

1999 Classification and Rate List

for employers under the
*Workers Compensation Act
of British Columbia*

(Rates listed per \$100 of payroll.)
Maximum assessable wage is \$57,500.
Minimum annual assessment is \$25.

Effective January 1, 1999

This Employer Classification and Rate List is published policy of the WCB Panel of Administrators under the provisions of Section 82 of the *Workers Compensation Act*.

Introduction

How to use this booklet

This booklet contains two complete lists of industry assessment rates for 1999. The first is an alphabetical list of assessment rates by industry description (page 1). The second list organizes assessment rates by industry class number (page 33).

Assessment rates are per \$100 of payroll. For example, if your business is classified under “food concession” (industry class number 062709), your assessment rate for 1999 is \$1.12 for each \$100 of payroll.

All assessment rates listed in this booklet take effect January 1, 1999. The maximum assessable wage per worker for 1999 is \$57,500. The minimum annual assessment is \$25.

How industry classification works

When an employer registers with the Workers' Compensation Board, the employer's business is classified by industry for insurance purposes. Collectively, assessment payments from each industry group pay for the costs of all injuries and diseases arising from that group. Each industry group must be large enough to provide an adequate spread of risk and some stability to the industry assessment rate — an important consideration when the costs of an occupational injury can exceed \$1 million.

How classification works within a business

Classifications are based on a business' industrial activities — not the occupations within a business. In most cases, companies pay one assessment rate for all their activities. For example, an employer pays the same assessment rate for both an office worker and a shop worker employed in the same industry.

“Special hazard operations” are now classified separately for the purposes of assessment and injury reporting. If you are involved in any of the “special hazard operations” (listed under industry subclass 0725) you will be assessed separately for that activity, regardless of your business' primary activity. For example, a road construction company involved in a small amount of bridge building may have paid the road construction rate of assessment for all its employees. But now, this business will be assessed separately for its bridge building activity, which constitutes a “special hazard operation” and carries a higher rate of assessment.

If your business involves any of these activities you must record payroll for that activity separately and advise the WCB Assessment Department so a special hazard classification can be set up for you.

Where assessment money goes

The WCB receives all assessment revenue and pays for injury and disease costs with it. The WCB is independent of the provincial government; assessment payments are not part of provincial revenue.

Where to get more information

WCB Assessment Department

Contact the WCB's head Assessment office at:

Telephone	604 244-6181
Toll free in B.C.	1 888 922 2768
Fax	604 244-6490

A complete listing of WCB offices is located at the back of this booklet.

WCB publications

The pamphlet *Assessments and Classification: A Guide for Employers* is available by contacting the WCB Films and Posters Section at:

Telephone	604 276-3068
Toll free in B.C.	1 800 661-2112, local 3068
Fax	604 279-7406.

The *Assessment Policy Manual* and the *Employer Assessment Classification Committee Decisions* are available for reference at any WCB office. The *Assessment Policy Manual* is also available for purchase from the WCB Films and Posters Section.

Rates by Classification Description

Industry description	Industry class number	Rate per \$100 payroll
Index A		
Abattoir	063700	4.63
Abrasives, Mfg	060237	2.03
Academy, Riding	064307	2.80
Accountants Office	330101	0.10
Acetylene, Mfg. and/or Distribution	060215	2.03
Acids, Mfg	060240	2.03
Acoustical Contractors	070504	6.86
Acting School	140604	0.34
Activity Centre (for Social Services)	140605	0.34
Actuarial Service	330402	0.10
Acupuncture Service	310101	0.30
Addressing Services (Mail)	330201	0.24
Adjusters, Insurance	330402	0.10
Administration of an Out of Province Operation	330206	0.24
Adoption Agency	140605	0.34
Advertising Agency (no printing)	330202	0.24
Aerial Advertising	082300	3.02
Aerial Erection	070606	6.89
Aerial Photography	082300	3.02
Air Canada	120200	
Air Conditioning Contractors	070712	4.07
Aircraft Mfg. (Composite)	070719	4.07
Aircraft Repairs and Maintenance	065901	2.17
Aircraft Sales and Rentals	065901	2.17
Aircraft Services (where not part of air carrier)	065901	2.17
Airport Construction (of entire airport)	072602	4.13
Air Services – Charter, Using Aircraft of 12,500 lbs. or Less	082300	3.02
Air Services – Charter, Using Aircraft of More than 12,500 lbs.	082000	0.77
Air Services – Scheduled	082000	0.77
Air Services – Specialty	082300	3.02
Air Services – Specific Point	082000	0.77
Air Traffic Controllers	080803	0.34
Alarm Systems, Installation (wiring only, no component hook-up)	071100	4.61
Alarm Systems (Electronic), Manufacturing	060311	0.40
Alarm Systems, Monitoring	062211	1.42
Alarm Systems, Service	062211	1.42
Alcohol and Drug Centre	140605	0.34
Alcoholic Beverages, Mfg.	060800	2.60
Alkalis, Mfg.	060240	2.03
Alkyd Resins, Mfg.	060210	2.03
Aluminum Products, Small, Mfg.	060214	2.03
Aluminum Smelter	041800	1.86
Aluminum Windows, Mfg.	060214	2.03
Ambulance Service (excluding Emergency Health Services Commission)	081200	2.22
Ammunition, Mfg.	070700	4.07

“N.E.S.” = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Amusement Park	060502	0.66
Animal Breeding Service	064307	2.80
Animal Clinic	062606	0.50
(NOTE: The above is a special rate for 1999)		
Animal Feed and Supplements, Dry, Mfg. and/or Packaging	063200	2.40
Animal Feed and Supplements, Dry, Sales	063203	2.40
Animal Foods, Canning	063706	4.63
Animal Hospital	062606	0.50
(NOTE: The above is a special rate for 1999)		
Animal Humane Society	062606	0.50
(NOTE: The above is a special rate for 1999)		
Antennae, Erection, Installation or Servicing	070606	6.89
Apartment Buildings, Operation	062202	1.42
Apiary	064303	2.80
Appliance Rental	060334	0.40
Appliances, Household, Electrical, Installation or Service, Rental, Repair or Mfg.	060311	0.40
Appliances, Transmission Line, Installation	072614	4.13
Appraisal Service	330404	0.10
Aptitude Testing	330209	0.24
Arbitration Service	330304	0.16
Arcades	060506	0.66
Architects	074700	0.28
Architectural Drafting and Designing	074700	0.28
Argent Recovery Processes	060336	0.40
Armaments, Mfg.	070700	4.07
Armature Winding, Small Motors	060218	2.03
Armature Winding, N.E.S.	071100	4.61
Armoured Car Service	085100	5.38
Arsenical Products, Mfg.	060226	2.03
Art Council	060502	0.66
Art Gallery, Retail	067302	0.73
Art Exhibits	060502	0.66
Art Restoration Services	060502	0.66
Art Supplies, Retail	067302	0.73
Artificial Ice, Mfg.	065711	1.84
Artificial Insemination Station	064307	2.80
Artificial Limbs, Sales and Service or Repair or Mfg.	060337	0.40
Asbestos Mine	041100	5.15
Asphalt Paving Material, Mfg.	072606	4.13
Asphalt Roofing, Application	070600	6.89
Asphalt Roofing, Shingles, Siding or Tile, Mfg.	060237	2.03
Assayers, Private Practice	060223	2.03
Assembly of Artifacts, Art Exhibits, or Historical Documents	060502	0.66
Auctioneering Establishment	067309	0.73
Audiometric Testing	310101	0.30
Auto Court	062703	1.12
Automobile Driving School	140604	0.34
Automobile Gas Conversions	065900	2.17
Automobile Glass Installation	065900	2.17
Automobile, Mfg.	070719	4.07
Automobile Painting, Repairs or Sales	065900	2.17

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Automobile Parts Sales, Used	065900	2.17
Automobile Race Courses	060503	0.66
Automobile Rental (without driver)	081200	2.22
Automobile Sales or Service	065900	2.17
Automobile Springs, Mfg.	070700	4.07
Automobile Tires, Mfg.	060209	2.03
Automobile Towing	065900	2.17
Automobile Washing and Polishing	065900	2.17
Avalanche Control	072616	4.13
Awnings, Mfg.	061700	2.69

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Babbitt Metal, Mfg.	070702	4.07
Baggage Transfer Service	085100	5.38
Bags, Plastic or Paper, Mfg.	060230	2.03
Bags (Luggage), N.E.S., Mfg. or Repair	060213	2.03
Bags (Luggage), Leather, Mfg. or Repair	060302	0.40
Bailiff	330203	0.24
Bakery (or Distribution of Bakery Products)	062001	2.28
Bakery, Retail	067320	0.73
Ballroom, Operation	060507	0.66
Bands (Musical)	064602	0.84
Banks	330401	0.10
Barber Shop	067307	0.73
Barber Supply House	065401	0.83
Barges, Building and Repairing (Steel)	072102	16.04
Barrels, Made of Staves, Mfg.	010705	3.28
Bath Service, Steam	062714	1.12
Batteries, Mfg.	060216	2.03
Beams, Laminated, Mfg.	010703	3.28
Beams, Precast Concrete, Mfg.	040312	4.82
Beauty Parlour	067308	0.73
Beauty Supplies, Wholesale	065401	0.83
Bed and Breakfast Operation	062202	1.42
Bed and Breakfast Registry	330204	0.24
Beds, Iron, Mfg.	060214	2.03
Bedsprings, Assembled, Mfg.	060214	2.03
Beekeeping	064303	2.80
Beer, Mfg.	060800	2.60
Beer Parlour	062709	1.12
Beetle Surveys	072620	4.13
Belting, Rubber and Rubberized Textile, Mfg.	060209	2.03
Berry Farm	064305	2.80
Better Business Bureau	330301	0.16
Beverage Room	062709	1.12
Beverages, Alcoholic, Mfg.	060800	2.60
Beverages, Fruit or Vegetable Drinks, Mfg.	062400	3.63
Beverages, Non-Alcoholic, Mfg.	060801	2.60
Bicycle, Mfg.	060214	2.03
Bicycle Rental	060331	0.40
Bicycle Repair Shop	060331	0.40
Billiard Tables and Equipment, Installation or Repairs	060238	2.03
Billiard Parlour	060510	0.66

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Bingo Game Operation	060502	0.66
Biscuits, Mfg.	062002	2.28
Blacksmithing and Horse Shoeing	070706	4.07
Blasting	072616	4.13
Bleaching Powder or Liquid, Mfg.	060207	2.03
Blinds, Venetian, Metal, Mfg.	060214	2.03
Blinds, Venetian, Wooden, Mfg.	060400	2.68
Blinds, Window, Textile, Mfg.	061800	1.44
Blocks, Building, Concrete, Mfg.	040312	4.82
Bluing, Laundry, Mfg.	060207	2.03
Board Games, Mfg.	060318	0.40
Boarding Car Operation	062204	1.42
Boat Tours	090100	5.52
Boats, Canoes, Retail (not part of Marina Operation)	067302	0.73
Boats, Mfg., 42 Feet or More in Length (not including Fibreglass boats)	072101	16.04
Boats, Mfg., Less than 42 Feet in Length (including Fibreglass boats of any length)	060419	2.68
Bodies, Truck and Bus, Mfg.	070719	4.07
Body Shop, Motor Vehicle, Repair	065900	2.17
Boilers, Installation or Removal	070607	6.89
Boilers, Mfg.	070700	4.07
Bolts, Mfg.	070703	4.07
Bonding Service	330402	0.10
Bookbinding	063900	0.62
Booking Agency	330202	0.24
Bookkeeping	330101	0.10
Booming Ground (as a separate business)	010506	4.82
Boots, Shoes or Skates, Mfg.	060204	2.03
Botanical Garden, Municipal	140101	1.66
Bottle Depot (where not part of other operations)	060241	2.03
Bowling Alley	060506	0.66
Bowling Equipment, Installation and Repairs	060238	2.03
Bowling Club, Lawn	062705	1.12
Boxes, Cardboard or Plastic, Mfg.	060203	2.03
Boxes, Wooden, Mfg.	010704	3.28
Brake Shop, Motor Vehicle, Repair	065900	2.17
Brass Products, Small, Mfg.	060214	2.03
Breeding, Animal Service	064307	2.80
Brewery	060800	2.60
Brick and Tile, Mfg.	040308	4.82
Bricklaying	070602	6.89
Bridge Cleaning	072510	17.50
Bridge Construction	072507	17.50
Bridge Operation	060222	2.03
Bridge Painting	072510	17.50
British Columbia Assessment Authority	131500	
British Columbia Building Corporation	132000	
British Columbia Development Corporation	131600	
British Columbia Ferries Corporation	131900	
British Columbia Government, N.E.S.	130200	
British Columbia Harbours Board	132200	

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
British Columbia Liquor Distribution Branch	130400	
British Columbia Railway Company	130100	
British Columbia Systems Corporation	132100	
British Columbia Vocational Training	131200	
Broadcasting, Radio or Television	080801	0.45
Brokers (other)	330405	0.10
Brooms or Brushes, Mfg.	060407	2.68
Brush Cutting (for forestry)	010200	8.55
Builders' Supplies, Dealers	065700	1.84
Building Cleaning, External	070622	6.89
Building Construction, Industrial	070600	6.89
Building Construction, Non-Industrial, N.E.S.	070620	6.89
Building Moving	072511	17.50
Buildings, Apartments	062202	1.42
Buildings, Commercial Operation	062205	1.42
Buildings, Electrical Wiring	071100	4.61
Buildings, Insulation	070504	6.86
Buildings, Portable, Mfg., N.E.S.	060421	2.68
Buildings, Portable, Steel, Mfg.	070714	4.07
Buildings, Prefabricated or Precut, Wood Frame, Mfg.	060412	2.68
Bulk Oil Depot	063600	1.13
Bulldozer Operation	072617	4.13
Bulletin Board Service (Computer)	330303	0.16
Bungee Jumping	060502	0.66
Burglar Alarms, Installation	071100	4.61
Burglar Alarms, Monitoring	062211	1.42
Burlington Northern Inc.	180000	
Bus and Coach Line	081100	1.90
Bus Depot (where not part of other operations)	081100	1.90
Business Consultants	330302	0.16
Business Machines, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Bus Service, Chartered	081101	1.90
Bus Service, School	081101	1.90
Butcher Shops	067101	2.69
Buttons, Mfg.	061800	1.44

