

2012



CLASSIFICATION & RATE LIST

Effective January 1, 2012

WORK SAFE BC

WORKING TO MAKE A DIFFERENCE
worksafebc.com

How to use this booklet

This booklet lists the base rates for all industries in British Columbia for 2012.

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

The second section, starting on page 64, 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 \$73,700 per worker for 2012). For example, *Restaurant*, a classification unit in the *Service Sector*, under the *Accommodation, Food, and Leisure Services Subsector*, has a 2012 base rate of \$.97 per \$100 of assessable earnings.

If a classification unit is labelled “not elsewhere specified,” it means the classification unit and its accompanying base rate applies unless the activity is specified elsewhere in this booklet or in our classification structure.

All base rates listed in this booklet are effective from January 1 to December 31, 2012.

How is my business classified?

When you register with WorkSafeBC, your business is classified according to your industrial undertaking and placed in a rate group for insurance purposes. The premiums collected from each rate group pay for the costs of all injuries and diseases arising from that 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 and premium payments are not part of provincial revenue.

Contacting WorkSafeBC

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The information in this publication was accurate at the time of printing. Please visit WorkSafeBC.com for the most recent information about our classification structure and rates.

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 that 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 WorkSafeBC's 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

WorkSafeBC uses 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 such industries as belonging to **special hazard classifications**.

Special hazard classifications must be large enough to be statistically credible, and must 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 *2012 Classification and Rate List* on page 77.

2012



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	2.69
Abrasives Manufacture	713002	2.15
Abuse Counselling	766007	0.82
Abused Persons Centre	766007	0.82
Abutment Construction	722001	5.44
Academy, Riding	701023	7.95
Accommodation Registry	761044	0.13
Accounting	762001	0.11
Accounting — Outsourced	762048	0.44
Acetylene Distribution	732019	4.90
Acetylene Manufacture	713006	2.34
Acid Manufacture	713001	1.15
Acid, Base, Salt, Chemical, or Dye Manufacture (not elsewhere specified)	713001	1.15
Acoustic Board Installation	721018	5.12
Acoustical System Design — Consulting Engineering	763010	0.22
Acrylic Household Fixture Manufacture	713011	2.19
Acting School	765009	0.22
Activity Centre (for social services)	766007	0.82
Actuarial Services	762021	0.12
Acupuncture Service	766003	0.21
Acute Care	766001	1.09
Addressing Services (mail)	764036	1.97
Adhesive Manufacture	713015	2.50
Administration of an Operation Conducted Outside B.C.	762003	0.20
Administrative Functions — Outsourced	762048	0.44
Adoption — Abandoned Pets or Animal Humane Society	763002	3.46
Adoption Agency	766007	0.82
Adult Daycare	764013	0.82
Advertising Agency (no printing)	762004	0.36
Advertising or Public Relations Services	762004	0.36
Aerial Advertising	732015	3.69
Aerial Construction	732042	3.57
Aerial Erection	721006	3.32
Aerial Photography by Fixed Wing Aircraft	732015	3.69
Aerial Photography by Helicopter	732042	3.57
Aerial Spraying by Fixed Wing Aircraft	732015	3.69
Aerial Spraying by Helicopter	732042	3.57
Agility and Flyball Training — Pets	763003	3.46
Agricultural Equipment (heavy) Rental	764028	2.21
Agricultural Equipment Manufacture	712016	2.68
Aids Counselling	766007	0.82
Air Conditioner (window) Installation, Service, or Repair	764037	1.50
Air Conditioning Contractor — Commercial	721008	2.19
Air Conditioning Contractor — Residential	721043	2.39
Air Navigation Support	763035	0.35
Air Quality Testing — Industrial Testing	763018	0.87
Air Services — Charter, Fixed Wing Instrument Flight Rule	732017	1.31
Air Services — Charter, Fixed Wing Visual Flight Rule	732016	3.40
Air Services — Charter, Helicopter Instrument Flight Rule	732041	1.31
Air Services — Charter, Helicopter Visual Flight Rule	732021	3.59

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Air Services — Scheduled, Fixed Wing Instrument Flight Rule.....	732017	1.31
Air Services — Scheduled, Fixed Wing Visual Flight Rule	732016	3.40
Air Services — Scheduled, Helicopter Instrument Flight Rule.....	732041	1.31
Air Services — Scheduled, Helicopter Visual Flight Rule	732021	3.59
Air Services — Specific Point, Fixed Wing Instrument Flight Rule	732017	1.31
Air Services — Specific Point, Fixed Wing Visual Flight Rule	732016	3.40
Air Services — Specific Point, Helicopter Instrument Flight Rule	732041	1.31
Air Services — Specific Point, Helicopter Visual Flight Rule	732021	3.59
Air Traffic Control	763035	0.35
Air Vent Cleaning and Servicing.....	764066	4.38
Aircraft and Aircraft Equipment Sales and Leasing	741001	1.22
Aircraft Fueling	732003	2.25
Aircraft Handling	732003	2.25
Aircraft Maintenance or Repair	764001	1.06
Aircraft Sales.....	741001	1.22
Aircraft, Automobile, or Truck Assembly.....	712001	0.58
Airline Catering	761052	1.46
Airport Construction (entire airport)	721028	3.35
Airport Limousine Service.....	732022	2.07
Airport Operation.....	732004	1.32
Alarm System Installation (wiring only, no component hook-up)	764058	1.94
Alarm System Manufacture — Electronic.....	715014	0.20
Alarm Systems (monitoring only).....	762007	0.16
Alcohol Treatment Centre.....	766002	0.82
Alcoholic Beverage Manufacture.....	711002	2.63
Alkalis Manufacture.....	713001	1.15
Alkyd Resin Manufacture.....	713033	2.44
All-Terrain Vehicle Sales, Service, or Repair	764045	1.82
Alternative Health Care.....	766003	0.21
Aluminum Product Manufacture — Small	712028	1.39
Aluminum Smelter.....	712035	1.79
Aluminum Window Manufacture	712024	2.20
Ambulance Service	766004	1.10
Ammunition Manufacture.....	713009	1.15
Ampoule Manufacture — Glass.....	715019	3.12
Amusement Facility (not elsewhere specified).....	761001	0.84
Amusement Machine Distribution	764055	1.50
Amusement Park.....	761010	1.20
Anaesthesiology — Private Medical Practice	766015	0.24
Animal Breeding Service	701001	1.32
Animal Breeding, Domestic	763020	3.46
Animal Clinic	763032	0.58
Animal Feed and Supplement Sales — Dry.....	742007	1.21
Animal Feed or Supplement Manufacture — Dry and/or Packaging.....	711003	2.55
Animal Food — Canning.....	711017	2.69
Animal Hospital	763032	0.58
Animal Humane Society	763002	3.46
Animal Shelter	763002	3.46
Animal Training.....	763003	3.46
Animation Services; Motion Picture, Commercial, or Television Post Production.....	763024	0.36
Anode Manufacture — Large (made in a foundry)	712013	4.38

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Anode Manufacture — Small (die cast)	712008	1.69
Antacid Manufacture	713008	0.74
Antennae — Erection, Installation, or Servicing	721006	3.32
Apartment Building Operation	761033	1.34
Apiary	701002	1.32
Apple Orchard	701017	1.50
Appliance (reconditioned) Sales	764037	1.50
Appliance Manufacture — Household, Large	712018	1.21
Appliance Manufacture — Household, Small Electrical	715014	0.20
Appliance Rental	741013	0.65
Appliances — Household, Large, Installation, Service, or Repair	764037	1.50
Appliances — Household, Small Electrical, Service or Repair	764021	0.18
Appraisal Service — Goods	762034	0.09
Appraisal Service — Real Estate	762034	0.09
Aptitude Testing	762017	0.36
Aquarium	761032	1.22
Aquatic Centre	761040	1.20
Arbitration — Consumer, Business	762031	0.15
Arbitration — Disputes, Labour Relations	762022	0.15
Arboretum	761032	1.22
Arcade	761001	0.84
Architectural Drafting or Design	763004	0.11
Arena	761040	1.20
Argent Recovery Processes	713024	7.13
Armament Manufacture	712032	1.15
Armature Winding for Small Motors	764002	1.52
Armoured Car Service	732005	1.97
Aromatherapy	766003	0.21
Arsenical Product Manufacture	713001	1.15
Art Exhibit Assembly or Display	761039	0.47
Art Gallery — Public	761039	0.47
Art Gallery — Retail	741020	0.38
Art Piece Manufacture	715001	0.44
Art Restoration Services	761039	0.47
Art Supplies — Retail	741013	0.65
Art Therapy — Occupational Therapy	766014	0.22
Art Therapy Programs — Community Service Organization	766007	0.82
Artifact Assembly or Display	761039	0.47
Artificial Ice Manufacture	713021	1.15
Artificial Insemination	701001	1.32
Artificial Limb Sales, Service, Repair, or Manufacture	715028	0.20
Arts Council	765003	0.20
Asbestos Abatement	721001	2.87
Asbestos Mining (open pit)	704006	1.04
Asbestos Mining (underground)	704013	7.67
Asphalt Manufacture	723004	3.51
Asphalt Paving Material Manufacture	723004	3.51
Asphalt Roofing Application	721036	5.19
Asphalt Roofing, Shingles, Siding, or Tile Manufacture	713002	2.15
Asphalt Testing — Industrial Testing	763018	0.87
Assaying	763018	0.87
Athletic Therapy	766014	0.22

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
ATV Sales, Service, or Repair	764045	1.82
Auctioning Services	741002	0.65
Audio or Video Duplicating	763008	0.12
Audio Services — Motion Picture, Commercial, or Television Post Production	763024	0.36
Audio Visual System Sales, Service, or Repair	764058	1.94
Audiometric Testing	766020	0.24
Auditing	762001	0.11
Autism Counselling	766007	0.82
Auto Dealership (sales and service)	764003	1.20
Auto Delivery — Single Car, Point-to-point	732032	2.12
Auto Detailing	764010	1.81
Auto Glass Installation, Tinting, or Repair	764004	1.93
Auto Glass Manufacture	715020	3.15
Auto Glass Shop	764004	1.93
Auto Painting	764007	1.93
Auto Parts Supply	741027	0.65
Auto Race Course	761040	1.20
Auto Recycling	764005	1.93
Auto Sales (with or without service)	764003	1.20
Auto Service or Repair	764006	1.94
Auto Spring or Chain Manufacture	712002	2.35
Auto Towing	732006	4.58
Autobody Shop	764007	1.93
Automated Banking Machine Servicing	732005	1.97
Automated Wood Processing Equipment Manufacture	712045	1.19
Automatic Door or Gate Installation, Service, or Repair	764068	1.49
Automobile Driving School	765002	0.42
Automobile Gas Conversions	764006	1.94
Automobile Manufacture	712001	0.58
Automobile Parts Manufacture	712011	1.22
Automobile Parts Sales — Used	764005	1.93
Automobile Rental (without driver)	741006	1.33
Automobile Tire Manufacture	713034	2.51
Automobile Washing and Polishing	764010	1.81
Avalanche Control	721003	3.60
Aviation Flying School	732007	3.40
Awning Cleaning	764057	9.51
Awning or Awning Sign Manufacture	715002	0.92
Awning or Gutter Installation or Repair	721049	6.52

B

Babysitting	764029	0.82
Backpack Manufacture, Canvas or Nylon	715005	0.92
Bacteria Detection — Medical Diagnostic Laboratory	763023	0.22
Bacteriology — Private Medical Practice	766015	0.24
Bag (luggage) Manufacture (not elsewhere specified)	715029	1.78
Bag Manufacture — Leather	715029	1.78
Bag Manufacture — Plastic	713023	2.87
Bag Repair — Leather	715029	1.78
Baggage Transfer Service	732003	2.25

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Bailiff Services	762029	0.16
Baked Goods Manufacture (mass production — non-retail)	711004	2.62
Bakery — Retail	741021	0.95
Bakery Equipment (heavy) Sales, Rental Service, or Repair	764028	2.21
Bakery, Commercial (mass production — non-retail)	711004	2.62
Ballast Manufacture, Installation, Service, or Repair	712009	1.15
Balloon Manufacture	713031	2.14
Ballooning	732015	3.69
Ballroom Operation	761015	1.34
Bands (musical)	761030	0.77
Bank	762019	0.09
Banner Installation, Service, or Repair	721050	3.29
Baptismal Services	766016	0.39
Bar	761034	0.97
Barber Shop	761014	0.58
Barber Supply House	742003	0.41
Barge Building or Servicing	712025	4.12
Barge, Tug, or Other Water Transport of Goods (not elsewhere specified)	732008	3.80
Barrel Manufacture (made of staves)	714038	2.97
Barter Exchange	762031	0.15
Battery and Battery Pack Manufacture	713003	1.15
Bead or Pellet Manufacture — Coloured Plastic	713022	0.74
Beam Manufacture — Laminated	714009	2.62
Beam Manufacture — Precast Concrete	712038	3.37
Beauty Aid Manufacture	713007	0.74
Beauty Parlour	761014	0.58
Beauty Supplies Wholesale	742003	0.41
Bed and Breakfast Operation	761056	1.48
Bed and Breakfast Registry	761044	0.13
Bed Manufacture — Iron	712021	3.36
Bedspring Manufacture (assembled)	712021	3.36
Beekeeping	701002	1.32
Beer Making Shop — Retail	741022	0.65
Beer Manufacture (mass production — non-retail)	711002	2.63
Beer Parlour	761034	0.97
Beer, Wine, or Liquor Store	741032	0.86
Beetle Surveys	763015	2.26
Behaviour Management Training	766010	1.44
Belting, Rubber, and Rubberized Textile Manufacture	713016	7.13
Bereavement Counselling	766007	0.82
Berry Farming	701003	1.50
Better Business Bureau	762031	0.15
Bevelling Glass	715020	3.15
Beverage Manufacture — Alcoholic	711002	2.63
Beverage Manufacture — Fruit or Vegetable Drink	711018	2.56
Beverage Manufacture — Non-alcoholic	711018	2.56
Beverage Wholesale	742006	1.15
Bicycle Manufacture	712028	1.39
Bicycle Sales, Rental, or Repair Shop	741004	0.65
Bifold Door Manufacture — Wood	714007	3.16
Big Box Retail Store	741033	0.97
Big Brothers or Big Sisters	764029	0.82

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Billiard Parlour.....	761001	0.84
Bindery.....	764008	1.97
Bingo Operations.....	761053	0.84
Biscuit Manufacture.....	711007	2.62
Blacksmithing.....	763014	3.46
Blasting.....	721003	3.60
Bleach Manufacture, Powder or Liquid.....	713032	1.15
Blind Manufacture.....	715003	0.98
Blind or Drapery Cleaning.....	764009	1.52
Blind or Drapery Track Installation.....	764069	1.52
Block Manufacture — Building, Concrete.....	712006	3.35
Block Parent Program.....	766007	0.82
Blow Moulding Plastic Products.....	713026	1.61
Blow Wool Manufacture (not elsewhere specified).....	713012	2.25
Bluing Manufacture — Laundry.....	713032	1.15
Board Game Manufacture.....	715001	0.44
Boarding Car Operation.....	761018	2.24
Boat Detailing.....	764045	1.82
Boat Painting.....	764051	3.21
Boat Rental.....	761051	1.81
Boat Retail — Canoes.....	764045	1.82
Boat Tours.....	761050	1.81
Boat Towing.....	732029	4.58
Body Manufacture — Truck and Bus.....	712040	3.46
Body Shop — Motor Vehicle Repair.....	764007	1.93
Bodyguard Services.....	764046	1.79
Boiler Installation or Removal.....	721053	4.72
Boiler Manufacture.....	712003	2.74
Bolt Manufacture.....	712041	3.12
Bonding Services.....	762021	0.12
Bookbinding.....	764008	1.97
Booking Agency.....	762026	0.36
Bookkeeping.....	762001	0.11
Books Wholesale.....	742015	1.21
Booming.....	703009	8.88
Boot Manufacture.....	715029	1.78
Botanical Garden — Private.....	761032	1.22
Bottle Depot (includes salvage, cleaning, sorting, but not physical recycling).....	731004	2.42
Bottle Manufacture — Glass.....	715019	3.12
Bottle Manufacture — Plastic.....	713026	1.61
Bottle or Container Return Centre.....	741013	0.65
Bottled Water.....	711018	2.56
Bowling Centre.....	761001	0.84
Bowling Club — Lawn.....	761031	1.28
Bowling Equipment Installation and Repairs.....	764028	2.21
Box Manufacture — Cardboard or Paper.....	714001	1.25
Box Manufacture — Wood.....	714031	6.62
Boys and Girls Club.....	766007	0.82
Brain Injury Rehabilitation.....	766014	0.22
Brake Shop, Motor Vehicle Repair.....	764006	1.94
Brandy Distillery.....	711023	1.44

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Brass Product Manufacture — Small	712028	1.39
Breed Horses	701023	7.95
Breeding, Animal Service.....	701001	1.32
Brewery (mass production — non-retail).....	711002	2.63
Brick Manufacture.....	712005	1.03
Brick Manufacture — Glass.....	715019	3.12
Brick Wholesale.....	742010	1.76
Bricklaying	721037	2.90
Bridge Cleaning	722006	10.44
Bridge Club.....	761020	1.94
Bridge Girder Manufacture — Precast Concrete	712038	3.37
Bridge Operation.....	761029	1.48
Bridge Painting	722006	10.44
Bridge, Overpass, or Viaduct Construction or Repair	722001	5.44
Broadcasting — Radio or Television	763031	0.35
Broadloom Manufacture.....	715006	1.78
Brokerage — Mortgage.....	762019	0.09
Brokerage — Stock, Securities	762019	0.09
Brokers (not elsewhere specified)	762005	0.21
Brush or Broom Manufacture	715004	1.78
Brushing and Weeding.....	703002	8.35
Bucking (manual)	703013	8.95
Bucking (mechanical).....	703011	9.20
Builders' Supplies — Dealers, Bulk.....	742010	1.76
Builders' Supplies — Dealers, Packaged	742012	1.21
Building Cleaning — External.....	764022	10.37
Building Construction — House or Other Wood Frame Structure	721027	5.19
Building Construction — Industrial, Commercial, Institutional, or Highrise	721028	3.35
Building Demolition	721005	5.32
Building Design — Architectural Drafting or Design.....	763004	0.11
Building Inspection — Consulting Engineering.....	763010	0.22
Building Inspection (not elsewhere specified)	763006	0.62
Building Insulation.....	721029	8.22
Building Management, Building Rental, or Mobile Home Parks and Strata Corporations.....	761033	1.34
Building Manufacture — Portable or Prefabricated (not elsewhere specified).....	715033	1.98
Building Moving	722002	5.12
Building Operation — Apartments.....	761033	1.34
Building Operation — Commercial.....	761033	1.34
Building Rental	761033	1.34
Building Supplies — Retail	741014	2.21
Bulk Oil Depot.....	732045	2.69
Bulk Terminal — Marine	732025	2.08
Bulldozer Operation.....	721031	3.55
Bullet Manufacture	713009	1.15
Bulletin Board Service (computer)	767002	0.12
Bungee Jumping	761001	0.84
Burglar Alarm Installation	764058	1.94
Burglar Alarms (monitoring only).....	762007	0.16
Burial Casket Sales — Funeral Undertaking.....	764027	0.34
Burial Plot Sales	764012	1.73

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Burial Preparation — Funeral Undertaking.....	764027	0.34
Bus Body Manufacture	712040	3.46
Bus Repair	764006	1.94
Bus Service — Chartered or School	732009	2.53
Bus Service — Coach Line.....	732009	2.53
Business Consulting.....	762006	0.11
Business Consulting — Outsourced.....	762048	0.44
Business Machine (reconditioned) Sales.....	764037	1.50
Business Machine (stationary) Service, Repair, or Installation	764037	1.50
Business Machine Manufacture	715014	0.20
Butcher Shop.....	741005	2.73
Butter, Cheese, or Ice Cream Manufacture	711005	4.47
Button Manufacture	715008	0.42

C

Cab Service	732037	2.70
Cabaret or Night Club.....	761034	0.97
Cabin Operation	761056	1.48
Cabinet Installation.....	721021	2.75
Cable Car Operation	761038	3.11
Cable Logging.....	703003	9.10
Cable Manufacture.....	712041	3.12
Cable Television Service.....	767001	0.90
Cable Television Wiring	764058	1.94
Café	761035	0.97
Cafeteria Operation	761035	0.97
Caisson Work	722004	3.47
Call Centre.....	762007	0.16
Camera Repairs	764021	0.18
Camper Conversion.....	764007	1.93
Camper Manufacture.....	715033	1.98
Camper or Camper Van Sales, Service, and Rental.....	764047	1.82
Campground Operation.....	761009	1.34
Campground or Campsite Maintenance	761049	1.34
Can Manufacture	712022	1.39
Candle Manufacture	713004	0.74
Candy Manufacture	711006	1.87
Candy Shop (little or no food preparation)	741026	1.86
Canine Odour Detection Service.....	764046	1.79
Canned Meat Product Manufacture.....	711017	2.69
Canning — Animal Food	711017	2.69
Canning — Fish	711010	3.16
Canning — Meat	711017	2.69
Canning, Bottling, or Processing Fruit or Vegetables	711013	2.69
Canoe Manufacture — Aluminum	712034	3.47
Canoe Manufacture — Fibreglass	713011	2.19
Canoe Manufacture — Wood.....	714042	2.78
Canoe Tours	761028	2.95
Canopy and Other Parts or Accessories Manufacture — Fibreglass.....	713011	2.19
Canopy Installation or Repair	721049	6.52
Canvas Product Manufacture (not elsewhere specified)	715005	0.92

