

2018/10/25-03

**WORKERS' COMPENSATION BOARD
("WorkSafeBC")**

RESOLUTION OF THE BOARD OF DIRECTORS

**Re: Employer Classification Units
2019 Base Assessment Rates**

WHEREAS:

Pursuant to Section 82 of the *Workers Compensation Act*, RSBC 1996, Chapter 492 and amendments thereto ("Act"), the Board of Directors ("BOD") must set and revise as necessary the policies of the BOD, and must establish policies to ensure the adequate funding of the accident fund;

AND WHEREAS:

Section 39(1) of the *Act* requires that WorkSafeBC assess and levy on and collect from independent operators and employers in each class sufficient funds for the purposes of creating and maintaining an adequate accident fund, according to an estimate to be made by WorkSafeBC;

AND WHEREAS:

Section 37(1) of the *Act* establishes classes of industries for the purpose of assessments under the *Act* to maintain the accident fund. Section 37(2) of the *Act* grants WorkSafeBC the authority to consolidate or rearrange any existing classes and subclasses, and to transfer an employer, independent operator or industry to another class or subclass or form it into a separate class or subclass;

AND WHEREAS:

Section 42 of the *Act* provides that WorkSafeBC must establish sub-classifications, differentials and proportions in assessment rates as between the different kinds of employment in the same class as may be considered just;

AND WHEREAS:

WorkSafeBC may designate a classification unit as a special hazard

classification unit in WorkSafeBC's annual *Classification and Rate List* where the classification unit meets established selection criteria;

AND WHEREAS:

The Finance Division of WorkSafeBC has determined that the following classification units meet the selection criterion for special hazard classification units, and recommends that they be designated as special hazard classification units for 2019:

- CU 714023 [Shake or Shingle Mill]
- CU 721024 [Framing or Residential Forming]
- CU 721051 [Steep Slope Roofing]

(the "Proposed Special Hazard CUs");

AND WHEREAS:

The Finance Division of WorkSafeBC has undertaken stakeholder consultation and proposes certain structural changes to the Classification System for 2019 as described in Appendix A to this resolution for certain subclasses of industries covered by the *Act*; and

AND WHEREAS:

The Finance Division of WorkSafeBC proposes the *Classification and Rate List* for 2019 attached as Appendix B to this resolution (which, for greater certainty, incorporates the proposed structural changes described in Appendix A) for the purposes of assessing and levying from each class for 2019 in accordance with the *Act*.

THE BOARD OF DIRECTORS RESOLVES THAT:

1. The structural changes to the Classification System for 2019 as described in Appendix A to this resolution are approved.
2. The *Classification and Rate List* for 2019 attached as Appendix B to this resolution is approved and forms a policy of the BOD.
3. The Proposed Special Hazard CUs are designated as special hazard classification units for the *Classification and Rate List*.
4. Any changes to firms' classification within the Classification System which occur as a result of the policy change set out in this resolution will be effective January 1, 2019.

5. This resolution is a policy decision of the Board of Directors.

I, Ralph McGinn, hereby certify for and on behalf of the Board of Directors of WorkSafeBC that the above resolutions were duly passed at a meeting of the Board of Directors held in Richmond, British Columbia on October 25, 2018.

RALPH MCGINN, P. ENG
Chair, Board of Directors
Workers' Compensation Board

CU and industry group movement proposed for the 2019 rate setting structure

[illegible]

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2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
ID	A509	ID01	732019	General Trucking (nes) ²
IE	A510	IE01	721027 721044 722002	House or Other Wood Frame General Contracting, Construction, or Renovation Work Pool, Spa, or Hot Tub Installation or Structural Repair House Raising or Structural Moving of Buildings or Hvy Equip
IF	A511	IF01	741014	Home Improvement Centre
IH	A512	IH01	766017 766018	Residential Social Service Facility Retirement Home or Seniors' Home (accommodation only)
IJ	A513	IJ01	732033 732046	Railway Commercial Bus, Shuttle Operations, or Public Transit (nes)
IL	A514	IL01	764014 764054 764067	Commercial Cleaning or Janitorial Services Pest Control or Fumigation (nes) Pool, Spa, or Hot Tub Service
IM	A515	IM01	741002 741004 741013 741017 741034	<i>Auctioning Services</i> <i>Bicycle Shop or Sports Equipment Rental</i> General Retail (nes) <i>Mobile Home Sales or Installation</i> <i>Recycling Drop-Off Centres</i>
IO	A516	IO01	741001 764003 764010	Aircraft & Aircraft Equip Sales, Leasing Auto Dealership or Auto Sales Car Wash or Auto Detailing
IP	A517	IP01	721017 721028 722004	Dredging Industrial, Commercial, Institutional or Highrise Residential General Contracting or Construction Pile Driving
IQ	A518	IQ01	732020 732025 732026 732036	General Wharf Operations Bulk Terminal Marine Container Terminal Stevedoring
IR	A519	IR01	741025	Supermarket
IS	A520	IS01	714022	Sawmill
JA	A521	GB04 GB12 GB13 GB14	766002 766007 764029 764013 762014 762030 762033	Alcohol or Drug Treatment Centre Counselling or Social Services (nes) <i>Hiring or Providing Companion Services or Domestic Childcare</i> <i>Daycare Centre, Preschool, or Playschool</i> <i>Custom Brokerage or Freight Forwarding (incl handling goods)</i>