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Cabaret, Night Club	062702	1.12
Cabins, Resort, Operation	062703	1.12
Cable and Wire, Mfg.	070709	4.07
Cable Television Service	080101	0.88
Cafe or Coffee Shop	062709	1.12
Camera Repairs	060311	0.40
Campers, Mfg.	060422	2.68
Campers, Sales and Service	065900	2.17
Camper Conversion or Mfg.	060422	2.68
Camper Vans, Mfg.	060422	2.68
Camper Vans, Sales and Service	065900	2.17
Campgrounds	062703	1.12
Campsite Maintenance (Provincial)	060500	0.66
Canada – British Columbia Employment Development Program	132500	

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Industry Description	Industry Class Number	Rate Per \$100 Payroll
Canadian National Railways	120000	
Canadian Pacific Limited and Associated Companies:		
Air Transportation	100900	
Building Construction	101300	
Express	100300	
Hotel Operation	101400	
Mining and Smelting	100600	
Railway Operation	100100	
Trucking and Hauling	101200	
Water Transportation	100200	
Candles, Mfg.	060207	2.03
Canning Animal Foods	063706	4.63
Canning Meats	063705	4.63
Canning or Packing Fruit or Vegetables	062400	3.63
Canning or Processing Fish	090600	1.87
Canoes, Mfg.	060419	2.68
Canopies and Other Parts or Accessories, Fibreglass, Mfg.	060422	2.68
Cans, Mfg.	060200	2.03
Canvas Work, Mfg.	061700	2.69
Car Sales or Service	065900	2.17
Car Wash	065900	2.17
Cardboard Boxes, Mfg.	060203	2.03
Carpenter Shops	060412	2.68
Carpet and Rug Cleaning (using portable equipment)	071301	1.12
Carpet and Rug Cleaning Establishment	062500	2.31
Carpet Laying	060235	2.03
Carpets, Mfg.	061706	2.69
Cartage (Trucking)	085100	5.38
Cash Registers, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Casinos	060502	0.66
Caskets and Coffins, Wooden, Mfg.	060404	2.68
Catering, Industrial	062204	1.42
Catering, Mobile	062204	1.42
Catering, N.E.S.	062708	1.12
Cattle Farming	064307	2.80
Causeways or Jetties, Construction	072505	17.50
Cement Block Laying	070602	6.89
Cement Blocks, Mfg.	040312	4.82
Cement, Mfg.	040307	4.82
Cement Products, Mfg., N.E.S.	040312	4.82
Cement Work, N.E.S.	070604	6.89
Cemetery Boards, Municipal	140103	1.66
Cemetery Operations	062206	1.42
Ceramic Finishing	060318	0.40
Cereal Products, Mfg.	062020	2.28
Chain Saws, Repair or Sharpening	060217	2.03
Chair Lift or Ski Tow, Operations	062203	1.42
Chamber of Commerce	330301	0.16
Charcoal, Mfg.	060252	2.03
Charitable Institutions	140605	0.34
Charter Air Services, Using Aircraft of 12,500 lbs. or Less	082300	3.02

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Charter Air Services, Using Aircraft of More than 12,500 lbs.	082000	0.77
Charter Sport Fishing (Guiding)	085102	5.38
Chartered Accountants	330101	0.10
Chartered Buses, Operation	081101	1.90
Cheque Cashing Service	330401	0.10
Chemicals, Industrial, Mfg.	060240	2.03
Chicken Catching	064308	2.80
Child Caregivers, In-Home	330500	1.56
Chimney Cleaning	070600	6.89
Chipping (Wood Chips, Mfg.)	010501	4.82
Chiropractor's Office	310101	0.30
Chopsticks, Mfg.	010705	3.28
Christmas Tree Cutting	060227	2.03
Christmas Tree Farm Operation	060227	2.03
Church Employees	067000	0.36
Cider, Mfg.	060800	2.60
Cigars, Mfg.	067311	0.73
Clay Ornaments, Mfg.	060318	0.40
Clay Pit	040303	4.82
Cleaning, Automobiles	065900	2.17
Cleaning, Buildings, External	070622	6.89
Cleaning, Chimney	070600	6.89
Cleaning Compounds, Mfg.	060207	2.03
Cleaning, Domestic (as a business)	065800	2.72
Cleaning, Heavy Equipment	070710	4.07
Cleaning, Janitorial	071301	1.12
Cleaning or Dyeing Service	062500	2.31
Cleaning, Window	071302	1.12
Clerical Workers, Supplying as a Business	067314	0.73
Clinics, Medical	310101	0.30
Cloth, Mfg.	061705	2.69
Clothing, Mfg.	061800	1.44
Cloth Window Blinds, Mfg.	061800	1.44
Clubs, Private	062701	1.12
Coal Exploration	043000	4.75
Coal Mine	043000	4.75
Coal Yard, Operation, Distribution or Packaging	065712	1.84
Coffee Roasting	062021	2.28
Coffins and Caskets, Mfg.	060404	2.68
Cold Storage Plant	060257	2.03
Collection Agency	330203	0.24
Collection, Fish	091100	7.03
Collection, Kelp	090600	1.87
Colleges and Universities	140600	0.13
(NOTE: The above is a special rate for 1999)		
Commercial Buildings, Operation	062205	1.42
Commercial Diving Service	090102	5.52
Commercial Fish Farm (exclusive of Hatcheries)	090601	1.87
Commercial Fishing	091100	7.03
Commercial Properties, Operation	062205	1.42
Commercial Stock Audit	067317	0.73
Commercial Traveler Representing an Industry Located Outside the Province	065403	0.83

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Communication Systems, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Communication, Telegraph or Cable, Operation	070718	4.07
Community Festivals or Events, N.E.S.	060502	0.66
Community Recreation Centres	140101	1.66
Community Service Organization	140605	0.34
Compressed Sawdust Fire Logs, Mfg.	065714	1.84
Computer Bulletin Board Service	330303	0.16
Computer Programming Service	330303	0.16
Computer Software, Mfg./Duplicating	067305	0.73
Computers, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Concrete Beams, Prestressed, Mfg.	040313	4.82
Concrete Products, Mfg., N.E.S.	040312	4.82
Concrete, Ready-Mix, Mfg., N.E.S.	065704	1.84
Concrete Work, Reinforced, N.E.S.	070604	6.89
Condominiums or House Rentals or Strata Corporations or Townhouses	062209	1.42
Confectionery, Mfg.	062002	2.28
Conservation Groups	140605	0.34
Constituency Office	330205	0.24
Construction, Building, Industrial	070600	6.89
Construction, Building, Non-Industrial, N.E.S.	070620	6.89
Consulate	330205	0.24
Consulting Engineering	074700	0.28
Containers, Cardboard or Plastic, Mfg.	060203	2.03
Conveyor Belts, Installation	070600	6.89
Cooperage, Staves, Mfg.	010705	3.28
Corrosion Control, Electrical	060223	2.03
Cosmetics, Mfg.	060306	0.40
Counselling Clinics	140605	0.34
Courier Service	085100	5.38
Crane Operation as a Business	070600	6.89
Credit Unions	330401	0.10
Crematory	062206	1.42
Creosoting	010505	4.82
Crime Prevention Programs	062211	1.42
Crisis Centre	140605	0.34
Crop Dusting or Spraying by Aircraft	082300	3.02
Crushing, Stone	040301	4.82
Cultivation, Oyster	090600	1.87
Cultured Marble, Mfg.	060209	2.03
Curing Hides	060228	2.03
Curling Rinks	060504	0.66
Cushions, Mfg.	061800	1.44
Customs Brokers (N.E.S.)	090900	0.28
Customs Brokers (where no trucking, freight forwarding or warehousing)	330103	0.10

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Dairy or Distribution of Dairy Products	062402	3.63
Dairy Farm	064307	2.80
Dam Construction	072500	17.50
Dance Halls as a Business	060507	0.66

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Dance School	140604	0.34
Data Processing Service	330303	0.16
Dating Service	330208	0.24
Day Care Centre (children)	140606	0.34
Day Care, N.E.S.	140605	0.34
Decorating Service, Interior	067303	0.73
Delicatessen Products, Mfg.	062003	2.28
Delivery Service	085100	5.38
Demolition, Buildings	070600	6.89
Dental Laboratory	310102	0.30
Dental Supply House	065401	0.83
Dental Technicians' Board	131300	
Dentists' Office	310101	0.30
Department Store, Catalogue Sales Office, Retail	067200	1.32
Depot, Bulk Oil	063600	1.13
Depot, Recycling, Bottles, Cans, Paper and Glass (where not part of other operations)	060241	2.03
Detective Agency	062211	1.42
Detergents, Mfg.	060207	2.03
Diamond Drilling	041102	5.15
Diaper Service	062501	2.31
Die Casting or Die Making	070705	4.07
Digging, Water Well	072615	4.13
Discotheque	062702	1.12
Display of Artifacts, Art Exhibits, or Historical Documents	060502	0.66
Display Painting, Shop Only	063901	0.62
Distillery	060800	2.60
Distribution of Automatic Amusement, Music or Vending Machines or Devices	060312	0.40
Diving Service, Commercial	090102	5.52
Diving Suits, Mfg.	061800	1.44
Doctors' Office	310101	0.30
Dog Boarding, Grooming, or Obedience School (NOTE: The above is a special rate for 1999)	062606	0.50
Dog Catching	140100	1.66
Domestic Cleaning Service	065800	2.72
Doors, Overhead, Assembling and Installing	070600	6.89
Doors, Wood, Mfg.	010700	3.28
Drafting and Designing, Architectural	074700	0.28
Draperies, Mfg.	061800	1.44
Drapery Track, Mfg. or Installation	060214	2.03
Dredging, Canals, Harbours, etc.	072605	4.13
Drilling, Diamond	041102	5.15
Drilling, N.E.S.	072504	17.50
Drilling, Oil or Gas Wells, N.E.S.	074804	2.11
Drilling, Oil or Gas Wells, Offshore	074805	2.11
Drilling, Water Wells	072615	4.13
Driving School	140604	0.34
Drug Store	067302	0.73
Drugs and Medicines, Mfg.	060306	0.40
Dry Animal Feed and Supplements, Manufacturing and/or Packaging	063200	2.40
Dry Animal Feed and Supplements, Sales	063203	2.40

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Dry Cleaning Establishment	062500	2.31
Dry Docks Construction	072501	17.50
Dry Docks, Operation	072100	16.04
Dry-Wall Contractors	070505	6.86
Duct, Insulation	070712	4.07
Dyeing	062500	2.31
Dyke Construction or Repair	072603	4.13

Index E

Egg Farming	064308	2.80
Electric Light and Power Plants, Construction by an Electric Light and Power Company for the Purpose of its Business	080100	0.88
Electric Light and Power Plants and Lines Operation	080100	0.88
Electric Lighting Systems, Construction or Installation, N.E.S.	071100	4.61
Electric Railway, Maintenance or Operation	081100	1.90
Electric Welding	070707	4.07
Electrical Appliances, Household, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Electrical Control Panels, Installation or Service, Rental or Repair or Mfg.	060229	2.03
Electrical Contractors	071100	4.61
Electrical Corrosion Control	060223	2.03
Electrical Switchgear Mfg.	060229	2.03
Electrical Wiring of Buildings	071100	4.61
Electronic Equipment, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Electroplating	070716	4.07
Elevators, Installation, Mfg. or Repairs	070616	6.89
Embassy, Foreign	330205	0.24
Embroidery Service	061800	1.44
Emergency Health Services Commission	131700	
Employers' Association	065601	0.61
Employment Agency	330209	0.24
Employment Bridging Assistance Program	132400	
Employment Insurance Job Creation	380000	0.24
Enameling, Metal	070716	4.07
Enameling, Porcelain	070716	4.07
Engineering, Consulting	074700	0.28
Engines, Installation or Removal	070607	6.89
Engines, Mfg.	070700	4.07
Engraving	063900	0.62
Envelopes, Mfg.	060231	2.03
Entertainment Productions Other Than Television and Motion Picture, N.E.S.	064603	0.84
Equipment, Moving, (where it is braced/jacked and dolly wheels placed under it)	072511	17.50
Equipment, Heavy, Sales or Service or Rental or Repair	070710	4.07
Equipment, Light, Service or Rental or Repair	060217	2.03
Equipment, Mfg.	070710	4.07
Escort Service	330208	0.24
Excavating Contractors	072607	4.13

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Excelsior (Wood Wool), Mfg.	010705	3.28
Exploration, Coal	043000	4.75
Exploration, Mineral	041100	5.15
Explosives, Mfg.	060256	2.03
Expositions or Trade Shows	060502	0.66
Exterminating Service	060219	2.03
Extracts and Syrups (Flavouring), Mfg.	062021	2.28

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Farm, Berry	064305	2.80
Farm, Dairy, Sheep	064307	2.80
Farm, Egg, Hog, Mink, Poultry, Rabbit	064308	2.80
Farm, Fish, Commercial (exclusive of Hatcheries)	090601	1.87
Farm, Grain, Hay, Mixed, Seed, Vegetable	064300	2.80
Farm, Labour Supply	064304	2.80
Farm, N.E.S.	064300	2.80
Farm Supply Dealers	063203	2.40
Feed Lots	064307	2.80
Feed and Supplements, Animal, Dry, Manufacturing and/or Packaging	063200	2.40
Feed and Supplements, Animal, Dry, Sales	063203	2.40
Fence Posts, Mfg.	010505	4.82
Fencing Contracting	070600	6.89
Fencing, Chain Link, Mfg.	070709	4.07
Ferries, Operation	090100	5.52
Fertilizer, Fish, Mfg.	090600	1.87
Fertilizer, Mfg., N.E.S.	060225	2.03
Festivals or Events, Community Operated, N.E.S. ...	060502	0.66
Film Distribution	064600	0.84
Financial Institutions	330401	0.10
Fire Brigade, Volunteer (of a Municipality, Improvement District or Regional District)	140100	1.66
Fire Brigade, Volunteer, N.E.S. (on request)	140105	1.66
Fire Log, Compressed, Mfg.	065714	1.84
Fire Sprinkler Systems, Installation or Servicing	070712	4.07
Fireplace, Installation or Servicing	070712	4.07
Firewood Cutting as a Business	065712	1.84
First Aid Service	062600	1.45
First Aid Ski Patrol	132600	
Fish Canning or Processing	090600	1.87
Fish Collection	091100	7.03
Fish Farm, Commercial (exclusive of Hatcheries)	090601	1.87
Fish Fertilizer or Fish Oil, Mfg.	090600	1.87
Fish Hatchery	090600	1.87
Fish Wholesaling	090600	1.87
Fishboat Construction (42 Feet or More in Length)	072101	16.04
Fishboat Construction (Less than 42 Feet in Length)	060419	2.68
Fishing	091100	7.03
Fishing, Charter Sport (Guiding)	085102	5.38
Fitness Centre	062701	1.12