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Car Dealership.....	764003	1.20
Car or Truck Rental.....	741006	1.33
Car Wash (full service or self-serve).....	764010	1.81
Card Access System Sales, Service, or Repair.....	764058	1.94
Cardboard Box Manufacture.....	714001	1.25
Cardiology — Private Medical Practice.....	766015	0.24
Cargo Container Manufacture.....	712027	3.20
Carnival.....	761010	1.20
Carpentry Shop.....	714042	2.78
Carpet and Rug Cleaning.....	764011	2.21
Carpet and Rug Cleaning (at a cleaning facility).....	764020	1.52
Carpet and Rug Repair or Dyeing.....	764011	2.21
Carpet Laying.....	721023	3.31
Carpet Manufacture.....	715006	1.78
Cartage (trucking).....	732019	4.90
Cash Register Installation, Service, or Repair.....	764021	0.18
Cash Register Manufacture.....	715014	0.20
Cashing Cheques.....	762019	0.09
Casino.....	761054	0.79
Casket Manufacture.....	714034	2.98
Cat Food Canning.....	711017	2.69
Cat Litter Manufacture.....	712005	1.03
Catalogue Sales Office — Retail.....	741033	0.97
Catering — Airline.....	761052	1.46
Catering — Industrial, Construction Sites, Logging Camps, Motion Picture Sets, or Trains.....	761018	2.24
Catering — Institutional.....	761035	0.97
Catering — Mobile.....	761023	1.75
Catering — Weddings, Banquets, or Parties.....	761019	1.75
Catering (not elsewhere specified).....	761019	1.75
Cattle Farming.....	701022	7.95
Causeway or Jetty Construction — Earth and Rock-filled.....	723010	2.80
Causeway or Jetty Construction or Repair — Structural Concrete.....	722007	11.36
Cellular Phone Service, Sales — Telephone or Telecommunication Services.....	767006	0.35
Cellular Tower Erection, Installation, Service, or Repair.....	721006	3.32
Cellulose Film Manufacture.....	713023	2.87
Cellulose Insulation Manufacture.....	714014	2.03
Cement Block Laying.....	721037	2.90
Cement Manufacture.....	712004	1.01
Cemetery Operation or Cemetery Board.....	764012	1.73
Central Vacuum System Installation or Repair.....	721043	2.39
Ceramic Finishing — Clay Ornaments.....	715001	0.44
Ceramic Finishing — Clay Tile.....	712005	1.03
Ceramic or Terra Cotta Tile Manufacture.....	712005	1.03
Ceramic Product Manufacture (not elsewhere specified).....	712005	1.03
Cereal Products Manufacture.....	711007	2.62
Chainsaw Repair or Sharpening.....	764035	1.51
Chair Lift Operation.....	761038	3.11
Chamber of Commerce.....	762008	0.14
Charcoal Manufacture.....	713002	2.15
Charitable Institution or Organization.....	766009	0.39

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Charter Air Services — Fixed Wing Instrument Flight Rule	732017	1.31
Charter Air Services — Fixed Wing Visual Flight Rule	732016	3.40
Charter Air Services — Helicopter Instrument Flight Rule	732041	1.31
Charter Air Services — Helicopter Visual Flight Rule	732021	3.59
Chartered Accountants	762001	0.11
Chartered Boat Tours (other than sport fishing)	761050	1.81
Chartered Bus Tours	732009	2.53
Chartered Public School	765008	0.55
Chauffeur Service	732022	2.07
Cheese Manufacture	711005	4.47
Chemical Brushing and Weeding or Chemical Tree Thinning or Spacing	703002	8.35
Chemical Engineering — Consulting Engineering	763010	0.22
Chemical Industry Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Chemical Manufacture — Industrial	713001	1.15
Chemical Pesticide, Insecticide, or Herbicide Manufacture	713001	1.15
Chemical Pulp and Paper Mill	714044	1.96
Chemical Wholesale	742001	0.41
Cheque Cashing	762019	0.09
Chicken Catching	701020	1.32
Chicken Farming	701020	1.32
Chicken Hatchery	701020	1.32
Child Caregivers — In-home	764029	0.82
Child Development Centre	766014	0.22
Children's Camp	761026	1.48
Chimney Cleaning	764066	4.38
Chinese Medicine	766003	0.21
Chip Hauling	732013	4.18
Chipping, Wood Chip Manufacture	714028	2.56
Chiropody Service	766003	0.21
Chiropractic Services, Chiropractic Care, or Chiropractic Practice	766005	0.22
Chocolate Manufacture	711006	1.87
Chocolate Shop (little or no food preparation)	741026	1.86
Chopstick Manufacture	714038	2.97
Christmas Tree Cutting	701018	1.89
Christmas Tree Farming	701018	1.89
Church	766016	0.39
Cider Manufacture — Alcoholic	711002	2.63
Cider Manufacture — Non-alcoholic	711018	2.56
Cinema	761046	0.84
Circus	761010	1.20
Civil Engineering — Consulting Engineering	763010	0.22
Claims Adjudication	762021	0.12
Clay Brick or Other Clay Product Manufacture (not elsewhere specified)	712005	1.03
Clay Digging or Processing	704001	3.15
Clay Ornament Manufacture	715001	0.44
Clay Pit	704001	3.15
Cleaning — Automobiles	764010	1.81
Cleaning — Buildings, External	764022	10.37
Cleaning — Chimneys	764066	4.38
Cleaning — Domestic	764018	4.38
Cleaning — Heavy Equipment	764050	2.30
Cleaning — Janitorial	764014	2.59

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Cleaning — Windows.....	764057	9.51
Cleaning Compound Manufacture.....	713032	1.15
Clearing, Land.....	721031	3.55
Clerical Worker — Outsourced.....	762048	0.44
Clerical Worker — Supply.....	762010	0.24
Clinical Allergy — Private Medical Practice.....	766015	0.24
Clinical Immunology — Private Medical Practice.....	766015	0.24
Clinical Pharmacology — Private Medical Practice.....	766015	0.24
Clinics — Medical.....	766015	0.24
Clock or Watch Manufacture.....	715022	0.20
Clock, Watch, or Trophy Sales and Repair.....	741015	0.38
Closed Circuit TV Service (CCTV).....	767001	0.90
Closet System Installation.....	721021	2.75
Cloth Manufacture.....	715016	1.78
Clothing — Custom Tailored.....	715012	0.42
Clothing, Clothing Accessory, or Other Cloth Product Manufacture (not elsewhere specified).....	715008	0.42
Clothing, Linen, or Other Textile Wholesale.....	742002	0.92
Clubs — Private.....	761020	1.94
Coal Distribution.....	732019	4.90
Coal Exploration.....	704016	2.07
Coal Mining (open pit).....	704005	1.12
Coal Mining (underground).....	704013	7.67
Coal Yard Operation.....	714045	2.32
Cocktail Lounge.....	761034	0.97
Coffee Roasting, Packaging, or Manufacture.....	711008	1.56
Coffee Shop.....	761045	0.62
Coffin Manufacture.....	714034	2.98
Cold Storage.....	731001	3.48
Collection Services.....	762029	0.16
College, Trade School, or Vocational School.....	765001	0.22
Cologne Manufacture.....	713007	0.74
Coloured Plastic Pellet or Bead Manufacture.....	713022	0.74
Commercial Artwork.....	762020	0.12
Commercial Building Construction.....	721028	3.35
Commercial Building or Property Operation.....	761033	1.34
Commercial Cleaning or Janitorial Services.....	764014	2.59
Commercial Diving.....	764015	2.61
Commercial Laundry or Linen, Uniform, or Diaper Supply.....	764016	3.91
Commercial Marine Vessel Manufacture, Service, or Repair.....	712025	4.12
Commercial Refrigeration or Commercial Air Conditioning Work.....	721008	2.19
Commercial Retail Sign Shop.....	764063	1.97
Commercial Salvage.....	721005	5.32
Commercial Sign Manufacture.....	715009	1.39
Commercial Stock Audit.....	762011	0.81
Commercial Tank or Boiler Installation or Removal.....	721053	4.72
Commercial Traveler Representing an Industry Located Outside the Province.....	762005	0.21
Commercials — Post Production.....	763024	0.36
Commercials — Production.....	763025	1.39
Communication System Installation, Service, or Repair.....	764058	1.94
Communication System Manufacture.....	715014	0.20

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Community Centre or Community Service Organization.....	766007	0.82
Community Festivals or Events (not elsewhere specified).....	761027	0.77
Community Health Support Services	766006	1.30
Community Recreation Centre.....	766007	0.82
Community Television Service	767001	0.90
Composting.....	701004	3.13
Comprehensive Business Outsourcing	762048	0.44
Compressed Gas Manufacture	713006	2.34
Compressed Sawdust Fire Log Manufacture.....	714019	2.03
Computer Bulletin Board Service.....	767002	0.12
Computer Consulting — Hardware and Software	763007	0.10
Computer Generated Imaging — Motion Picture, Commercial, Television Post Production, or Animation.....	763024	0.36
Computer Installation	764058	1.94
Computer Manufacture	715014	0.20
Computer Network Sales, Service, or Repair.....	764058	1.94
Computer Programming — Custom.....	763007	0.10
Computer Sales or Rental.....	741013	0.65
Computer Service and Repair (in shop).....	764021	0.18
Computer Software Duplicating.....	763008	0.12
Computer Software Package Design and Production.....	763009	0.10
Computer Wholesale	742008	0.43
Concert — Organizing or Conducting	761027	0.77
Concert Hall (with or without production support).....	761011	0.77
Concrete Beam Manufacture — Prestressed	712038	3.37
Concrete Block Manufacture.....	712006	3.35
Concrete Cutting, Coring, or Drilling.....	721009	3.24
Concrete Forming (commercial)	721052	6.75
Concrete Mixing and Delivery	712033	2.73
Concrete Placing, Finishing, Surfacing, or Repair.....	721010	3.24
Concrete Product Manufacture (not elsewhere specified).....	712006	3.35
Concrete Pumping	721011	3.28
Concrete Reinforcing.....	721012	4.55
Concrete Testing — Industrial Testing.....	763018	0.87
Condominium Operation	761033	1.34
Cone Picking.....	703016	2.53
Confectionery — Manufacture.....	711006	1.87
Confectionery — Retail	741026	1.86
Conference or Convention Centre Operation.....	761015	1.34
Conservation Group.....	762018	0.14
Constituency Office	762012	0.14
Construction (Industrial, Commercial, Institutional, Highrise Residential Buildings).....	721028	3.35
Construction Equipment (heavy) Rental.....	764028	2.21
Construction Labour Supply	721013	4.01
Construction Management — Wood Frame Construction or Renovation Work.....	721027	5.19
Construction Management (Industrial, Commercial, Institutional, or Highrise Residential)	721028	3.35
Construction Management Consulting	763005	0.22
Construction, Building, House or Other Wood Frame Structure	721027	5.19
Consulate	762012	0.14

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Consulting — Business	762006	0.11
Consulting — Computer	763007	0.10
Consulting — Construction Management	763005	0.22
Consulting — Engineering	763010	0.22
Consulting — Forest Management	763015	2.26
Consulting — Interior Design	763019	0.12
Consulting (not elsewhere specified)	763011	0.40
Contact Lens — Exam and Prescription	766013	0.24
Contact Lens — Manufacture	715022	0.20
Contact Lens — Retail Sales	741015	0.38
Container Hauling	732019	4.90
Container Manufacture — Cardboard or Paper	714001	1.25
Container Manufacture — Plastic	713026	1.61
Container Terminal — Marine	732026	2.08
Contract Mail Delivery	732031	2.11
Control Panel Manufacture, Installation, Service, or Repair	715014	0.20
Convalescent Home — Long Term Care	766011	2.42
Convenience Store	741030	1.00
Convenience Store with a Gas Bar	741012	0.93
Conveyor System Manufacture or Installation	712016	2.68
Cooking — Homemaker Services	764030	1.31
Cooperage or Stave Manufacture	714038	2.97
Cooperage Stock Manufacture	714015	2.90
Copper Roofing — Steep Slope	721051	10.88
Cord Manufacture	715010	1.78
Corn Farming — Grown for Feed, Flour, or Cereal Grain	701011	3.13
Corn Farming — Grown for Fresh Market	701025	3.13
Corner Store	741030	1.00
Correctional Services	753003	1.41
Corrective Surgery — Dentistry	766008	0.24
Corrosion Control — Electrical	763013	0.90
Cosmetic Dental Services	766008	0.24
Cosmetics Manufacture	713007	0.74
Cosmetics Wholesale	742003	0.41
Cottage Operation	761056	1.48
Counselling — Religious Organization	766016	0.39
Counselling Clinic	766007	0.82
Courier Service	732011	2.11
Court Reporting	762022	0.15
Craft Piece Manufacture	715001	0.44
Crane Operation	721014	3.39
Crate Manufacture	714031	6.62
Credit Union	762019	0.09
Creek Cleaning or Fish Enhancement	764025	2.62
Crematorium Operation	764012	1.73
Creosoting	714030	2.64
Crew Transport — Marine	732038	1.78
Crime Prevention Programs	766007	0.82
Crisis Centre	766007	0.82
Crop Dusting or Spraying by Fixed Wing Aircraft	732015	3.69
Crop Dusting or Spraying by Helicopter	732042	3.57
Cross Country Ski Operation	761032	1.22

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Crushing — Stone.....	704011	3.05
Cultivation — Oyster.....	702004	2.81
Cultural Centre.....	766007	0.82
Cultured Marble Product Manufacture.....	713011	2.19
Cured Meat Product Manufacture (not elsewhere specified).....	711021	2.03
Curing Hides.....	715031	1.78
Curling Rink.....	761040	1.20
Cushion Manufacture.....	715011	1.78
Custom Brokerage (excluding handling of goods).....	762013	0.11
Custom Brokerage (including handling of goods).....	762014	0.80
Custom Computer Programming.....	763007	0.10
Custom Tailoring.....	715012	0.42
Cut and Cover Tunnel Construction.....	722009	2.65
Cylinder Manufacture or Rebuilding.....	712011	1.22

D

Dairy Farming.....	701005	1.32
Dam Construction — Earth and Rock-filled.....	723010	2.80
Dam Construction — Structural Concrete.....	722007	11.36
Dance Club.....	761034	0.97
Dance Hall Operation.....	761015	1.34
Dance or Movement Therapy.....	766014	0.22
Dance Performance.....	761030	0.77
Dance School.....	765009	0.22
Data Processing.....	762015	0.24
Dating Service.....	762017	0.36
Daycare.....	764013	0.82
Debris Removal.....	732018	5.89
Deck Installation.....	721015	3.28
Decking Application.....	721016	3.29
Decorating Service — Interior.....	721027	5.19
De-ice Aircraft.....	732003	2.25
Deli Meat Manufacture.....	711021	2.03
Delicatessen.....	741021	0.95
Delimiting Felled Trees.....	703011	9.20
Delivery Service.....	732019	4.90
Demolition — Buildings.....	721005	5.32
Dental Implantology.....	766008	0.24
Dental Instruments Manufacture.....	712032	1.15
Dental Laboratory.....	763012	0.22
Dental Prosthetics.....	763012	0.22
Dental Supply House.....	742011	0.22
Dental Surgery.....	766008	0.24
Dentistry or Ancillary Dental Services.....	766008	0.24
Deodorant Manufacture.....	713007	0.74
Department Store.....	741033	0.97
Depot — Bottles, Cans, Paper, and Glass (not engaged in physical recycling of products).....	731004	2.42
Depot — Bulk Oil.....	732045	2.69
Dermatology — Private Medical Practice.....	766015	0.24
Design — Computer Consulting or Custom Computer Programming.....	763007	0.10

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Detailing Boats	764045	1.82
Detective Agency	762029	0.16
Detergent Manufacture	713032	1.15
Detoxification Centre	766002	0.82
Developmentally Challenged Care — Long Term	766011	2.42
Diagnostic and Treatment Centre	766015	0.24
Diagnostic Laboratory	763023	0.22
Diagnostic Radiology — Private Medical Practice	766015	0.24
Diagnostic Services — Acute Care	766001	1.09
Diamond Drilling	704010	7.87
Diaper Supply	764016	3.91
Die Casting	712008	1.69
Die Making	712039	1.99
Digging — Water Well	721056	4.28
Digital Printing	762046	0.68
Digital Wireless Network Operation	767006	0.35
Dimensional Stock Manufacture	714015	2.90
Dinner Cruises	761050	1.81
Direct Sales	762005	0.21
Directional Drilling	721056	4.28
Disc Jockey Service	761030	0.77
Discotheque	761034	0.97
Dispatch Services	762007	0.16
Display Booth Rental and Installation	721047	3.30
Display Painting	715009	1.39
Distillery (except brandy)	711002	2.63
Distribution Centre	732012	2.12
Distribution of Automatic Amusement, Music, or Vending Machines or Devices	764055	1.50
Distribution of Dairy Products	732019	4.90
Dive Fishing	702005	6.03
Diving Service — Commercial	764015	2.61
Diving Suit Manufacture	715008	0.42
Divorce Counselling	766007	0.82
Doctor's Office	766015	0.24
Document Copying, Commercial Retail Sign Shop	764063	1.97
Document Scanning	763008	0.12
Document Storage	762044	0.81
Documentary Production	763025	1.39
Dog Boarding	763020	3.46
Dog Breeding	763020	3.46
Dog Catching	753004	1.42
Dog Food Canning	711017	2.69
Dog Show — Organizing or Conducting	761027	0.77
Domestic Animal Breeding	763020	3.46
Domestic Cleaning	764018	4.38
Domestic Freight Forwarding (excluding handling of goods)	762013	0.11
Door Assembly and Installing — Overhead or Garage	721040	2.69
Door Manufacture — Glass	715020	3.15
Door Manufacture — Wood, Flush	714007	3.16
Door Manufacture — Wood, Pre-hung	714017	3.16
Door Manufacture — Wood, Stile and Rail	714025	5.28

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Door-to-Door Sales	762005	0.21
Doughnut Shop	761035	0.97
Drafting — Consulting Engineering	763010	0.22
Drafting and Designing — Architectural	763004	0.11
Drag Strip	761040	1.20
Drapery Cleaning	764009	1.52
Drapery Cleaning (at a cleaning facility only)	764020	1.52
Drapery Manufacture	715013	0.42
Drapery Track Installation	764069	1.52
Drapery Track Manufacture	715003	0.98
Drawing, Architectural Drafting or Design	763004	0.11
Dredging (canals, harbours, etc.)	721017	3.87
Drill and Blast Tunnel Construction	722011	10.49
Drilling — Diamond	704010	7.87
Drilling — Oil or Gas Wells	704002	2.28
Drilling — Seismic or Shot Hole	704010	7.87
Drilling — Water Wells, Directional, Foundational	721056	4.28
Drive-in Theatre	761046	0.84
Driving Range	761031	1.28
Driving School	765002	0.42
Drop-in Centre	766007	0.82
Drug Detection — Medical Diagnostic Laboratory	763023	0.22
Drug Manufacture	713008	0.74
Drug Treatment Centre	766002	0.82
Drugs Wholesale	742003	0.41
Drugstore	741013	0.65
Dry Animal Feed or Other Farm Product Wholesale	742007	1.21
Dry Animal Feed or Supplement Manufacture and/or Packaging	711003	2.55
Dry Bulk Hauling	732013	4.18
Dry Cleaning	764020	1.52
Dry Cleaning Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Dry Dock Construction or Repair	722003	4.69
Dry Dock Operation	712025	4.12
Dry Food Product Manufacture (not elsewhere specified)	711007	2.62
Dry Land Sort	703004	9.17
Drywall Manufacture	712015	1.03
Drywall Work	721018	5.12
Duct Insulation	721058	2.85
Ducts — Cleaning and Servicing	764066	4.38
Dump Truck Operation	732013	4.18
Dye Manufacture	713001	1.15
Dyeing — Carpets	764011	2.21
Dyke Construction or Repair — Structural Concrete	722007	11.36
Dynamic Compaction	722004	3.47

E

Earth and Rock Filled Structure Construction	723010	2.80
Earth Moving Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Eavestrough Installation or Repair	721049	6.52
Eavestrough Manufacture — Sheet Metal	712034	3.47

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Editing — Motion Picture, Commercial, Television Post Production, or Animation Services.....	763024	0.36
Educational Programs — Motion Picture, Commercial, Television Post Production, or Animation Services.....	763025	1.39
Egg Farming	701006	1.32
Elderly Companion Service	764029	0.82
Electric Light and Power Plant Construction (by an electric light and power company for the purpose of its business).....	767003	1.10
Electric Light and Power Plant Operation (not elsewhere specified)	767003	1.10
Electric Lighting System — Construction or Installation (not elsewhere specified).....	721019	1.81
Electric Motor Armature Rewinding.....	764002	1.52
Electric or Electronic Product or Component Manufacture (not elsewhere specified).....	715014	0.20
Electric Utilities.....	767003	1.10
Electric Welding	721057	3.32
Electrical Control Panel Manufacture, Installation, Service, or Repair.....	715014	0.20
Electrical Corrosion Control	763013	0.90
Electrical or Electronic Engineering — Consulting Engineering	763010	0.22
Electrical Supplies — Retail.....	741014	2.21
Electrical Supplies — Wholesale.....	742012	1.21
Electrical Switchgear Manufacture, Installation, Service, or Repair	712009	1.15
Electrical Work	721019	1.81
Electronic Equipment — Installation.....	764058	1.94
Electronic Equipment — Manufacture.....	715014	0.20
Electronic Equipment — Sales or Rental (other than electric hand tools).....	741013	0.65
Electronic Equipment — Service or Repair (at customer's premises)	764037	1.50
Electronic Equipment — Service or Repair (in shop).....	764021	0.18
Electronic Equipment — Wholesale	742008	0.43
Electronic or Illuminated Sign Manufacture.....	715021	1.39
Electroplating.....	712014	4.34
Elementary School — Private.....	765005	0.42
Elementary School — Public.....	765008	0.55
Elevated Approach — Construction	722001	5.44
Elevator or Escalator Manufacture, Installation, Service, or Repair	712010	1.68
E-mail Service Provider	767002	0.12
Embalming — Funeral Undertaking.....	764027	0.34
Embassy, Foreign	762012	0.14
Employers' Association.....	762031	0.15
Employment Agency.....	762017	0.36
Emu or Ostrich Farming.....	701007	1.32
Enameling — Metal or Porcelain.....	712031	4.36
Endocrinology — Private Medical Practice	766015	0.24
Endodontics.....	766008	0.24
Engine Installation or Removal	764006	1.94
Engine Manufacture or Rebuilding	712011	1.22
Engine Overhaul.....	764006	1.94
Engine Service or Repair — Boats.....	764045	1.82
Engine Service or Repair — Small.....	764035	1.51
Engineering Consulting.....	763010	0.22
Engraving — Stone Lettering.....	712037	6.70
Engraving Jewellery.....	741015	0.38

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Envelope Manufacture	714013	1.18
Environmental Conservation	762018	0.14
Equipment — Light Service or Repair (less than 500 lb. weight)	764035	1.51
Equipment (heavy) Sales, Rental, Service, or Repair (greater than 500 lb. weight)	764028	2.21
Equipment Manufacture or Installation, Heavy (greater than 500 lb. weight)	712016	2.68
Equipment Moving (where it is braced/jacked and dolly wheels placed under it)	722002	5.12
Equipment Rental (light) (less than 500 lb. weight)	741016	1.76
Equipment Testing — Industrial Testing	763018	0.87
Ergonomic Assessment	766014	0.22
Escort Service	761021	0.58
Esthetic Dentistry	766008	0.24
Esthetic Services	761014	0.58
Ethnic Food Store	741030	1.00
Event Photography or Videotaping	763027	0.12
Excavation Work	721031	3.55
Excelsior Manufacture — Wood Wool	714038	2.97
Executive Search	762017	0.36
Exhibition — Organizing or Conducting	761027	0.77
Exotic Poultry Farming	701007	1.32
Exploration — Coal, Mineral, or Oil or Gas	704016	2.07
Exploration — Seismic	704009	2.31
Explosives, Fireworks, or Munitions Manufacture	713009	1.15
Exporting Goods (excluding handling of goods)	762013	0.11
Exporting Goods (including handling of goods)	762014	0.80
Exposition — Organizing or Conducting	761027	0.77
Extended Care Facility — Long Term Care	766011	2.42
Exterminating Service	764054	2.59
Extracts and Syrups (flavouring) Manufacture	711012	2.99
Eye Examination and Eyeglass Prescription	766013	0.24
Eyewear Manufacture	715022	0.20
Eyewear Retail Sales	741015	0.38
Eyewear Sales or Repair	741015	0.38