² (nes) is the abbreviated form of Not Elsewhere Specified.

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
			762044	Product Demonstration Ship Chandlery or Ship Husbandry Records Storage
JB	A522	HS01 HS02 HS03	761009 761029 761056 701018 761049 764012 764025 764033	Campground Parking Lot or Valet Parking Overnight and Short-term Accommodation (nes) Ornamental Nursery or Floral Field Production Park, Campground, or Trail Maintenance Cemetery or Crematorium Fish, Creek, or Stream Enhancement Land or Marine Pollution Control
JC	A523	HS04 HS05	721019 741024 732007 732015 732016 732021 732042	Electrical Work Satellite TV Dish Sales, Service, or Installation Aviation or Flying School Fixed Wing Aerial Work or Other Specialty Air Operations (nes) Fixed Wing Visual Flight Rule Operation Helicopter Visual Flight Rule Operation Helicopter Aerial Work (nes)
JD	A524	HS06 HS07	753004 753003	Local Government and Related Operations Law Enforcement
JE	A525	HW03	763025 761030 763027	Motion Picture, Commercial, or Television Production Performing Arts Photography Studio, Photographic Services
JF	A526	HX01	761034 761035 761057	Pub, Bar, Night Club, or Lounge Restaurant or Other Dining Establishment Legions and Other Similar Social Clubs
JG	A527	HX02 HX03	741033 712011 712018 712032 712045	Large Retail Store (nes) Engine or Cylinder Manufacture or Rebuilding or Auto Part Mfg Light Industrial Equipment, Machinery, or Power Tool Mfg Precision Instrument or Fishing Tackle Manufacture Automated Wood Processing Equipment Manufacture
JH	A528	IC01 IC02 IC03 IC04 IC05	742005 742006 732038 761013 761050 761051 765002 764058 714012 714014 714019 714044 711006	Fish Wholesale Food, Beverage, or Tobacco Product Wholesale Water Taxi or Crew Transport Guided Tour (nes) Chartered Boat Tours Marina or Boat Rental Driving School Security Alarm System Sales, Service, Installation, and Repair or Cable TV, Telecommunication, or Other Similar Wiring Oriented Strand Board Manufacture Paper Recycling or Cellulose Insulation Manufacture Pressed Board Manufacture (nes) Pulp and Paper Mill

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
		IC06 IC07 IC08	741026 741029 712028 766010	Candy or Chocolate Manufacture Retail Confectionery Flooring Store Metal Product Manufacture (nes) Life and Job Skills Training
J1	A529	IU05 IU01 IU02 IU03 IU04 IU06 IU07 IU08 IU09	764059 764060 721047 741019 764016 721031 723002 723003 723007 723008 715033 714007 714017 714025 714041 701005 711012	Hiring Workers for Own Home Maintenance Landscaping, Lawn or Garden Maintenance, or Weed Control Scaffolding, Tent, Staging, or Display Booth Rental & Install Party Supply Commercial Laundry or Linen, Uniforms, or Diaper Supply Excavation, or Private Landfill or Transfer Station Operation Highway Maintenance (all aspects of a specific section of hwy) Highway, Road, or Parking Lot Painting Snow or Ice Removal Street Cleaning Prefabricated Building Mfg (nes) Flush Door Manufacture Pre-Hung Door Assembly Stile and Rail Door Manufacture Wood Frame Window Mfg Dairy Farming or Livestock Auctioning Services Food Product Manufacture (nes)