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Fitness Testing	062701	1.12
Flagging Service, Road	072600	4.13
Flakeboard, Wood, Mfg.	010701	3.28
Flat-Deck Trailers, Mfg.	070719	4.07
Flat Top Roofing	070714	4.07
Floor Cleaning or Waxing Service	071301	1.12
Floor Laying, Hardwood	070508	6.86
Florist Shop, Retail	067302	0.73
Flour Mill	063200	2.40
Flumes Construction	072500	17.50
Flyer Distribution	085100	5.38
Flying School	082300	3.02
Food Concession (permanent location only)	062709	1.12
Food Products, Mfg., N.E.S.	062020	2.28
Foreign Embassy	330205	0.24
Forest Fire Fighting	010200	8.55
Forestry Surveys	063100	1.60
Foundry	070705	4.07
Framing	070600	6.89
Freight Forwarding as Principal (domestic)	085100	5.38
Freight Forwarding (international)	090900	0.28
Freighting, N.E.S.	085100	5.38
French Polishing Furniture	060333	0.40
Friendship Centre	140605	0.34
Frozen Dinners, Mfg.	062020	2.28
Fruit Canning or Packing	062400	3.63
Fruit or Vegetable Drinks, Mfg.	062400	3.63
Fuel Storage Tanks, Operation	063600	1.13
Fuel Station, Marine	065900	2.17
Fumigating Service	060219	2.03
Funeral Service	081201	2.22
Fur Goods, Mfg.	060301	0.40
Furnaces, Mfg.	070700	4.07
Furniture, Mfg., N.E.S.	060400	2.68
Furniture, Metal, Mfg.	060214	2.03
Furniture Refinishing, Stripping, or Painting	060333	0.40
Furniture, Rental	067302	0.73
Furniture, Upholstering	060234	2.03

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Galvanizing	070716	4.07
Garages	065900	2.17
Garbage Collection Service	085100	5.38
Gardening, Landscape	072608	4.13
Gardening, N.E.S. (exclusive of Market Gardening)	072608	4.13
Gas, Acetylene, Mfg. and/or Distribution	060215	2.03
Gas Bar	065900	2.17
Gas Conversion, Automobile	065900	2.17
Gas, Natural, Distribution System Operation (exclusive of Trans-Provincial Pipeline Systems)	080102	0.88
Gas, Oxygen, Mfg. and/or Distribution	060215	2.03
Gas, Propane, Mfg. and/or Distribution	060215	2.03

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Gas Fitting	070712	4.07
Gas or Oil Pipeline Construction or Inspection	072613	4.13
Gas or Oil Producers, Explorers, Developers	074801	2.11
Gas or Oil Well Drilling, N.E.S.	074804	2.11
Gas or Oil Well Drilling, Offshore	074805	2.11
Gas or Oil Well Servicing by Means of Service Rigs	074806	2.11
Gas or Oil Well Servicing by Means Other than Service Rigs	074807	2.11
General Maintenance or Repair Service	070600	6.89
General Retail	067302	0.73
Geological and Geophysical Service for the Mining Industry	041100	5.15
Geological and Geophysical Service for the Oil and Gas Industry	074802	2.11
Geophysical Contractors for the Mining Industry	041100	5.15
Geophysical Contractors for the Oil and Gas Industry	074802	2.11
Glass Bottles or Jars, Reconditioning or Mfg.	060224	2.03
Glass Shops	060236	2.03
Glass Installation, Auto	065900	2.17
Glass Ornaments, Mfg.	060318	0.40
Glass Products, Mfg., N.E.S.	060236	2.03
Glass Tinting	060236	2.03
Glue, Mfg.	060207	2.03
Golf Club Repair	060214	2.03
Golf Course, Range or Club	062705	1.12
Golf, Mini	060502	0.66
Golf School	062715	1.12
Gondolas, Operation	062203	1.42
Government of the Province of British Columbia:		
British Columbia Assessment Authority	131500	
British Columbia Building Corporation	132000	
British Columbia Development Corporation	131600	
British Columbia Ferries Corporation	131900	
British Columbia Harbours Board	132200	
British Columbia Railway Company	130100	
British Columbia Systems Corporation	132100	
Canada – British Columbia Employment Development Program	132500	
Dental Technicians' Board	131300	
Emergency Health Services Commission	131700	
Employment Bridging Assistance Program	132400	
First Aid Ski Patrol	132600	
Government of British Columbia	130200	
Learners in Vocational Training Schools	131200	
Liquor Distribution Branch	130400	
Provincial Emergency Programme	131000	
Railwest Manufacturing Company	131800	
Workers' Compensation Board	130500	
Grain Elevator, Storage	063201	2.40
Grain Farming	064300	2.80
Grain Lining	090200	4.12
Graphic Art	330202	0.24
Gravel Pit or Quarry	040300	4.82
Gravel or Tar Roofing Contractors	070714	4.07
Gravelling Roads, Runways or Sidewalks	072606	4.13

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Gravel/Sand Sales	065700	1.84
Greenery, Picking of	060227	2.03
Greenhouses, Horticultural	060227	2.03
Greenhouses, Vegetable	064303	2.80
Guide Service, Tourist, Hunting and Fishing	085102	5.38
Guitars, Mfg.	060400	2.68
Guns, Mfg.	070700	4.07
Gutters, Installation or Repair	070600	6.89
Gypsum, Mfg.	040306	4.82

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Hairdressing Establishment	067308	0.73
Hall Rentals	062205	1.42
Handbags, Leather, Mfg. or Repair	060302	0.40
Harbour Patrol	090100	5.52
Hardboard, Mfg.	010701	3.28
Hardware Items, Small, Packaging	060205	2.03
Hardwood Floor Laying or Refinishing	070508	6.86
Hatchery, Commercial, Poultry	062010	2.28
Hatchery, Fish	090600	1.87
Hats, Mfg.	061800	1.44
Hauling, Log	010201	8.55
Hauling, Truck, N.E.S.	085100	5.38
Hay Dealers	063203	2.40
Hay Farming	064300	2.80
Haying	064300	2.80
Healing Arts or Sciences Service, N.E.S.	310101	0.30
Health Care Service	062600	1.45
Health Club or Spa	062701	1.12
Health Facility with Overnight Accommodation and No Physical Assistance	062202	1.42
Health Facility with Overnight Accommodation and Physical Assistance	062608	1.45
Heating Equipment, Insulation	070712	4.07
Heating Plants or Systems, N.E.S.	062207	1.42
Heating Systems, Installation or Servicing, N.E.S.	070712	4.07
Heavy Equipment or Machinery Sales, Service, Rental, Repair, or Cleaning	070710	4.07
Helicopter, Sales, Service, Rental, or Repairs	065901	2.17
Helicopters, Operation	082301	3.02
Hides, Curing, Dressing and Trimming	060228	2.03
Highway Maintenance	072621	4.13
Hobby Shop	067302	0.73
Hockey School	062715	1.12
Hog Farms	064308	2.80
Homemaker Service	065800	2.72
Homes, Prepackaged, Sales	065700	1.84
Hop Farm	064300	2.80
Horse Boarding, Training	064307	2.80
Horse Race Course	060503	0.66
Horse Shoeing	070706	4.07
Horse Trailers, Mfg.	070719	4.07
Horse Trailers, Sales and Service	065900	2.17

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Horticultural Nursery	060227	2.03
Hose, Rubber, Mfg.	060209	2.03
Hospital, Animal	062606	0.50
(NOTE: The above is a special rate for 1999)		
Hospital, General	062600	1.45
Hotel	062700	1.12
Hot Tubs, Mfg., Wood or Fiberglass	060412	2.68
Houseboat, Mfg.	060419	2.68
Household Electrical Appliances, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Household or Property Maintenance, Non-Industrial, N.E.S.	070603	6.89
Household or Other Domestic Employees	065800	2.72
House Moving or Raising	072511	17.50
House Rentals or Condominiums or Strata Corporations or Townhouses	062209	1.42
House Sitting	065800	2.72
House Trailers, Mfg. (not Mobile Homes)	060422	2.68
House Trailers, Sales and Service (not Mobile Homes)	065900	2.17
Hunting or Trapping	085102	5.38
Hypnotism Services	310101	0.30

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Ice, Artificial, Mfg.	065711	1.84
Ice Cream, Mfg.	062402	3.63
Ice Distribution, Handling or Harvesting	065711	1.84
Ice Rink	060504	0.66
Illuminated Signs, Mfg., Installation, Leasing or Maintenance	071101	4.61
Improvement District	140105	1.66
Income Tax Service	330101	0.10
Indian Band	140107	1.66
Industrial Catering	062204	1.42
Industrial Properties, Operation	062205	1.42
Industrial Testing	060223	2.03
In-Home Child Caregivers	330500	1.56
Inks, Mfg.	060321	0.40
Insecticides, Mfg.	060226	2.03
Insemination, Artificial	064307	2.80
Installation, Boilers, Engines or Machinery	070607	6.89
Insulating Buildings	070504	6.86
Insulation Mfg., Cellulose	060233	2.03
Insulation Mfg., Fiberglass	060210	2.03
Insurance Adjuster/Agency/Carrier	330402	0.10
Interior Consulting	067303	0.73
Interior Decorating	070501	6.86
Interior Designing	067303	0.73
Interpretation Service	330302	0.16
Investigative Agencies	062211	1.42
Investment Service	330403	0.10
Iron Beds, Mfg.	060214	2.03
Iron Works, Ornamental, Installation	070608	6.89
Iron Works, Ornamental, Mfg.	070700	4.07

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Irrigation Systems, Farms, Installation	072611	4.13
Irrigation Systems, Lawn, Installation	072608	4.13
Irrigation Works, Operation or Maintenance	072611	4.13

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Janitorial Service	071301	1.12
Jetties or Causeways, Construction	072505	17.50
Jewellery, Repair or Mfg.	060307	0.40
Junk Dealers	070615	6.89

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Kelp Collection	090600	1.87
Kennel	062606	0.50
(NOTE: The above is a special rate for 1999)		
Keyboard Musical Instruments (excluding Pianos or Harpsichords), Mfg.	060400	2.68
Kiln Drying of Lumber	010509	4.82
Kiln, Lime	040305	4.82
Kindergartens	140600	0.34
Knitting Mill	061704	2.69

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Labour Union	065600	0.61
Labour Relations Service	330304	0.16
Laminated Beams, Mfg.	010703	3.28
Lamp Shades, Mfg.	060310	0.40
Land Clearing or Grading	072601	4.13
Land Development	072601	4.13
Land Pollution Control	072619	4.13
Land Surveyors, Private Practice	063100	1.60
Land Title Searches	330102	0.10
Landscape Gardening	072608	4.13
Laser Therapy Treatment	310101	0.30
Lathing	070500	6.86
Laundromat	062500	2.31
Laundry Service	062501	2.31
Law Office	330102	0.10
Lawn Bowling Club	062705	1.12
Lead Articles, Mfg.	070702	4.07
Leather Goods, Mfg. or Repair, N.E.S.	060302	0.40
Legal Service	330102	0.10
Legion	062701	1.12
Lending Institution	330401	0.10
Lens Grinding	060307	0.40
Library Boards, Municipal	140601	0.34
Licensed Public House or Lounge	062702	1.12
Light and Power Plant	080100	0.88
Lighting Fixtures, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Lighting System, Electric, Construction or Installation, N.E.S.	071100	4.61
Limbs, Artificial, Mfg. or Repair	060406	2.68
Lime Kiln	040305	4.82

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Lime Quarry	040302	4.82
Limousine Service	081200	2.22
Line Cutting, Slashing	072601	4.13
Line Painting, Highway or Parking Lots	070501	6.86
Linen Supply and Uniform Service	062501	2.31
Linoleum Laying	060235	2.03
Liquor Distribution Branch	130400	
Lithographing	063900	0.62
Locksmith	060335	0.40
Lodging House	062202	1.42
Log Booming	010203	8.55
Log Hauling	010201	8.55
Log Peeling (as an industry)	010505	4.82
Log Sales	010502	4.82
Log Salvage	010200	8.55
Log Scaling as a Business	010502	4.82
Log Sorting	010203	8.55
Log Towing, Marine	090100	5.52
Logging	010200	8.55
Logs, Sawdust, Compressed, Fire, Mfg.	065714	1.84
Luggage, Leather, Mfg. or Repair	060302	0.40
Luggage, N.E.S., Mfg. or Repair	060213	2.03
Lumber, Kiln Drying of	010509	4.82
Lumber Remanufacturing (where not part of a Sawmill Operation and where N.E.S.)	010508	4.82
Lumber Wholesale	065700	1.84
Lumber Yard	065700	1.84

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Macaroni, Mfg.	062020	2.28
Machine Shop	070705	4.07
Machinery, Installation or Removal	070607	6.89
Machinery, Mfg.	070710	4.07
Machinery, Moving, (where it is braced/jacked and dolly wheels placed under it)	072511	17.50
Machinery, Rental	070710	4.07
Mail Box Rentals	330207	0.24
Mailing Service	330201	0.24
Maintaining Highways	072621	4.13
Manufacturers' Agent	065403	0.83
Map Reproduction	063900	0.62
Marina Operation	062704	1.12
Marine Log Towing	090100	5.52
Marine Pollution Control	090103	5.52
Marine Railway Operation	072100	16.04
Marine Salvage	090102	5.52
Marine Service Station	065900	2.17
Marine Vessel Surveying	090100	5.52
Marketing Research	330302	0.16
Masonry Work, Construction	070602	6.89
Massage Services	310101	0.30
Matches, Mfg.	060212	2.03
Mats, Rubber, Mfg.	060209	2.03
Mattresses, Mfg.	060214	2.03