F

Fabric Manufacture	715016	1.78
Fair — Organizing or Conducting	761027	0.77
Falling (mechanized)	703014	9.23
Falling and Bucking (manual)	703013	8.95
Family Counselling — Religious Organization	766016	0.39
Family Crisis Support	766006	1.30
Family Planning Counselling	766007	0.82
Farm Equipment or Parts Sales, Rental, Service, Repair, or Leasing (greater than 500 lb. weight)	764028	2.21
Farm Labour Supply or Farm Services	701008	4.29
Farm Market	741030	1.00
Farm Supply Dealers	742007	1.21
Farming — Berry	701003	1.50
Farming — Cattle, Sheep, Bison	701022	7.95

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Farming — Chicken.....	701020	1.32
Farming — Christmas Tree.....	701018	1.89
Farming — Dairy.....	701005	1.32
Farming — Egg.....	701006	1.32
Farming — Fin Fish.....	702001	2.81
Farming — Fur Bearing Animal.....	701010	1.32
Farming — Grain.....	701011	3.13
Farming — Hay or Seed.....	701013	3.13
Farming — Hog, Pig.....	701014	1.32
Farming — Llama.....	701022	7.95
Farming — Mink.....	701010	1.32
Farming — Ostrich or Emu.....	701007	1.32
Farming — Poultry.....	701020	1.32
Farming — Rabbit.....	701010	1.32
Farming — Sheep.....	701022	7.95
Farming — Shellfish.....	702004	2.81
Farming — Shiitake Mushroom, Oyster Mushroom.....	701012	2.50
Farming — Sod or Turf.....	701024	3.13
Farming — Vegetable.....	701025	3.13
Farming — White Mushroom, Button Mushroom.....	701016	3.13
Farrier Services.....	763014	3.46
Fascia Installation or Repair.....	721049	6.52
Fashion Consulting (not elsewhere specified).....	763011	0.40
Feed and Supplement Sales — Animal, Dry.....	742007	1.21
Feed Lots.....	701009	7.95
Feed or Supplement Manufacture and/or Packaging — Animal, Dry.....	711003	2.55
Fence Installation.....	721015	3.28
Fence Manufacture — Chain Link or Wire.....	712041	3.12
Fence Manufacture — Wood.....	714033	6.62
Fence Post Manufacture.....	714037	2.65
Ferry Operation.....	732014	1.78
Fertilizer Manufacture — Non-organic.....	713010	1.15
Festival or Event, Community Operated (not elsewhere specified).....	761027	0.77
Fibreglass Insulation Manufacture.....	713012	2.25
Fibreglass Product Manufacture (not elsewhere specified).....	713011	2.19
Field Surveys and Investigation — Consulting Engineering.....	763010	0.22
Figure Salon.....	761012	0.55
Filler Manufacture.....	713020	2.44
Film Distribution.....	742004	1.21
Film Production.....	763025	1.39
Filter or Gasket Manufacture.....	715035	1.78
Fin Fish Farming.....	702001	2.81
Financial or Lending Institution.....	762019	0.09
Financial Planning Service.....	762019	0.09
Finger-Jointed Lumber Manufacture.....	714032	3.31
Finishing Carpentry.....	721021	2.75
Fire and Flood Restoration.....	721022	3.46
Fire Brigade.....	753004	1.42
Fire Prevention Equipment — Sales, Service, Installation, or Inspection.....	764024	1.49
Fire Sprinkler System Installation or Service.....	721043	2.39
Firelog Manufacture — Compressed Sawdust.....	714019	2.03
Firelog Manufacture — Wax.....	713004	0.74

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Fireplace Installation or Service — Gas.....	721043	2.39
Fireproofing.....	721029	8.22
Firewood Cutting (as a business).....	714045	2.32
Firewood Yard	714045	2.32
Fireworks — Organizing or Conducting.....	761027	0.77
Fireworks Manufacture	713009	1.15
First Aid Service	766004	1.10
First Nations Operations	753002	1.08
Fish Canning.....	711010	3.16
Fish Enhancement.....	764025	2.62
Fish Farming — Fin.....	702001	2.81
Fish Farming — Shell	702004	2.81
Fish Fertilizer Manufacture.....	711010	3.16
Fish Hatchery.....	702002	2.81
Fish Loading or Unloading	732023	2.11
Fish Monitoring or Counting	764025	2.62
Fish Oil Manufacture.....	711010	3.16
Fish Packing.....	702010	6.03
Fish Processing or Fish Reduction	711010	3.16
Fish Research Consulting (not elsewhere specified)	763011	0.40
Fish Wholesale	742005	1.14
Fishboat Manufacture, Service, or Repair	712025	4.12
Fishing — Dive	702005	6.03
Fishing — Gillnet	702006	6.03
Fishing — Longline	702007	6.03
Fishing — Seine	702008	6.03
Fishing — Sport Charter (guiding).....	761028	2.95
Fishing — Trap.....	702007	6.03
Fishing — Trawl	702009	6.03
Fishing — Troll.....	702006	6.03
Fishing Tackle Manufacture	712032	1.15
Fitness Centre and Fitness Testing.....	761012	0.55
Fixed Wing Aerial Work or Other Specialty Operations (not elsewhere specified).....	732015	3.69
Fixed Wing Instrument Flight Rule Operation	732017	1.31
Fixed Wing Visual Flight Rule Operation	732016	3.40
Fixture Manufacture — Household, Acrylic.....	713011	2.19
Flagging Service — Road.....	723009	4.08
Flakeboard Manufacture — Wood	714019	2.03
Flares Manufacture	713009	1.15
Flat Deck Hauling	732019	4.90
Flat Deck Trailer Manufacture.....	712040	3.46
Flat Top Roofing.....	721036	5.19
Flea and Tick Treatment — Pet Grooming.....	763001	3.46
Flexible Packaging Manufacture — Plastic.....	713023	2.87
Flight School	732007	3.40
Floating Roof Installation or Removal	721053	4.72
Floor Cleaning or Waxing Service.....	764014	2.59
Floor Covering Installation (not elsewhere specified).....	721023	3.31
Floor Laying — Hardwood.....	721026	3.28
Flooring Store.....	741029	1.87
Florist Shop — Retail.....	741013	0.65

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Flour Mill	711011	1.19
Flume Construction — Earth and Rock-filled	723010	2.80
Flume Construction or Repair — Structural Concrete	722007	11.36
Flush Door Manufacture	714007	3.16
Flyer Distribution	732031	2.11
Foam Product Manufacture	713013	2.41
Food Bank	766009	0.39
Food Concession (little or no food preparation)	761045	0.62
Food Court Booth	761035	0.97
Food Demonstration	762030	0.36
Food Processing Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Food Product Manufacture (not elsewhere specified)	711012	2.99
Food Testing — Industrial Testing	763018	0.87
Food Wholesale	742006	1.15
Footwear Manufacture	715029	1.78
Footwear Wholesale	742002	0.92
Foreign Embassy	762012	0.14
Forensic Laboratory	763023	0.22
Forest Fire Fighting	703005	8.19
Forest Management Consulting	763015	2.26
Forest Management Services	763015	2.26
Forestry Engineering — Consulting Engineering	763010	0.22
Forestry Surveys	763015	2.26
Forming — Concrete	721052	6.75
Foster Care	764029	0.82
Foundational Drilling	721056	4.28
Foundry	712013	4.38
Foundry Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Framing	721024	7.46
Franchisor Services	762045	0.36
Fraud Investigation — Corporate	762029	0.16
Freezer Installation, Service, or Repair	764037	1.50
Freight Forwarding — International (including handling of goods)	762014	0.80
Freight Forwarding (excluding handling of goods)	762013	0.11
Freighting (not elsewhere specified)	732019	4.90
French Polishing Furniture	714008	2.97
Fresco Painting	721042	6.65
Friendship Centre	766007	0.82
Frozen Dinner Manufacture	711012	2.99
Fruit or Vegetable Canning, Bottling, or Processing	711013	2.69
Fruit or Vegetable Drink Manufacture	711018	2.56
Fruit or Vegetable Packing or Packaging	764026	1.86
Fruit or Vegetable Product Manufacture (not elsewhere specified)	711013	2.69
Fruit Orchard	701017	1.50
Fuel Cell Manufacture	713003	1.15
Fuel Station — Marine	741012	0.93
Fuel Storage Tank Operation	732045	2.69
Fugitive Apprehension	764046	1.79
Fumigating Service	764054	2.59
Fundraising Organization	766009	0.39
Funeral Services — Religious Organization	766016	0.39
Funeral Undertaking	764027	0.34

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Fur Bearing Animal Farming	701010	1.32
Fur Goods Manufacture	715008	0.42
Fur Tannery	715031	1.78
Furnace Cleaning and Servicing	764066	4.38
Furnace Manufacture	712003	2.74
Furniture Manufacture — Metal.....	712021	3.36
Furniture Manufacture — Wood.....	714034	2.98
Furniture Refinishing, Stripping, Painting, or Restoration.....	714008	2.97
Furniture Sales or Rental.....	741031	1.49
Furniture Steam Cleaning.....	764011	2.21
Furniture Store.....	741031	1.49
Furniture Upholstering.....	714026	3.07
Fuse Manufacture.....	712009	1.15

G

Galvanizing.....	712014	4.34
Gaming House Operation.....	761054	0.79
Garage Door Installation	721040	2.69
Garage Door Manufacture — Wood.....	714007	3.16
Garages — Auto Service and Repair.....	764006	1.94
Garages — Parking.....	761029	1.48
Garbage Collection Service.....	732018	5.89
Garbage Dump (operated by First Nations)	753002	1.08
Garbage Dump (operated by municipality)	753004	1.42
Garbage Dump (private).....	721031	3.55
Garden Supply — Retail	741011	1.70
Garden Supply — Wholesale.....	742015	1.21
Garden Tool Sharpening	741015	0.38
Gardening — Hiring Workers for Own Home Maintenance	764059	1.33
Gardening or Garden Maintenance.....	764060	2.48
Gas Bar.....	741012	0.93
Gas Conversion — Automobile.....	764006	1.94
Gas Distribution — Acetylene.....	732019	4.90
Gas Distribution — Oxygen.....	732019	4.90
Gas Distribution — Propane.....	732019	4.90
Gas Fireplace Installation or Service	721043	2.39
Gas Fireplace Manufacture.....	712003	2.74
Gas Fitting.....	721043	2.39
Gas or Oil Pipeline Construction	721038	3.66
Gas or Oil Pipeline Inspection	763028	0.88
Gas or Oil Production	713018	1.19
Gas or Oil Well (servicing by means of service rigs).....	704003	2.24
Gas or Oil Well (servicing by means other than service rigs).....	704003	2.24
Gas or Oil Well Drilling	704002	2.28
Gas Powered Equipment (light) Service or Repair	764035	1.51
Gas Utilities.....	767004	0.48
Gas, Acetylene, Oxygen, Propane Manufacture	713006	2.34
Gas, Natural, Distribution System Operation (exclusive of trans-provincial pipeline systems)	767004	0.48
Gasket or Filter Manufacture	715035	1.78
Gasoline Sales — Gas Bar.....	741012	0.93

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Gasoline Sales — Service Station	741012	0.93
Gastroenterology — Private Medical Practice.....	766015	0.24
Gate Manufacture — Metal	712029	3.36
Gate Manufacture — Wood.....	714033	6.62
Genealogy Services.....	762035	0.10
General Contracting — House, Wood Frame Construction	721027	5.19
General Contracting — Industrial, Commercial, or Residential Construction	721028	3.35
General Hospital.....	766001	1.09
General Labour Supply (not elsewhere specified)	721013	4.01
General Retail.....	741013	0.65
General Trucking (not elsewhere specified)	732019	4.90
General Wharf Operations.....	732020	2.06
Geoduck Cultivation	702004	2.81
Geological or Geophysical Engineering — Consulting Engineering	763010	0.22
Geological, Geophysical, or Geochemical Analysis.....	763033	0.23
Geological, Geophysical, or Geochemical Fieldwork.....	704015	2.14
Geothermal Drilling.....	721056	4.28
Geriatric Medicine — Private Medical Practice	766015	0.24
Gillnet Fishing	702006	6.03
Glass Bottle or Jar Reconditioning or Manufacture	715019	3.12
Glass Brick, Bottle, or Other Container Manufacture.....	715019	3.12
Glass Installation — Auto.....	764004	1.93
Glass Ornament Manufacture.....	715001	0.44
Glass Product Manufacture (not elsewhere specified).....	715019	3.12
Glass Recycling	715019	3.12
Glass Shop.....	715020	3.15
Glass Tinting, Glazing, Bevelling, or Etching.....	715020	3.15
Glider Instruction	732015	3.69
Glue Manufacture	713015	2.50
Go-Kart Race Track.....	761001	0.84
Golf Club Manufacture	712028	1.39
Golf Club Repair.....	741013	0.65
Golf Course or Golf Range	761031	1.28
Golf School	761042	2.95
Gondola Operation	761038	3.11
Grain Elevator.....	731002	2.94
Grain Farming	701011	3.13
Grain Hauling	732013	4.18
Grain Lining	731002	2.94
Graphic Art or Graphic Design Services	762020	0.12
Gravel Hauling	732013	4.18
Gravel or Sand Sales	741011	1.70
Gravel Pit.....	704008	3.11
Gravel Roofing Work.....	721036	5.19
Gravelling Roads, Runways, or Sidewalks	723004	3.51
Greenery — Picking of.....	701027	1.50
Greenhouse	701012	2.50
Greenhouse Kit Manufacture.....	712024	2.20
Ground Skidding or Log Loading.....	703006	9.18
Groundwater Cleanup.....	764033	2.64
Group Home — Long Term Care.....	766011	2.42

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Group Home (accommodation only)	766017	1.79
Guest House	761056	1.48
Guide Dog Training	763003	3.46
Guided Tour or Sightseeing (not elsewhere specified)	761013	1.94
Guided Tour, Hiking, River Expeditions, Hunting, or Fishing	761028	2.95
Guitar Manufacture	714036	2.97
Gun Manufacture	712032	1.15
Gutter Cleaning	764057	9.51
Gutter Installation or Repair	721049	6.52
Gutter Manufacture — Sheet Metal	712034	3.47
Gym	761012	0.55
Gynaecology — Private Medical Practice	766015	0.24
Gyproc Wholesale	742010	1.76
Gypsum or Gypsum Product Manufacture	712015	1.03

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Haematology — Private Medical Practice	766015	0.24
Hair Styling	761014	0.58
Halfway House (accommodation only)	766017	1.79
Hall Rental	761015	1.34
Hand Picking	702004	2.81
Hand Tool Sharpening	741015	0.38
Hand Tools — Wholesale	742012	1.21
Hand Tools (electric) — Service or Repair	764035	1.51
Handbag Manufacture or Repair	715029	1.78
HandyDART Service	732009	2.53
Handyman Services	721027	5.19
Hang Gliding Instruction	761042	2.95
Harbour Commission or Authority	732040	1.34
Harbour Patrol	732040	1.34
Hardboard Manufacture	714019	2.03
Hardware — Packaging Small Items	764044	1.97
Hardware — Retail	741013	0.65
Hardware — Wholesale	742012	1.21
Hardwood Floor Laying or Refinishing	721026	3.28
Hardwood Flooring Manufacture	714032	3.31
Hat Manufacture	715008	0.42
Hatchery — Fish	702002	2.81
Hatchery — Poultry	701020	1.32
Hauling — Dry Bulk	732013	4.18
Hauling — Flat Deck, Container, Tanker	732019	4.90
Hauling — Gravel	732013	4.18
Hauling — Liquid, Livestock, Lumber	732019	4.90
Hauling — Logs	732044	6.04
Hauling Upstream	732019	4.90
Hay Farming	701013	3.13
Haying	701013	3.13
Hazardous Waste Cleanup, Land Pollution Control	764033	2.64
Healing Arts or Sciences Services (not elsewhere specified)	766003	0.21
Health Care — In-home	766006	1.30
Health Club or Spa	761012	0.55

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Health Food Store	741030	1.00
Heating Equipment Insulation	721058	2.85
Heating Supplies Wholesale	742012	1.21
Heating System Installation or Service (not elsewhere specified)	721043	2.39
Heavy Equipment Inspection	763028	0.88
Heavy Equipment or Machinery Rental (excluding scaffolding supply and installation)	764028	2.21
Heavy Equipment or Machinery Sales, Rental, Service, Rental, Repair, or Cleaning	764028	2.21
Heavy Equipment, Machinery or Parts, Manufacture or Installation (greater than 500 lb. weight).....	712016	2.68
Heli Ski Tours	761028	2.95
Helicopter Aerial Work	732042	3.57
Helicopter Instrument Flight Rule Operation.....	732041	1.31
Helicopter Logging	703019	9.36
Helicopter Repair.....	764001	1.06
Helicopter Sales	741001	1.22
Helicopter Visual Flight Rule Operation	732021	3.59
Herb Packaging or Manufacture.....	711008	1.56
Herbicide Manufacture	713001	1.15
Hide and Pelt Treatment (not elsewhere specified).....	715031	1.78
Hide Curing, Dressing, and Trimming	715031	1.78
Highrise Construction	721028	3.35
Highway Guard Rail Manufacture.....	712027	3.20
Highway Maintenance	723002	2.85
Highway, Road, or Parking Lot Line Painting	723003	2.76
Hi-Lead Logging	703003	9.10
Hiring or Providing Domestic Childcare.....	764029	0.82
Hiring Workers for Own Home Maintenance	764059	1.33
Historic Site.....	761039	0.47
Historical Document Assembly or Display.....	761039	0.47
Hobby Shop.....	741013	0.65
Hockey School.....	761042	2.95
Hog Farming.....	701014	1.32
Hog Fuel Transport.....	732013	4.18
Hoisting or Elevating Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Home Improvement Centre	741014	2.21
Home Inspection	763006	0.62
Home Repairs (small)	764059	1.33
Home Sales — Prepackaged	741014	2.21
Home Support Services — Medical	766006	1.30
Home Support Services — Non-medical	764030	1.31
Homemaker Services.....	764030	1.31
Homeopathy Service	766003	0.21
Hop Farming.....	701011	3.13
Horse and Buggy Tours	761013	1.94
Horse Breeding	701023	7.95
Horse Logging.....	703006	9.18
Horse Race Course	761040	1.20
Horse Raising, Boarding, or Training	701023	7.95
Horse Ranching	701023	7.95
Horse Riding Tours	761028	2.95

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Horse Shoeing.....	763014	3.46
Horse Trailer Manufacture.....	712040	3.46
Horse Trailer Sales and Service.....	764003	1.20
Horticultural Nursery.....	701018	1.89
Hose Manufacture — Rubber.....	713031	2.14
Hospital — Acute Care.....	766001	1.09
Hospital — Animal.....	763032	0.58
Hospital — General.....	766001	1.09
Hospital — Specialty.....	766001	1.09
Hospital — Teaching, Acute Care.....	766001	1.09
Hospital Relief Staffing.....	766006	1.30
Hostel.....	761056	1.48
Hot Air Ballooning.....	732015	3.69
Hot Dog Cart.....	761023	1.75
Hot Tub Manufacture — Fibreglass.....	713011	2.19
Hot Tub Manufacture — Plastic Moulded.....	713025	1.42
Hot Tub Manufacture — Wood.....	714042	2.78
Hot Tub or Spa Installation or Structural Repair.....	721044	5.19
Hot Tub or Spa Maintenance.....	764067	2.59
Hotel.....	761056	1.48
House or Other Wood Frame Construction or Renovation Work.....	721027	5.19
House Raising or Structural Moving of Buildings or Heavy Equipment.....	722002	5.12
House Rentals.....	761033	1.34
House Staging.....	763019	0.12
House Trailer Manufacture (not mobile homes).....	712001	0.58
House Trailer Sales and Service.....	741017	0.65
Houseboat Manufacture.....	715034	3.03
Housecleaning Services — Home Support Services.....	764030	1.31
Housecleaning Services — Homeowners hiring domestic cleaners.....	764059	1.33
Household Furnishings Wholesale.....	742015	1.21
Household or Property Maintenance.....	721027	5.19
Housesitting.....	764029	0.82
Housing Registry.....	761044	0.13
Human Resources — Outsourced.....	762048	0.44
Hunting or Trapping (as a business).....	701015	1.32
Hydraulic Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Hydrocarbon Transmission via Pipeline.....	767005	0.53
Hypnotherapy Service.....	766003	0.21

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Ice Cream Manufacture.....	711005	4.47
Ice Cream Parlour.....	761045	0.62
Ice Cream Truck.....	761023	1.75
Ice Distribution.....	732019	4.90
Ice Harvesting.....	711014	2.55
Ice Manufacture.....	711014	2.55
Ice Manufacture — Artificial.....	713021	1.15
Ice Removal.....	723007	2.72
Ice Rink.....	761040	1.20
Ice Skate Sharpening.....	741015	0.38
Illuminated or Electronic Sign Manufacture.....	715021	1.39

