental and installation.....	3.59
721049	Siding, awning, or gutter installation, service, or repair.....	6.21
721050	Sign installation, service, or repair .....	3.61
721051	Steep slope roofing .....	8.99
721052	Structural concrete forming .....	8.67
721053	Commercial tank or boiler installation or removal .....	4.79
721054	Tile work or terrazzo laying .....	4.01
721056	Water well, foundational, or directional drilling.....	5.65
721057	Welding services or ornamental metal installation .....	4.00
721058	Mechanical insulation .....	2.81

## 7220 – Heavy construction subsector

722001	Bridge, overpass, or viaduct construction or repair .....	6.10
722002	House raising or structural moving of buildings or heavy equipment .....	5.91
722003	Pier, wharf, or dry dock construction or repair .....	6.18
722004	Pile driving .....	3.76
722005	Steel frame erection or structural repair of steel frames.....	9.93
722006	Steel frame painting, bridge painting, or bridge cleaning .....	10.12
722007	Structural concrete reservoir, flume, dam, dyke, causeway, or jetty construction or repair .....	9.63
722009	Cut and cover tunnel construction.....	2.66
722010	Mechanized tunnel boring construction.....	6.57
722011	Tunnel construction (not elsewhere specified) .....	9.80

## 7230 – Road construction or maintenance subsector

723002	Highway maintenance (routine maintenance of all aspects of a specific section of highway) .....	3.14
723003	Highway, road, or parking lot painting .....	3.02
723004	Paving services or asphalt manufacture .....	3.32
723005	Railway construction, maintenance, or demolition .....	2.82
723006	Road construction (not elsewhere specified) .....	2.89
723007	Snow or ice removal.....	2.97
723008	Street cleaning .....	2.97
723009	Traffic control.....	5.15
723010	Earth and rock filled structure construction.....	2.76

## 73 – Transportation and warehousing sector

### 7310 – Warehousing subsector

731002 .....	Grain elevator operation .....	3.34
731004 .....	Recycling depot.....	2.32
731005 .....	Warehouse operation.....	2.02

### 7320 – Transportation and related services subsector

732003 .....	Aircraft handling or fueling .....	2.15
732004 .....	Airport.....	1.16
732005 .....	Armoured car service.....	2.05
732006.....	Auto towing.....	4.08
732007 .....	Aviation or flying school .....	4.34
732008 .....	Barge, tug, or other water transport of goods (not elsewhere specified).....	3.92
732009 .....	Bus line, chartered bus tours, or HandyDART services .....	2.93
732011 .....	Courier or local delivery services (not elsewhere specified).....	2.25
732012.....	Distribution centre .....	1.92
732013.....	Dump truck operation.....	5.53
732014.....	Ferry service.....	1.50
732015.....	Fixed wing aerial work or other specialty air operations (not elsewhere specified).....	4.63
732016 .....	Fixed wing visual flight rule operation.....	4.34
732017 .....	Fixed wing instrument flight rule operation.....	1.11
732018 .....	Garbage, debris, industrial waste, or recyclable material removal .....	3.99
732019 .....	General trucking (not elsewhere specified).....	6.18
732020 .....	General wharf operations.....	2.72
732021.....	Helicopter visual flight rule operation.....	4.74
732022 .....	Limousine or chauffeur services .....	2.07
732023.....	Loading or unloading goods (not elsewhere specified).....	2.79
732024 .....	Log towing .....	5.00
732025 .....	Marine bulk terminal .....	2.76
732026 .....	Marine container terminal.....	2.76
732029 .....	Mobile home or boat towing .....	4.07
732030 .....	Moving and storage.....	6.13
732031.....	Newspaper, magazine, or flyer distribution or contract mail delivery.....	2.24
732032 .....	Pilot car or auto delivery services .....	2.25
732033.....	Railway.....	2.92
732036 .....	Stevedoring .....	2.72
732037.....	Taxi service .....	2.16
732038 .....	Water taxi or crew transport .....	1.53
732040 .....	Harbour commission, port authority or marine piloting .....	1.16
732041.....	Helicopter instrument flight rule operation.....	1.13
732042 .....	Helicopter aerial work (not elsewhere specified).....	4.71
732044 .....	Log hauling .....	7.33
732045 .....	Fuel storage tank operation and fuel distribution .....	2.57