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Meat Canning	063705	4.63
Meat Packing, Cutting	063700	4.63
Meat Pies, Mfg.	062020	2.28
Meat Salting, Smoking, Dry Pickling	063704	4.63
Meat, Wholesale	063702	4.63
Medical Clinic	310101	0.30
Medical Laboratory	310102	0.30
Medicines and Drugs, Mfg.	060306	0.40
Messenger Service	085100	5.38
Metal Articles, Sheet, Mfg.	070714	4.07
Metal Enamelling	070716	4.07
Metal Fabrication Shop	070701	4.07
Metal Furniture, Mfg.	060214	2.03
Metal Mining, Accident Fund	041100	5.15
Metal Pipe, Mfg.	070704	4.07
Metal, Powder Coating of	060258	2.03
Metal Products, Small, Assembly	060205	2.03
Metal, Scrap, Handling	070615	6.89
Metal, Sheet, Erection or Repairs	070714	4.07
Metal Stamping, Assembly and Repair	060205	2.03
Metal, Venetian Blinds, Mfg.	060214	2.03
Metalware, Small, Mfg., N.E.S.	060205	2.03
Metal Wholesale and Supply, N.E.S.	070701	4.07
Metalwork, Ornamental, Installation	070608	6.89
Microfilming	067305	0.73
Microwave Radio Relay System, Operation	070718	4.07
Milling, Flour	063200	2.40
Milling, Rice	063205	2.40
Mine, Clay	040303	4.82
Mine, Coal	043000	4.75
Mine Construction (Metalliferous)	041100	5.15
Mine Construction (Coal)	043000	4.75
Mine, Metal	041100	5.15
Mineral Exploration	041100	5.15
Mini Golf	060502	0.66
Mini Motor Homes, Mfg.	060422	2.68
Mini Motor Homes, Sales and Service	065900	2.17
Mini Warehouses	062205	1.42
Mining, Placer	041100	5.15
Mink Farms	064308	2.80
Mirrors, Mfg.	060236	2.03
Mixed Farming	064300	2.80
Mobile Catering	062204	1.42
Mobile Home, Mfg. and Repair	060421	2.68
Mobile Home Park	062703	1.12
Mobile Home Sales, Retail (excluding Set-up and Towing and where not incidental to Mfg.)	067316	0.73
Mobile Home Set-up (excluding Sales and Towing)	070600	6.89
Mobile Home Towing	085100	5.38
Mobile Welders, Operation	070707	4.07
Modeling Agency	330202	0.24
Modeling School	140604	0.34
Monument Lettering or Setting	040311	4.82

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Mops, Mfg.	060407	2.68
Mortgage Brokers	330401	0.10
Motel	062703	1.12
Motion Picture Production	067306	0.73
Motion Picture Theatre	064600	0.84
Motorcycle, Sales and Service	065900	2.17
Motor Homes, Mfg.	060422	2.68
Motor Homes, Sales and Service	065900	2.17
Moulded Rubber Goods	060209	2.03
Moulding, Mfg.	010700	3.28
Movie Production	067306	0.73
Movie Theatre	064600	0.84
Moving Buildings	072511	17.50
Moving Machinery/Equipment, (where it is braced/jacked and dolly wheels placed under it)	072511	17.50
Moving and Storage	085100	5.38
Mucilage, Mfg.	060207	2.03
Muffler Shop, Auto	065900	2.17
Municipal Cemetery Board	140103	1.66
Municipal Corporation	140100	1.66
Municipal Library Board	140601	0.34
Municipal Parks Board	140101	1.66
Municipal School Board	140600	0.34
Municipal Town Planning Board	140602	0.34
Municipal Water Board	140102	1.66
Museum	060502	0.66
Musician, N.E.S.	064602	0.84
Mushroom Growing	064303	2.80
Music School	140604	0.34

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Nails, Mfg.	070703	4.07
Nannies	330500	1.56
Natural Gas Conversions, Auto	065900	2.17
Natural Gas Distribution System, Operation (exclusive of Trans-Provincial Pipeline Systems)	080102	0.88
Natural Gas or Oil Pipeline, Construction or Inspection	072613	4.13
Natural Gas or Oil Pipeline, Operation	063602	1.13
Navigation Services	090100	5.52
Neon Signs, Mfg., Installation, Leasing or Maintenance	071101	4.61
Newspaper Publishing	063900	0.62
Night Club	062702	1.12
Non-Alcoholic Beverages, Mfg.	060801	2.60
Non-Industrial Building Construction, N.E.S.	070620	6.89
Noodles, Mfg.	062020	2.28
Notary Public	330102	0.10
Nursery, Horticultural	060227	2.03
Nursery Schools	140606	0.34
Nursery, Turf or Sod	060227	2.03
Nursing Home	062605	1.45
Nuts and Bolts, Mfg.	070703	4.07

"N.E.S." = Not Elsewhere Specified

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Obedience Schools, Pets	062606	0.50
(NOTE: The above is a special rate for 1999)		
Office Plant Servicing or Rental	060227	2.03
Office Service (Package Office)	330207	0.24
Offshore Oil or Gas Well Drilling	074805	2.11
Oil Depot	063600	1.13
Oil Distribution	063600	1.13
Oil, Fish, Mfg.	090600	1.87
Oil or Gas Producers, Explorers, Developers	074801	2.11
Oil or Gas Well Drilling, N.E.S.	074804	2.11
Oil or Gas Well Drilling, Offshore	074805	2.11
Oil or Gas Well Servicing by Means of Service Rigs	074806	2.11
Oil or Gas Well Servicing by Means Other than Service Rigs	074807	2.11
Oil or Natural Gas Pipelines, Construction or Inspection	072613	4.13
Oil or Natural Gas Pipelines, Operation	063602	1.13
Oil Refining	063600	1.13
Optical Goods, Mfg.	060307	0.40
Optometry	310101	0.30
Orchards	064306	2.80
Orchestra	064602	0.84
Ore Reduction, N.E.S.	041100	5.15
Ornamental Iron Work, Installation	070608	6.89
Ornamental Iron Work, Mfg.	070700	4.07
Outboard Motors, Repair or Service	060217	2.03
Out of Province Operation Administration	330206	0.24
Overpass Construction	072507	17.50
Oxygen, Compressed or Liquefied, Mfg. and/or Distribution	060215	2.03
Oyster Cultivation, Collection	090600	1.87

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Package Office Service	330207	0.24
Packaging of Articles, Plastic	060203	2.03
Packing Fruit or Vegetables	062400	3.63
Packing Meat	063700	4.63
Pails, Wooden, Mfg.	010705	3.28
Paint, Mfg.	060202	2.03
Painting Contractors	070501	6.86
Painting and Auto Body Work	065900	2.17
Painting, Line, Highway or Parking Lots	070501	6.86
Painting, Showcard or Display, Shop Only	063901	0.62
Painting, Steel Frame	072510	17.50
Pallets, Wooden, Mfg.	010704	3.28
Panels, Electrical, Control, Mfg.	060229	2.03
Paper, Asphalt or Building, Mfg.	060237	2.03
Paper Bags, Mfg.	060230	2.03
Paper Boxes, Mfg.	060203	2.03
Paper-Hanging	070501	6.86
Paper Mill	010400	2.52

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Paper Products, Mfg., N.E.S.	060233	2.03
Paper Recycling Depot (includes Salvage, Shredding and Bailing)	060241	2.03
Paper, Tar, Mfg.	060237	2.03
Para-Sailing	060502	0.66
Parcel Delivery Service	085100	5.38
Park Operations other than Municipal, N.E.S.	060500	0.66
Parking Lot	065900	2.17
Parking Meters, Distribution and Servicing	060312	0.40
Parks Board, Municipal	140101	1.66
Parts, Mfg.	070710	4.07
Party Supply, Rental	060334	0.40
Pattern Making, Wooden	060412	2.68
Peanut Butter, Mfg.	062021	2.28
Peat Digging or Processing	040304	4.82
Pelts and Hides, Wholesale and Treatment, N.E.S.	060228	2.03
Perfumes and Colognes, Mfg.	060306	0.40
Periodicals, Printing and Publishing	063900	0.62
Pest Control Service	060219	2.03
Pesticides, Mfg.	060226	2.03
Pet Grooming Service	062606	0.50
(NOTE: The above is a special rate for 1999)		
Pet Hospital	062606	0.50
(NOTE: The above is a special rate for 1999)		
Pewter Products, Small, Mfg.	060205	2.03
Pharmaceuticals, Mfg.	060306	0.40
Pharmacy	067302	0.73
Phenol and Like Petrochemicals, Mfg., N.E.S.	063604	1.13
Phenolic Resins, Mfg.	060210	2.03
Photocopying Service	067305	0.73
Photographic Film Processing or Photography Studios	067305	0.73
Physicians' Supply House	065401	0.83
Physiotherapy Equipment, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Physiotherapy Office	310101	0.30
Pianos, Mfg. or Repairs	060311	0.40
Pick-up Truck Canopies, Metal, Mfg.	070719	4.07
Pick-up Truck Canopies, Sales or Service	065900	2.17
Picture Framing	060313	0.40
Pier Construction	072501	17.50
Pile Driving	072502	17.50
Pilot Car Service	081202	2.22
Pine Cone Picking	072620	4.13
Pipe Fittings, Metal, Mfg.	070704	4.07
Pipe, Insulation	070712	4.07
Pipeline, Oil or Natural Gas, Construction or Inspection	072613	4.13
Pipeline, Oil or Natural Gas, Operation	063602	1.13
Pipe, Plastic, Mfg.	060209	2.03
Pipe, Wooden, Mfg.	010705	3.28
Pitch, Mfg.	060251	2.03
Placer Mining	041100	5.15
Planing Mill	010503	4.82

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Plant Servicing, Office	060227	2.03
Plastering Contractors	070502	6.86
Plaster Ornaments, Mfg.	060318	0.40
Plastic Articles, Small, Assembly	060315	0.40
Plastic Articles, Mfg. by Moulding, Extrusion	060209	2.03
Plastic Articles, Mfg. by Chemical Reaction	060422	2.68
Plastic Bags, Mfg.	060230	2.03
Plastic Boats, Mfg., Under 42 Feet in Length	060419	2.68
Plastic Boxes, Containers, Mfg.	060203	2.03
Plastic Packaging of Articles, N.E.S.	060203	2.03
Plastics and Synthetic Resins, Mfg.	060210	2.03
Plating, Equipment or Parts	070716	4.07
Plating, Small Metal or Plastic Articles	060317	0.40
Plating with Precious Metals	060307	0.40
Playschools	140606	0.34
Plumbing and Heating Contractors	070712	4.07
Plywood, Mfg.	010701	3.28
Poles, Wooden, Mfg.	010505	4.82
Polish, Mfg.	060207	2.03
Pool Construction and Installation	070600	6.89
Pool Maintenance and Services	070712	4.07
Popcorn, Mfg.	062002	2.28
Porcelain Enamelling	070716	4.07
Portable Toilets, Rental and Service	060217	2.03
Pottery, Mfg.	060318	0.40
Poultry Farms	064308	2.80
Poultry Hatchery	062010	2.28
Poultry Processing or Dressing	062010	2.28
Poundkeeping	140100	1.66
Powder Coating of Metal	060258	2.03
Power and Light Generation and Distribution	080100	0.88
Power Line Construction or Removal	072614	4.13
Precision Instruments, Assembly	060205	2.03
Prefabricated Steel Building, Erection	070600	6.89
Prepackaged Homes, Sales	065700	1.84
Preschools	140606	0.34
Presto Log, Mfg.	065714	1.84
Prestressed Concrete Beams, Mfg.	040313	4.82
Printing, Commercial	063900	0.62
Private Academic School	140600	0.34
Private Club	062701	1.12
Processing or Canning Fish	090600	1.87
Process Servers (Legal Service)	330102	0.10
Professional Association	330211	0.24
Propane Gas Sales and/or Distribution	060215	2.03
Property Management Services (no direct workers in physical maintenance/no contracts to maintain clients' properties)	330101	0.10
Property or Household Maintenance, Non-Industrial, N.E.S.	070603	6.89
Prospecting, on Staked Land	041100	5.15
Prospecting, on Unstaked Land	041100	5.15
Prosthetic Appliances, Sales and Service or Repair or Mfg.	060337	0.40

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Provincial Emergency Programme	131000	
Provincial Government	130200	
Psychology Services	310101	0.30
Public Relations Service	330202	0.24
Public Warehouse, Operation	060239	2.03
Publishing	063900	0.62
Pulp and Paper Mill	010400	2.52
Putty and Filler, Mfg.	060202	2.03

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Quarry, Gravel, Sand or Shale	040300	4.82
Quarry, Lime	040302	4.82
Quarry, Stone	040301	4.82

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Rabbit Farms	064308	2.80
Race Track, Horse Racing	060503	0.66
Radar Systems, Installation or Maintenance	070718	4.07
Radiator Repair Shop, Auto	065900	2.17
Radio Broadcasting	080801	0.45
Radios, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Railway Construction or Demolition, N.E.S.	072604	4.13
Railway Operation, N.E.S.	085103	5.38
Railwest Manufacturing Company	131800	
Ranching	064307	2.80
Ready Mix Concrete, Mfg.	065704	1.84
Real Estate Agency	330404	0.10
Recording Studio	067305	0.73
Recreational Vehicles, Mfg.	060422	2.68
Recreational Vehicles Park	062703	1.12
Recreational Vehicles, Sales and Service	065900	2.17
Recreation Commissions	140101	1.66
Recreation Programs	140605	0.34
Recycling Depot, Bottles, Cans, Paper and Glass (where not part of other operations)	060241	2.03
Reduction, Ore, N.E.S.	041100	5.15
Refining, Oil	063600	1.13
Refinishing Furniture	060333	0.40
Refinishing Hardwood Floors	070508	6.86
Reforestation	072620	4.13
Refrigeration Equipment, Industrial, Installation or Repairs, N.E.S.	070713	4.07
Refrigerators, Mfg.	070713	4.07
Regeneration Surveys	063100	1.60
Regional District, General Activities	140105	1.66
Regional District, Planning and Financing	140603	0.34
Rehabilitation Centre, Social	140605	0.34
Reinforced Concrete Work	070604	6.89
Religious Organization	067000	0.36
Removal, Boilers, Engines or Machinery	070607	6.89
Rental, Aircraft	065901	2.17
Rental, Appliances	060334	0.40