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Illuminated Sign Installation or Maintenance.....	721050	3.29
Illuminated Sign Leasing	741016	1.76
Immigration Services.....	766007	0.82
Importing Goods (excluding handling of goods).....	762013	0.11
Importing Goods (including handling of goods)	762014	0.80
Improvement District	753004	1.42
Income Tax Service.....	762001	0.11
Industrial Catering	761018	2.24
Industrial Dismantling.....	721005	5.32
Industrial Engineering — Consulting Engineering	763010	0.22
Industrial Equipment (heavy) Rental	764028	2.21
Industrial Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Industrial Kiln Furnace (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Industrial Property Operation	761033	1.34
Industrial Rubber Belt Manufacture, Installation, Service, or Repair	713016	7.13
Industrial Saw Blade Manufacture, Sharpening, Service, or Repair	712017	4.34
Industrial Testing.....	763018	0.87
Industrial Waste Removal.....	732018	5.89
Industrial, Commercial, Institutional, or Highrise Residential Construction	721028	3.35
Infectious Diseases — Private Medical Practice.....	766015	0.24
In-home Child Caregivers.....	764029	0.82
Injection Moulding — Plastic Products	713025	1.42
Injured Worker Rehabilitation	766014	0.22
Ink Manufacture	713022	0.74
Insect Raising	701002	1.32
Insecticide — Manufacture	713001	1.15
Insecticide — Wholesale	742001	0.41
Insemination — Artificial.....	701001	1.32
Installation of Lawn Irrigation Systems	764060	2.48
Institutional Catering	761035	0.97
In-store Marketing	762030	0.36
Insulation Manufacture — Cellulose.....	714014	2.03
Insulation Manufacture — Fibreglass	713012	2.25
Insulation Work or Fireproofing	721029	8.22
Insurance Services.....	762021	0.12
Integrated Forest Management.....	703008	9.30
Interior Decorating	721027	5.19
Interior Design Consulting	763019	0.12
Internal Medicine — Private Medical Practice.....	766015	0.24
International Freight Forwarding (including handling of goods)	762014	0.80
Internet Service Provider.....	767002	0.12
Internet Service via Cable TV.....	767001	0.90
Interpreting Services	762040	0.14
Intranet Sales, Service, or Repair	764058	1.94
Introduction Service — Social Companion Services.....	764029	0.82
Investigative Agencies	762029	0.16
Investment — Venture Capital	762019	0.09
Investment Services (not elsewhere specified)	762019	0.09
Iron Bed Manufacture	712021	3.36
Iron Work Installation — Ornamental	721057	3.32
Iron Work Manufacture — Ornamental	712028	1.39
Irrigation Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Irrigation System Installation — Lawn.....	764060	2.48
Irrigation System Manufacture or Installation — Farm.....	712016	2.68
Irrigation Work — Operation.....	712016	2.68
Irrigation Works — Maintenance	764028	2.21

J

Janitorial Services.....	764014	2.59
Jetty or Causeway Construction — Earth and Rock-filled	723010	2.80
Jetty or Causeway Construction — Structural Concrete	722007	11.36
Jewellery Manufacture.....	715022	0.20
Jewellery Wholesale	742015	1.21
Jewellery, Clock, Watch, or Trophy Sales and Repair	741015	0.38
Job Skills Training.....	766010	1.44
Juice Bar	761035	0.97
Juice Bar	761045	0.62
Jukebox Distribution or Service	764055	1.50

K

Karaoke Lounge.....	761034	0.97
Karaoke Service	761030	0.77
Kayak Manufacture — Fibreglass.....	713011	2.19
Kayak Manufacture — Metal or Aluminum.....	712034	3.47
Kayaking Tours.....	761028	2.95
Kennel.....	763020	3.46
Key Cutting	741015	0.38
Key Cutting — Locksmithing	764034	0.18
Keyboard Musical Instrument Manufacture — Wood	714036	2.97
Kiln — Lime.....	712019	1.03
Kiln Drying of Lumber.....	714004	3.60
Kindergarten — Private.....	765005	0.42
Kindergarten — Public.....	765008	0.55
Knife Sharpening.....	741015	0.38
Knitting Mill.....	715016	1.78
Kraft Paper Roll Manufacture.....	714044	1.96

L

Labour Relations — Legal.....	762022	0.15
Labour Union	762041	0.33
Ladder Manufacture — Metal.....	712021	3.36
Ladder Manufacture — Wood.....	714038	2.97
Laminate Flooring Installation	721026	3.28
Laminated Beam Manufacture.....	714009	2.62
Laminating Plastic.....	764044	1.97
Lamp Shade Manufacture.....	715001	0.44
Land Clearing or Grading	721031	3.55
Land Development	721031	3.55
Land Pollution Control	764033	2.64
Land Surveying.....	763021	1.13
Land Title Searches	762035	0.10
Landfill Site Operation (private).....	721031	3.55

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Landfill Site Operation (public)	753004	1.42
Landscaping	764060	2.48
Landscaping Supply	741011	1.70
Large Household Appliance Manufacture	712018	1.21
Laser Hair Removal	761014	0.58
Laser Therapy Treatment	766021	0.24
Lath Manufacture	714031	6.62
Lathing Work	721042	6.65
Laundromat (full serve and self-serve)	764020	1.52
Laundry — Homemaker Services	764030	1.31
Laundry Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Laundry Services	764020	1.52
Law Enforcement	753003	1.41
Law Office	762022	0.15
Lawn Bowling Facility	761031	1.28
Lawn Maintenance	764060	2.48
Lawn Maintenance — Hiring Workers for Own Home Maintenance	764059	1.33
Lawnmower Blade Sharpening	741015	0.38
Lawnmower Service or Repair	764035	1.51
Laxative Manufacture	713008	0.74
Lead Article Manufacture	712013	4.38
Learning Centre	765009	0.22
Leather Goods Repair	715029	1.78
Leather Manufacture	715029	1.78
Leather Product Manufacture	715029	1.78
Legal Services	762022	0.15
Legion	761020	1.94
Leisure Club	761020	1.94
Leisure Craft Sales and Service (not elsewhere specified)	764045	1.82
Lending Institution	762019	0.09
Lens Grinding (not affiliated with a retail operation)	715022	0.20
Library Board	765003	0.20
Library or Resource Centre	765003	0.20
Licensed Public House or Lounge	761034	0.97
Life and Job Skills Training	766010	1.44
Life Raft Manufacture, Rubber	713030	2.14
Light and Power Plant	767003	1.10
Light Equipment, Machinery, or Parts Wholesale (less than 500 lb. weight)	742008	0.43
Light Industrial Equipment, Machinery, or Power Tool Manufacture (less than 500 lb. weight)	712018	1.21
Light Industrial Equipment, Machinery, or Power Tool Rental (less than 500 lb. weight)	741016	1.76
Light Industrial Equipment, Machinery, or Power Tool Service or Repair (less than 500 lb. weight)	764035	1.51
Lighting Fixture Manufacture	715024	0.92
Lighting Fixture or System Installation, Service, or Repair	721019	1.81
Lighting Fixture Service or Repair — Portable	764021	0.18
Lime Kiln or Lime Manufacture	712019	1.03
Lime Quarry	704008	3.11
Limousine Service	732022	2.07
Line Cutting, Slashing	721031	3.55

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Line Painting — Highway or Parking Lots.....	723003	2.76
Linen Supply and Uniform Service.....	764016	3.91
Linen Wholesale	742002	0.92
Linoleum Floor Laying.....	721023	3.31
Liquefied Gas Manufacture.....	713006	2.34
Liquid Dairy Product Manufacture	711015	4.47
Liquid Hauling	732019	4.90
Liquid Moulding Plastic Products.....	713027	1.61
Liquor Store	741013	0.65
Lithographing	714020	1.15
Lithographing Industry Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Live Performance Road House	761011	0.77
Live Performance Venue	761011	0.77
Live Theatre (with production support)	761011	0.77
Live Theatre (without production support).....	761011	0.77
Livestock Auctioning	701005	1.32
Livestock Hauling.....	732019	4.90
Loading or Unloading Goods (not elsewhere specified)	732023	2.11
Local Area Network Sales, Service, or Repair	764058	1.94
Local Government and Related Operations	753004	1.42
Lock Installation, Repairs, Re-keying	764034	0.18
Locker Rental.....	761047	1.34
Locksmithing.....	764034	0.18
Lodge Operation	761056	1.48
Lodge Operation (Resort Timeshare Operations).....	761056	1.48
Lodging House.....	761056	1.48
Log Booming.....	703009	8.88
Log Grading	763022	2.18
Log Hauling	732044	6.04
Log Home Construction.....	721035	4.33
Log Home Kit Manufacture.....	714018	4.30
Log Loading or Ground Skidding.....	703006	9.18
Log Peeling	714037	2.65
Log Processing.....	703011	9.20
Log Salvage — Marine.....	703009	8.88
Log Scaling	763022	2.18
Log Sorting	703004	9.17
Log Towing — Marine.....	732024	3.79
Log Wholesale, Trading	742009	1.77
Logged Area Inspection, Forest Management Services.....	763015	2.26
Logging Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Logging Road Construction or Maintenance	703012	9.25
Long Distance Telephone Service	767006	0.35
Long Term Care	766011	2.42
Long Term Care Relief Staffing	766006	1.30
Longline Fishing	702007	6.03
Long-lining (not elsewhere specified).....	732042	3.57
Longshoreman Services.....	732036	2.06
Lottery Kiosk.....	741013	0.65
Lounge.....	761034	0.97
Low Slope Roofing	721036	5.19

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Luggage Manufacture.....	715029	1.78
Luggage Repair — Leather.....	715029	1.78
Lumber — Kiln Drying.....	714004	3.60
Lumber — Wholesale or Lumber Yard.....	742010	1.76
Lumber Hauling.....	732019	4.90
Lumber Remanufacture (where not part of a sawmill operation and where not elsewhere specified).....	714032	3.31

M

Macaroni Manufacture.....	711007	2.62
Machine Shop.....	712020	1.99
Machinery — Heavy, Rental (greater than 500 lb. weight).....	764028	2.21
Machinery — Heavy, Sales (greater than 500 lb. weight).....	764028	2.21
Machinery Manufacture or Installation — Heavy (greater than 500 lb. weight).....	712016	2.68
Machinery Moving (where it is braced/jacked and dolly wheels placed under it).....	722002	5.12
Machinery or Parts Wholesale (less than 500 lb. weight).....	742008	0.43
Magazine Distribution.....	732031	2.11
Magnetic Healing Service.....	766003	0.21
Mail Delivery.....	732031	2.11
Mailbox Rentals.....	764036	1.97
Mailing Service.....	764036	1.97
Major Household Appliance Installation, Service, or Repair.....	764037	1.50
Major Household Appliance Manufacture.....	712018	1.21
Manicures.....	761014	0.58
Manual Tree Falling and Bucking.....	703013	8.95
Manufacturers' Agent.....	762005	0.21
Map Production (no printing).....	762043	0.12
Map Reproduction.....	762047	0.68
Marble Cutting, Dressing, Shaping, or Marble Product Manufacture.....	712037	6.70
Marina Operation.....	761051	1.81
Marine Bulk Terminal.....	732025	2.08
Marine Cargo Inspection.....	762023	0.81
Marine Container Terminal.....	732026	2.08
Marine Engineering — Consulting Engineering.....	763010	0.22
Marine Garbage Collection.....	732008	3.80
Marine Inspection.....	764015	2.61
Marine Log Salvage.....	703009	8.88
Marine Log Towing.....	732024	3.79
Marine Piloting.....	732040	1.34
Marine Pleasure Craft Manufacture.....	715034	3.03
Marine Pleasure Craft Structural Repair.....	764051	3.21
Marine Pollution Control.....	764033	2.64
Marine Railway — Operation.....	712025	4.12
Marine Salvage.....	732008	3.80
Marine Salvage — Commercial Diving.....	764015	2.61
Marine Service Station.....	741012	0.93
Marine Ship Agency and Related Services.....	762024	0.20
Marine Sightseeing Tours.....	761050	1.81
Marine Vessel Structural Inspection.....	763034	0.83

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Marine Vessel Surveying	763034	0.83
Market Research	762007	0.16
Marketing	762004	0.36
Marketing Board	762031	0.15
Marriage Counselling	766007	0.82
Martial Arts Instruction	761042	2.95
Masonry	721037	2.90
Massage Parlour	761021	0.58
Massage Therapy (licensed)	766012	0.22
Mat Manufacture — Rubber	713030	2.14
Matches Manufacture	714038	2.97
Material Handling Equipment (heavy) Rental	764028	2.21
Maternity Care — In-home	766003	0.21
Mattress Manufacture — Rubber	713030	2.14
Mattress or Box Spring Manufacture	715026	8.40
Meals-on-Wheels Program	766007	0.82
Meat Canning	711017	2.69
Meat Cutting, Packing, or Processing	711017	2.69
Meat Pie Manufacture	711012	2.99
Meat Salting, Smoking, or Dry Pickling	711021	2.03
Meat Wholesale (no cutting or processing)	742006	1.15
Mechanical Amusement Ride Operation	761010	1.20
Mechanical Bus Service	764006	1.94
Mechanical Engineering — Consulting Engineering	763010	0.22
Mechanical Insulation	721058	2.85
Mechanical Pulp and Paper Mill	714044	1.96
Mechanized Tree Falling	703014	9.23
Mechanized Tunnel Boring Construction	722010	5.24
Media Monitoring	762004	0.36
Mediation — Consumer, Business	762031	0.15
Mediation — Disputes, Labour Relations	762022	0.15
Medical Care — Emergency	766001	1.09
Medical Clinic	766015	0.24
Medical Equipment (reconditioned) Sales	764037	1.50
Medical Equipment Installation, Service, or Repair	764037	1.50
Medical Equipment Manufacture	715014	0.20
Medical Examination — Private Medical Practice	766015	0.24
Medical Genetics — Private Medical Practice	766015	0.24
Medical Instrument Manufacture	712032	1.15
Medical Laboratory	763023	0.22
Medical or Dental Supplies Wholesale	742011	0.22
Medical Research Laboratory	763030	0.22
Medicine Manufacture	713008	0.74
Messenger Service	732011	2.11
Metal Article Manufacture — Sheet	712034	3.47
Metal Bed, Furniture, Shelving, or Ladder Manufacture	712021	3.36
Metal Building — Pre-engineered Construction	721020	4.83
Metal Can or Tinware Product Manufacture	712022	1.39
Metal Door Manufacture	712024	2.20
Metal Enamelling	712031	4.36
Metal Fabrication Shop — Sheet Metal	712034	3.47
Metal Fabrication Shop — Structural Metal	712027	3.20

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Metal Fastener Manufacture.....	712041	3.12
Metal Pipe or Fitting Manufacture	712026	3.12
Metal Product Assembly — Small.....	712028	1.39
Metal Product Manufacture — Small.....	712028	1.39
Metal Product Manufacture (not elsewhere specified).....	712028	1.39
Metal Products Wholesale (not elsewhere specified).....	742012	1.21
Metal Railing or Gate Manufacture	712029	3.36
Metal Recycling	712030	3.32
Metal Stamping	712028	1.39
Metal Wholesale (primary form)	742014	2.22
Metal Working Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Metalware Manufacture — Small (not elsewhere specified).....	712028	1.39
Metalwork Installation — Ornamental	721057	3.32
Microfilming.....	763027	0.12
Microwave Oven Service or Repair (in shop).....	764021	0.18
Microwave Radio Relay System Operation	767006	0.35
Microwave Tower Erection, Installation, Service, or Repair.....	721006	3.32
Midwifery.....	766003	0.21
Milk Manufacture	711015	4.47
Mill Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Milling — Flour or Rice	711011	1.19
Mineral Exploration	704016	2.07
Mini Golf	761001	0.84
Mini Motor Home Manufacture	715033	1.98
Mini Motor Home Sales, Service, and Rental.....	764047	1.82
Mini Storage.....	761047	1.34
Mining — Clay.....	704001	3.15
Mining — Coal (open pit)	704005	1.12
Mining — Coal (underground)	704013	7.67
Mining — Mineral (open pit)	704006	1.04
Mining — Mineral (underground).....	704013	7.67
Mining — Placer.....	704007	1.03
Mining Engineering — Consulting Engineering.....	763010	0.22
Mining Equipment (heavy) Rental.....	764028	2.21
Mink Farming	701010	1.32
Mirror Manufacture.....	715020	3.15
Missing Person Investigation.....	762029	0.16
Missionary Activities.....	766016	0.39
Miticides Manufacture	713001	1.15
MLA Office	762012	0.14
Mobile Catering	761023	1.75
Mobile Home Manufacture	715033	1.98
Mobile Home Park Operation.....	761033	1.34
Mobile Home Repair.....	721027	5.19
Mobile Home Sales or Installation.....	741017	0.65
Mobile Home Towing	732029	4.58
Mobile Welding.....	721057	3.32
Modeling — Booking or Talent Agency.....	762026	0.36
Modeling School	765009	0.22
Modular Building Manufacture (not elsewhere specified).....	715033	1.98
Monument Lettering or Setting.....	712037	6.70
Mop Manufacture.....	715004	1.78

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Mortgage Brokerage.....	762019	0.09
Mosque	766016	0.39
Motel.....	761056	1.48
Motion Picture Production.....	763025	1.39
Motion Picture Theatre	761046	0.84
Motion Pictures — Post Production	763024	0.36
Motor (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Motor Home Manufacture.....	715033	1.98
Motor Home Sales, Service, and Rental.....	764047	1.82
Motorcycle Rental.....	741006	1.33
Motorcycle Sales and Service	764045	1.82
Mould Remediation	721001	2.87
Moulded Rubber Goods Manufacture	713031	2.14
Moulding Manufacture — Wood.....	714035	3.51
Mouldings Wholesale	742012	1.21
Mountain Guiding.....	761028	2.95
Movie Editing	763024	0.36
Movie Production.....	763025	1.39
Movie Theatre	761046	0.84
Moving and Storage	732030	4.86
Moving Sidewalk Manufacture, Installation, Service, or Repair	712010	1.68
MRI Clinic — Private Medical Practice.....	766015	0.24
Mucilage Manufacture	713015	2.50
Muffler Shop — Auto.....	764006	1.94
Municipal Corporation	753004	1.42
Municipal Parks Board.....	753004	1.42
Municipal School Board.....	765008	0.55
Municipal Town Planning Board	753004	1.42
Municipal Water Board.....	753004	1.42
Munitions Manufacture	713009	1.15
Museum.....	761039	0.47
Music Hall (with production support)	761011	0.77
Music Hall (without production support)	761011	0.77
Music School	765009	0.22
Music Shop	741018	0.38
Music Therapy.....	766014	0.22
Musical Instrument Manufacture	714036	2.97
Musician (not elsewhere specified).....	761030	0.77

N

Nail Manufacture.....	712041	3.12
Nanny Services.....	764029	0.82
Native Centre.....	766007	0.82
Natural Gas Conversion — Auto.....	764006	1.94
Natural Gas Distribution System, Operation (exclusive of trans-provincial pipeline systems)	767004	0.48
Natural Gas or Oil Pipeline Construction.....	721038	3.66
Natural Gas or Oil Pipeline Inspection.....	763028	0.88
Natural Gas or Oil Pipeline Operation.....	767005	0.53
Nature Tours	761013	1.94
Naturopathy Service.....	766003	0.21

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Navigation Services — Air	763035	0.35
Navigation Services — Marine.....	732040	1.34
Neighbourhood Watch Program	766007	0.82
Neon Sign Installation or Maintenance.....	721050	3.29
Neon Sign Manufacture.....	715021	1.39
Neonatal-perinatal Medicine — Private Medical Practice	766015	0.24
Nephrology — Private Medical Practice	766015	0.24
Net Manufacture	715010	1.78
Neurology — Private Medical Practice.....	766015	0.24
Neuropathology — Private Medical Practice.....	766015	0.24
Neuroradiology — Private Medical Practice	766015	0.24
Newspaper Delivery	732031	2.11
Newspaper Publishing and Printing	762047	0.68
Newsprint Roll Manufacture	714044	1.96
Nightclub	761034	0.97
Non-alcoholic Beverage Manufacture	711018	2.56
Noodle Manufacture.....	711007	2.62
Notary Public.....	762022	0.15
Nuclear Medicine — Private Medical Practice.....	766015	0.24
Nursery — Horticultural or Ornamental.....	701018	1.89
Nursery — Turf or Sod	701024	3.13
Nursery School.....	764013	0.82
Nursing Care — Acute Care	766001	1.09
Nursing Care — In-home	766006	1.30
Nursing Home (accommodation only)	766018	1.79
Nursing Home (with personal care provided).....	766011	2.42
Nut and Bolt Manufacture.....	712041	3.12
Nylon Product Manufacture (not elsewhere specified)	715005	0.92

O

Obedience School — Pets.....	763003	3.46
Obstetrics — Private Medical Practice	766015	0.24
Occupational Medicine — Private Medical Practice	766015	0.24
Occupational Therapy	766014	0.22
Occupational Therapy — In-home.....	766006	1.30
Office Aquarium Service	764041	1.50
Office Plant Services or Rental	764041	1.50
Office Service (packaged office)	762028	0.24
Offroad Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Offtrack Racing Centre	761054	0.79
Oil Depot.....	732045	2.69
Oil Distribution (trucking)	732019	4.90
Oil or Gas Exploration.....	704016	2.07
Oil or Gas Pipeline Construction or Repair	721038	3.66
Oil or Gas Production	713018	1.19
Oil or Gas Transmission (oil or gas pipeline).....	767005	0.53
Oil or Gas Well (servicing by means of service rigs).....	704003	2.24
Oil or Gas Well (servicing by means other than service rigs).....	704003	2.24
Oil or Gas Well Drilling	704002	2.28
Oil or Natural Gas Pipeline Operation.....	767005	0.53
Oil or Natural Gas Pipelines, Inspection	763028	0.88
Oil Recycling.....	713036	1.19

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Oil Refining.....	713036	1.19
Oil Spill Cleanup — Land Pollution Control.....	764033	2.64
Oil Spill Cleanup — Marine Pollution Control.....	764033	2.64
Oil Well Drilling Equipment (heavy) Rental.....	764028	2.21
Oilfield Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Oilfield Hauling.....	732019	4.90
Oncology — Private Medical Practice.....	766015	0.24
On-road Utility Vehicle Sales, Service, or Rental.....	764047	1.82
Open Pit Coal Mining.....	704005	1.12
Open Pit Metal or Mineral Mining.....	704006	1.04
Ophthalmology — Private Medical Practice.....	766015	0.24
Optical Goods Manufacture (mass-produced, non-retail).....	715022	0.20
Optometry.....	766013	0.24
Orchard.....	701017	1.50
Orchestra.....	761030	0.77
Ore Reduction (open pit).....	704006	1.04
Ore Reduction (underground).....	704013	7.67
Organizing a Leisure, Social, or Sport Club.....	761020	1.94
Organizing or Conducting Special Events (not elsewhere specified).....	761027	0.77
Organizing or Operating a Private Camp.....	761026	1.48
Oriented Strand Board Manufacture.....	714012	2.67
Ornament Manufacture.....	715001	0.44
Ornamental Grasses Nursery.....	701018	1.89
Ornamental Iron Work Manufacture.....	712028	1.39
Ornamental Iron Work or Metal Installation.....	721057	3.32
Ornamental Nursery.....	701018	1.89
Ornamental Plant Rental.....	764041	1.50
Orthodontics.....	766008	0.24
Orthopaedics — Private Medical Practice.....	766015	0.24
Orthopy Service.....	766003	0.21
Orthotics Manufacture, Sales, Service, or Repair.....	715028	0.20
Ostrich or Emu Farming.....	701007	1.32
Otolaryngology — Private Medical Practice.....	766015	0.24
Outboard Motor Repair or Service.....	764045	1.82
Outdoor Sport or Adventure Tours.....	761028	2.95
Outfitting.....	761028	2.95
Out-of-province Operation — Administration.....	762003	0.20
Outreach Program.....	766007	0.82
Overhead Door Installation.....	721040	2.69
Overnight and Short-term Accommodation (not elsewhere specified).....	761056	1.48
Overnight Rental Accommodation (not elsewhere specified).....	761056	1.48
Overpass Construction.....	722001	5.44
Oxygen Distribution — Compressed or Liquefied.....	732019	4.90
Oxygen Manufacture — Compressed or Liquefied.....	713006	2.34
Oyster Cultivation.....	702004	2.81
Oyster Mushroom Farming.....	701012	2.50