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
JJ	A530	HM04	765003	Library or Resource Centre
			765009	Supplementary Education
			765010	Advanced Education
		HM01 HM03	766022	Laboratory Services (nes)
			713003	Battery or Fuel Cell Manufacture
			715014	Electric or Electronic Product or Component Manufacture (nes)
		HM05	715024	Lighting Fixture Manufacture
			715028	Orthotics or Prosthetics Manufacture, Sales, Service, or Repair
			764021	Portable Electric Equip or Small Household Appliance Svc/Rpr
		HM07	742011	Medical or Dental Supplies Wholesale
			762005	Broker (nes) or Wholesale (no stock of goods in B.C.)
			762024	Marine Ship Agency and Related Services
		HM08	762043	Writing, Publishing, or Map Production (no printing)
			763011	Consulting (nes)
			764027	Funeral Undertaking
		HM08	766009	Fundraising or Charitable Organization
			766016	Religious Organization
			732041	Helicopter Instrument Flight Rule Operation
		HM08	762004	Advertising or Public Relations Services
			762007	Call Centre, Telemarketing, or Market Research
			762010	Clerical Worker Supply
		HM08	762017	Employment or Dating Agency and Related Testing
			762026	Modeling, Booking, or Talent Agency
			762029	Private Investigation, Process Serving, Collection, or Bailiff Svc
		HM08	762041	Union
			762045	Franchisor Services
			763031	Television or Radio Broadcasting
		HM08	763035	Air Navigation Support
			766023	Professional Organiz, Senior Move Manage, Personal Assisting
		HM04	765003	Library or Resource Centre
			765009	Supplementary Education
			765010	Advanced Education
		HM01 HM03	766022	Laboratory Services (nes)
			713003	Battery or Fuel Cell Manufacture
			715014	Electric or Electronic Product or Component Manufacture (nes)
		HM05	715024	Lighting Fixture Manufacture
			715028	Orthotics or Prosthetics Manufacture, Sales, Service, or Repair
			764021	Portable Electric Equip or Small Household Appliance Svc/Rpr
		HM07	742011	Medical or Dental Supplies Wholesale
			762005	Broker (nes) or Wholesale (no stock of goods in B.C.)
			762024	Marine Ship Agency and Related Services
		HM08	762043	Writing, Publishing, or Map Production (no printing)
			763011	Consulting (nes)
			764027	Funeral Undertaking
		HM08	766009	Fundraising or Charitable Organization
			766016	Religious Organization
			732041	Helicopter Instrument Flight Rule Operation
		HM08	762004	Advertising or Public Relations Services
			762007	Call Centre, Telemarketing, or Market Research
			762010	Clerical Worker Supply
		HM08	762017	Employment or Dating Agency and Related Testing
			762026	Modeling, Booking, or Talent Agency
			762029	Private Investigation, Process Serving, Collection, or Bailiff Svc
		HM08	762041	Union
			762045	Franchisor Services
			763031	Television or Radio Broadcasting
		HM08	763035	Air Navigation Support
			766023	Professional Organiz, Senior Move Manage, Personal Assisting

Item 2: Rate group bands³

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
01 (Below 0.15)	A001	FY01	762021	Insurance, Actuarial or Bonding Services
	A002	FY02	742004	Film Distribution
			761044	Travel Agency or Accommodation Registry
			762020	Graphic Design
			763004	Architectural Drafting or Design
			763007	Computer Consulting or Programming
			763008	Computer Software, Audio, Video Services
			763009	Computer Software Package Design, Prod'n
			763019	Interior Design
			763024	Audio Video Post-Production or Animation
			763029	Recording Studio
	A003	FY03	762001	Accounting
			762013	Custom Broker, Freight Forward(no goods)
			762019	Financial Services
			762032	Property Mgmt (admin only)
			762033	Real Estate Agency
			762034	Real Estate Appraisal, Appraisal Services
	A004	FY04	761041	Sports Administration
			762006	Business Consulting or Business Advisory
			762008	Chamber of Commerce
			762012	Constituency, Consulate, MLA Office
			762015	Data Processing
			762018	Environmental Conservation Services
			762022	Law, Notary, Supplementary Legal Services
			762028	Packaged Office Service
			762031	Professional or Employers' Association,
			762035	Research Services
			762040	Translating or Interpreting Services
	A005	FY05	762003	Admin or Mgmt of Operation Outside B.C.
			763037	Consulting Engineering, Geological,
	A006	FY07	763012	Geophysical
			766005	Dental Laboratory
			766008	Chiropractic Practice, Services, or Care
			766013	Dentistry or Ancillary Dental Services
			766015	Optometry
	A007	HM01	766022	Physician Professional Services

³Italicized industry groups have been informed of the likelihood of their movement to a higher risk rate group. Classification Units (CUs) shown in green are proposed to move to lower risk rate groups and have base rates that are at least 10% lower than in 2018. CUs shown in red are proposed to move to higher risk rate groups, have base rates at least 10% and more than 0.03 of assessable payroll higher than in 2018, and have not received prior notification; it is proposed to limit their 2019 base rate increase to 10%. CUs shown in blue are proposed to move to one of the two lowest risk rate groups band but whose CUs still have base rates that are at least 10% higher (but 0.03 or less) than in 2018.