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Rental, Automobiles or Trucks (without driver)	081200	2.22
Rental, House	062209	1.42
Rental, Machinery, Heavy, Equipment	070710	4.07
Rental, Ski	067302	0.73
Repair, Aircraft	065901	2.17
Repair, Dykes	072603	4.13
Repair, Elevators	070616	6.89
Repair, Outboard Motors and Other Small Gasoline Engines	060217	2.03
Repair, Refrigeration Equipment, N.E.S.	070713	4.07
Repair, Steel Frame	072509	17.50
Repair, Vessels 42 Feet or More in Length	072101	16.04
Repair, Vessels Less Than 42 Feet in Length	060419	2.68
Reservoir Construction	072500	17.50
Resin, Synthetic, Compounds, Mfg.	060202	2.03
Resins, Synthetic, Mfg.	060210	2.03
Resource Centres (excluding Counselling)	330301	0.16
Restaurant	062709	1.12
Retail Store	067302	0.73
Rice Mill	063205	2.40
Riding Academy	064307	2.80
River Expeditions	085102	5.38
Road Construction	072600	4.13
Road, Flagging Service	072600	4.13
Roads, Gravelling or Surfacing	072606	4.13
Rock Tunnelling, N.E.S.	072504	17.50
Rock Wool, Mfg.	060254	2.03
Roller Skating Rink	060505	0.66
Rolling Mill	070724	4.07
Roofing, Asphalt, Mfg.	060237	2.03
Roofing, Asphalt, Application	070600	6.89
Roofing, Asphalt, Saturated Felt, Mfg.	060237	2.03
Roofing Contractors	070600	6.89
Roofing, Flat Top, Gravel or Tar Application	070714	4.07
Roofing, Waterproof, Fabric, Mfg.	060237	2.03
Rooming House	062202	1.42
Rope, Mfg.	061701	2.69
Rowboat Construction	060419	2.68
Rubber Belting, Mfg.	060209	2.03
Rubber Goods, Small, Mfg.	060315	0.40
Rubber, Small Articles, Assembly	060315	0.40
Rubbish Removal	085100	5.38
Runways, Gravelling or Surfacing	072606	4.13

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Sailing School	062715	1.12
Sails, Mfg.	061700	2.69
Salad Dressing, Mfg.	062021	2.28
Salmon Cannery	090600	1.87
Salmon Enhancement	090600	1.87
Salts, Industrial, Mfg.	060240	2.03
Salvage, Marine	090102	5.52
Sanatorium	062600	1.45
Sandblasting, Automobile	065900	2.17

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Sandblasting, Buildings	070622	6.89
Sandblasting, Heavy Equipment	070710	4.07
Sand/Gravel Sales	065700	1.84
Sand Pit	040300	4.82
Sanitation Service (Plumbing)	070712	4.07
Sash and Doors, Wood, Mfg.	010700	3.28
Satellite T.V. Dishes, Assembly, Installation, Mfg., Sales and Service	071102	4.61
Saunas, Mfg.	060412	2.68
Sausage or Sausage Casings, Mfg.	063703	4.63
Saws, Mfg., Repair or Sharpening	070708	4.07
Sawdust Fire Logs, Compressed, Mfg.	065714	1.84
Sawdust Yard	065712	1.84
Sawmill	010501	4.82
Scaffolding Rental	070710	4.07
Scale Models, Mfg.	060315	0.40
Scales, Assembly	060205	2.03
Scarification	072617	4.13
Scheduled Air Services	082000	0.77
School Bus Service	081101	1.90
School, Dance	140604	0.34
School, Driving, Automobile	140604	0.34
School, Flying	082300	3.02
School, Municipal	140600	0.34
School, Music	140604	0.34
School, Private Academic	140600	0.34
School, Ski (where not allied with Retail Store or Lodge)	062715	1.12
School, Trade	140600	0.13
(NOTE: The above is a special rate for 1999)		
School, Vocational	140600	0.13
(NOTE: The above is a special rate for 1999)		
Scouring Powders, Mfg.	060207	2.03
Scrap Metal Handling	070615	6.89
Screen Door, Mfg.	060214	2.03
Seafood Products, Canning	090600	1.87
Security Brokers and Dealers	330403	0.10
Security Service	062211	1.42
Seed Dealers	063203	2.40
Seed Farming	064300	2.80
Seismic Drilling	074802	2.11
Septic Tank and Sewer Service	072612	4.13
Service of Outboard Motors or Other Small Gasoline Engines	060217	2.03
Service Station	065900	2.17
Servicing Aircraft	065901	2.17
Servicing Heating Equipment, N.E.S.	070712	4.07
Servicing of Oil or Gas Wells, by Means of Service Rigs	074806	2.11
Servicing of Oil or Gas Wells, by Means Other than Service Rigs	074807	2.11
Sewer Construction, Sewers or Sewage Disposal Plants or Systems	072612	4.13
Shale Pit	040300	4.82
Sheep Farm	064307	2.80

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Sheet Metalwork Contractors	070714	4.07
Sheltered Workshops	140605	0.34
Shingles or Shake Mill	010900	10.77
Shingles, Asphalt, Mfg.	060237	2.03
Shipbuilding, Steel	072102	16.04
Shipbuilding, Wooden or Aluminum, 42 Feet or More in Length	072101	16.04
Shipbuilding, Wooden or Aluminum, Under 42 Feet in Length	060419	2.68
Shipping Services, N.E.S.	090900	0.28
Ships, Operation	090100	5.52
Shoe Repair Shop	060303	0.40
Shoes, Mfg.	060204	2.03
Shopping Centre, Operation	062205	1.42
Showcard Painting, Shop Only	063901	0.62
Sidewalks, Graveling or Surfacing	072606	4.13
Siding, Asphalt, Mfg.	060237	2.03
Siding, Installation	070600	6.89
Sign, Mfg., Illuminated or Neon	071101	4.61
Sign, Mfg., Plastic	063901	0.62
Sign, Mfg., Wooden	060412	2.68
Sign, Rental	060217	2.03
Silk Flower, Mfg.	060318	0.40
Sintering, Tungsten	060253	2.03
Skate, Boot or Shoe, Mfg.	060204	2.03
Skating Club	062701	1.12
Skating Rink	060504	0.66
Ski School, (where not allied with Retail Store or Lodge)	062715	1.12
Ski Tow, Operation	062203	1.42
Slashing for Forest Service or Logging Co.	010200	8.55
Slashing for Line Cutting (eg. Hydro)	072601	4.13
Smelter, Aluminum	041800	1.86
Snow Clearance, Street, Highways, etc.	072618	4.13
Soap, Mfg.	060207	2.03
Social Rehabilitation Centre	140605	0.34
Social Service Agency	140605	0.34
Social Service or Health Facility with Overnight Accommodations and Physical Assistance	062608	1.45
Social Service or Health Facility with Overnight Accommodations (no physical assistance)	062202	1.42
Sod Nurseries	060227	2.03
Soft Drinks, Mfg.	060801	2.60
Soil Packaging	060227	2.03
Sound Systems, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Soya Bean Paste, Mfg.	062021	2.28
Spaghetti, Mfg.	062020	2.28
Special Interest Building	060502	0.66
Specialty Air Services	082300	3.02
Specific Point Air Services	082000	0.77
Spice Packaging	062021	2.28
Spikes, Mfg.	070703	4.07
Spinning Mill, Cotton	061705	2.69
Spokes, Wooden, Mfg.	060408	2.68

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Sport Fishing, Charter (Guiding)	085102	5.38
Sports Instruction (School), N.E.S.	062715	1.12
Sports Teams Administration	062716	1.12
Springs, Automobile, Mfg.	070700	4.07
Sprinkler Systems, Farm Irrigation	072611	4.13
Sprinkler Systems, Fire, Installation and/or Servicing	070712	4.07
Sprinkler Systems, Underground, Sales, Installation and Servicing	072608	4.13
Stamps, Rubber, Mfg.	060315	0.40
Stationery, Mfg.	060232	2.03
Staves or Heads, Mfg.	010705	3.28
Steam Bath Service	062714	1.12
Steam Cleaning, Automobiles	065900	2.17
Steam Cleaning, Buildings, External	070622	6.89
Steam Cleaning, Heavy Equipment	070710	4.07
Steam Fitting	070712	4.07
Steel Frame Erection or Repairs	072509	17.50
Steel Frame Painting	072510	17.50
Steel Shipbuilding	072102	16.04
Stevedoring	090200	4.12
Stockbrokers	330403	0.10
Stock Trailers, Mfg.	070719	4.07
Stock Trailers, Sales and Service	065900	2.17
Stockyard	063701	4.63
Stone Crushing or Quarrying	040301	4.82
Stone Cutting, Dressing and Shaping	040310	4.82
Stores, Retail	067302	0.73
Stoves, Mfg.	070700	4.07
Strata Corporations or Condominiums or House Rentals, or Townhouses	062209	1.42
Street Cleaning	072618	4.13
Street Light Installation	072614	4.13
Stringed Musical Instruments, Mfg.	060400	2.68
Stripping Furniture	060333	0.40
Stuccoing	070502	6.86
Sugar, Mfg.	062009	2.28
Supermarket	067100	2.69
Supplying Clerical Workers	067314	0.73
Supplying Workers Other than Clerical	070621	6.89
Surfacing, Roads, Runways or Sidewalks	072606	4.13
Surveying, Land, Private Practice	063100	1.60
Synthetic Resins, Mfg.	060210	2.03
Syrups, Mfg.	062021	2.28

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Tailor Shop	067302	0.73
Talent Agency	330202	0.24
Tanks, Erection or Installation	070605	6.89
Tannery (Leather)	060228	2.03
Tanning Salons	062701	1.12
Tar, Mfg.	060250	2.03
Tar or Gravel Roofing Contractors	070714	4.07
Tar Paper or Tar-Saturated Felt Roofing, Mfg.	060237	2.03

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Taxicab Operation	081200	2.22
Taxidermy	060228	2.03
Tea Blending	062021	2.28
Telegraph Communication System	080800	0.45
Telephone Answering Service	330207	0.24
Telephone Communication System	080802	0.45
Telephone System, Private (including Linework) Installation or Service, Rental or Repair or Mfg.	060311	0.40
Television Receivers, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Tennis Club	062705	1.12
Tennis School	062715	1.12
Tents, Mfg.	061700	2.69
Tent Trailers, Mfg.	060422	2.68
Tent Trailers, Sales and Service	065900	2.17
Terra Cotta, Mfg.	040309	4.82
Terrazzo Contractors	070507	6.86
Testing Laboratory	060223	2.03
Textiles, Mfg., N.E.S.	061706	2.69
Theatre, Motion Picture	064600	0.84
Theatre, N.E.S.	064601	0.84
Thermoplastics, Mfg.	060210	2.03
Threshing Services	064300	2.80
Tile, Asphalt, Mfg.	060237	2.03
Tile Contractors	070506	6.86
Tiles, Mfg.	040309	4.82
Timber Cruising as a Business	063100	1.60
Tinning	070716	4.07
Tinware or Tinware Products, Mfg.	060200	2.03
Tires, Rubber, Mfg., Retreading, Recapping	060209	2.03
Toilet Preparations, Mfg.	060306	0.40
Toilets, Portable, Rental and Service	060217	2.03
Tools (hand-held), Rental	060334	0.40
Tourist Resort	062703	1.12
Towing, Auto	065900	2.17
Townhouses or House Rentals, or Strata Corporations or Condominiums	062209	1.42
Town Planning Board	140602	0.34
Toys, Stuffed, Mfg.	061800	1.44
Toys, Wooden, Mfg.	060408	2.68
Trade School	140600	0.13
(NOTE: The above is a special rate for 1999)		
Trade Shows	060502	0.66
Trade Union	065600	0.61
Trailer Court	062703	1.12
Trailer Rental or Leasing	065900	2.17
Trailers or Truck Bodies, Mfg., N.E.S.	070719	4.07
Training Centre for Disabled or Mentally Handicapped or Young Offenders	140605	0.34
Training Walls to Deflect Water, Construction	072505	17.50
Tramways or Cable Cars	062203	1.42
Transformers, Mfg.	060229	2.03
Translation Service	330302	0.16

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Transmission Line Appliances, Installation	072614	4.13
Transmission Lines or Ducts, Construction	072614	4.13
Transmission Repair Shop, Auto	065900	2.17
Transparent Cellulose Film, Mfg.	060210	2.03
Trapping	085102	5.38
Travel Agency	330204	0.24
Traveler (Commercial) Representing an Industry Located Outside the Province	065403	0.83
Travelling Wood Saws	065713	1.84
Tree Nursery	060227	2.03
Tree Pest Survey	072620	4.13
Tree Planting	072620	4.13
Tree Service	072608	4.13
Tree Spacing	010200	8.55
Tree Thinning	010200	8.55
Trophy Assembly	060307	0.40
Trophy Repair	060307	0.40
Truck Bodies or Trailers, Mfg., N.E.S.	070719	4.07
Trucking, Logs	010201	8.55
Trucking, N.E.S.	085100	5.38
Truck Rental (without driver)	081200	2.22
Truck Sales or Service	065900	2.17
Trunks or Bags, Mfg. or Repair	060213	2.03
Truss, Wooden, Mfg.	060412	2.68
Tubs, Wooden, Mfg.	010705	3.28
Tugboat Service	090100	5.52
Tungsten, Sintering	060253	2.03
Tunnelling, Coal Mine	043000	4.75
Tunnelling, Metal Mine	041100	5.15
Tunnelling, N.E.S.	072504	17.50
Turf Nurseries	060227	2.03
Tutoring Service	140600	0.34
Twines, Mfg.	061701	2.69
Typesetting	063900	0.62
Typewriters, Installation or Service, Rental or Repair or Mfg.	060311	0.40

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U-Drive Service	081200	2.22
Union, Trade	065600	0.61
Universities and Colleges	140600	0.13
(NOTE: The above is a special rate for 1999)		
Upholstering, Automobile	065900	2.17
Upholstering Shop, Household Furniture	060234	2.03
Utility Trailers, Mfg.	070719	4.07
Utility Trailers, Sales and Service	065900	2.17

Index V

Vacation Resort	062703	1.12
Vacuum Cleaners, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Vacuum Systems (Central), Sales, Service and Installation	070712	4.07

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Valet Parking Service	065900	2.17
Vans, Conversion to Camper Units	060422	2.68
Varnishes and Paints, Mfg.	060202	2.03
Vegetable Farming	064300	2.80
Vegetable Greenhouses	064303	2.80
Vegetable or Fruit Drinks, Mfg.	062400	3.63
Vegetables, Canning or Packing	062400	3.63
Vending Machine Operation	060312	0.40
Veneer, Mfg.	010701	3.28
Venetian Blinds, Cleaning	071301	1.12
Venetian Blinds, Metal, Mfg.	060214	2.03
Venetian Blinds, Wooden, Mfg.	060400	2.68
Venture Capital Companies	330406	0.24
Vessels, 42 Feet or More in Length, Repair or Construction	072101	16.04
Vessels, Less Than 42 Feet in Length, Repair or Construction	060419	2.68
Vessels, Steel, Construction	072102	16.04
Veterinary Hospital	062606	0.50
(NOTE: The above is a special rate for 1999)		
Viaduct Construction	072507	17.50
Via Rail Canada Inc.	120100	
Video Arcade	060506	0.66
Video Production	067305	0.73
Video Rentals	067302	0.73
Vineyards	064305	2.80
Vinyl Resins, Mfg.	060210	2.03
Vocational School	140600	0.13
(NOTE: The above is a special rate for 1999)		
Vocational Training, B.C. Government	131200	
Volunteer Fire Brigade (of a Municipality, Improvement District or Regional District)	140100	1.66
Volunteer Fire Brigade, N.E.S. (on request)	140105	1.66