## 74 – Trade sector

### 7410 – Retail subsector

741001.....	Aircraft and aircraft equipment sales and leasing.....	1.35
741002 .....	Auctioning services.....	0.79
741004 .....	Bicycle shop or sports equipment rental.....	0.78
741005 .....	Butcher shop .....	2.59
741006 .....	Car or truck rental.....	1.47
741011 .....	Garden or landscaping supply.....	1.60
741012 .....	Gas bar or service station .....	0.86
741013 .....	General retail (not elsewhere specified).....	0.78
741014 .....	Home improvement centre .....	2.04
741015 .....	Jewellery, eyewear, clock, watch or trophy sales or repair, key cutting, or blade sharpening .....	0.42
741016 .....	Light industrial equipment, machinery, or power tool rental (less than 500 lb.) .....	1.64
741017 .....	Mobile home sales or installation.....	0.78
741018 .....	Music shop .....	0.42
741019 .....	Party supply .....	0.78
741020 .....	Retail art gallery and picture framing.....	0.42
741021 .....	Retail bakery or delicatessen .....	1.06
741022 .....	Retail brewing or wine making shop .....	0.78
741024 .....	Satellite TV dish sales, service, or installation .....	0.79
741025 .....	Supermarket .....	1.31
741026 .....	Retail confectionery .....	1.73
741027 .....	Auto parts supply .....	0.78
741029 .....	Flooring store .....	2.46
741030 .....	Convenience store, farm market, or specialty food store .....	1.21
741031 .....	Furniture store .....	1.47
741032 .....	Beer, wine or liquor store .....	1.13
741033 .....	Large retail store (not elsewhere specified) .....	1.06

### 7420 – Wholesale subsector

742001.....	Chemical wholesale .....	0.53
742002 .....	Clothing, linen, or other textile wholesale .....	1.02
742003 .....	Drug, vitamin, pharmaceutical, or beauty aid wholesale .....	0.53
742004 .....	Film distribution .....	0.98
742005 .....	Fish wholesale .....	1.30
742006 .....	Food, beverage, or tobacco product wholesale .....	1.31
742007 .....	Hay, seed, dry animal feed, or other similar farm product wholesale .....	0.98
742008 .....	Electronic equipment or light equipment, machinery, or parts wholesale (less than 500 lb.) .....	0.48
742009 .....	Log wholesale trading .....	1.66
742010 .....	Lumber, plywood, Gyproc, brick, or other similar building material wholesale .....	1.64
742011 .....	Medical or dental supplies wholesale .....	0.27
742012 .....	Electrical, plumbing or heating supplies, or packaged building supplies, hardware, or other metal product wholesale .....	0.98

Classification unit code	Classification unit name	Base rate for 2014
742013	Packaged petroleum product wholesale	0.53
742014	Steel or metal wholesale (primary form)	2.74
742015	Wholesale (not elsewhere specified)	0.98

## 75 – Public sector

### 7530 – Public administration subsector

753002	First nations operations	1.06
753003	Law enforcement	1.70
753004	Local government and related operations	1.67

## 76 – Service sector

### 7610 – Accommodation, food, and leisure services subsector

761001	Amusement facility (not elsewhere specified)	0.88
761009	Campground	1.78
761010	Circus, carnival, rodeo, or mechanical amusement ride	1.54
761011	Live performance venue	1.00
761012	Fitness centre, gym, or health centre	0.48
761013	Guided tour (not elsewhere specified)	2.17
761014	Hair styling establishment or esthetic services	0.50
761015	Hall rental	1.16
761018	Industrial camp operations	2.11
761019	Catering services (not elsewhere specified)	1.72
761020	Organizing a leisure, social, or sport club	2.17
761021	Massage parlour, steam bath, or massage services (not elsewhere specified)	0.50
761023	Mobile catering	1.72
761027	Organizing or conducting special events (not elsewhere specified)	1.00
761028	Outdoor sport tour	2.85
761029	Parking lot or valet parking	1.96
761030	Performing arts	1.00
761031	Golf course, driving range, pitch and putt, or lawn bowling facility	1.14
761032	Private park, garden, or zoo	1.56
761033	Building management, building rental, or mobile home parks and strata corporations	1.16
761034	Pub, bar, night club, or lounge	1.05
761035	Restaurant or other dining establishment	1.05
761038	Ski hill or gondola ride	4.10
761039	Public art gallery, museum, or other special interest building operation or related services	0.41
761040	Sports and entertainment facility	1.54
761041	Sports administration	0.93

Classification unit code	Classification unit name	Base rate for 2014
761042	Sports instruction school .....	2.85
761043	Tanning salon .....	0.50
761044	Travel agency or accommodation registry.....	0.15
761045	Coffee shops, ice cream parlours, or other food concessions (not elsewhere specified).....	0.55
761046	Movie theatre or drive-in theatre .....	0.88
761047	Mini storage.....	1.16
761049	Park, campground or trail maintenance .....	1.77
761050	Chartered boat tours .....	1.52
761051	Marina or boat rental .....	1.52
761052	Transportation carrier catering.....	1.46
761053	Bingo operations .....	0.88
761054	Casino or other gaming operations (not elsewhere specified) .....	1.03
761056	Overnight and short-term accommodation (not elsewhere specified).....	1.96