P

Packaged Building Supplies Wholesale.....	742012	1.21
Packaged Office Service.....	762028	0.24
Packaged Petroleum Products Wholesale.....	742013	0.41
Packaging of Articles — Plastic.....	764044	1.97

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Packaging Topsoil, Peat, or Other Similar Gardening Materials	712043	1.03
Packing Fruit or Vegetables.....	764026	1.86
Packing Meat.....	711017	2.69
Paediatrics — Private Medical Practice	766015	0.24
Paging Service — Telephone or Telecommunication Services	767006	0.35
Pail Manufacture — Wood	714038	2.97
Pain Management Training.....	766014	0.22
Paint Manufacture.....	713020	2.44
Paintball Facility	761001	0.84
Painting — Highway, Road, or Parking Lot Lines.....	723003	2.76
Painting — Interior or Exterior Building.....	721041	3.30
Painting — Steel Frame or Bridge.....	722006	10.44
Painting and Autobody Work	764007	1.93
Painting Contractor.....	721041	3.30
Pallet Manufacture.....	714031	6.62
Panels — Electrical, Control, Manufacture, Installation, Service, or Repair.....	715014	0.20
Paper Bag Manufacture	714013	1.18
Paper Box Manufacture.....	714001	1.25
Paper Container Manufacture	714001	1.25
Paper Hanging	721041	3.30
Paper Mill (chemical or mechanical).....	714044	1.96
Paper Product Manufacture (not elsewhere specified).....	714013	1.18
Paper Recycling	714014	2.03
Paper Recycling Depot (includes salvage and bailing, but not physical recycling of products)	731004	2.42
Paper Shredding Service.....	764042	1.50
Paper, Tar or Asphalt Manufacture	713002	2.15
Parachute Diving Instruction.....	732015	3.69
Paralegal Services.....	762022	0.15
Parasailing.....	761028	2.95
Parasite Detection — Medical Diagnostic Laboratory.....	763023	0.22
Parcel Delivery Service	732011	2.11
Park Interpretation.....	761013	1.94
Park Maintenance.....	761049	1.34
Park Operation Other than Municipal (not elsewhere specified)	761032	1.22
Parking Lot Cleaning — Pressure Washing	764022	10.37
Parking Lot Curb Manufacture	712006	3.35
Parking Lot or Parkade Operation	761029	1.48
Parking Meter Distribution and Servicing	764055	1.50
Parks Board — Municipal.....	753004	1.42
Parquet Floor Laying or Refinishing	721026	3.28
Particle Board Manufacture	714019	2.03
Partition Manufacture — Glass.....	715020	3.15
Party Boat Tours.....	761050	1.81
Party Supply	741019	0.65
Pasta Product Manufacture.....	711007	2.62
Pathology — Private Medical Practice	766015	0.24
Pathology Laboratory.....	763023	0.22
Patrol Services.....	764046	1.79
Patrolling Services — Public Venues	764046	1.79
Pattern Making — Wood.....	714042	2.78
Paving Services.....	723004	3.51

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Pawn Shop.....	741013	0.65
Payroll Processing — Outsourced	762048	0.44
Payroll Service.....	762001	0.11
Peach Orchard.....	701017	1.50
Peanut Butter Manufacture.....	711012	2.99
Peat Digging or Processing.....	704001	3.15
Pediatric Care — In-home.....	766006	1.30
Pellet or Bead Manufacture — Coloured Plastic.....	713022	0.74
Pelt and Hide Treatment (not elsewhere specified).....	715031	1.78
Performing Arts	761030	0.77
Perfume Manufacture	713007	0.74
Periodical Publishing and Printing.....	762047	0.68
Periodontics.....	766008	0.24
Personal Care — In-home.....	766006	1.30
Pest Control Service.....	764054	2.59
Pesticide Manufacture	713001	1.15
Pet Adoption	763002	3.46
Pet Breeding.....	763020	3.46
Pet Care — In-home.....	764029	0.82
Pet Grooming	763001	3.46
Pet Hospital	763032	0.58
Pet Sitting	764029	0.82
Petrochemical Manufacture.....	713021	1.15
Petroleum Engineering — Consulting Engineering.....	763010	0.22
Petting Zoo.....	761032	1.22
Pewter Products Manufacture — Small.....	712028	1.39
Pharmaceutical Development.....	763030	0.22
Pharmaceutical Manufacture	713008	0.74
Pharmaceutical Wholesale	742003	0.41
Pharmacy	741013	0.65
Phenol Manufacture.....	713021	1.15
Phenolic Resin Manufacture	713033	2.44
Photo Film Processing.....	763027	0.12
Photo Surveillance System Sales, Service, or Repair	764058	1.94
Photocopier (large) Installation, Service, or Repair	764037	1.50
Photocopying, Commercial Retail Sign Shop.....	764063	1.97
Photographic Film Processing	763027	0.12
Photographic Services	763027	0.12
Photography Studio.....	763027	0.12
Physical Medicine — Private Medical Practice	766015	0.24
Physical Rehabilitation	766014	0.22
Physical Rehabilitation — Private Medical Practice.....	766015	0.24
Physically Challenged Care — Long Term	766011	2.42
Physically Challenged Person Care — Non-medical	764029	0.82
Physicians' Supply House.....	742011	0.22
Physiotherapy	766014	0.22
Physiotherapy — In-home.....	766006	1.30
Physiotherapy Equipment Installation, Service, or Repair	764037	1.50
Physiotherapy Equipment Manufacture	715014	0.20
Piano Manufacture.....	714036	2.97
Piano Tuning.....	741018	0.38
Pick-up Truck Canopy Manufacture — Metal	712040	3.46

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Picnic Ground Maintenance.....	761049	1.34
Picture Framing	741020	0.38
Pier Construction or Repair.....	722003	4.69
Pig Farming.....	701014	1.32
Pile Driving	722004	3.47
Pilot Car Service.....	732032	2.12
Pine Cone Picking.....	703016	2.53
Pipe Fitting Manufacture — Metal.....	712026	3.12
Pipe Insulation	721058	2.85
Pipe Manufacture — Plastic	713028	1.24
Pipe Manufacture — Wood	714038	2.97
Pipeline Construction — Oil or Natural Gas.....	721038	3.66
Pipeline Inspection — Oil or Natural Gas	763028	0.88
Pipeline Inspection or Monitoring.....	763028	0.88
Pipeline Maintenance.....	767005	0.53
Pipeline Operation — Oil or Natural Gas.....	767005	0.53
Pipeline Welding.....	721057	3.32
Piston Manufacture.....	712011	1.22
Pitch and Putt.....	761031	1.28
Placer Mining	704007	1.03
Planetarium	761039	0.47
Planing Mill.....	714015	2.90
Plant Care — In-home	764018	4.38
Plant Harvesting — Wild	701027	1.50
Plant Servicing or Rental — Office or Public Building	764041	1.50
Plant Servicing or Rental — Residential	764041	1.50
Plaster Ornament Manufacture.....	715001	0.44
Plastering Work.....	721042	6.65
Plastic Article Assembly — Small	713031	2.14
Plastic Bag Manufacture	713023	2.87
Plastic Bottle or Container Manufacture.....	713026	1.61
Plastic Colour Concentrate Manufacture	713022	0.74
Plastic Film Extrusion.....	713023	2.87
Plastic Flexible Packaging Manufacture.....	713023	2.87
Plastic Industry Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Plastic Laminating, Packing, or Packaging (not elsewhere specified)	764044	1.97
Plastic Packaging of Articles (not elsewhere specified).....	764044	1.97
Plastic Product Manufacture (by blow moulding)	713026	1.61
Plastic Product Manufacture (by profile extrusion)	713028	1.24
Plastic Product Manufacture (by rotational moulding or liquid moulding).....	713027	1.61
Plastic Product Manufacture (by thermoforming, injection moulding, or other moulding processes) (not elsewhere specified).....	713025	1.42
Plastic Product Manufacture (post extrusion fabrication)	713029	2.03
Plastic Recycling.....	713024	7.13
Plastics Manufacture	713033	2.44
Plating with Precious Metals	715022	0.20
Plating, Equipment or Parts	712014	4.34
Plating, Small Metal or Plastic Articles	712014	4.34
Playground and Workout Equipment Installation.....	764060	2.48
Playhouse (with production support).....	761011	0.77
Playhouse (without production support)	761011	0.77
Playschool.....	764013	0.82

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Pleasure Boat Manufacture.....	715034	3.03
Pleasure Boat Sales and Service.....	764045	1.82
Plumbing Installation or Repair.....	721043	2.39
Plumbing Supplies — Retail.....	741014	2.21
Plumbing Supplies — Wholesale.....	742012	1.21
Plywood Manufacture.....	714027	2.66
Plywood Wholesale.....	742010	1.76
Podiatry Service.....	766003	0.21
Poetry Club.....	761020	1.94
Poison Detection — Medical Diagnostic Laboratory.....	763023	0.22
Poker Club.....	761054	0.79
Pole or Post Manufacture — Wood.....	714037	2.65
Police Force (non-federal).....	753003	1.41
Polish Manufacture.....	713004	0.74
Pool Cleaning.....	764067	2.59
Pool Equipment Service and Repair.....	764067	2.59
Pool Hall.....	761001	0.84
Pool Installation or Structural Repair.....	721044	5.19
Pool Maintenance.....	764067	2.59
Pop Manufacture.....	711018	2.56
Popcorn Manufacture.....	711006	1.87
Popcorn Shop.....	741026	1.86
Porcelain Enamelling.....	712031	4.36
Portable Crushing.....	712030	3.32
Portable Electronic Equipment Service or Repair.....	764021	0.18
Portable Toilet Rental.....	741016	1.76
Portable Toilet Rental (including waste removal).....	764048	2.84
Portable Toilets Service and Repair.....	764035	1.51
Portable Wood Mill.....	714016	2.56
Post Extrusion Fabrication of Plastic Products.....	713029	2.03
Postal Outlet.....	741013	0.65
Post-surgery Care — In-home.....	766006	1.30
Pottery, Artistic Design.....	715001	0.44
Pottery, Bulk Manufacture.....	712005	1.03
Poultry Catching.....	701020	1.32
Poultry Farming.....	701020	1.32
Poultry Hatchery.....	701020	1.32
Poultry Processing or Dressing.....	711019	3.31
Poundkeeping.....	753004	1.42
Powder Coating.....	712031	4.36
Power and Light Generation and Distribution.....	767003	1.10
Power Boiler Installation or Removal.....	721053	4.72
Power Boiler Service and Repair.....	764028	2.21
Power Line, Power Pole, or Telecommunication Line — Installation, Service, or Repair.....	721046	3.38
Power Plant Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Power Tool Service or Repair — Electric.....	764035	1.51
Precision Instrument, Manufacture or Assembly.....	712032	1.15
Precision Instrument, Repair and Recalibration.....	712032	1.15
Pre-engineered Steel Building Construction.....	721020	4.83
Prefabricated Building Manufacture (not elsewhere specified).....	715033	1.98
Prefabricated Log Home Kit Manufacture.....	714018	4.30

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Pre-hung Door Assembly	714017	3.16
Prepackaged Home Sales	741014	2.21
Prepared Meat Product Manufacture (not elsewhere specified)	711021	2.03
Preschool.....	764013	0.82
Pressed Board Manufacture (not elsewhere specified).....	714019	2.03
Pressure Washing of Buildings, Pools, or Parking Lots	764022	10.37
Prestressed Concrete Beam Manufacture	712038	3.37
Prevocational Training.....	766010	1.44
Primary School — Private	765005	0.42
Primary School — Public.....	765008	0.55
Printing — Commercial.....	714020	1.15
Printing — Digital.....	762046	0.68
Printing Industry Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Private Academic School	765005	0.42
Private Camp — Organizing or Operating	761026	1.48
Private Club	761020	1.94
Private Investigation.....	762029	0.16
Private Medical Practice, (not elsewhere specified)	766015	0.24
Private Park, Beach, Garden, or Zoo	761032	1.22
Process Serving.....	762029	0.16
Processing Fish.....	711010	3.16
Product Demonstration	762030	0.36
Professional Association	762031	0.15
Profile Extrusion of Plastic Products.....	713028	1.24
Programming, Computer Consulting, or Custom Computer Programming.....	763007	0.10
Propane Gas Distribution	732045	2.69
Propane Gas Hauling.....	732019	4.90
Propane Gas Sales — Gas Bar	741012	0.93
Propane Gas Sales — Wholesale	742001	0.41
Property Management (administration only — no direct workers in physical maintenance/no contracts to maintain clients' properties)	762032	0.13
Property Protection	764046	1.79
Prospecting.....	704016	2.07
Prosthetics Manufacture, Sales, Service, or Repair	715028	0.20
Protection Plating	712014	4.34
Psychiatry — Private Medical Practice	766015	0.24
Psychiatry Services.....	766015	0.24
Psychic Reading.....	763011	0.40
Psychological Counselling.....	766007	0.82
Psychology Services.....	766020	0.24
Pub	761034	0.97
Public Art Gallery	761039	0.47
Public Lecturing.....	762006	0.11
Public Relations Service.....	762004	0.36
Public Telephone Service.....	767006	0.35
Public Warehouse Operation	731005	2.00
Publishing (no printing).....	762043	0.12
Publishing (with printing).....	762047	0.68
Pulp and Paper Industry Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Pulp and Paper Mill (chemical and mechanical)	714044	1.96
Putty Manufacture	713020	2.44

Q

Quality Assurance Consulting (not elsewhere specified)	763011	0.40
Quantity Surveying — Construction Management Consulting.....	763005	0.22
Quarry (Gravel, Sand, Shale, Lime, or Stone).....	704008	3.11

R

Rabbit Farming	701010	1.32
Race Track — Auto Racing	761040	1.20
Race Track — Horse Racing	761040	1.20
Radar System Installation or Maintenance	721006	3.32
Radar Tower Erection, Installation, Service, or Repair	721006	3.32
Radiator Repair Shop — Auto	764006	1.94
Radio Commercial Production.....	763031	0.35
Radio Installation	764058	1.94
Radio Manufacture	715014	0.20
Radio or Television Broadcasting.....	763031	0.35
Radio Sales or Rental.....	741013	0.65
Radio Service or Repair (at customer's premises)	764037	1.50
Radio Service or Repair (in shop).....	764021	0.18
Radio Station.....	763031	0.35
Radiography — Dentistry	766008	0.24
Railing Installation — Other than Welded	721015	3.28
Railing Installation — Welded.....	721057	3.32
Railing Manufacture — Metal.....	712029	3.36
Railway Construction, Maintenance, or Demolition	723005	2.85
Railway Maintenance	723005	2.85
Railway Operation.....	732033	2.53
Raise Insects	701002	1.32
Raising Horses.....	701023	7.95
Ranching	701022	7.95
Rathole Drilling.....	704003	2.24
Ready Mix Concrete Delivery.....	712033	2.73
Ready Mix Powder Manufacture	712004	1.01
Real Estate Agency.....	762033	0.13
Real Estate Appraisal	762034	0.09
Rebar Work	721012	4.55
Recording Studio.....	763029	0.36
Records Storage.....	762044	0.81
Recreation Commission	753004	1.42
Recreation Programs	766007	0.82
Recreational Camp	761026	1.48
Recreational Vehicle Manufacture	715033	1.98
Recreational Vehicle Park.....	761009	1.34
Recreational Vehicle Sales, Service, or Rental	764047	1.82
Recyclable Material Removal.....	732018	5.89
Recycling — Glass.....	715019	3.12
Recycling — Metal.....	712030	3.32
Recycling — Oil	713036	1.19
Recycling — Paper.....	714014	2.03
Recycling — Plastic	713024	7.13

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Recycling — Rubber.....	713024	7.13
Recycling Depot — Bottles, Cans, Paper and Glass (not engaged in physical recycling of products).....	731004	2.42
Reduction — Ore (open pit).....	704006	1.04
Reduction — Ore (underground).....	704013	7.67
Referee Services.....	761041	0.71
Refining — Oil.....	713036	1.19
Refinishing Furniture.....	714008	2.97
Reflexology Service.....	766003	0.21
Reforestation.....	703016	2.53
Refrigerated Warehouse.....	731001	3.48
Refrigeration Equipment, Industrial, Installation or Repairs (not elsewhere specified).....	721008	2.19
Refrigerator Installation, Service, or Repair.....	764037	1.50
Refugee Services.....	766007	0.82
Regeneration Surveys.....	763015	2.26
Regional District — General Activities.....	753004	1.42
Regional District — Planning and Financing.....	753004	1.42
Rehabilitation Centre — Drug or Alcohol Treatment.....	766002	0.82
Rehabilitation Centre — Life and Job Skills Training.....	766010	1.44
Rehabilitation Facility — Palliative Care.....	766019	1.48
Rehabilitation Therapy — In-home.....	766006	1.30
Relief Staff — Hospital.....	766006	1.30
Relief Staff — Long Term Care.....	766006	1.30
Religious Camp.....	761026	1.48
Religious Education — Religious Organization.....	766016	0.39
Religious Organization.....	766016	0.39
Remedial Gymnastics.....	766014	0.22
Remedial Therapy.....	766014	0.22
Renovation Work — Exterior Industrial, Commercial, Institutional, or Highrise Residential.....	721028	3.35
Renovation Work — House or Other Wood Frame Structure.....	721027	5.19
Renovation Work — Interior.....	721027	5.19
Rental — Appliances.....	741013	0.65
Rental — Automobiles or Trucks (without driver).....	741006	1.33
Rental — Bicycles.....	741004	0.65
Rental — Boats.....	761051	1.81
Rental — Computers.....	741013	0.65
Rental — Machinery or Heavy Equipment.....	764028	2.21
Rental — Office Plants.....	764041	1.50
Rental — Portable Toilets.....	741016	1.76
Rental — Restaurant Equipment or Light Industrial Equipment.....	741016	1.76
Rental — Signs.....	741016	1.76
Rental — Ski Equipment.....	741004	0.65
Rental — Tools.....	741016	1.76
Rental — Vacuum Cleaners.....	741013	0.65
Research Services (not elsewhere specified).....	762035	0.10
Reservoir Construction — Earth and Rock-filled.....	723010	2.80
Reservoir Construction or Repair — Structural Concrete.....	722007	11.36
Residential Air Conditioning Installation or Repair.....	721043	2.39
Residential Aquarium Service.....	764041	1.50
Residential Bottle or Container Return Centre.....	741013	0.65

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Residential Forming.....	721024	7.46
Residential Social Service Facility (accommodation only)	766017	1.79
Resilient Flooring Installation.....	721023	3.31
Resin Manufacture	713033	2.44
Resort Operation	761056	1.48
Resort Timeshare Operation	761056	1.48
Resource Centre (excluding counselling).....	765003	0.20
Respiratory Medicine — Private Medical Practice	766015	0.24
Respirology — Private Medical Practice	766015	0.24
Restaurant Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Restaurant Equipment (light) Service or Repair	764035	1.51
Restaurant or Other Dining Establishment (not elsewhere specified)	761035	0.97
Restorative Dentistry.....	766008	0.24
Retail Art Gallery	741020	0.38
Retail Bakery or Delicatessen.....	741021	0.95
Retail Beer, Wine, or Liquor Store	741032	0.86
Retail Brewing or Wine Making Shop	741022	0.65
Retail Confectionery	741026	1.86
Retail Flooring Store.....	741029	1.87
Retail Store — General	741013	0.65
Retail Store (over 7,500 sq. ft.).....	741033	0.97
Retaining Wall Manufacture — Metal	712027	3.20
Retirement Home (accommodation only).....	766018	1.79
Return To Work Program.....	766014	0.22
Rheumatology — Private Medical Practice.....	766015	0.24
Rice Mill.....	711011	1.19
Rice Product Manufacture.....	711007	2.62
Rickshaw Rides	761013	1.94
Riding Academy.....	701023	7.95
River Expeditions.....	761028	2.95
Rivet Manufacture.....	712041	3.12
Road Construction Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Road Construction or Repair — Logging.....	703012	9.25
Road Construction or Repair (not elsewhere specified)	723006	2.89
Road Graveling or Surfacing.....	723004	3.51
Road or Parking Lot Line Painting	723003	2.76
Rock Climbing Centre.....	761001	0.84
Rock Tunnelling (not elsewhere specified).....	722011	10.49
Rock Tunnelling (using rock tunnelling boring machine)	722010	5.24
Rod Manufacture — Fishing.....	712032	1.15
Rodeo.....	761010	1.20
Roller Skating Rink.....	761040	1.20
Rollerblade Rental.....	741004	0.65
Rolling Mill.....	712027	3.20
Roof Truss Placement	721024	7.46
Roofing (low slope) — Flat Top, Gravel, or Tar	721036	5.19
Roofing (steep slope) — Shingle, Metal, or Tile.....	721051	10.88
Roofing Products, Tar or Asphalt Manufacture	713002	2.15
Rooming House.....	761033	1.34
Rope Manufacture	715010	1.78
Rotational Moulding Plastic Products	713027	1.61
Rowboat Manufacture — Fibreglass	713011	2.19

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Rowboat Manufacture — Metal or Aluminum.....	712034	3.47
Rowboat Manufacture — Wood.....	714042	2.78
Rubber Belting Manufacture	713016	7.13
Rubber Coating.....	712031	4.36
Rubber Goods Manufacture — Small.....	713031	2.14
Rubber Hose or Gloves Manufacture	713031	2.14
Rubber Industry Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Rubber Mat, Mattress, or Life Raft Manufacture.....	713030	2.14
Rubber Recycling	713024	7.13
Rubber Stamp Manufacture.....	715001	0.44
Rubbish Removal.....	732018	5.89
Rug Cleaning.....	764011	2.21
Rug Manufacture.....	715006	1.78
Rug Repair	764011	2.21
Runway Graveling or Surfacing.....	723004	3.51