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A008	HM03	713003	Laboratory Services (nes)
			715014	Battery or Fuel Cell Manufacture
			715024	Electric,Electronic Product Manufacture
			764021	Lighting Fixture Manufacture
	A009	HM05	742011	Small Elec Equip,Household Appliance Srv
			762005	Medical or Dental Supplies Wholesale
			762024	Broker (nes) or Wholesale (no stock)
	A010	HM07	762043	Marine Ship Agency and Related Services
			763011	Writing, Publish, Map Prod (no print)
			764027	Consulting
			766009	Funeral Undertaking
			766016	Fundraising or Charitable Organization
02 (0.15- 0.25)				Religious Organization
	A011	HM08	732041	Helicopter IFR Operation
			762004	Advertising or Public Relations Services
			762007	Call Ctr, Telemarketing, Market Research
			762010	Clerical Worker Supply
			762017	Employment,Dating Agency,Related Testing
			762026	Modeling, Booking, or Talent Agency
			762029	Private Investigation,Collection,Bailiff
			762041	Union
			762045	Franchisor Services
			763031	Television or Radio Broadcasting
			763035	Air Navigation Support
			766023	Professional Organizing, Senior Move Man
	A012	HN01	765005	Independent Primary or Secondary School
	A013	HN02	742008	Elec,Lt Equip,Mach,Parts(<500 lb) Whlsle
	A014	HN08	766003	Alternative Health Care
			766012	Massage Therapy (licensed)
			766014	Physiotherapy or Occupational Therapy
			766020	Supplementary Health Care
			766021	Surgical Centre
03 (0.25- 0.35)	A015	HL06	767007	Multimedia Services
	A016	HL08	742001	Chemical Wholesale
			742002	Clothing, Linen, Other Textile Wholesale
			742003	Drug,Vitamin, or Beauty Aid Wholesale
	A017	HL11	762046	Digital Printing
			762047	Publishing (with printing)
			764036	Mailing or Addressing Services
			764063	Commercial Retail Sign Shop
	A018	HN03	761039	Art Gallery,Museum Building Operations
			741015	Jewellery, Eyewear, Clock Repair, Keycut
			741018	Music Shop

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A019	HN05	741020 741022 715008 715012 715013	Retail Art Gallery and Picture Framing Retail Brewing or Wine Making Shop Clothing,Clothing Access,Other Cloth Mfg Custom Tailoring Drapery Manufacture
	A020 A021	HN09 HL05	761045 761012 761014 761021 761043	Coffee Shops or Food Concessions Fitness Centre or Gym Hair Styling Salon or Esthetic Services Massage Parlour,Steam Bath,Massage Srv Tanning Salon
04 (0.35- 0.45)	A022	GY01	763013	Electrical Corrosion Control
	A022	GY01	763018	Materials,Light Equip Testing (<500lb)
	A022	GY01	763021	Land Surveying
	A022	GY01	763028	Pipeline or Heavy Equipment Inspection
	A022	GY01	763034	Marine Vessel Surveying
	A023	GY06	767003	Electric Utilities
	A024	HL07	767004	Gas Utilities
	A024	HL07	767005	Oil or Gas Transmission (pipeline op)
	A025	HL09	713001	Acid,Base,Salt,Chemical,Dye Manufacture
	A025	HL09	713009	Explosives, Fireworks, or Munitions Mfg
	A025	HL09	713010	Fertilizer Manufacture
	A025	HL09	713018	Oil or Gas Production
	A025	HL09	713036	Oil Refining or Recycling
	A025	HL09	713021	Petrochemical Manufacture
	A025	HL09	713032	Soap, Bleach, or Cleaning Compound Mfg
	A026	HL10	761001	Amusement Facility
	A026	HL10	761011	Live Performance Venue
	A026	HL10	761046	Movie Theatre or Drive-In Theatre
	A026	HL10	761027	Organizing, Conducting Special Events
05 (0.45- 0.55)	A027	GB14	762014	Custom Broker, Freight Fwd (with goods)
	A027		762030	Product Demonstration
	A027		762037	Ship Chandlery or Ship Husbandry
	A027		762044	Records Storage
	A028	GY03	764008	Bindery
	A028		714020	Printing
	A029	GY05	764001	Aircraft Maintenance or Repair
	A030	HA03	761033	Building Management, Rental, Strata
	A030		761015	Hall Rental
	A030		761047	Mini Storage
	A031	HA04	732004	Airport
	A031		732017	Fixed Wing IFR Operation
	A031		732040	Harbour Comm,Port Authority,Marine Pilot
	A032	HI01	742012	Electrical,Plumbing,Building Sply Whlse
	A033	HI02	742007	Hay,Seed,Dry Animal Feed,Farm Prod Whlse
	A033		742015	Wholesale
	A034	HI03	761054	Casino or Other Gaming Operations
	A035	HI04	763032	Veterinary Hospital, Veterinary Services