## 7620 – Business services subsector

762001	Accounting .....	0.13
762003	Administration or management of an operation conducted outside B.C. ....	0.17
762004	Advertising or public relations services .....	0.37
762005	Broker (not elsewhere specified) or wholesale (no stock of goods in B.C.).....	0.27
762006	Business consulting .....	0.14
762007	Call centre, telemarketing, or market research.....	0.19
762008	Chamber of commerce.....	0.16
762010	Clerical worker supply.....	0.31
762011	Commercial stock audit .....	0.83
762012	Constituency office, consulate, foreign embassy, or MLA office.....	0.16
762013	Custom brokerage or freight forwarding (excluding handling of goods).....	0.13
762014	Custom brokerage or international freight forwarding (including handling of goods).....	0.83
762015	Data processing .....	0.29
762017	Employment or dating agency and related testing .....	0.37
762018	Environmental conservation services.....	0.16
762019	Financial services (not elsewhere specified).....	0.12
762020	Graphic design .....	0.10
762021	Insurance, actuarial or bonding services .....	0.12
762022	Law office, notary public, labour relations, or supplementary legal services .....	0.15
762023	Marine cargo inspection.....	0.81
762024	Marine ship agency and related services.....	0.26
762026	Modeling, booking, or talent agency .....	0.37
762028	Packaged office service .....	0.29
762029	Private investigation, process serving, collection, or bailiff services.....	0.22
762030	Product demonstration .....	0.37
762031	Professional or employers' association, marketing board or better business bureau .....	0.16

Classification unit code	Classification unit name	Base rate for 2014
762032	Property management (administration only)	0.15
762033	Real estate agency	0.15
762034	Real estate appraisal or appraisal services (not elsewhere specified)	0.12
762035	Research services (not elsewhere specified)	0.12
762037	Ship chandlery or ship husbandry	0.83
762040	Translating or interpreting services	0.16
762041	Union	0.45
762043	Writing, publishing, or map production (no printing)	0.10
762044	Records storage	0.84
762045	Franchisor services	0.37
762046	Digital printing	0.84
762047	Publishing (with printing)	0.86
762048	Comprehensive business outsourcing	0.59

### 7630 – Professional, scientific, and technical services subsector

763001	Pet grooming	3.68
763002	Animal humane society or wildlife rehabilitation	3.68
763003	Animal training	3.68
763004	Architectural drafting or design	0.13
763006	Building or home inspection	0.81
763007	Computer consulting or custom computer programming	0.13
763008	Computer software, audio, or video duplicating or document scanning services	0.10
763009	Computer software package design and production	0.13
763011	Consulting (not elsewhere specified)	0.41
763012	Dental laboratory	0.14
763013	Electrical corrosion control	0.91
763014	Farrier services	3.68
763018	Materials or light equipment testing (less than 500 lb.)	0.85
763019	Interior design	0.10
763020	Domestic animal breeding or boarding	3.68
763021	Land surveying	1.07
763022	Log scaling	2.27
763024	Audio video post production or animation services	0.39
763025	Motion picture, commercial, or television production	1.67
763027	Photography studio or photographic services	0.10
763028	Pipeline or heavy equipment inspection (greater than 500 lb.)	0.85
763029	Recording studio	0.39
763031	Television or radio broadcasting	0.38
763032	Veterinary hospital or veterinary services	0.50
763034	Marine vessel surveying	0.80
763035	Air navigation support	0.38
763036	Field work services	1.50
763037	Consulting engineering, geological, geophysical, or geochemical consulting, or construction management consulting	0.14