S

Sail Manufacture	715005	0.92
Sailboat Manufacture.....	715034	3.03
Sailing School.....	761042	2.95
Sailing Tours	761050	1.81
Salad Dressing Manufacture	711012	2.99
Salmon Enhancement.....	764025	2.62
Salt Manufacture — Industrial.....	713001	1.15
Salvage — Marine.....	732008	3.80
Sand or Gravel Sales	741011	1.70
Sand Pit	704008	3.11
Sandblasting of Heavy Equipment.....	764050	2.30
Sandblasting or Pressure Washing of Buildings, Pools, or Parking lots.....	764022	10.37
Sanitation Service (plumbing).....	721043	2.39
Sash Manufacture — Wood.....	714041	3.20
Satellite TV Dish Assembly or Manufacture.....	715014	0.20
Satellite TV Dish Sales, Service, or Installation.....	741024	0.65
Sauna Manufacture — Wood	714042	2.78
Sausage or Sausage Casing Manufacture	711020	2.03
Sawblade (handsaw) — Sharpening	741015	0.38
Sawblade (industrial) — Manufacture, Service, or Repair	712017	4.34
Sawdust Yard.....	714045	2.32
Sawmill.....	714022	3.68
Sawmill Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Scaffolding Manufacture	712026	3.12
Scaffolding Rental (no installation).....	741016	1.76
Scaffolding Rental and Installation	721047	3.30
Scale Assembly	712032	1.15
Scale Model Manufacture.....	763004	0.11
Scarification — Brushing, Weeding, or Tree Thinning (not elsewhere specified).....	703002	8.35
Scarification — Land Clearing, Excavation, or Site Development.....	721031	3.55
Scheduled Air Services — Fixed Wing Instrument Flight Rule.....	732017	1.31
Scheduled Air Services — Fixed Wing Visual Flight Rule	732016	3.40
Scheduled Air Services — Helicopter Instrument Flight Rule.....	732041	1.31

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Scheduled Air Services — Helicopter Visual Flight Rule	732021	3.59
School — Driving (Automobile)	765002	0.42
School — Flight	732007	3.40
School — Kindergarten, Primary, Secondary (Private)	765005	0.42
School — Kindergarten, Primary, Secondary, Municipal, Public	765008	0.55
School — Language	765009	0.22
School — Music, Dance, Non-academic (not elsewhere specified)	765009	0.22
School — Ski or Other Sports Instruction	761042	2.95
School — Trade or Vocational	765001	0.22
School Board or District	765008	0.55
School Bus Service	732009	2.53
Science Centre	761039	0.47
Scientific Instrument Manufacture	712032	1.15
Scientific Research Laboratory	763030	0.22
Scissor Sharpening	741015	0.38
Scouring Powder Manufacture	713032	1.15
Scrap Car Pickup	764005	1.93
Scrap Metal Handling	712030	3.32
Screen Door Manufacture	712024	2.20
Screw Manufacture	712041	3.12
Sea-doo Sales, Service, or Repair	764045	1.82
Seafood Products — Canning	711010	3.16
Sealant Manufacture	713020	2.44
Secondary School — Private	765005	0.42
Secondary School — Public	765008	0.55
Securities Brokers and Dealers	762019	0.09
Securities or Stock Brokerage	762019	0.09
Security Alarm System Sales, Service, Installation, and Repair	764058	1.94
Security Bar or Gate Manufacture	712029	3.36
Security Services	764046	1.79
Seed Farming	701013	3.13
Seed Wholesale	742007	1.21
Seine Fishing	702008	6.03
Seismic Analysis	763033	0.23
Seismic Drilling	704010	7.87
Seismic Exploration	704009	2.31
Seminar and Conferencing Recording	763029	0.36
Senior Citizens' Centre	766007	0.82
Seniors' Home (accommodation only)	766018	1.79
Seniors' Personal Care (Long Term Care)	766011	2.42
Septic Tank, Sewer, or Sewage Disposal System Services	764048	2.84
Service Dog Training	763003	3.46
Service Outboard Motors or Other Small Gasoline Engines	764045	1.82
Service Station	741012	0.93
Service Station Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Servicing Aircraft	764001	1.06
Servicing Heating Equipment (not elsewhere specified)	721043	2.39
Servicing of Oil or Gas Wells	704003	2.24
Sewage Disposal Plant Construction	721028	3.35
Sewage Disposal System Construction	721031	3.55
Sewage Removal — Septic Tank, Sewer, or Sewage Disposal System Services	764048	2.84

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Sewer Construction	721031	3.55
Sewer Pipe Inspection or Cleaning	764048	2.84
Sewing Machines Service or Repair (in shop).....	764021	0.18
Shake Block Cutting.....	703015	9.73
Shake or Shingle Mill.....	714023	12.02
Shale Pit.....	704008	3.11
Shampoo Manufacture	713007	0.74
Sheep Farming.....	701022	7.95
Sheers Manufacture.....	715013	0.42
Sheet Metal — Roofing.....	721036	5.19
Sheet Metal Fabrication.....	712034	3.47
Sheet Metalwork — Duct Work	721043	2.39
Sheet Metalwork — Flat Roofing	721036	5.19
Sheet Metalwork — Heating.....	721043	2.39
Sheet Metalwork — Siding.....	721049	6.52
Sheet Metalwork — Steep Slope Roofing.....	721051	10.88
Shellfish Farming.....	702004	2.81
Shelter (accommodation only).....	766017	1.79
Shelter (women's).....	766007	0.82
Sheltered Workshops.....	766010	1.44
Shelving Manufacture — Metal.....	712021	3.36
Shiitake Mushroom Farming.....	701012	2.50
Shingle or Shake Mill.....	714023	12.02
Shingle Roofing.....	721051	10.88
Shingles, Tar or Asphalt Manufacture	713002	2.15
Ship Chandlery or Ship Husbandry	762037	0.79
Ship Docking.....	732008	3.80
Ship Garbage Collection.....	732008	3.80
Ship Navigation	732040	1.34
Shipbuilding or Ship Repair.....	712025	4.12
Shoe Manufacture.....	715029	1.78
Shoe Repair Shop.....	715029	1.78
Shopping Centre Operation.....	761033	1.34
Shore and Tieback Work.....	722004	3.47
Short Term Care	766019	1.48
Shot Hole Drilling.....	704010	7.87
Showcard Painting.....	715009	1.39
Shutters Installation or Repair.....	721049	6.52
Sidewalks — Graveling.....	723002	2.85
Sidewalks — Surfacing.....	721010	3.24
Siding Installation or Repair.....	721049	6.52
Siding Manufacture — Plastic.....	713028	1.24
Siding Manufacture — Sheet Metal	712034	3.47
Siding, Tar or Asphalt Manufacture	713002	2.15
Sightseeing Tours	761013	1.94
Sign Installation, Service, or Repair.....	721050	3.29
Sign Language Services.....	762040	0.14
Sign Manufacture — Illuminated or Neon	715021	1.39
Sign Manufacture — Plastic, Wood, or Metal	715009	1.39
Sign Rental.....	741016	1.76
Silk Flowers Manufacture	715001	0.44
Silviculture.....	703016	2.53

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Sintering Tungsten.....	712028	1.39
Site Supervision — Industrial, Commercial, Institutional, or Highrise Residential Construction.....	721028	3.35
Site Supervision — Wood Frame Construction or Renovation Work.....	721027	5.19
Site Surface Preparation	721031	3.55
Skate Manufacture.....	715029	1.78
Skating Club	761042	2.95
Skating Rink.....	761040	1.20
Ski Hill or Gondola Ride	761038	3.11
Ski Rental or Repair (not affiliated with a ski resort)	741004	0.65
Ski School (where not allied with a retail store or lodge)	761042	2.95
Ski Tow Operation	761038	3.11
Skis Manufacture — Fibreglass.....	713011	2.19
Slashing for Line Cutting (e.g. Hydro).....	721031	3.55
Slashing or Slash Burning.....	703002	8.35
Slat Manufacture — Wood.....	714034	2.98
Slope Stabilization	721003	3.60
Small Electric Motor Service or Repair.....	764035	1.51
Small Household Appliance Service or Repair.....	764021	0.18
Small Rubber or Plastic Product Manufacture (not elsewhere specified).....	713031	2.14
Smelter	712035	1.79
Smoked Meat Product Manufacture (not elsewhere specified).....	711021	2.03
Snack Bar Operation — Service Station.....	741012	0.93
Snow Clearing Streets, Highways, or Parking Lots.....	723007	2.72
Snow Grooming Equipment (heavy) Sales, Rental, Service, or Repair.....	764028	2.21
Snowboard Manufacture — Fibreglass.....	713011	2.19
Snowmobile Sales, Service, or Repair	764045	1.82
Soap, Bleach, or Cleaning Compound Manufacture.....	713032	1.15
Social Assistance Program.....	766007	0.82
Social Club	761020	1.94
Social Companion Services.....	764029	0.82
Social Rehabilitation Centre (not elsewhere specified)	766007	0.82
Social Rehabilitation Centre, Life and Job Skills Training	766010	1.44
Social Service Agency.....	766007	0.82
Social Service or Health Facility with Overnight Accommodations (no physical assistance)	766017	1.79
Social Services (not elsewhere specified)	766007	0.82
Sod Nursery	701024	3.13
Sod or Turf Farming	701024	3.13
Soft Drink Manufacture.....	711018	2.56
Software Training, Computer Consulting, or Custom Computer Programming.....	763007	0.10
Soil Decontamination.....	764033	2.64
Soil Digging or Processing	704001	3.15
Soil Testing.....	763018	0.87
Soil, Topsoil, Peat, or Other Similar Gardening Material Packaging	712043	1.03
Sound Recording Studio.....	763029	0.36
Sound System Installation.....	764058	1.94
Sound System Manufacture.....	715014	0.20
Sound System Sales or Rental	741013	0.65
Sound System Service or Repair (at customer's premises).....	764037	1.50
Sound System Service or Repair (in shop).....	764021	0.18

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Sour Cream Manufacture.....	711015	4.47
Soya Bean Paste Manufacture	711012	2.99
Spaghetti Manufacture	711007	2.62
Special Effects — Motion Picture, Commercial, or Television Post Production, or Animation Services.....	763024	0.36
Special Interest Building.....	761039	0.47
Specialty Air Services (not elsewhere specified)	732015	3.69
Specialty Food Store.....	741030	1.00
Specific Point Air Services — Fixed Wing Instrument Flight Rule	732017	1.31
Specific Point Air Services — Fixed Wing Visual Flight Rule.....	732016	3.40
Specific Point Air Services — Helicopter Instrument Flight Rule	732041	1.31
Specific Point Air Services — Helicopter Visual Flight Rule.....	732021	3.59
Specification Writing — Construction Management Consulting.....	763005	0.22
Speedboat Manufacture	715034	3.03
Speedway.....	761040	1.20
Spice Packaging or Manufacture	711008	1.56
Spike Manufacture.....	712041	3.12
Spinner Manufacture — Fishing.....	712032	1.15
Spinning Mill — Cotton.....	715016	1.78
Spokes Manufacture — Wood	714038	2.97
Sport Club	761020	1.94
Sport Facility.....	761040	1.20
Sport Fishing, Charter (guiding)	761028	2.95
Sporting Goods Manufacture — Metal.....	712028	1.39
Sporting Goods Wholesale.....	742015	1.21
Sports Administration	761041	0.71
Sports Instruction School.....	761042	2.95
Spring Manufacture — Automobile	712002	2.35
Sprinkler System Installation and/or Service — Fire.....	721043	2.39
Sprinkler System Manufacture or Installation — Farm Irrigation	712016	2.68
Sprinkler System Sales, Installation, and Service — Underground.....	764060	2.48
Staging Rental and Installation.....	721047	3.30
Stain Manufacture.....	713020	2.44
Stained Glass Manufacture	715020	3.15
Stamp Manufacture — Rubber.....	715001	0.44
Stationary Business Machine Installation, Service, or Repair	764037	1.50
Stationary Business Machine Manufacture	715014	0.20
Stationery Manufacture.....	714013	1.18
Statistical Sampling	762007	0.16
Stave or Head Manufacture	714038	2.97
Steam Bath	761021	0.58
Steam Cleaning — Automobiles.....	764010	1.81
Steam Cleaning, Sandblasting, or Pressure Washing of Buildings, Pools, or Parking lots.....	764022	10.37
Steam Cleaning, Sandblasting, or Pressure Washing of Heavy Equipment.....	764050	2.30
Steam Fitting.....	721043	2.39
Steel Building — Pre-engineered Construction.....	721020	4.83
Steel Frame Erection or Repair	722005	11.51
Steel Frame Painting.....	722006	10.44
Steel or Metal Wholesale (primary form)	742014	2.22
Steep Slope Roofing	721051	10.88
Stenography.....	762022	0.15

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Stevedoring	732036	2.06
Stile and Rail Door Manufacture	714025	5.28
Stock Audit	762011	0.81
Stock Trailer Manufacture.....	712040	3.46
Stock Trailer Sales and Service	764047	1.82
Stockbrokers.....	762019	0.09
Stockyard	701009	7.95
Stone Crushing	704011	3.05
Stone Cutting, Dressing, Shaping, or Stone Product Manufacture	712037	6.70
Stonework.....	721037	2.90
Storage — Mini	761047	1.34
Stores — Retail.....	741013	0.65
Stores — Retail (over 7,500 sq. ft.).....	741033	0.97
Stove or Oven Installation, Service, or Repair	764037	1.50
Strata Corporation.....	761033	1.34
Stream Clearing or Enhancement (other than for the purpose of fish enhancement).....	764025	2.62
Street Cleaning	723008	2.72
Street Light Pole Installation, Service, or Repair	721046	3.38
Stress Management Counselling	766007	0.82
Stringed Musical Instrument Manufacture.....	714036	2.97
Stripping Furniture	714008	2.97
Structural Concrete Forming	721052	6.75
Structural Concrete Product Manufacture.....	712038	3.37
Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway, or Jetty Construction or Repair.....	722007	11.36
Structural Engineering — Consulting Engineering.....	763010	0.22
Structural Metal Product Fabrication.....	712027	3.20
Structural Moving of Buildings or Heavy Equipment.....	722002	5.12
Structural Pest Control or Fumigation.....	764054	2.59
Structural Repair of Marine Pleasure Craft	764051	3.21
Stucco Work.....	721042	6.65
Stud Service.....	701001	1.32
Stuffed Toy Manufacture	715011	1.78
Stump to Dump Logging.....	703008	9.30
Styrofoam Product Manufacture	713013	2.41
Sugar Refining and Packaging	711022	1.56
Summer Camp	761026	1.48
Sunroof Installation	764007	1.93
Sunroom Kit Manufacture.....	712024	2.20
Suntan Studio	761043	0.58
Supermarket.....	741025	1.22
Supplementary Health Care.....	766020	0.24
Supplementary Legal Services (not elsewhere specified).....	762022	0.15
Supplying Clerical Workers.....	762010	0.24
Surfacing Roads or Runways.....	723004	3.51
Surfacing Sidewalks.....	721010	3.24
Surgery — Acute Care.....	766001	1.09
Surgery — Private Medical Practice.....	766015	0.24
Surgical Centre.....	766021	0.24
Surveillance Services.....	764046	1.79
Survey Engineering — Consulting Engineering	763010	0.22

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Surveying — Land, Private Practice	763021	1.13
Surveying Instrument Manufacture	712032	1.15
Sway Bridge Operation	761029	1.48
Sweep Chimneys	764066	4.38
Swimming Pool	761040	1.20
Symphony	761030	0.77
Synagogue	766016	0.39
Synthetic Resin Manufacture	713033	2.44
Syphilology — Private Medical Practice	766015	0.24
Syrup Manufacture	711012	2.99

T

Taco Product Manufacture	711007	2.62
Tailor Shop	715012	0.42
Take-out Food	761035	0.97
Talent Agency	762026	0.36
Tank Erection, Installation, or Removal	721053	4.72
Tank Manufacture	712003	2.74
Tanker Hauling	732019	4.90
Tanning Salon	761043	0.58
Tar Manufacture	723004	3.51
Tar or Asphalt Roofing Product Manufacture	713002	2.15
Tar Roofing Work	721036	5.19
Tarpaulin Manufacture — Canvas or Nylon	715005	0.92
Tavern	761034	0.97
Taxi Service	732037	2.70
Taxidermy	715031	1.78
T-bar Ceiling Installation	721018	5.12
Tea Blending, Packaging, or Manufacture	711008	1.56
Teaching Hospital — Acute Care	766001	1.09
Teaching University	765001	0.22
Teeth Cleaning	766008	0.24
Telecommunication or Cable Television Wiring (inside buildings)	764058	1.94
Telecommunication or Cable Television Wiring (on poles or underground)	721046	3.38
Telegraph Communication System	767006	0.35
Telegraph Service	767006	0.35
Telemarketing	762007	0.16
Telephone Answering Service	762007	0.16
Telephone Dating Service	762017	0.36
Telephone Network Operation	767006	0.35
Telephone or Telecommunication Services	767006	0.35
Telephone Receiver Installation	764058	1.94
Telephone Receiver Manufacture	715014	0.20
Telephone Receiver or System Service or Repair (at customer's premises)	764037	1.50
Telephone Receiver or System Service or Repair (in shop)	764021	0.18
Telephone System Installation — Private	764058	1.94
Telephone System Rental — Private	741013	0.65
Telephone Wake-up Service	762007	0.16
Teletyping — Telephone or Telecommunication Services	767006	0.35
Television — Post Production	763024	0.36
Television or Radio Broadcasting	763031	0.35

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Television Production	763025	1.39
Television Service or Repair (in shop)	764021	0.18
Television Station	763031	0.35
Temple	766016	0.39
Temporary Office Staff Supply	762010	0.24
Tendering — Construction Management Consulting	763005	0.22
Tennis Courts	761040	1.20
Tennis School	761042	2.95
Tent Manufacture	715005	0.92
Tent Rental and Installation	721047	3.30
Tent Trailer Manufacture	712040	3.46
Tent Trailer Sales and Service	764047	1.82
Terminal — Marine Bulk	732025	2.08
Terminal — Marine Container	732026	2.08
Terminal — Railway	732033	2.53
Terra Cotta Manufacture	712005	1.03
Terrazzo Work	721054	3.44
Testing Laboratory	763018	0.87
Textile Industry Equipment (heavy) Sales, Rental, Service, or Repair	764028	2.21
Textile Wholesale	742002	0.92
Theatre — Live Performance Road House	761011	0.77
Theatre — Motion Picture or Drive-in	761046	0.84
Theatre — Performers and Production	761030	0.77
Theatre or Live Performance Production House	761011	0.77
Therapeutic Massage	766012	0.22
Therapeutic Riding	766014	0.22
Thermoforming Plastic Products	713025	1.42
Thermoplastic Resin Manufacture	713033	2.44
Thermoplastics Manufacture	713033	2.44
Threshing Services	701008	4.29
Tile Manufacture (not elsewhere specified)	712005	1.03
Tile Roofing	721051	10.88
Tile Work	721054	3.44
Tile, Tar or Asphalt Manufacture	713002	2.15
Timber Cruising	763015	2.26
Timber Grading	763022	2.18
Tint Auto Glass	764004	1.93
Tinting Glass	715020	3.15
Tinware Manufacture	712022	1.39
Tire Manufacture — Rubber (retreading, recapping)	713034	2.51
Tire Sales and Repair	764006	1.94
Tobacco Wholesale	742006	1.15
Toilet Manufacture	712005	1.03
Toilet Service and Repair — Portable	764035	1.51
Toiletries Manufacture	713007	0.74
Toll Bridge Operation	761029	1.48
Toner or Ink Cartridge Recycling	764021	0.18
Tool and Die Making	712039	1.99
Tool Rental (hand-held)	741016	1.76
Topsoil Digging or Processing	704001	3.15
Topsoil, Peat, or Other Similar Gardening Material Packaging	712043	1.03

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Tourist House	761056	1.48
Tourist Resort	761056	1.48
Towing — Auto	732006	4.58
Towing Mobile Homes or Boats	732029	4.58
Town Planning Board	753004	1.42
Townhouse Operation	761033	1.34
Toy Manufacture — Stuffed	715011	1.78
Toy Manufacture — Wood	714036	2.97
Trade School	765001	0.22
Trade Show — Organizing or Conducting	761027	0.77
Trade Union	762041	0.33
Traffic Control	723009	4.08
Trail Maintenance	761049	1.34
Trailer or Truck Body Manufacture (not elsewhere specified)	712040	3.46
Trailer Rental or Leasing	764047	1.82
Trailer Sales or Service	764003	1.20
Trailer Service or Repair Only	764006	1.94
Training Wall to Deflect Water — Construction	722007	11.36
Tramway Operation	761038	3.11
Transformer Manufacture, Installation, Service, or Repair	712009	1.15
Translating or Interpreting Services	762040	0.14
Transmission Line Installation, Service, or Repair	721046	3.38
Transmission Repair Shop, Auto	764006	1.94
Transmission Tower Erection, Installation, Service, or Repair	721006	3.32
Trap Fishing	702007	6.03
Trapping (as a business)	701015	1.32
Trauma Care — Acute Care	766001	1.09
Travel Agency	761044	0.13
Travelling Wood Saw	714016	2.56
Trawl Fishing	702009	6.03
Tree Falling (mechanized)	703014	9.23
Tree Falling and Bucking (manual)	703013	8.95
Tree Nursery	701018	1.89
Tree Pest Surveys	763015	2.26
Tree Planting	703016	2.53
Tree Surveys	763015	2.26
Tree Thinning and Spacing	703002	8.35
Tree Topping or Other Related Services	764062	8.26
Troll Fishing	702006	6.03
Trophy Manufacture or Assembly	715022	0.20
Trophy Sales and Repair	741015	0.38
Truck Manufacture	712001	0.58
Truck or Trailer Inspection	764006	1.94
Truck or Trailer Manufacture (not elsewhere specified)	712040	3.46
Truck Rental (without driver)	741006	1.33
Truck Sales or Service	764003	1.20
Truck Service or Repair	764006	1.94
Trucking — Dump Truck	732013	4.18
Trucking — Flat Deck, Container, or Tanker	732019	4.90
Trucking — Liquid, Livestock, or Lumber	732019	4.90
Trucking — Logs	732044	6.04
Trucking — Upstream	732019	4.90

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Trunk Manufacture.....	715029	1.78
Truss Manufacture — Wood	714040	3.54
Tub Manufacture — Wood.....	714038	2.97
Tugboat Service.....	732008	3.80
Tungsten (Sintering).....	712028	1.39
Tunnel Construction (cut and cover method).....	722009	2.65
Tunnel Construction (drill and blast method).....	722011	10.49
Tunnel Construction (mechanized tunnel boring method).....	722010	5.24
Tunnel Construction (not elsewhere specified).....	722011	10.49
Tunnel Repair.....	721028	3.35
Turf Nursery.....	701024	3.13
Turkish Bath.....	761021	0.58
Tutoring Service.....	765009	0.22
Twine Manufacture	715010	1.78
Typesetting.....	714020	1.15
Typewriter Manufacture — Electric.....	715014	0.20
Typewriter Rental — Electric.....	741013	0.65
Typewriter Service or Repair (at customer's premises).....	764037	1.50
Typewriter Service or Repair (in shop).....	764021	0.18