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A036	IM01	741002	Auctioning Services
			741004	Bicycle Shop or Sports Equipment Rental
			741017	Mobile Home Sales or Installation
			741034	Recycling Drop-Off Centres
	A037	HA08	715001	Art, Craft, or Ornament Manufacture
			715002	Awning or Awning Sign Manufacture
			715003	Blind or Drapery Track Manufacture
			715004	Brush, Broom, or Mop Manufacture
			715022	Jewellery, Eyewear, Clock Manufacture
			715031	Taxidermy or Fur Tannery
			715035	Gasket or Filter Manufacture
			715036	Carpet,Rug,Cushion,Stuff Toy,Fabric Mfg
		HM03	715028	Orthotics,Prosthetics,Mfg,Sales,Serv,Rpr
06 (0.55- 0.65)	A038	GB12	764029	Hiring or Providing Domestic Childcare
	A039	GY04	753002	First Nations Operations
	A040	GY07	741012	Gas Bar or Service Station
	A041	HA06	761031	Golf Crs,DrivRng,Pitch&Putt,LwnBowlFac
	A042	HA09	741027	Auto Parts Supply
	A043	HW08	704005	Open Pit Coal Mining
			704006	Open Pit Metal or Mineral Mining
	A044	HW10	761040	Sports and Entertainment Facility
	A045	HX03	712045	Automated Wood Processing Equipment Mfg
			712011	Engine, Cylinder, Auto Part Mfg, Rebuild
			712018	Light Ind Equip, Power Tool Mfg (<500lb)
			712032	Precision Instrument, Fishing Tackle Mfg
07 (0.65- 0.80)	A046	GB13	764013	Daycare Centre, Preschool, or Playschool
	A047	DB05	713028	Plastic Prod Mfg (by profile extrusion)
		HA01	713025	Plastic Prod Mfg (thermoform, inj mould)
	A048	HA02	713004	Candle,Polish,Other Wax Product Mfg
			713007	Cosmetic Product or Beauty Aid Mfg
			713008	Drug, Vitamin, or Pharmaceutical Mfg
			713022	Plastic Colour Concentrate, Ink Mfg
	A049	HA05	741021	Retail Bakery or Delicatessen
	A050	HW01	741006	Car or Truck Rental
	A051	HW13	701003	Berry Farming
			701026	Vineyard
			711023	Winery
	A052	IC03	764058	Security Alarm Sys,Telecom,CableWiring
	A053	IC08	766010	Life and Job Skills Training
	A054	IN02	711008	Coffee,Tea, Herb, or Spice Pkg or Mfg
			711011	Flour Mill or Rice Mill
			711022	Sugar Refining and Packaging
	A055	IN03	715009	Commercial Sign Manufacture
			715021	Illuminated or Electronic Sign Mfg
	A056	IN04	763006	Building or Home Inspection
			764009	Blind or Drapery Cleaning
			764020	Dry Cleaning Facility or Laundromat