Index W

Wax Museum	060502	0.66
Warehouse, Public	060239	2.03
Warehouses, Mini	062205	1.42
Washing Machines, Installation or Service, Rental or Repair or Mfg.	060311	0.40
Watch Repairs or Mfg.	060307	0.40
Waterbed Mattresses, Mfg.	061700	2.69
Water Boards, Municipal	140102	1.66
Water Bombing, Aerial	082300	3.02
Waterproof Roofing Fabric, Mfg.	060237	2.03
Waterslide Parks	060502	0.66
Water Transportation	090100	5.52
Water Well Digging or Drilling	072615	4.13
Waterworks or Water Treatment Plants or Systems, Not Municipal, Construction or Operation	072609	4.13
Wax, Household, Mfg.	060207	2.03
Weather Stations	330210	0.24
Weaving Mill	061705	2.69

"N.E.S." = Not Elsewhere Specified

Industry Description	Industry Class Number	Rate Per \$100 Payroll
Weed Control Products, Mfg., N.E.S.	060226	2.03
Weed Control Service	072608	4.13
Welding Shop/Mobile Welding	070707	4.07
Well Digging or Drilling, Water	072615	4.13
Well Drilling, Oil or Gas, Servicing by Means of Service Rigs	074806	2.11
Well Drilling, Oil or Gas, Servicing by Means Other than Service Rigs	074807	2.11
Whaling	091100	7.03
Wharf Construction	072501	17.50
Wharf Operation	090200	4.12
Wheelchair, Aluminum, Mfg	060214	2.03
Wholesale Establishments	065400	0.83
Wholesale Fish	090600	1.87
Wholesale Meats	063702	4.63
Wholesale Raw Hides	060228	2.03
Wholesale Steel	070701	4.07
Wholesalers, Other, N.E.S.	065404	0.83
Window Blinds, Cloth, Mfg.	061800	1.44
Window Blinds, Venetian, Metal, Mfg.	060214	2.03
Window Blinds, Venetian, Wooden, Mfg.	060400	2.68
Window Cleaning	071302	1.12
Windows, Aluminum, Mfg.	060214	2.03
Wines, Mfg.	060800	2.60
Wire Extruding	070703	4.07
Wire, Wire Fence or Wire Products, Mfg.	070709	4.07
Wood Chips, Mfg.	010501	4.82
Wood Filler, Mfg.	060202	2.03
Wood Preserving	010508	4.82
Wood Saws, Travelling	065713	1.84
Wood Yard, Operation or Distribution	065712	1.84
Wooden Barrels, Mfg.	010705	3.28
Wooden Boats, 42 Feet or More in Length, Construction or Repair	072101	16.04
Wooden Boats, Less Than 42 Feet in Length, Construction or Repair	060419	2.68
Wooden Box Works	010704	3.28
Wooden Coffins, Mfg.	060404	2.68
Wooden Doors, Mfg.	010700	3.28
Wooden Pails, Mfg.	010705	3.28
Wooden Pallets, Mfg.	010704	3.28
Wooden Pipe, Mfg.	010705	3.28
Wooden Sign, Mfg.	060412	2.68
Wooden Spokes or Toys, Mfg.	060408	2.68
Wooden Tubs, Mfg.	010705	3.28
Wooden Venetian Blinds, Mfg.	060400	2.68
Wooden Vessels, 42 Feet or More in Length, Construction or Repair	072101	16.04
Wooden Vessels, Less Than 42 Feet in Length, Construction or Repair	060419	2.68
Woodworking Shop	060412	2.68
Workers' Compensation Board	130500	

"N.E.S." = Not Elsewhere Specified

**Industry
Description**

**Industry
Class Number**

**Rate Per
\$100 Payroll**

Index X

X-Ray Equipment, Installation or Service, Rental or Repair or Mfg.	060311	0.40
X-Ray Labs	310102	0.30
X-Ray Testing, Industrial	060223	2.03

Index Y

Yachts, Retail Sales (where not part of a Marina Operation)	067302	0.73
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Index Z

Zoos	060502	0.66
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Rates by Classification Number

Industry Class Number	Industry Description	Rate Per \$100 Payroll
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Class 1

010200	Logging, Log Salvage, Tree Spacing, Tree Thinning or Forest Fire Fighting, Brush Cutting (for forestry)	8.55
01	Log Hauling	8.55
03	Log Booming or Sorting	8.55
010400	Pulp or Paper Mill	2.52
010501	Sawmills, Mfg. of Wood Chips (Chipping)	4.82
02	Log Scaling as a Business, Log Sales	4.82
03	Planing Mills	4.82
05	Mfg. Fence Posts and the Operation of Pole Manufacturing Plants, and Log Peeling when conducted as a separate industry	4.82
06	Booming Ground Operations when carried on by a tugboat company or as a business in itself not allied to any other operations in the forest products industries	4.82
08	Lumber Remanufacturing, where not part of a Sawmill Operation and where N.E.S., Wood Preserving as an Industry	4.82
09	Kiln Drying	4.82
010700	Sash and Door Factories, Moulding Mfg.	3.28
01	Mfg. of Flakeboard, Hardboard, Plywood or Veneer	3.28
03	Mfg. of Laminated Beams	3.28
04	Wooden Box Works, Mfg. Wooden Pallets	3.28
05	Mfg. of Excelsior, Staves or Heads, Wooden Pails or Tubs, Wooden Pipe, Wooden Barrels or Cooperage, Chopsticks	3.28
010900	Shingle or Shake Mills	10.77
(NOTE: Logging operations carried on in connection with the above classifications, or in connection with subclass 726 activities, are assessed at the logging rate.)		

Class 4

040300	Gravel, Sand or Shale Pits	4.82
01	Stone Crushing or Quarrying	4.82
02	Lime Quarrying	4.82
03	Clay Mining	4.82
04	Peat Digging or Processing	4.82
05	Lime Kilns	4.82
06	Mfg. of Gypsum	4.82
07	Mfg. of Cement	4.82
08	Mfg. of Bricks	4.82
09	Mfg. of Terra Cotta or Tiles	4.82
10	Stone Cutting, Dressing or Shaping	4.82
11	Monument Lettering or Setting	4.82
12	Mfg. of Cement Blocks, Precast Concrete Blocks or other Cement or Concrete Products, N.E.S.	4.82
13	Mfg. of Prestressed Concrete Beams	4.82
041100	Asbestos Mining, Geophysical Contractors or Geological and Geophysical Service for the Mining Industry, Metal Mining, Mineral Exploration, Ore Reduction, N.E.S., Placer Mining, Prospecting on Staked Land, Tunnelling in or for Metal Mines, Mine Construction Prospecting on Unstaked Land	5.15

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
02	Diamond Drilling	5.15
041800	Aluminum Smelter	1.86
043000	Coal Exploration, Coal Mining, Tunnelling in or for Coal Mines, Mine Construction	4.75

Class 6

060200	Mfg. of Cans or similar Tinware Products	2.03
02	Mfg. of Paint, Putty, Varnish, Wood Filler or Allied Synthetic Resin Compounds	2.03
03	Mfg. of Cardboard, Paper or Plastic Boxes or Containers, Plastic Packaging of Articles, N.E.S.	2.03
04	Mfg. of Boots, Shoes or Skates	2.03
05	Assembly of Metal Scales, Precision Instruments or other Small Metal Products, Mfg. of Small Pewter Products, Packaging Small Hardware Items	2.03
07	Mfg. of Candles, Soap, Glue or Cleaning Compounds including Synthetic Detergents, Bleaching Powder or Liquid, Javelle Water, Laundry Bluing, Scouring Powders or Household Waxes, Polishes or Mucilage	2.03
09	Mfg. of Plastic Pipe or Rubber Tires including Recapping or Retreading, Mats, Mouldings, Belting or Hose or similar Plastic or Synthetic Products, Mfg. of Plastic Articles by Moulding or Extrusion, Mfg. of Cultured Marble	2.03
10	Mfg. of Plastics and Synthetic Resins including Alkyd Resins, Phenolic Resins, Vinyl Resins, Thermoplastics, Transparent Cellulose Film or Film from Synthetic Resins, Mfg. of Fibreglass Insulation	2.03
12	Mfg. of Matches	2.03
13	Mfg. or Repair of Trunks, Bags or Luggage, N.E.S.	2.03
14	Mfg. of Aluminum Windows, Ladders, Bedsprings, Bicycles, Wheelchairs, Drapery Tracks, Iron Beds, Mattresses, Metal Furniture, Metal Venetian Blinds, Screen Doors, Small Aluminum and Brass Products and Installation of Drapery Tracks, Repair of Golf Clubs ...	2.03
15	Mfg. and/or Distribution of Compressed or Liquefied Gases such as Oxygen, Acetylene and Propane	2.03
16	Mfg. of Batteries	2.03
17	Service, Rental or Repair of Portable Light Machinery, Equipment or Parts, N.E.S., including Boat Motors, Chain Saws, Lawnmowers, Portable Fire Extinguishers, Portable Toilets and Snowmobiles, Sign Rental	2.03
18	Armature Winding for Small Motors with no Installation Work	2.03
19	Exterminating, Fumigating or Pest Control Service	2.03
22	Bridge Operation	2.03
23	Assaying, Industrial Testing or Electrical Corrosion-Control, Industrial X-Ray Testing	2.03
24	Mfg. or Reconditioning of Glass Bottles or Jars	2.03
25	Mfg. of Fertilizers, N.E.S.	2.03
26	Mfg. of Arsenical Products, Insecticides, Pesticides or Weed Control Products, N.E.S.	2.03
27	Horticultural Greenhouses or Horticultural Nurseries including Christmas Tree Cutting, Christmas Tree Farms, Tree Nurseries and Turf or Sod Nurseries, Picking Greenery, Soil Packaging, Office Plant Servicing or Rental	2.03

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
28	Curing, Dressing and Trimming Hides or Wholesaling Raw Hides, Taxidermy or Operation of Tanneries	2.03
29	Mfg. of Transformers or Electrical Switchgear, Installation, Service, Rental, Repair, or Mfg. of Electrical Control Panels	2.03
30	Mfg. of Paper Bags or Plastic Bags	2.03
31	Mfg. of Envelopes	2.03
32	Mfg. of Stationery	2.03
33	Mfg. of Cellulose Insulation, Paper Products, N.E.S.	2.03
34	Upholstering of Furniture or the Operation of Upholstery Shops	2.03
35	Carpet or Linoleum Laying	2.03
36	Glass Shops which Grind or Polish, Tint or Frame or Install Glass Products or the Mfg. of Mirrors or Glass Products, N.E.S. (this category includes installation of replacement window glass, etc. but does not cover construction of glass walls, facades, etc. which is part of the general building construction industry)	2.03
37	Mfg. of Abrasives, Asphalt Roofing, Asphalt Shingles, Asphalt Tile, Asphalt Siding, Waterproof Roofing Fabric, Tar Paper or Tar-Saturated Felt Roofing	2.03
38	Installation or Repairs of Bowling or Billiard Equipment	2.03
39	Operation of Public Warehouses (excluding Trucking or Cartage)	2.03
40	Mfg. of Acids, Alkalis, Salts or Chemicals, N.E.S.	2.03
41	Recycling Depot for Bottles, Cans, Paper or Glass where not part of other operations	2.03
50	Mfg. of Tar	2.03
51	Mfg. of Pitch	2.03
52	Mfg. of Charcoal	2.03
53	Sintering Tungsten	2.03
54	Mfg. of Rock Wool	2.03
56	Mfg. of Explosives	2.03
57	Cold Storage Plants	2.03
58	Powder Coating of Metal	2.03
060301	Mfg. of Fur Goods	0.40
02	Mfg. or Repair of Leather, Vinyl or Fabric Luggage, Handbags or other Leather Goods	0.40
03	Shoe Repairing	0.40
06	Mfg. of Cosmetics, Drugs and Medicines, Perfumes and Colognes, Pharmaceuticals or Toilet Preparations	0.40
07	Lens Grinding or Mfg. or Repair of Watches, Jewellery or Optical Goods, Plating of Small Articles with Precious Metals, Trophy Assembly or Repair	0.40
10	Mfg. of Lamp Shades	0.40
11	Installation or Service, Rental or Repair or Mfg. of Adding Machines, Business Machines, Cameras, Cash Registers, Communication Systems, Computers, Electronic Equipment, Household Electrical Appliances, Lighting Fixtures, Physiotherapy Equipment, Private Telephone Systems (including Line Work), Radios, Sound Systems, Television Receivers, Typewriters, Vacuum Cleaners, Washing Machines, X-Ray Equipment, Mfg., Repair or Servicing of Pianos or Harpsichords	0.40
12	Distribution and Servicing of Automatic Amusement, Music, Washing or Drying Equipment, Parking Meters or other Vending Machines or Devices	0.40