U

U-Brew.....	741022	0.65
U-Drive Service	741006	1.33
Ultralite Instruction.....	732015	3.69
Umbrella Manufacture — Canvas or Nylon.....	715005	0.92
Underground Coal Mining.....	704013	7.67
Underground Metal or Mineral Mining	704013	7.67
Underwater Blasting and Burning.....	764015	2.61
Underwater Construction and Demolition.....	764015	2.61
Underwater Photography.....	764015	2.61
Underwater Services	764015	2.61
Underwater Surveying	764015	2.61
Underwriting.....	762021	0.12
Uniform and Linen Supply	764016	3.91
Union	762041	0.33
University.....	765007	0.19
Upholstering Furniture — Automobiles.....	714026	3.07
Upholstery Cleaning.....	764011	2.21
Upholstery Repair	764011	2.21
Urology — Private Medical Practice	766015	0.24
Used Car Sales (no service)	764003	1.20
Utility Trailer Manufacture.....	712040	3.46
Utility Trailer Sales and Service	764003	1.20

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Vacation Resort.....	761056	1.48
Vacation Timeshare Operation	761056	1.48
Vacuum Cleaner Manufacture	715014	0.20
Vacuum Cleaner Rental.....	741013	0.65
Vacuum Cleaner Service or Repair — Electric (in shop).....	764021	0.18
Valet Parking	761029	1.48

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Van Conversion to Camper Units	764007	1.93
Varnish Manufacture	713020	2.44
Vegetable Canning, Bottling, or Processing	711013	2.69
Vegetable Canning, Packing, or Packaging	764026	1.86
Vegetable Drink Manufacture	711018	2.56
Vegetable Farming	701025	3.13
Vegetable or Fruit Drink Manufacture	711018	2.56
Vegetable Product Manufacture (not elsewhere specified)	711013	2.69
Vegetation Control, Industrial	764060	2.48
Vegetation Surveys	763015	2.26
Vehicle Inspection	764006	1.94
Vehicle Recovery	732006	4.58
Vehicle Rustproofing	764010	1.81
Vending Machine Distribution	764055	1.50
Veneer Manufacture	714027	2.66
Venetian Blind Cleaning	764009	1.52
Venetian Blind Manufacture	715003	0.98
Vent Installation or Repair	721043	2.39
Venture Capital Investment	762019	0.09
Vermicomposting	701004	3.13
Vertical Reference Operations	732042	3.57
Veterinary Hospital or Veterinary Services	763032	0.58
Viaduct Construction	722001	5.44
Vial Manufacture — Glass	715019	3.12
Victim Counselling	766007	0.82
Video Arcade	761001	0.84
Video Distribution	742004	1.21
Video Equipment Service or Repair (in shop)	764021	0.18
Video Game, Pinball, or Arcade Machine Distribution or Service	764055	1.50
Video Production	763025	1.39
Video Rental	741013	0.65
Vineyard	701026	1.50
Vinyl Resin Manufacture	713033	2.44
Vinyl Window Manufacture	715032	2.69
Virus Detection — Medical Diagnostic Laboratory	763023	0.22
Vitamin Manufacture	713008	0.74
Vitamins Wholesale	742003	0.41
Vocational Rehabilitation	766010	1.44
Vocational School	765001	0.22
Volunteer Fire Brigade	753004	1.42

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Waferboard Manufacture	714012	2.67
Wagon Rides	761013	1.94
Walk-in Clinic — Private Medical Practice	766015	0.24
Walking Tours	761013	1.94
Wallpapering	721041	3.30
Warehouse — Mini	761047	1.34
Warehouse — Public	731005	2.00
Warehouse — Refrigerated	731001	3.48
Warehouse (not elsewhere specified)	731005	2.00

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Washing Machine Installation, Service, or Repair	764037	1.50
Washing Machine Manufacture	712018	1.21
Washing Machine or Dryer Distribution (coin-operated)	764055	1.50
Washing Machine Rental	741013	0.65
Waste Removal, Septic Tank, Sewer, or Sewage Disposal		
System Services	764048	2.84
Waste Spillage Cleanup, Marine Pollution Control	764033	2.64
Waste Treatment, Septic Tank, Sewer, or Sewage Disposal		
System Services	764048	2.84
Watch or Clock Manufacture	715022	0.20
Watch or Trophy Sales and Repair	741015	0.38
Water Board (municipal)	753004	1.42
Water Bombing — Aerial, Fixed Wing	732015	3.69
Water Bombing — Helicopter	732042	3.57
Water Bottling	711018	2.56
Water Taxi Service	732038	1.78
Water Testing	763018	0.87
Water Treatment System Operation	753004	1.42
Water Well Digging or Drilling	721056	4.28
Water Wholesale	742006	1.15
Waterbed Mattress Manufacture	713030	2.14
Waterproof Roofing Fabric Manufacture	713002	2.15
Waterproofing	721016	3.29
Waterproofing Agent Manufacture	713020	2.44
Waterslide Park	761001	0.84
Waterway Dredging, Expansion, or Cleaning	721017	3.87
Waterworks or Water Treatment Plant Construction	721028	3.35
Waterworks or Water Treatment Plant or System Operation	753004	1.42
Wax Museum	761039	0.47
Wax Product Manufacture (not elsewhere specified)	713004	0.74
Weather Forecasting, Scientific Research Laboratory	763030	0.22
Weather Stations	763030	0.22
Weaving Mill	715016	1.78
Website Development	763007	0.10
Wedding Ceremonies — Religious Organization	766016	0.39
Wedding Hall Operation	761015	1.34
Weed Control	764060	2.48
Weed Control Product Manufacture (not elsewhere specified)	713001	1.15
Weigh Scale Operations	723009	4.08
Welding Services	721057	3.32
Well Digging or Drilling — Water	721056	4.28
Well Drilling — Oil or Gas	704002	2.28
Well Drilling — Oil or Gas Servicing	704003	2.24
Well Maintenance, Obstruction Removal, or		
Downhole Component Replacement	704003	2.24
Well Maintenance, Perforating Rig Anchoring	704003	2.24
Whale Watching Tours	761050	1.81
Wharf Construction or Repair	722003	4.69
Wharf Operation — Marine Bulk Terminal	732025	2.08
Wharf Operation — Marine Container Terminal	732026	2.08
Wharf Operations — General	732020	2.06
Wheelchair Manufacture — Aluminum	712028	1.39

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Wheelchair Sport Program	766007	0.82
White Mushroom Farming	701016	3.13
Wholesale — Beauty Supplies, Drugs, or Vitamins.....	742003	0.41
Wholesale — Books.....	742015	1.21
Wholesale — Chemicals, Propane Gas, or Insecticides	742001	0.41
Wholesale — Clothing, Linen, or Other Textiles.....	742002	0.92
Wholesale — Dry Animal Feed or Supplements.....	742007	1.21
Wholesale — Fish	742005	1.14
Wholesale — Food, Beverages, or Tobacco	742006	1.15
Wholesale — Garden Supplies.....	742015	1.21
Wholesale — Hand Tools or Metal Products.....	742012	1.21
Wholesale — Hardware, Electrical, Heating, or Plumbing Supplies or Packaged Builders' Supplies	742012	1.21
Wholesale — Hay or Seed.....	742007	1.21
Wholesale — Household Furnishings	742015	1.21
Wholesale — Jewellery	742015	1.21
Wholesale — Light Equipment, Machinery, or Parts or Electronic Equipment.....	742008	0.43
Wholesale — Logs	742009	1.77
Wholesale — Lumber, Plywood, or Bulk Builders' Supplies.....	742010	1.76
Wholesale — Meats (no cutting or processing).....	742006	1.15
Wholesale — Medical or Dental Supplies	742011	0.22
Wholesale — Packaged Petroleum Products.....	742013	0.41
Wholesale — Plastic.....	742015	1.21
Wholesale — Raw Hides.....	742002	0.92
Wholesale — Sporting Goods.....	742015	1.21
Wholesale — Steel or Metal	742014	2.22
Wholesale (no stock of goods)	762005	0.21
Wholesale (not elsewhere specified)	742015	1.21
Wild Animal Control.....	701015	1.32
Wild Plant Harvesting.....	701027	1.50
Wilderness Survival Training	761028	2.95
Wildlife Conservation	762018	0.14
Wildlife Rehabilitation or Relocation	763002	3.46
Will Endowment Investigation	762035	0.10
Window Blind Manufacture	715003	0.98
Window Cleaning.....	764057	9.51
Window Glass Repair or Replacement.....	715020	3.15
Window Installation.....	715020	3.15
Window Lineals Manufacture.....	713028	1.24
Window Manufacture — Aluminum	712024	2.20
Window Manufacture — Wood	714041	3.20
Window Sign Painting.....	715009	1.39
Window Washing, Hiring Workers for Own Home Maintenance	764059	1.33
Wine Making Shop — Retail.....	741022	0.65
Wine Manufacture (mass production — non-retail)	711023	1.44
Wine Tasting Club.....	761020	1.94
Winery	711023	1.44
Winter Games — Organizing or Conducting	761027	0.77
Wire Communications.....	767006	0.35
Wire Extruding	712041	3.12

Industrial Undertaking	2012 Classification Unit Code	Base Rate for 2012
Wire, Wire Fence, or Other Wire Product Manufacture (not elsewhere specified).....	712041	3.12
Wireless Communications.....	767006	0.35
Women's Centre.....	766007	0.82
Wood Chip Mill.....	714028	2.56
Wood Filler Manufacture.....	713020	2.44
Wood Frame Construction or Renovation Work.....	721027	5.19
Wood Kiln.....	714004	3.60
Wood Preserving.....	714030	2.64
Wood Yard Operation.....	714045	2.32
Wooden Barrels, Tubs, or Pails Manufacture.....	714038	2.97
Wooden Box, Crate, Pallet, or Lath Manufacture.....	714031	6.62
Wooden Component Manufacture (not elsewhere specified).....	714032	3.31
Wooden Fence or Gate Manufacture.....	714033	6.62
Wooden Furniture Manufacture.....	714034	2.98
Wooden Post or Pole Manufacturing.....	714037	2.65
Wooden Toy Manufacture.....	714036	2.97
Woodworking Shop.....	714042	2.78
Word Processing.....	762015	0.24
Worm Farming.....	701004	3.13
Writing Contract — Construction Management Consulting.....	763005	0.22
Writing, Publishing, or Map Production (no printing).....	762043	0.12

X

X-ray Clinic — Private Medical Practice.....	766015	0.24
X-ray Equipment Installation, Service, or Repair.....	764037	1.50
X-ray Equipment Manufacture.....	715014	0.20
X-ray Equipment Rental.....	741016	1.76
X-ray Laboratory.....	763023	0.22
X-ray Testing — Industrial Testing.....	763018	0.87
X-ray Testing — Industrial, Electrical Corrosion Control.....	763013	0.90

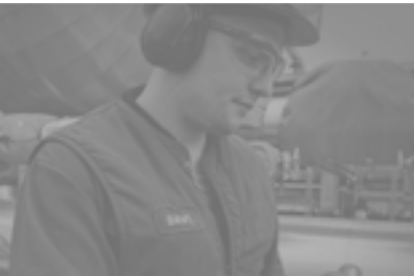
Y

Yacht Manufacture.....	715034	3.03
Yachts — Retail Sales.....	764045	1.82
Yard Maintenance.....	764060	2.48
Yoga Instruction.....	761012	0.55
Yogurt Manufacture.....	711015	4.47
Youth Counselling.....	766007	0.82

Z

Zoo.....	761032	1.22
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2012



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.....	1.32
701002	.....Apiary.....	1.32
701003	.....Berry Farming.....	1.50
701004	.....Composting.....	3.13
701005	.....Dairy Farming or Livestock Auctioning Services.....	1.32
701006	.....Egg Farming.....	1.32
701007	.....Exotic Poultry Farming.....	1.32
701008	.....Farm Labour Supply or Farm Services.....	4.29
701009	.....Feed Lot.....	7.95
701010	.....Fur Bearing Animal Farming.....	1.32
701011	.....Grain Farming.....	3.13
701012	.....Greenhouse.....	2.50
701013	.....Hay or Seed Farming.....	3.13
701014	.....Hog Farming.....	1.32
701015	.....Hunting or Trapping.....	1.32
701016	.....White Mushroom Farming.....	3.13
701017	.....Orchard.....	1.50
701018	.....Ornamental Nursery.....	1.89
701020	.....Poultry Farming and Related Services.....	1.32
701022	.....Ranch.....	7.95
701023	.....Horse Ranching, Raising, and Breeding.....	7.95
701024	.....Sod or Turf Nursery.....	3.13
701025	.....Vegetable Farming.....	3.13
701026	.....Vineyard.....	1.50
701027	.....Wild Plant Harvesting.....	1.50

7020 — Fishing Subsector

702001	.....Fin Fish Farming.....	2.81
702002	.....Fish Hatchery.....	2.81
702004	.....Shellfish Farming or Hand Picking.....	2.81
702005	.....Dive Fishing.....	6.03
702006	.....Gillnet and Troll Fishing.....	6.03
702007	.....Longline and Trap Fishing.....	6.03
702008	.....Seine Fishing.....	6.03
702009	.....Trawl Fishing.....	6.03
702010	.....Fish Packing.....	6.03

7030 — Forestry Subsector

703002	.....Brushing and Weeding or Tree Thinning or Spacing.....	8.35
703003	.....Cable or Hi-Lead Logging.....	9.10
703004	.....Dry Land Sort.....	9.17
703005	.....Forest Fire Fighting.....	8.19
703006	.....Ground Skidding, Horse Logging, or Log Loading.....	9.18
703008	.....Integrated Forest Management.....	9.30
703009	.....Log Booming or Marine Log Salvage.....	8.88
703011	.....Log Processing.....	9.20

Classification Unit Code	Classification Unit Name	Base Rate for 2012
703012	Logging Road Construction or Maintenance	9.25
703013	Manual Tree Falling and Bucking	8.95
703014	Mechanized Tree Falling	9.23
703015	Shake Block Cutting	9.73
703016	Tree Planting or Cone Picking	2.53
703019	Helicopter Logging	9.36

7040 — Oil and Gas or Mineral Resources Subsector

704001	Clay, Peat, Soil, or Topsoil Digging or Processing	3.15
704002	Oil or Gas Drilling	2.28
704003	Oil or Gas Field Servicing	2.24
704005	Open Pit Coal Mining	1.12
704006	Open Pit Metal or Mineral Mining	1.04
704007	Placer Mining	1.03
704008	Quarry	3.11
704009	Seismic Exploration	2.31
704010	Diamond Drilling, Seismic Drilling, or Shot Hole Drilling	7.87
704011	Stone Crushing	3.05
704013	Underground Mining	7.67
704015	Geological, Geophysical, or Geochemical Field Work	2.14
704016	Oil and Gas or Mineral Exploration, or Prospecting	2.07

71 — MANUFACTURING SECTOR

7110 — Food and Beverage Products Subsector

711001	Abattoir	2.69
711002	Alcoholic Beverage Manufacture	2.63
711003	Animal Feed or Supplement Manufacture or Packaging	2.55
711004	Baked Goods Manufacture	2.62
711005	Butter, Cheese, or Ice Cream Manufacture	4.47
711006	Candy or Chocolate Manufacture	1.87
711007	Cereal, Biscuit, Taco or Rice Product, Pasta, or Other Dry Food Product Manufacture (not elsewhere specified)	2.62
711008	Coffee, Tea, Herb, or Spice Packaging or Manufacture	1.56
711010	Fish Processing, Fish Reduction, or Fish Canning	3.16
711011	Flour Mill or Rice Mill	1.19
711012	Food Product Manufacture (not elsewhere specified)	2.99
711013	Fruit or Vegetable Canning, Bottling, or Processing or Fruit or Vegetable Product Manufacture	2.69
711014	Ice Manufacture	2.55
711015	Liquid Dairy Product Manufacture	4.47
711017	Meat Cutting, Packing, Processing, or Canning	2.69
711018	Non-Alcoholic Beverage Manufacture or Water Bottling	2.56
711019	Poultry Processing	3.31
711020	Sausage or Sausage Casing Manufacture	2.03
711021	Smoked, Cured or Prepared Meat Product Manufacture (not elsewhere specified)	2.03
711022	Sugar Refining and Packaging	1.56
711023	Winery	1.44

7120 — Metal and Non-Metallic Mineral Products Subsector

712001	Aircraft, Automobile, or Truck Assembly	0.58
712002	Auto Spring or Chain Manufacture	2.35
712003	Boiler, Tank, or Furnace Manufacture	2.74
712004	Cement Manufacture	1.01
712005	Ceramic or Terra Cotta Tile, Clay Brick, or other Ceramic or Clay Product Manufacture (not elsewhere specified)	1.03
712006	Concrete Product Manufacture	3.35
712008	Die Casting	1.69
712009	Electrical Switchgear or Transformer Manufacture, Installation, Service, or Repair	1.15
712010	Elevator or Escalator Manufacture, Installation, Service, or Repair	1.68
712011	Engine or Cylinder Manufacture or Rebuilding or Automobile Part Manufacture	1.22
712013	Foundry	4.38
712014	Galvanizing, Electroplating, or Protection Plating	4.34
712015	Gypsum Product Manufacture	1.03
712016	Heavy Equipment, Machinery, or Parts Manufacture or Installation (greater than 500 lb.)	2.68
712017	Industrial Saw Blade Manufacture, Sharpening, Service, or Repair	4.34
712018	Light Industrial Equipment, Machinery, or Power Tool Manufacture (less than 500 lb.)	1.21
712019	Lime Kiln or Lime Manufacture	1.03
712020	Machine Shop	1.99
712021	Metal Bed, Furniture, or Ladder Manufacture	3.36
712022	Metal Can or Tinware Product Manufacture	1.39
712024	Metal Door, Screen Door, or Aluminum Window Manufacture	2.20
712025	Commercial Marine Vessel Manufacture, Service or Repair	4.12
712026	Metal Pipe or Fitting Manufacture	3.12
712027	Structural Metal Product Fabrication	3.20
712028	Metal Product Manufacture (not elsewhere specified)	1.39
712029	Metal Railing or Gate Manufacture	3.36
712030	Metal Recycling	3.32
712031	Powder Coating or Metal Enamelling	4.36
712032	Precision Instrument or Fishing Tackle Manufacture	1.15
712033	Ready Mix Concrete Manufacture and Delivery	2.73
712034	Sheet Metal Fabrication	3.47
712035	Smelter	1.79
712037	Stone or Marble Cutting, Dressing, Shaping, or Lettering, or Stone or Marble Product Manufacture	6.70
712038	Structural Concrete Product Manufacture	3.37
712039	Tool and Die Making	1.99
712040	Truck Body or Trailer Manufacture	3.46
712041	Wire, Cable, or Other Wire Product Manufacture (not elsewhere specified)	3.12
712043	Soil, Topsoil, Peat, or Other Similar Gardening Material Packaging	1.03
712045	Automated Wood Processing Equipment Manufacture	1.19

7130 — Petroleum, Coal, Rubber, Plastic, and Chemical Products Subsector

713001	.....Acid, Base, Salt, Chemical, or Dye Manufacture (not elsewhere specified)	1.15
713002	.....Asphalt or Tar Roofing Product Manufacture	2.15
713003	.....Battery or Fuel Cell Manufacture	1.15
713004	.....Candle, Polish, or Other Wax Product Manufacture	0.74
713006	.....Compressed or Liquefied Gas Manufacture	2.34
713007	.....Cosmetic Product or Beauty Aid Manufacture	0.74
713008	.....Drug, Vitamin, or Pharmaceutical Manufacture	0.74
713009	.....Explosives, Fireworks, or Munitions Manufacture	1.15
713010	.....Fertilizer Manufacture	1.15
713011	.....Fibreglass or Cultured Marble Product or Acrylic Household Fixture Manufacture	2.19
713012	.....Fibreglass Insulation Manufacture	2.25
713013	.....Foam Product Manufacture	2.41
713015	.....Glue or Adhesive Manufacture	2.50
713016	.....Industrial Rubber Belt Manufacture, Installation, Service, or Repair	7.13
713018	.....Oil or Gas Production	1.19
713020	.....Paint, Putty, Stain, Sealant, Wood Filler, Varnish, or Waterproofing Agent Manufacture	2.44
713021	.....Petrochemical Manufacture	1.15
713022	.....Plastic Colour Concentrate or Ink Manufacture	0.74
713023	.....Plastic Film Extrusion and Flexible Packaging Manufacture	2.87
713024	.....Plastic or Rubber Recycling	7.13
713025	.....Plastic Product Manufacture (by thermoforming, injection moulding, or other moulding processes (not elsewhere specified))	1.42
713026	.....Plastic Product Manufacture (by blow moulding)	1.61
713027	.....Plastic Product Manufacture (by rotational moulding or liquid moulding)	1.61
713028	.....Plastic Product Manufacture (by profile extrusion)	1.24
713029	.....Post Extrusion Fabrication of Plastic Products	2.03
713030	.....Rubber Mat, Mattress, or Life Raft Manufacture	2.14
713031	.....Small Rubber or Plastic Product Manufacture	2.14
713032	.....Soap, Bleach, or Cleaning Compound Manufacture	1.15
713033	.....Synthetic Resin Compound Manufacture	2.44
713034	.....Tire Retreading or Recapping	2.51
713036	.....Oil Refining or Recycling	1.19

7140 — Wood and Paper Products Subsector

714001	.....Cardboard or Paper Container Manufacture	1.25
714004	.....Custom Wood Kiln	3.60
714007	.....Flush Door Manufacture	3.16
714008	.....Furniture Refinishing or Restoration	2.97
714009	.....Laminated Wood Structural Support Product Manufacture	2.62
714012	.....Oriented Strand Board Manufacture	2.67
714013	.....Paper Product Manufacture (not elsewhere specified)	1.18
714014	.....Paper Recycling or Cellulose Insulation Manufacture	2.03
714015	.....Planing Mill	2.90
714016	.....Portable Wood Mill	2.56
714017	.....Pre-Hung Door Assembly	3.16
714018	.....Prefabricated Log Home Kit Manufacture	4.30

Classification Unit Code	Classification Unit Name	Base Rate for 2012
714019	Pressed Board Manufacture (not elsewhere specified)	2.03
714020	Printing	1.15
714022	Sawmill	3.68
714023	Shake or Shingle Mill	12.02
714025	Stile and Rail Door Manufacture	5.28
714026	Upholstering	3.07
714027	Veneer or Plywood Manufacture	2.66
714028	Wood Chip Mill	2.56
714030	Wood Preserving	2.64
714031	Wooden Box, Crate, Pallet, or Lath Manufacture	6.62
714032	Wooden Component Manufacture (not elsewhere specified)	3.31
714033	Wooden Fence or Gate Manufacture	6.62
714034	Wooden Furniture Manufacture	2.98
714035	Wooden Moulding Manufacture	3.51
714036	Wooden Toy or Musical Instrument Manufacture	2.97
714037	Wooden Post or Pole Manufacture	2.65
714038	Wooden Product Manufacture (not elsewhere specified)	2.97
714040	Wooden Truss Manufacture	3.54
714041	Wood Window Manufacture	3.20
714042	Woodworking or Carpentry Shop	2.78
714044	Pulp and Paper Mill	1.96
714045	Firewood Yard	2.32