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A057 A058	IW02 IW03	764034 764037 764041 764042 764055 764069 741032 732014	Locksmithing Major Appliance, Bus Mach, Med Eqp SrvRpr Ornamental Plant Rental, Office Plant Svc Paper Shredding Vending, Washing, Amusement Machine Dist Blind or Drapery Track Installation Beer, Wine, or Liquor Store Ferry Service
08 (0.80- 0.95)	A059 A060 A061 A062 A063 A064 A065 A066 A067 A068	GZ08 GZ09 HW16 IC02 IC05 IC06 II03 IN01 IN06 IW01	764045 763036 701028 732038 761013 761050 761051 765002 711006 741026 741029 766019 741030 764002 764068 764024 764035 741031	Pleasure Boat, Motorcycle, Snowmbl Sls, Srv Field Work Services Floral Greenhouse Water Taxi or Crew Transport Guided Tour nes Chartered Boat Tours Marina or Boat Rental Driving School Candy or Chocolate Manufacture Retail Confectionery Flooring Store Short-Term Care Conv Store, Farm Market, Spec Food Store Armature Winding for Small Motors Automatic Door, Gate Install, Srv, Rpr Fire Prev Equip Sales, Serv, Instl, Inspect Lt Ind Equip, Machine, Tool Serv, Rpr<500lb Furniture Store
09 (0.95- 1.15)	A069 A070 A071 A072 A073 A074 A075 A076	GK01 GZ03 GZ05 GZ07 HS02 HW05 HW06 HW09	712009 764028 764050 741016 741011 764047 701018 704002 704003 701002 701001 701006 701010 701014 701015 701020 712004 712005 712008 712015 712019	Switchgear, Transformer Mfg, Install, Serv Heavy Equip, Mach, Parts Sales, Rnt, Srv, Rpr Steam Clean, Sandblst, Pressure Wsh Hvy Eq Lt Ind Equip, Machine, Pwr Tool Rent<500lb Garden or Landscaping Supply Rec Vehicle Sales, Service or Rental Ornamental Nursery or Floral Field Prod Oil or Gas Drilling Oil or Gas Field Servicing Apiary Artificial Insemination, Animal Breeding Egg Farming Fur Bearing Animal Farming Hog Farming Hunting or Trapping Poultry Farming and Related Services Cement Manufacture Ceramic, Terra Cotta Tile, Clay Brick Mfg Die Casting or Non-Ferrous Foundry Opera Gypsum Product Manufacture Lime Kiln or Lime Manufacture

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A077	HW11	712035	Smelter
	A078	HW14	712043	Soil,Topsoil, Peat, Other Garden Mtl Pkg
			761010	Circus,Carnival,Rodeo,Mech Amuse Ride
	A079 A080	IC07 IC04	761032	Private Park, Garden, or Zoo
			761019	Catering
			761018	Industrial Camp Operations
			761023	Mobile Catering
	A081	IN05 IK04	712028	Metal Product Manufacture
			714012	Oriented Strand Board Manufacture
			714019	Pressed Board Manufacture
			714044	Pulp and Paper Mill
			714014	Paper Recycling,Cellulose Insulation Mfg
10 (1.15- 1.35)	A082	DB05	714013	Paper Product Manufacture
			714001	Cardboard or Paper Container Manufacture
			711014	Ice Manufacture
	A083	DB07	711018	Non-Alcohol Bev Mfg or Water Bottling
			713023	Plastic Film Extrusion & Flex Pkg Mfg
			713026	Plastic Product Mfg (by blow moulding)
			713027	Plastic Prod Mfg (rotation,liquid mould)
			713029	Post-Extrusion Plastic Product Mfg
	A084	FQ03	715029	Footwear,Luggage,Leather Prod Mfg,Repair
			712001	Aircraft, Automobile, or Truck Assembly
			712016	Heavy Equip,Mach,Parts Mfg,Install>500lb
	A085	GZ04	721006	Cell,Microwave,Transmission Tower Erect
			721014	Crane Operation
			721046	Power Pole, Trans Line Install, Srv, Rpr
			721050	Sign Installation, Service, or Repair
			742009	Log Wholesale Trading
	A086	HE03	742010	Building Materials Wholesale
			742013	Packaged Petroleum Product Wholesale
			721038	Oil or Gas Pipeline Construction, Repair
	A087 A088	HE12 HS03	722009	Cut and Cover Tunnel Construction
			723005	Railway Construct,Maintenance,Demolition
			723006	Road Construction
			723010	Earth & Rock Structure Construction
			701029	Vegetable Greenhouse
	A089	HS05	761049	Park, Campground, or Trail Maintenance
			764012	Cemetery or Crematorium
			764025	Fish, Creek, or Stream Enhancement
			764033	Land or Marine Pollution Control
			732007	Aviation or Flying School
			732015	Fixed Wing Aerial Work,Other Special Ops
			732016	Fixed Wing VFR Operation
			732021	Helicopter VFR Operation
			732042	Helicopter Aerial Work
			712010	Elevator,Escalator Mfg,Install,Serv, Rpr
	A090 A091	II01 II02	732005	Armoured Car Service