### 7640 – Other services subsector (not elsewhere specified)

764001	Aircraft maintenance or repair	1.04
764002	Armature winding for small motors	1.60

Classification unit code	Classification unit name	Base rate for 2014
764003	Auto dealership or auto sales	1.35
764004	Auto glass shop	2.33
764005	Auto recycling	2.33
764006	Auto service or repair	2.35
764007	Autobody shop	2.32
764008	Bindery	1.40
764009	Blind or drapery cleaning	1.54
764010	Car wash or auto detailing	2.23
764011	Carpet, rug, or upholstery cleaning	2.51
764012	Cemetery or crematorium	2.28
764013	Daycare centre, preschool, or playschool	0.85
764014	Commercial cleaning or janitorial services	2.40
764015	Commercial diving	2.29
764016	Commercial laundry or linen, uniforms, or diaper supply	3.79
764018	Domestic cleaning	3.88
764020	Dry cleaning facility or laundromat	1.54
764021	Portable electronic equipment or small household appliance service or repair	0.19
764022	Steam cleaning, sandblasting, or pressure washing of buildings, pools, or parking lots	12.91
764024	Fire prevention equipment sales, service, installation, or inspection	1.54
764025	Fish, creek, or stream enhancement	2.31
764026	Fruit or vegetable packing or packaging	1.66
764027	Funeral undertaking	0.22
764028	Heavy equipment, machinery, or parts sales, rental, service, or repair (greater than 500 lb. weight) (not elsewhere specified)	2.38
764029	Hiring or providing companion services or domestic childcare	0.85
764033	Land or marine pollution control	2.32
764034	Locksmithing	0.19
764035	Light industrial equipment, machinery or parts, or power tool service or repair (less than 500 lb.)	1.57
764036	Mailing or addressing services	1.40
764037	Major household appliance or stationary business machines or medical equipment service, repair, or installation	1.55
764041	Ornamental plant rental or office plant services	1.54
764042	Paper shredding	1.54
764044	Plastic laminating, packing, or packaging (not elsewhere specified)	1.40
764045	Pleasure boat, motorcycle, snowmobile, or other leisure craft sales and service	1.68
764046	Security or patrol services	1.78
764047	Recreational vehicle sales, service, or rental	1.69
764048	Septic tank, sewer, or sewage disposal system services	3.76
764050	Steam cleaning, sandblasting, or pressure washing of heavy equipment	2.32
764051	Structural repair of marine pleasure craft	4.23
764054	Pest control or fumigation (not elsewhere specified)	2.38
764055	Vending machine, washing machine, dryer, or amusement machine distribution	1.54

Classification unit code	Classification unit name	Base rate for 2014
764057	Window, gutter, or awning cleaning .....	11.16
764058	Security alarm system sales, service, installation, and repair or telecommunication, cable TV, or other similar wiring .....	2.15
764059	Hiring workers for own home maintenance .....	1.15
764060	Landscaping, lawn or garden maintenance, or weed control .....	2.73
764062	Tree services (not directly related to the forestry industry).....	10.91
764063	Commercial retail sign shop or document copying services.....	1.40
764066	Furnace, duct, or air vent cleaning and servicing.....	3.88
764067	Pool, spa, or hot tub service.....	2.38
764068	Automatic door or gate installation, service or repair .....	1.53
764069	Blind or drapery track installation.....	1.54

## 7650 – Education subsector

765001	College, teaching university, trade or vocational school .....	0.25
765002	Driving school .....	0.47
765003	Library or resource centre .....	0.26
765005	Independent or private primary or secondary school .....	0.46
765007	University.....	0.25
765008	Public school district .....	0.60
765009	Supplementary education .....	0.28

## 7660 – Health care and social services subsector

766001	Acute care .....	1.35
766002	Alcohol or drug treatment centre .....	0.84
766003	Alternative health care.....	0.27
766004	Ambulance or first aid services .....	1.36
766005	Chiropractic services, chiropractic care, or chiropractic practice .....	0.28
766006	Community health support services.....	1.10
766007	Counselling or social services (not elsewhere specified).....	0.85
766008	Dentistry or ancillary dental services .....	0.30
766009	Fundraising or charitable organization .....	0.40
766010	Life and job skills training .....	1.91
766011	Long term care .....	2.75
766012	Massage therapy (licensed) .....	0.28
766013	Optometry .....	0.30
766014	Physiotherapy or occupational therapy .....	0.29
766015	Medical clinic or medical practice (not elsewhere specified) .....	0.30
766016	Religious organization.....	0.40
766017	Residential social service facility .....	1.77
766018	Retirement home or seniors' home (accommodation only).....	1.76
766019	Short term care.....	1.46
766020	Supplementary health care .....	0.30
766021	Surgical centre .....	0.30
766022	Laboratory services (not elsewhere specified).....	0.14
766023	Professional organizing, senior move managing, and personal assisting.....	0.89

Classification unit code	Classification unit name	Base rate for 2014
<b>7670 – Utilities subsector</b>		
767003 .....	Electric utilities.....	1.13
767004 .....	Gas utilities.....	0.51
767005 .....	Oil or gas transmission (oil or gas pipeline).....	0.62
767007 .....	Multimedia services .....	0.27

## Special hazard

714023 .....	Shake or shingle mill .....	10.12
721024 .....	Framing or residential forming.....	9.85
721051.....	Steep slope roofing .....	8.99



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