7150 — Other Products Subsector (not elsewhere specified)

715001	Art, Craft, or Ornament Manufacture	0.44
715002	Awning or Awning Sign Manufacture	0.92
715003	Blind or Drapery Track Manufacture	0.98
715004	Brush, Broom, or Mop Manufacture	1.78
715005	Canvas or Nylon Product Manufacture (not elsewhere specified)	0.92
715006	Carpet or Rug Manufacture	1.78
715008	Clothing, Clothing Accessory, or Other Cloth Product Manufacture (not elsewhere specified)	0.42
715009	Commercial Sign Manufacture	1.39
715010	Cord, Rope, or Net Manufacture	1.78
715011	Cushion or Stuffed Toy Manufacture	1.78
715012	Custom Tailoring	0.42
715013	Drapery Manufacture	0.42
715014	Electric or Electronic Product or Component Manufacture (not elsewhere specified)	0.20
715016	Fabric Manufacture	1.78
715019	Glass Recycling or Glass Brick, Bottle, or Other Container Manufacture	3.12
715020	Glass Shop, Window Installation, or Window Glass Repair or Replacement	3.15
715021	Illuminated or Electronic Sign Manufacture	1.39
715022	Jewellery, Eyewear, Clock, Watch or Trophy Manufacture	0.20
715024	Lighting Fixture Manufacture	0.92
715026	Box Spring or Mattress Manufacture	8.40
715028	Orthotics or Prosthetics Manufacture, Sales, Service, or Repair	0.20
715029	Footwear, Luggage, or Leather Product Manufacture or Repair	1.78
715031	Taxidermy or Fur Tannery	1.78
715032	Vinyl Window Manufacture	2.69

715033	Modular or Prefabricated Building Manufacture (not elsewhere specified)	1.98
715034	Marine Pleasure Craft Manufacture	3.03
715035	Gasket or Filter Manufacture	1.78

72 — CONSTRUCTION SECTOR

7210 — General Construction Subsector

721001	Asbestos Abatement or Mould Remediation	2.87
721003	Blasting or Avalanche Control	3.60
721005	Building Demolition	5.32
721006	Cellular, Microwave, Radar, or Transmission Tower Erection, Installation, Service, or Repair	3.32
721008	Commercial Refrigeration or Commercial Air Conditioning Work	2.19
721009	Concrete Cutting or Coring	3.24
721010	Concrete Placing, Finishing, Surfacing, or Repair	3.24
721011	Concrete Pumping	3.28
721012	Concrete Reinforcing	4.55
721013	Construction Labour Supply or General Labour Supply (not elsewhere specified)	4.01
721014	Crane Operation	3.39
721015	Deck, Railing, or Fence Installation	3.28
721016	Decking Application or Waterproofing	3.29
721017	Dredging	3.87
721018	Drywalling or Acoustic Board Installation	5.12
721019	Electrical Work	1.81
721020	Pre-engineered Steel Building Construction	4.83
721021	Finishing Carpentry	2.75
721022	Fire and Flood Restoration	3.46
721023	Floor Covering Installation (not elsewhere specified)	3.31
721024	Framing or Residential Forming	7.46
721026	Hardwood Floor Laying or Refinishing	3.28
721027	House or Other Wood Frame General Contracting, Construction or Renovation Work	5.19
721028	Industrial, Commercial, Institutional or Highrise Residential General Contracting or Construction	3.35
721029	Insulation Work or Fireproofing	8.22
721031	Land Clearing, Excavation, or Site Surface Preparation	3.55
721035	Log Home Construction	4.33
721036	Low Slope Roofing	5.19
721037	Masonry	2.90
721038	Oil or Gas Pipeline Construction or Repair	3.66
721040	Overhead Door Installation	2.69
721041	Painting or Wallpapering	3.30
721042	Plastering, Lathing, or Stucco Work	6.65
721043	Plumbing, Heating, Vent, Residential Air Conditioning, or Central Vacuum System Installation or Repair	2.39
721044	Pool, Spa, or Hot Tub Installation or Structural Repair	5.19
721046	Power Pole, Powerline, or Transmission Line Installation, Service, or Repair	3.38

Classification Unit Code	Classification Unit Name	Base Rate for 2012
721047	Scaffolding, Tent, Staging, or Display Booth Rental and Installation	3.30
721049	Siding, Awning, or Gutter Installation, Service, or Repair	6.52
721050	Sign Installation, Service, or Repair	3.29
721051	Steep Slope Roofing	10.88
721052	Structural Concrete Forming	6.75
721053	Commercial Tank or Boiler Installation or Removal	4.72
721054	Tile Work or Terrazzo Laying	3.44
721056	Water Well, Foundational, or Directional Drilling	4.28
721057	Welding Services or Ornamental Metal Installation	3.32
721058	Mechanical Insulation	2.85

7220 — Heavy Construction Subsector

722001	Bridge, Overpass, or Viaduct Construction or Repair	5.44
722002	House Raising or Structural Moving of Buildings or Heavy Equipment	5.12
722003	Pier, Wharf, or Dry Dock Construction or Repair	4.69
722004	Pile Driving	3.47
722005	Steel Frame Erection or Structural Repair of Steel Frames	11.51
722006	Steel Frame Painting, Bridge Painting, or Bridge Cleaning	10.44
722007	Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway, or Jetty Construction or Repair	11.36
722009	Cut and Cover Tunnel Construction	2.65
722010	Mechanized Tunnel Boring Construction	5.24
722011	Tunnel Construction (not elsewhere specified)	10.49

7230 — Road Construction or Maintenance Subsector

723002	Highway Maintenance (routine maintenance of all aspects of a specific section of highway)	2.85
723003	Highway, Road, or Parking Lot Painting	2.76
723004	Paving Services or Asphalt Manufacture	3.51
723005	Railway Construction, Maintenance, or Demolition	2.85
723006	Road Construction (not elsewhere specified)	2.89
723007	Snow or Ice Removal	2.72
723008	Street Cleaning	2.72
723009	Traffic Control	4.08
723010	Earth and Rock Filled Structure Construction	2.80

73 — TRANSPORTATION AND WAREHOUSING SECTOR

7310 — Warehousing Subsector

731001	Cold Storage Plant	3.48
731002	Grain Elevator Operation	2.94
731004	Recycling Depot	2.42
731005	Warehouse Operation	2.00

7320 — Transportation and Related Services Subsector

732003	Aircraft Handling or Fueling	2.25
732004	Airport	1.32
732005	Armoured Car Service	1.97

Classification Unit Code	Classification Unit Name	Base Rate for 2012
732006	Auto Towing	4.58
732007	Aviation or Flying School	3.40
732008	Barge, Tug, or Other Water Transport of Goods (not elsewhere specified)	3.80
732009	Bus Line, Chartered Bus Tours, or HandyDART Services	2.53
732011	Courier or Local Delivery Services (not elsewhere specified)	2.11
732012	Distribution Centre	2.12
732013	Dump Truck Operation	4.18
732014	Ferry Service	1.78
732015	Fixed Wing Aerial Work or Other Specialty Air Operations (not elsewhere specified)	3.69
732016	Fixed Wing Visual Flight Rule Operation	3.40
732017	Fixed Wing Instrument Flight Rule Operation	1.31
732018	Garbage, Debris, Industrial Waste, or Recyclable Material Removal	5.89
732019	General Trucking (not elsewhere specified)	4.90
732020	General Wharf Operations	2.06
732021	Helicopter Visual Flight Rule Operation	3.59
732022	Limousine or Chauffeur Services	2.07
732023	Loading or Unloading Goods (not elsewhere specified)	2.11
732024	Log Towing	3.79
732025	Marine Bulk Terminal	2.08
732026	Marine Container Terminal	2.08
732029	Mobile Home or Boat Towing	4.58
732030	Moving and Storage	4.86
732031	Newspaper, Magazine, or Flyer Distribution or Contract Mail Delivery	2.11
732032	Pilot Car or Auto Delivery Services	2.12
732033	Railway	2.53
732036	Stevedoring	2.06
732037	Taxi Service	2.70
732038	Water Taxi or Crew Transport	1.78
732040	Harbour Commission, Port Authority or Marine Piloting	1.34
732041	Helicopter Instrument Flight Rule Operation	1.31
732042	Helicopter Aerial Work (not elsewhere specified)	3.57
732044	Log Hauling	6.04
732045	Fuel Storage Tank Operation and Fuel Distribution	2.69

74 — TRADE SECTOR

7410 — Retail Subsector

741001	Aircraft and Aircraft Equipment Sales and Leasing	1.22
741002	Auctioning Services	0.65
741004	Bicycle Shop or Sports Equipment Rental	0.65
741005	Butcher Shop	2.73
741006	Car or Truck Rental	1.33
741011	Garden or Landscaping Supply	1.70
741012	Gas Bar or Service Station	0.93
741013	General Retail (not elsewhere specified)	0.65
741014	Home Improvement Centre	2.21
741015	Jewellery, Eyewear, Clock, Watch or Trophy Sales or Repair, Key Cutting, or Blade Sharpening	0.38

Classification Unit Code	Classification Unit Name	Base Rate for 2012
741016	Light Industrial Equipment, Machinery, or Power Tool Rental (less than 500 lb.)	1.76
741017	Mobile Home Sales or Installation	0.65
741018	Music Shop	0.38
741019	Party Supply	0.65
741020	Retail Art Gallery and Picture Framing	0.38
741021	Retail Bakery or Delicatessen	0.95
741022	Retail Brewing or Wine Making Shop	0.65
741024	Satellite TV Dish Sales, Service, or Installation	0.65
741025	Supermarket	1.22
741026	Retail Confectionery	1.86
741027	Auto Parts Supply	0.65
741029	Flooring Store	1.87
741030	Convenience Store, Farm Market, or Specialty Food Store	1.00
741031	Furniture Store	1.49
741032	Beer, Wine or Liquor Store	0.86
741033	Large Retail Store (not elsewhere specified)	0.97

7420 — Wholesale Subsector

742001	Chemical Wholesale	0.41
742002	Clothing, Linen, or Other Textile Wholesale	0.92
742003	Drug, Vitamin, Pharmaceutical, or Beauty Aid Wholesale	0.41
742004	Film Distribution	1.21
742005	Fish Wholesale	1.14
742006	Food, Beverage, or Tobacco Product Wholesale	1.15
742007	Hay, Seed, Dry Animal Feed, or Other Similar Farm Product Wholesale	1.21
742008	Electronic Equipment or Light Equipment, Machinery, or Parts Wholesale (less than 500 lb.)	0.43
742009	Log Wholesale Trading	1.77
742010	Lumber, Plywood, Gyproc, Brick, or Other Similar Building Material Wholesale	1.76
742011	Medical or Dental Supplies Wholesale	0.22
742012	Electrical, Plumbing or Heating Supplies, or Packaged Building Supplies, Hardware, or Other Metal Product Wholesale	1.21
742013	Packaged Petroleum Product Wholesale	0.41
742014	Steel or Metal Wholesale (primary form)	2.22
742015	Wholesale (not elsewhere specified)	1.21

75 — PUBLIC SECTOR

7530 — Public Administration Subsector

753002	First Nations Operations	1.08
753003	Law Enforcement	1.41
753004	Local Government and Related Operations	1.42

76 — SERVICE SECTOR

7610 — Accommodation, Food, and Leisure Services Subsector

761001	Amusement Facility (not elsewhere specified)	0.84
761009	Campground	1.34
761010	Circus, Carnival, Rodeo, or Mechanical Amusement Ride	1.20
761011	Live Performance Venue	0.77
761012	Fitness Centre, Gym, or Health Centre	0.55
761013	Guided Tour (not elsewhere specified)	1.94
761014	Hair Styling Establishment or Esthetic Services	0.58
761015	Hall Rental	1.34
761018	Industrial Catering	2.24
761019	Catering Services (not elsewhere specified)	1.75
761020	Organizing a Leisure, Social, or Sport Club	1.94
761021	Massage Parlour, Steam Bath, or Massage Services (not elsewhere specified)	0.58
761023	Mobile Catering	1.75
761026	Organizing or Operating a Private Camp	1.48
761027	Organizing or Conducting Special Events (not elsewhere specified)	0.77
761028	Outdoor Sport Tour	2.95
761029	Parking Lot or Valet Parking	1.48
761030	Performing Arts	0.77
761031	Golf Course, Driving Range, Pitch and Putt, or Lawn Bowling Facility	1.28
761032	Private Park, Garden, or Zoo	1.22
761033	Building Management, Building Rental, or Mobile Home Parks and Strata Corporations	1.34
761034	Pub, Bar, Night Club, or Lounge	0.97
761035	Restaurant or Other Dining Establishment	0.97
761038	Ski Hill or Gondola Ride	3.11
761039	Public Art Gallery, Museum, or Other Special Interest Building Operation or Related Services	0.47
761040	Sports and Entertainment Facility	1.20
761041	Sports Administration	0.71
761042	Sports Instruction School	2.95
761043	Tanning Salon	0.58
761044	Travel Agency or Accommodation Registry	0.13
761045	Coffee Shops, Ice Cream Parlours, or Other Food Concessions (not elsewhere specified)	0.62
761046	Movie Theatre or Drive-In Theatre	0.84
761047	Mini Storage	1.34
761049	Park, Campground or Trail Maintenance	1.34
761050	Chartered Boat Tours	1.81
761051	Marina or Boat Rental	1.81
761052	Airline Catering	1.46
761053	Bingo Operations	0.84
761054	Casino or Other Gaming Operations (not elsewhere specified)	0.79
761056	Overnight and Short-term Accommodation (not elsewhere specified)	1.48

7620 — Business Services Subsector

762001	Accounting	0.11
762003	Administration of an Operation Conducted Outside B.C.	0.20
762004	Advertising or Public Relations Services	0.36
762005	Broker (not elsewhere specified) or Wholesale (no stock of goods in B.C.)	0.21
762006	Business Consulting	0.11
762007	Call Centre, Telemarketing, or Market Research	0.16
762008	Chamber of Commerce	0.14
762010	Clerical Worker Supply	0.24
762011	Commercial Stock Audit	0.81
762012	Constituency Office, Consulate, Foreign Embassy, or MLA Office	0.14
762013	Custom Brokerage or Freight Forwarding (excluding handling of goods)	0.11
762014	Custom Brokerage or International Freight Forwarding (including handling of goods)	0.80
762015	Data Processing	0.24
762017	Employment or Dating Agency and Related Testing	0.36
762018	Environmental Conservation Services	0.14
762019	Financial Services (not elsewhere specified)	0.09
762020	Graphic Design	0.12
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	0.20
762026	Modeling, Booking, or Talent Agency	0.36
762028	Packaged Office Service	0.24
762029	Private Investigation, Process Serving, Collection, or Bailiff Services	0.16
762030	Product Demonstration	0.36
762031	Professional or Employers' Association, Marketing Board or Better Business Bureau	0.15
762032	Property Management (administration only)	0.13
762033	Real Estate Agency	0.13
762034	Real Estate Appraisal or Appraisal Services (not elsewhere specified)	0.09
762035	Research Services (not elsewhere specified)	0.10
762037	Ship Chandlery or Ship Husbandry	0.79
762040	Translating or Interpreting Services	0.14
762041	Union	0.33
762043	Writing, Publishing, or Map Production (no printing)	0.12
762044	Records Storage	0.81
762045	Franchisor Services	0.36
762046	Digital Printing	0.68
762047	Publishing (with printing)	0.68
762048	Comprehensive Business Outsourcing	0.44

7630 — Professional, Scientific, and Technical Services Subsector

763001	Pet Grooming	3.46
763002	Animal Humane Society or Wildlife Rehabilitation	3.46
763003	Animal Training	3.46
763004	Architectural Drafting or Design	0.11

Classification Unit Code	Classification Unit Name	Base Rate for 2012
763005	Construction Management Consulting	0.22
763006	Building or Home Inspection	0.62
763007	Computer Consulting or Custom Computer Programming	0.10
763008	Computer Software, Audio, or Video Duplicating or Document Scanning Services	0.12
763009	Computer Software Package Design and Production	0.10
763010	Consulting Engineering	0.22
763011	Consulting (not elsewhere specified)	0.40
763012	Dental Laboratory	0.22
763013	Electrical Corrosion Control	0.90
763014	Farrier Services	3.46
763015	Forest Management Services	2.26
763018	Industrial Testing	0.87
763019	Interior Design	0.12
763020	Domestic Animal Breeding or Boarding	3.46
763021	Land Surveying	1.13
763022	Log Scaling	2.18
763023	Medical Diagnostic Laboratory	0.22
763024	Audio Video Post Production or Animation Services	0.36
763025	Motion Picture, Commercial, or Television Production	1.39
763027	Photography Studio or Photographic Services	0.12
763028	Pipeline or Heavy Equipment Inspection	0.88
763029	Recording Studio	0.36
763030	Scientific Research Laboratory	0.22
763031	Television or Radio Broadcasting	0.35
763032	Veterinary Hospital or Veterinary Services	0.58
763033	Geological, Geophysical, or Geochemical Consulting or Analysis	0.23
763034	Marine Vessel Surveying	0.83
763035	Air Navigation Support	0.35

7640 — Other Services Subsector (not elsewhere specified)

764001	Aircraft Maintenance or Repair	1.06
764002	Armature Winding for Small Motors	1.52
764003	Auto Dealership or Auto Sales	1.20
764004	Auto Glass Shop	1.93
764005	Auto Recycling	1.93
764006	Auto Service or Repair	1.94
764007	Autobody Shop	1.93
764008	Bindery	1.97
764009	Blind or Drapery Cleaning	1.52
764010	Car Wash or Auto Detailing	1.81
764011	Carpet, Rug, or Upholstery Cleaning	2.21
764012	Cemetery or Crematorium	1.73
764013	Daycare Centre, Preschool, or Playschool	0.82
764014	Commercial Cleaning or Janitorial Services	2.59
764015	Commercial Diving	2.61
764016	Commercial Laundry or Linen, Uniforms, or Diaper Supply	3.91
764018	Domestic Cleaning	4.38
764020	Dry Cleaning Facility or Laundromat	1.52

Classification Unit Code	Classification Unit Name	Base Rate for 2012
764021	Portable Electronic Equipment or Small Household Appliance Service or Repair	0.18
764022	Steam Cleaning, Sandblasting, or Pressure Washing of Buildings, Pools, or Parking Lots	10.37
764024	Fire Prevention Equipment Sales, Service, Installation, or Inspection	1.49
764025	Fish, Creek, or Stream Enhancement	2.62
764026	Fruit or Vegetable Packing or Packaging	1.86
764027	Funeral Undertaking	0.34
764028	Heavy Equipment, Machinery, or Parts Sales, Rental, Service or Repair (greater than 500 lb. weight) (not elsewhere specified)	2.21
764029	Hiring or Providing Companion Services or Domestic Childcare	0.82
764030	Home Support Services	1.31
764033	Land or Marine Pollution Control	2.64
764034	Locksmithing	0.18
764035	Light Industrial Equipment, Machinery or Parts, or Power Tool Service or Repair (less than 500 lb.)	1.51
764036	Mailing or Addressing Services	1.97
764037	Major Household Appliance or Stationary Business Machines or Medical Equipment Service, Repair, or Installation	1.50
764041	Ornamental Plant Rental or Office Plant Services	1.50
764042	Paper Shredding	1.50
764044	Plastic Laminating, Packing, or Packaging (not elsewhere specified)	1.97
764045	Pleasure Boat, Motorcycle, Snowmobile, or Other Leisure Craft Sales and Service	1.82
764046	Security or Patrol Services	1.79
764047	Recreational Vehicle Sales, Service, or Rental	1.82
764048	Septic Tank, Sewer, or Sewage Disposal System Services	2.84
764050	Steam Cleaning, Sandblasting, or Pressure Washing of Heavy Equipment	2.30
764051	Structural Repair of Marine Pleasure Craft	3.21
764054	Pest Control or Fumigation (not elsewhere specified)	2.59
764055	Vending Machine, Washing Machine, Dryer, or Amusement Machine Distribution	1.50
764057	Window, Gutter, or Awning Cleaning	9.51
764058	Security Alarm System Sales, Service, Installation, and Repair or Telecommunication, Cable TV, or Other Similar Wiring	1.94
764059	Hiring Workers for Own Home Maintenance	1.33
764060	Landscaping, Lawn or Garden Maintenance, or Weed Control	2.48
764062	Tree Services (not directly related to the forestry industry)	8.26
764063	Commercial Retail Sign Shop or Document Copying Services	1.97
764066	Furnace, Duct, or Air Vent Cleaning and Servicing	4.38
764067	Pool, Spa, or Hot Tub Service	2.59
764068	Automatic Door or Gate Installation, Service or Repair	1.49
764069	Blind or Drapery Track Installation	1.52

7650 — Education Subsector

765001	College, Teaching University, Trade or Vocational School	0.22
765002	Driving School	0.42
765003	Library or Resource Centre	0.20
765005	Independent or Private Primary or Secondary School	0.42
765007	University	0.19
765008	Public School District	0.55
765009	Supplementary Education	0.22

7660 — Health Care and Social Assistance Subsector

766001	Acute Care	1.09
766002	Alcohol or Drug Treatment Centre	0.82
766003	Alternative Health Care	0.21
766004	Ambulance or First Aid Services	1.10
766005	Chiropractic Services, Chiropractic Care, or Chiropractic Practice	0.22
766006	Community Health Support Services	1.30
766007	Counselling or Social Services (not elsewhere specified)	0.82
766008	Dentistry or Ancillary Dental Services	0.24
766009	Fundraising or Charitable Organization	0.39
766010	Life and Job Skills Training	1.44
766011	Long Term Care	2.42
766012	Massage Therapy (licensed)	0.22
766013	Optometry	0.24
766014	Physiotherapy or Occupational Therapy	0.22
766015	Medical Clinic or Medical Practice (not elsewhere specified)	0.24
766016	Religious Organization	0.39
766017	Residential Social Service Facility	1.79
766018	Retirement Home or Seniors' Home (accommodation only)	1.79
766019	Short Term Care	1.48
766020	Supplementary Health Care	0.24
766021	Surgical Centre	0.24

7670 — Utilities Subsector

767001	Cable Television Service	0.90
767002	Internet Services	0.12
767003	Electric Utilities	1.10
767004	Gas Utilities	0.48
767005	Oil or Gas Transmission (oil or gas pipeline)	0.53
767006	Telephone or Telecommunication Services	0.35

SPECIAL HAZARD

714023	Shake or Shingle Mill	12.02
721024	Framing or Residential Forming	7.46
721051	Steep Slope Roofing	10.88

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