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A092	IK01	764046	Security or Patrol Services
			732022	Limousine or Chauffeur Services
	A093	IK02	732037	Taxi Service & Ride Sharing Service
			711004	Baked Goods Manufacture
	A094	IK06	711007	Cereal,Biscuit,Taco-Rice Prod,Pasta Mfg
	A095	IK07	711002	Alcoholic Beverage Manufacture
			713002	Asphalt or Tar Roofing Product Mfg
			713006	Compressed or Liquefied Gas Manufacture
			713013	Foam Product Manufacture
			713015	Glue or Adhesive Manufacture
			713016	Indust Rubber Belt Mfg,Install,Srv,Rpr
			713020	Paint,Putty,Stain,Sealant,Varnish Mfg
			713030	Rubber Mat, Mattress or Life Raft Mfg
			713031	Small Rubber or Plastic Prod Manufacture
			713033	Synthetic Resin Compound Manufacture
	A096	IK08	741005	Butcher Shop
	A097	IK09	721008	Commercial Refrigeration, Comm AC Work
	A098	IK11	711003	Animal Feed or Supplement Mfg or Pkg
	A099	IU09	711012	Food Product Manufacture
11 (1.35- 1.55)	A100	DB03	732045	Fuel Storage Tank Operation,Fuel Distrib
	A101	FQ05	701017	Orchard
	A102	GK04	714009	Laminated Wood Struct Support Prod Mfg
			714027	Veneer or Plywood Manufacture
			714035	Wooden Moulding Manufacture
	A103	HE04	723004	Paving Services or Asphalt Manufacture
	A104	HE05	704001	Clay, Peat, Soil,Topsoil Digging,Process
			704008	Quarry
			704011	Stone Crushing
	A105	HE11	715032	Vinyl Framed Window Mfg & Install
	A106	IK10	761052	Transportation Carrier Catering
	A107	IU01	741019	Party Supply
			721047	Scaffolding,Stage,Display Rent, Install
	A108	IU02	764016	Commercial Laundry or Linen Supply
	A109	IU03	721031	Excavation,Private Landfill,Transfer Stn
	A110	IU04	723002	Highway Maintenance
			723003	Highway, Road, or Parking Lot Painting
			723007	Snow or Ice Removal
			723008	Street Cleaning
12 (1.55- 1.85)	A111	DB06	712003	Boiler, Tank, or Furnace Manufacture
	A112	EK01	711013	Fruit or Veg Processing or Product Mfg
	A113	EK05	702001	Fin Fish Farming
			702002	Fish Hatchery
			702004	Shellfish Farming or Hand Picking
			764015	Commercial Diving
	A114	FQ01	714042	Woodworking or Carpentry Shop
	A115	FQ02	715026	Box Spring or Mattress Manufacture
			714008	Furniture Refinishing or Restoration

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A116	HE06	714026	Upholstering
			714034	Wooden Furniture Manufacture
			714038	Wooden Product Manufacture
			714036	Wooden Toy or Musical Instrument Mfg
	A117	HE07	763022	Log Scaling
			703016	Tree Planting or Cone Picking
	A117	HE07	764026	Fruit or Vegetable Packing or Packaging
	A118	HE09	764044	Plastic Laminating, Packing, Packaging
			715005	Canvas or Nylon Product Manufacture
			715010	Cord, Rope, or Net Manufacture
			713012	Fibreglass Insulation Manufacture
			713011	Fibreglass, Marble, Acrylic Product Mfg
			713034	Tire Retreading or Recapping
	A119	HE10	742014	Steel or Metal Wholesale (primary form)
	A121	HS07	753003	Law Enforcement
	A122	HT01	712034	Sheet Metal Fabrication
	A124	HT04	711010	Fish Processing ,Reduction, Canning
	A125	HT05	763002	Animal Humane Society or Wildlife Rehab
			763003	Animal Training
			763020	Domestic Animal Breeding or Boarding
			763014	Farrier Services
			763001	Pet Grooming
	A126	HT08	712027	Metal Products Fabricated from Structural Steel
	A127	HU03	711005	Butter, Cheese, or Ice Cream Manufacture
		HU03	711015	Liquid Dairy Product Manufacture
	A128	HU05	764011	Carpet, Rug, or Upholstery Cleaning
			764018	Domestic Cleaning
	A129	HU07	712002	Auto Spring or Chain Manufacture
			712026	Metal Pipe or Fitting Manufacture
			712041	Wire Product or Cable Manufacture
	A130	HU08	701008	Farm Labour Supply or Farm Services
			701011	Grain Farming
			701013	Hay or Seed Farming
			701016	White Mushroom Farming
			701024	Sod or Turf Nursery
			701025	Vegetable Farming
			701027	Wild Plant Harvesting
	A131	HU09	721023	Floor Covering Installation
			721026	Hardwood Floor Laying or Refinishing
			721054	Tile Work or Terrazzo Laying
	A132	IK03	712020	Machine Shop
			712039	Tool and Die Making
	A133	IT01	712024	Metal or Screen Door, or Alum Window Mfg
	A134	IT02	721022	Fire and Flood Restoration
	A135	IT03	711020	Sausage or Sausage Casing Manufacture
			711021	Smoked, Cured, or Prepared Meat Prod Mfg
	A136	IU06	715033	Modular, Prefab Building Manufacture
	A137	IU07	714007	Flush Door Manufacture