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
13	Picture Framing	0.40
15	Mfg. of Rubber Stamps, Scale Models or Assembly of Small Rubber or Plastic Articles	0.40
17	Plating Small Metal or Plastic Articles	0.40
18	Ceramic Finishing, Mfg. of Clay, Plaster, Pottery or Glass Ornaments, Silk Flowers, Mfg. of Board Games	0.40
21	Mfg. of Ink	0.40
31	Bicycle Rental or Repair Shop	0.40
33	French Polishing Furniture or Furniture Painting, Refinishing, or Stripping	0.40
34	Rental of Appliances or Party Supplies or Tools (hand-held)	0.40
35	Locksmithing	0.40
36	Collection or Processing of Used Photographic Film for Argent Recovery	0.40
37	Sales and Service or Repair or Mfg. of Artificial Limbs or Prosthetic Appliances	0.40
060400	Mfg. of Furniture (exclusive of Upholstering), Wooden Venetian Blinds or Stringed and Keyboard Musical Instruments (excluding Pianos or Harpsichords)	2.68
04	Mfg. of Wooden Coffins and Caskets	2.68
07	Mfg. of Brooms, Brushes or Mops	2.68
08	Mfg. of Wooden Toys or Spokes	2.68
12	Carpenter Shops or Woodworking Shops, Wooden Pattern Making, Manufacturing of Saunas or Prefabricated or Precut Wood Frame Buildings, Wood or Fibreglass Hot Tubs, Wooden Signs, or Wooden Trusses	2.68
19	Mfg., Construction or Repair of Aluminum, Plastic, Ferro Cement or Wooden Boats, Canoes or Rowboats Under 42 Feet in Length; Mfg., Construction or Repair of Fibreglass Boats of any length	2.68
21	Mfg. and Repair of Mobile Homes, Mfg. of Portable Buildings, N.E.S.	2.68
22	Mfg. of Campers, Camper Vans, Fibreglass Canopies and other Parts or Accessories, House Trailers, Mini Motor Homes, Motor Homes, Recreational Vehicles, Tent Trailers or Conversion of Vans to Camper Units, Mfg. of Plastic Articles by Chemical Reaction	2.68
060500	Park Operations other than Municipal, N.E.S.	0.66
02	Amusement Parks, Art Council, Art Restoration Services, Assembling or Displaying Artifacts, Historical Documents or Art Exhibits, Bingo Operation, Bungee Jumping, Casinos, Community Festivals or Events N.E.S., Exposition or Trade Show, Mini-Golf, Museums, Para-Sailing, Special Interest Buildings, Waterslide Parks, Zoos	0.66
03	Horse Race Courses, Automobile Race Courses	0.66
04	Ice Rinks or Curling Rinks	0.66
05	Roller Rinks	0.66
06	Bowling Alleys or Arcades	0.66
07	Dance Halls or Ballrooms as a Business	0.66
10	Billiard Parlours	0.66
060800	Mfg. of Alcoholic Beverages including Beer, Cider and Wine	2.60
060801	Mfg. of Non-Alcoholic Beverages, Soft Drinks other than Fruit or Vegetable Drinks	2.60

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
061700	Mfg. of Awnings, Canvas Work, Sails, Tents or Waterbed Mattresses	2.69
01	Mfg. of Ropes or Twines	2.69
04	Knitting Mills	2.69
05	Mfg. of Cloth, Weaving Mills or Spinning Mills	2.69
06	Mfg. of Textiles, N.E.S., or Mfg. of Carpets	2.69
061800	Mfg. of Buttons, Clothing, Cloth Window Blinds, Cushions, Diving Suits, Draperies, Embroidery Service, Hats or Stuffed Toys	1.44
062001	Bakeries or Distribution of Bakery Products	2.28
02	Mfg. of Biscuits, Confectionery or Popcorn	2.28
03	Mfg. of Delicatessen Products	2.28
09	Mfg. of Sugar	2.28
10	Poultry Processing or Dressing including a Poultry Hatchery where it is not part of a Farming Operation	2.28
20	Mfg. of Food Products, N.E.S., including Cereal Products, Frozen Dinners, Macaroni, Meat Pies, Noodles or Spaghetti	2.28
21	Coffee Roasting, Spice Packaging, Tea Blending or Mfg. of Miscellaneous Food Products including Peanut Butter, Soya Bean Paste, Salad Dressings, Flavouring Extracts, Syrups, Food Colourings, Gelatine Powders	2.28
062202	Operation of Apartment Buildings. Operation of Bed and Breakfast, Lodging House, Rooming House; Social Service or Health Facility with Overnight Accommodation and No Physical Assistance	1.42
03	Operation of Cable Cars, Chair Lifts, Gondolas, Ski Tows or Tramways	1.42
04	Boarding Car Operations, Industrial Catering or Mobile Catering	1.42
05	Operation of Commercial Buildings, Commercial or Industrial Properties, Mini Warehouses, Shopping Centres or Hall Rentals	1.42
06	Cemetery Operations or Crematories	1.42
07	Heating Plants or Systems, N.E.S.	1.42
09	House Rentals, Condominiums, Strata Corporations, or Townhouses	1.42
11	Crime Prevention Programs, Detective Agency, Industrial Patrols, Investigating Agency or Security Service, Monitoring of Alarm Systems, Service of Alarm Systems	1.42
062400	Canning or Packing of Fruit or Vegetables, Mfg. Fruit or Vegetable Drinks	3.63
02	Dairies or Distribution of Dairy Products, Mfg. Ice Cream	3.63
062500	Carpet and Rug Cleaning Establishment, Dry Cleaning or Dyeing Service, Laundromat	2.31
01	Diaper Service, Laundry Service or Linen Supply and Uniform Service	2.31
062600	Hospitals, First Aid Service, Health Care Service	1.45
05	Nursing Homes	1.45
06	Animal Humane Societies, Kennels, Pet Grooming Service, Pet Obedience School, Veterinary Hospitals	0.50
	(NOTE: The above is a special rate for 1999)	
08	Social Service or Health Facility with Overnight Accommodations and Physical Assistance	1.45
062700	Hotels	1.12

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
01	Private Clubs, Health Clubs or Spas, Fitness Centres, Fitness Testing, Legions, Skating Clubs, Tanning Salons	1.12
02	Discotheques, Licensed Public Houses or Lounges when operated by a separate company	1.12
03	Auto Courts, Campgrounds, Motels, Resort Cabins, Trailer Courts, Mobile Home Park or other Tourist Resorts	1.12
04	Marina Operation	1.12
05	Golf, Tennis or Lawn Bowling Clubs	1.12
08	Catering, N.E.S.	1.12
09	Food Concessions (permanent locations only) or Restaurants, N.E.S	1.12
14	Steam Bath Service	1.12
15	Golf School, Hockey School, Sailing School, Ski School (not allied with a retail shop or ski lodge), Sports Instruction (School), N.E.S., Tennis School	1.12
16	Administration of Sports Teams (all paid workers excluding athletes/competitors)	1.12
063100	Land Surveying, Timber Cruising, Forestry or Regeneration Surveys	1.60
063200	Flour Mills, Mfg. and/or Packaging of Dry Animal Feed and Supplements	2.40
01	Grain Elevators	2.40
03	Sale of Dry Animal Feed and Supplements, Farm Supply, Hay and Seed Dealers	2.40
05	Rice Milling	2.40
063600	Bulk Oil Depots, Oil Refining or Distribution or Operation of Fuel Storage Tanks	1.13
02	Operation of Oil or Natural Gas Pipeline	1.13
04	Mfg. of Phenol or Like Petrochemicals, N.E.S.	1.13
063700	Abattoirs or Meat Packing or Cutting	4.63
01	Stockyards	4.63
02	Wholesale Meats	4.63
03	Mfg. of Sausages or Sausage Casings	4.63
04	Curing, Smoking or other Mfg. of Prepared Meat Products	4.63
05	Canning of Meats	4.63
06	Canning of Animal Foods	4.63
063900	Bookbinding, Engraving, Lithography, Map Reproduction, Printing, Publishing, or Typesetting	0.62
01	Showcard or Display Painting (shop only)	0.62
064300	Grain Farming, Hay Farming or Haying, Hop Growing, Mixed Farming, Seed Farming, Vegetable Farming, Farm Services (where not directly related to other farming industries), Farming, N.E.S.	2.80
03	Apiary, Beekeeping, Mushroom Growing, Vegetable Greenhouses	2.80
04	Farm Labour Supply	2.80
05	Berry Farms, Vineyards	2.80
06	Orchards	2.80
07	Animal Breeding, Artificial Insemination Station, Dairy Farming, Feed Lots, Horse Boarding and Training or Riding Academy when not part of a Farm, Ranching, Sheep Farming	2.80
08	Egg Farming, Hog Farming, Mink Farming, Poultry Farming, Rabbit Farming, Chicken Catching	2.80

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
064600	Operation of Motion Picture Houses or Film Distribution	0.84
01	Operation of other Theatres	0.84
02	Bands and Orchestras, Musicians, N.E.S.	0.84
03	Entertainment Productions Other Than Television and Motion Picture, N.E.S.	0.84
065400	Wholesale Establishments	0.83
01	Physicians', Dental, Beauticians' or Barbers' Supply Houses	0.83
03	Commercial Traveler Representing an Industry Located Outside the Province, Manufacturers' Agents	0.83
04	Other Wholesalers, N.E.S.	0.83
065600	Labour or Trade Union	0.61
01	Employers' Associations	0.61
065700	Lumber Yard, Building Supply Yard, Lumber Wholesale, Sand/Gravel Sales, Sale of Prepackaged Homes	1.84
04	Mfg. of Ready Mix Concrete	1.84
11	Ice Handling, Harvesting or Distribution, Mfg. of Artificial Ice	1.84
12	Firewood Cutting as a Business, Wood/Coal Yards or Distribution or Packaging	1.84
13	Travelling Wood Saws	1.84
14	Mfg. of Compressed Sawdust Fire Logs	1.84
065800	Domestic Cleaning Service as a Business, Domestic or other Household Employees, House Sitting, Homemaker Service when provided by a Social Service Agency	2.72
065900	Automobile, Motorcycle or Truck Sales or Repairs including Glass Installation, Body Shop, Brake Shop, Car Wash, Muffler Shop, Painting, Parking Lot, Valet Parking Service, Radiator Repair Shop, Marine Service Station, Auto Gas Conversions, Service Station or Gas Bar, Steam Cleaning, Auto-mobile Upholstering, Towing, Trailer Rental or Leasing, Transmission Repair Shop, Used Auto Parts Sales, Washing and Polishing, Sales or Service of Campers, Camper Vans, House Trailers, Horse Trailers, Mini Motor Homes, Motor Homes, Pick-up Truck Canopies, Recreational Vehicles, Stock Trailers, Tent Trailers or Utility Trailers	2.17
01	Sales and Rental of Aircraft, Repairs and Maintenance of Aircraft, Aircraft Services (where not an integral part of an air carrier)	2.17
067000	Church or Religious Organization	0.36
067100	Supermarkets	2.69
01	Butcher Shops	2.69
067200	Department Stores	1.32
067302	Furniture Rental or Retail Stores	0.73
03	Interior Designing or Interior Consulting	0.73
05	Microfilming, Photography Studios, Photographic Film Processing, Recording Studios, Video Tape Production or Editing, Computer Software Mfg./Duplicating, Video Production, Photocopying Service	0.73
06	Movie Production	0.73
07	Barber Shops	0.73
08	Hairdressing Establishments or Beauty Salons	0.73
09	Auctioneering Establishments	0.73
11	Mfg. of Cigars	0.73

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
14	Supplying Clerical Workers as a Business	0.73
16	Mobile Home Sales	0.73
17	Commercial Stock Audit	0.73
20	Retail Bakery	0.73

Class 7

070500	Lathing	6.86
01	Interior Decorating, Paper-Hanging or Painting including Highway or Parking Lot Line Painting	6.86
02	Plastering or Stuccoing	6.86
04	Insulation of Buildings or Installation of Acoustic Board	6.86
05	Drywall Contractors	6.86
06	Tile Contractors	6.86
07	Terrazzo Laying	6.86
08	Hardwood Floor Laying or Refinishing	6.86
070600	Building Construction or Demolition, Crane Operation as a Business, Chimney Cleaning, Fencing Contracting, Framing, Gutter Installation, Handyman Service, Mobile Home Set-up (excluding Sales and Towing), Overhead Door Assembly and Installation, Pool Construction and Installation, Roofing, or Siding Installation, Conveyor Belt Installation, Erection of Prefabricated Steel Building	6.89
02	Brick or Cement Block Laying or Masonry Work	6.89
03	Household or Property Maintenance, Non-Industrial	6.89
04	Reinforced Concrete Work or Cement Work, N.E.S.	6.89
05	Erection or Installation of Tanks	6.89
06	Erection of Aerials or Antennae	6.89
07	Installation or Removal of Boilers, Engines or Machinery	6.89
08	Installation of Ornamental or similar Metal Work	6.89
15	Handling Scrap Metal or Junk	6.89
16	Mfg., Installation or Repair of Elevators	6.89
20	Non-Industrial Building Construction, N.E.S.	6.89
21	Supplying Workers (other than Clerical)	6.89
22	External Cleaning of Buildings including high pressure water, sandblasting or steam	6.89
070700	Mfg. of Ammunition, Armaments, Automobile Springs, Boilers, Engines, Furnaces, Guns, Ornamental Iron Work or Stoves	4.07
01	Metal Fabrication Shop or Metal Wholesale and Supply, N.E.S.	4.07
02	Mfg. of Lead Articles or Babbitt	4.07
03	Mfg. of Nuts, Bolts, Nails, Spikes or Wire Extruding	4.07
04	Mfg. of Metal Pipe and Fittings	4.07
05	Die Casting or Making, Foundries or Machine Shop	4.07
06	Blacksmithing and Horse Shoeing	4.07
07	Welding Shops including Operation of Mobile Welders	4.07
08	Saw Manufacture, Repair or Sharpening (excluding Chain Saws)	4.07
09	Mfg. of Cable, Wire, Wire Fence or other Wire Products excluding those which involve Drawing Wire from Rods or other Extrusion Process	4.07

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
10	Sales, Service, Rental, Repair or Steam Cleaning of Heavy Machinery, Equipment or Parts; Scaffolding Rental; Mfg. of all Machinery, Equipment or Metal Parts, N.E.S.	4.07
12	Gas Fitting, Insulation of Heating Equipment, Pipes and Ducts, Installation or Servicing of Fireplaces, Fire Sprinkler Systems or Heating Equipment, N.E.S., Pipe Fitting, Plumbing, Sanitation Service, Steam Fitting or Air Conditioning Contractors, Pool Maintenance and Services, Sales, Service and Installation of Central Vacuum Systems	4.07
13	Mfg. of Refrigerators, Installation or Repair of Refrigeration Equipment, N.E.S.	4.07
14	Mfg. of Sheet Metal Articles, Erection or Repairs of Sheet Metal, Flat Top, Tar or Gravel Roofing, Mfg. of Portable Steel Buildings	4.07
16	Galvanizing, Metal Enamelling, Tinning or Porcelain Enamelling, Electroplating, Decorative or Protection Plating of Equipment or Parts	4.07
18	Installation or Maintenance of Radar Systems or Microwave or other similar Communication Systems	4.07
19	Mfg. of Aircraft (Composite), Automobiles, Flat-Deck Trailers, Goose-Neck Trailers (exclusive of House Trailers), Horse Trailers, Stock Trailers, Truck Bodies or Trailers, or Utility Trailers	4.07
24	Rolling Mills	4.07
071100	Electrical Wiring of Buildings, Construction or Installation of Electric Lighting Systems, N.E.S., Armature Winding, N.E.S., Installation of Alarm Systems (wiring only, no component hook-up)	4.61
01	Mfg., Installation, Leasing or Maintenance of Neon or Illuminated Signs	4.61
02	Sales and Service, Installation, Assembly or Mfg. of Satellite T.V. Dishes	4.61
071301	Floor Cleaning or Waxing Service, Janitor Service, N.E.S., Rug and Carpet Cleaning using Portable Equipment, Venetian Blind Cleaning	1.12
02	Window Cleaning	1.12
072100	Operation of a Marine Railway or Dry Dock	16.04
01	Construction or Repair of Wooden, Aluminum, Plastic or Ferro Cement Vessels of 42 Feet or More in Length, N.E.S.	16.04
02	Construction or Repair of Steel Vessels or Barges	16.04
072500	Construction of Dams, Flumes or Reservoirs	17.50
01	Construction of Dry Docks, Piers or Wharves	17.50
02	Pile Driving	17.50
04	Tunnelling, N.E.S., Drilling, N.E.S., or Rock Tunnelling	17.50
05	Construction of Training Walls to Deflect Water, Construction of Jetties or Causeways	17.50
07	Construction of Bridges, Overpasses or Viaducts	17.50
09	Steel Frame Erection or Repairs	17.50
10	Steel Frame Painting, or Bridge Painting, or Bridge Cleaning	17.50
11	Moving Buildings, or Moving Equipment/ Buildings where it is Raised/Jacked and Dolly Wheels Placed Under it, or House Raising	17.50

“N.E.S.” = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
072600	Road Making, Road Flagging Service	4.13
01	Land Clearing or Grading as an Industry, Land Development or Slashing for Line Cutting	4.13
02	Airport Construction (of entire airport)	4.13
03	Construction or Repairs of Dykes	4.13
04	Railway Construction or Demolition, N.E.S.	4.13
05	Dredging Canals, Harbours, etc.	4.13
06	Gravelling or Surfacing of Roads, Runways or Sidewalks, Mfg. of Asphalt Paving Material	4.13
07	Excavation Work as an Industry	4.13
08	Installation of Lawn Irrigation Systems, Landscape Gardening or other Gardening as an Industry (exclusive of Market Gardening), Tree Service or Weed Control Service	4.13
09	Construction or Operation of Waterworks or Water Treatment Plants or Systems, not Municipal	4.13
11	Installation, Operation or Maintenance of Farm Irrigation Works	4.13
12	Construction, Operation or Maintenance of Sewers or Sewage Disposal Plants or Systems, Septic Tank Service	4.13
13	Construction or Inspection of Oil or Natural Gas Pipelines	4.13
14	Construction or Removal of Transmission Lines or Ducts, Installation of Street Lights or Transmission Line Appliances	4.13
15	Water Well Drilling or Digging	4.13
16	Blasting as a Business, Avalanche Control	4.13
17	Bulldozer Operation as a Business, Scarification	4.13
18	Snow or Ice Removal as a Business, Street Cleaning	4.13
19	Land Pollution Control	4.13
20	Pine Cone Picking, Reforestation or Tree Planting, Tree Pest/Beetle Surveys	4.13
21	Highway Maintenance (The providing of all routine maintenance services for a specific section of highway. Routine Maintenance Services must include: Ditch Cleaning, Gravelling or Sanding, Grass or Brush Cutting, Snow or Ice Removal, Patrolling, Removal of Refuse or Obstructions, Patching, Placing or Replacing Signage and Bridge Maintenance)	4.13
074700	Architectural Drafting and Designing, Consulting Engineering	0.28
074801	Oil or Gas Producers, Explorers or Developers	2.11
02	Exploration Drilling, Geophysical Contractors or Geological and Geophysical Service for the Oil and Gas Industry, Seismic Drilling	2.11
04	Oil or Gas Well Drilling, N.E.S.	2.11
05	Offshore Oil or Gas Well Drilling	2.11
06	Servicing of Oil or Gas Wells by Means of Service Rigs	2.11
07	Servicing of Oil or Gas Wells by Means Other than Service Rigs	2.11
(NOTE: Logging operations carried on in connection with subclass 726 activities are assessed at the logging rate.)		
(NOTE: All activities listed in subclass 725, when performed by an employer in any subclass, are assessed at the subclass 725 rate.)		

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
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Class 8

080100	Operation of Electric Light or Power Plants or Lines, Construction of Electric Light or Power Plants by an Electric Light and Power Company for the Purpose of its Business	0.88
01	Installation or Maintenance of Cable Television Service ...	0.88
02	Operation of Natural Gas Distribution System (exclusive of Trans-Provincial Pipeline Systems), Construction of Natural Gas Distribution System by a Natural Gas Distribution Company for the Purpose of its Business	0.88
080800	Operation of Telegraph Systems	0.45
01	Radio or Television Broadcasting	0.45
02	Operation of Telephone Systems	0.45
03	Air Traffic Controllers	0.45
081100	Operation or Maintenance of Bus Lines, Bus Depots where not part of other operations or Electric Railways	1.90
01	Operation of Chartered Bus Services including School Bus Service	1.90
081200	Ambulance Service (excluding Emergency Health Services Commission), Automobile Rental (without driver), Limousine Service, Taxicab Operation, Truck Rental (without driver), U-Drive Service	2.22
01	Funeral Undertaking	2.22
02	Pilot Car Service	2.22
082000	Scheduled and Specific Point Commercial Air Services Operating Fixed Wing Aircraft (includes firms operating in C.T.C. classes 1, 8, 2, 9-2, 3, 9-3 and those firms in C.T.C. classes 4 and 9-4 using aircraft of more than 12,500 lbs.)	0.77
082300	Charter and Specialty Commercial Air Services Operating Fixed Wing Aircraft (includes firms operating in C.T.C. classes 6, 7 and those firms in C.T.C. classes 4 and 9-4 using aircraft of 12,500 lbs. or less), Aerial Advertising or Photography, Crop Dusting or Spraying by Airplane, Flying School	3.02
01	Helicopters (includes Commercial Air Services Operating Rotating Wing Aircraft in any C.T.C. class)	3.02
085100	Armoured Car Service, Baggage Transfer Service, Cartage, Delivery Service, Freightage, N.E.S., Freight Forwarding as Principal (domestic), Garbage Collection Service, Hauling, Messenger Service, Mobile Home Towing, Moving and Storage, Rubbish Removal, Trucking, Flyer Distribution	5.38
02	Guiding and Outfitting, River Expeditions, Hunting or Trapping, Charter Sport Fishing (Guiding)	5.38
03	Railways, Operations of, N.E.S.	5.38

Class 9

090100	Harbour Patrol, Operation of Boat Tours, Ferries, Ships, Tugboats, Marine Log Towing or other forms of Water Transportation, Navigation Services Marine Vessel Surveying	5.52
02	Marine Salvage, Commercial Diving Service	5.52
03	Marine Pollution Control	5.52
090200	Stevedoring, Wharf Operations or Grain-Lining	4.12

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
090600	Canning or Processing Fish, Mfg. of Fish Oil or Fish Fertilizer, Fish Hatcheries, Fish Wholesaling, Oyster Collection, Oyster Cultivating, Kelp Collection, Salmon Enhancement	1.87
01	Commercial Fish Farm	1.87
090900	Customs Brokers N.E.S., International Freight Forwarders, Marine Shipping Services, N.E.S.	0.28
091100	Fishing or Fish Collection, Whaling	7.03

Class 10

Canadian Pacific Limited and Associated Companies

100100	Railway Operation
100200	Water Transportation
100300	Express
100600	Mining and Smelting
100900	Air Transportation
101200	Trucking and Hauling
101300	Building Construction
101400	Hotel Operation

Class 12

120000	Canadian National Railways
120100	Via Rail Canada Inc.
120200	Air Canada

Class 13

Government of the Province of British Columbia

130100	British Columbia Railway Company
130200	Government of British Columbia
130400	Liquor Distribution Branch
130500	Workers' Compensation Board
131000	Provincial Emergency Programme
131200	Learners in Vocational Training School
131300	Dental Technicians' Board
131500	British Columbia Assessment Authority
131600	British Columbia Development Corporation
131700	Emergency Health Services Commission
131800	Railwest Manufacturing Company
131900	British Columbia Ferries Corporation
132000	British Columbia Building Corporation
132100	British Columbia Systems Corporation
132200	British Columbia Harbours Board
132400	Employment Bridging Assistance Programme
132500	Canada – British Columbia Employment Development Programme
132600	First Aid Ski Patrol

Class 14

140100	Municipal Corporations Including Construction Work and Municipal Volunteer Fire Brigades, Poundkeeping ...	1.66
01	Community Recreation Centres, Municipal Parks Boards Including Construction Work, Recreation Commissions	1.66

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
02	Municipal Water Boards Including Construction Work	1.66
03	Municipal Cemetery Boards Including Construction Work	1.66
05	Improvement Districts or Regional Districts which carry on any activity other than Planning and Financing. On Request: Volunteer Fire Brigades not operating under jurisdiction of a Municipality, Improvement District or Regional District	1.66
07	Indian Band Operations on a Reserve excluding operations part of/or allied to specific industries (includes Social Service Functions carried on by an Indian Band on the Reserve)	1.66
140600	Colleges, Kindergartens, Private Academic Schools, School Boards, Tutoring Service	0.34
	NOTE: Special rate for Trade Schools, Universities or Vocational Schools	0.13
01	Library Boards	0.34
02	Town Planning Boards	0.34
03	Regional Districts which are engaged solely in Planning and Financing	0.34
04	Acting Schools, Dance Schools, Driving Schools, Modelling Schools, Music Schools	0.34
05	Adoption Agency, Alcohol and Drug Centres, Charitable Institutions, Community Service Organizations, Conservation Groups, Counselling Clinics, Crisis Centres, Day Care N.E.S., Friendship Centres, Recreation Centres, Sheltered Workshops or Activity Centres, Social Rehabilitation Centres, Social Service Agencies, Training Centres for Disabled or Mentally Handicapped or Young Offenders	0.34
06	Day Care Centres (children), Nursery Schools, Playschools or Preschools	0.34

Class 18

180000 Burlington Northern Inc.

Class 31

310101	Acupuncture Services, Audiometric Testing, Chiropractors' Offices, Clinics, Dentists' Office, Doctors' Office, Hypnotism Services, Laser Therapy Treatment, Offices or Establishments for the practice of any of the Healing Arts or Sciences, N.E.S., Optometry, Physiotherapy Offices, Psychology Services	0.30
02	Dental Laboratories, Medical Laboratories, X-Ray Laboratories	0.30

Class 33

330101	Accountants Office, Bookkeeping Services, Income Tax Services, Property Management Services (no direct workers in physical maintenance/no contracts to maintain clients' properties)	0.10
02	Law Office, Legal Services, Land Titles Searches, Notary Public Services, Process Servers	0.10
03	Custom Brokers (where no trucking, freight forwarding or warehousing)	0.10
330201	Addressing Services, Mailing Services	0.24

"N.E.S." = Not Elsewhere Specified

Industry Class Number	Industry Description	Rate Per \$100 Payroll
02	Advertising Agency (no printing), Graphic Art, Public Relations Services, Modelling Agency, Talent Agency, Booking Agency	0.24
03	Bailiffs Operation, Collection Agency	0.24
04	Travel Agency, Bed and Breakfast Registry	0.24
05	Constituency Office, Consulates, Foreign Embassy, MLA Office	0.24
06	Administration of an Operation Conducted Outside the Province	0.24
07	Telephone Answering, Mail Box Service, Package Office Service	0.24
08	Dating Service, Escort Service	0.24
09	Employment Agency, Aptitude Testing Service	0.24
10	Weather Station	0.24
11	Professional Association	0.24
330301	Better Business Bureau, Chamber of Commerce, Resource Centre (excluding counselling)	0.16
02	Business Consulting Service, Food Demonstrators, Marketing Research, Translating/Interpreting Service	0.16
03	Computer Programming, Computer Bulletin Board Services, Data Processing	0.16
04	Labour Relations, Arbitration	0.16
330401	Bank, Credit Union, Financial and/or Lending Institution, Cheque Cashing Services, Mortgage Broker	0.10
02	Insurance Carriers, Agencies and Adjusters, Actuarials, Bonding	0.10
03	Investment Services, Security Brokers and Dealers, Stock Broker	0.10
04	Real Estate Agency, Appraising Services	0.10
05	Broker (other)	0.10
06	Venture Capital Companies	0.10
330500	In-Home Child Caregivers, Nannies	1.56

Class 38

380000	E.I. Job Creation	0.32
380100	Job Creation – Federal Government Grants	8.55
380200	Job Creation – Federal Government Grants	4.82

WCB Offices

Assessment Department

Location:

6300 River Road
Richmond BC V6X 1X5

Telephone: 244-6181
Toll free: 1 888 922-2768
Fax: 244-6490

Mailing address:

PO Box 5350 Stn Terminal
Vancouver BC V6B 5L5

Abbotsford
2774 Trethewey Street
V2T 3R1

Telephone: 556-2050
Toll free: 1 800 292-2219
Fax: 556-2075

Courtenay
426 – 8th Street
V9N 8G6

Telephone: 334-8740
Toll free: 1 800 663-7921
Fax: 334-8757

Cranbrook
100 – 7th Avenue S.
V1C 2J4

Telephone: 417-7935
Toll free: 1 800 663-4912
Fax: 417-7963

Kamloops
321 Battle Street
V2C 6P1

Telephone: 371-6002
Toll free: 1 800 663-3935
Fax: 371-6031

Nanaimo
4980 Wills Road
V9T 6C6

Telephone: 751-8035
Toll free: 1 800 663-7382
Fax: 751-8046

Nelson
524 Kootenay Street
V1L 6B4

Telephone: 352-2291
Toll free: 1 800 663-4962
Fax: 352-3272

Prince George
1066 Vancouver Street
V2L 5M4

Telephone: 561-3720
Toll free: 1 800 663-6623
Fax: 561-3704

Terrace
4450 Lakelse Avenue
V8G 1P2

Telephone: 615-6605
Toll free: 1 800 663-3871
Fax: 615-6633

Vernon
3100 – 35th Avenue
V1T 8Y8

Telephone: 549-2111
Toll free: 1 800 663-4452
Fax: 558-5243

Victoria
4514 Chatterton Way
V8X 5H2

Telephone: 881-3416
Toll free: 1 800 663-7593
Fax: 881-3482