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A138	IU08	714017	Pre-Hung Door Assembly
	A139	IV02	714025	Stile and Rail Door Manufacture
	A140	IV03	714041	Wood Framed Window Mfg & Install
			701005	Dairy Farming or Livestock Auctioning
			764048	Septic Tank, Sewer, Sewage Dispos Sys Srv
			732012	Distribution Centre
			762011	Commercial Stock Audit
			762023	Cargo Inspection
	A141	IV04	731005	Warehouse Operation
	A142	IV07	732011	Courier or Local Delivery Services
			732031	Newspaper, Magazine, Flyer Distribution
			732032	Pilot Car or Auto Delivery Services
	A143	IV08	761028	Outdoor Sport Tour
	A143	IV08	761042	Sports Instruction School
13 (1.85- 2.15)	A144	EK02	711001	Abattoir
			711017	Meat Cutting, Packing, Processing, Canning
	A145	EK03	712033	Ready Mix Concrete Mfg & Delivery
	A146	HD08	721001	Asbestos Abatement or Mould Remediation
	A147	HT02	712040	Truck Body or Trailer Manufacture
	A148	HU12	721021	Finishing Carpentry
			721040	Overhead Door Installation
	A149	IB08	732047	Specialized Public Transit Services
	A150	IV01	715034	Marine Pleasure Craft Manufacture
			764051	Structural Rpr of Marine Pleasure Craft
	A151	IV05	731004	Recycling Depot
	A152	IV06	732003	Aircraft Handling or Fueling
14 (2.15- 2.55)	A153	EK04	714030	Wood Preserving
			714037	Wooden Post or Pole Manufacture
	A154	HD01	712006	Concrete Product Manufacture
			712038	Structural Concrete Product Manufacture
	A155	HQ06	715020	Glass Shop or Glass Product Manufacture
	A156	HQ07	721059	Window or Glass Install, Replace, or Rpr
	A157	HQ08	721018	Drywalling, Acoustic Board Installation
	A158	HQ09	721015	Deck, Railing, or Fence Installation
	A159	HQ02	732030	Moving and Storage
	A159	HQ03	732023	Loading or Unloading Goods
	A160	HT03	712021	Metal Bed, Furniture or Ladder Mfg
			712029	Metal Railing or Gate Manufacture
	A161	HT06	711019	Poultry Processing
	A162	HT07	714040	Wooden Truss Manufacture
	A163	HT09	704010	Diamond, Seismic, or Shot Hole Drilling
	A163		704013	Underground Mining
	A164	HU02	712014	Galvanize, Electroplate, Protection Plate
			712017	Indust Saw Blade Mfg, Sharpen, Serv, Repair
			712031	Powder Coating or Metal Enamelling
	A165	HU11	721057	Welding Services, Ornamental Metal Instl
	A166	HU13	721016	Decking Application or Waterproofing

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A167 A168 A169 A169	HU14 IB01 IB05 HU06	721041 712025 721020 721053 712013 712030	Painting or Wallpapering Commercial Marine Vessel Mfg, Serv, Rpr Pre-engineered Steel Bldg Construction Comm Tank or Boiler Install, Removal Ferrous Foundry Operations Metal Recycling
15 (2.55- 3.00)	A170 A171 A172 A173 A174 A175 A176 A177 A178 A179	HD02 HD04 HD05 HQ01 HQ04 HU01 HU04 IB02 IB06 IB07	721037 712037 722001 721012 722010 704007 721003 704009 721056 761038 721009 721010 721011 732006 732029 732008 732018 721036	Masonry Stone, Marble Cut, Dress, Shape, Prod Mfg Bridge, Overpass, Viaduct Construct, Rpr Concrete Reinforcing Mechanized Tunnel Boring Construction Placer Mining Blasting or Avalanche Control Seismic Exploration Water Well, Foundation, Directional Drill Ski Hill Concrete Cutting or Coring Concrete Placing, Finish, Surface, Repair Concrete Pumping Auto Towing Mobile Home or Boat Towing Barge, Tug, Other Water Transport of Goods Garbage, Industr, Recyclable Waste Removal Low Slope Roofing
16 (3.00- 3.50)	A180 A181 A182 A183 A184 A185 A186 A187 A188	DR02 HD07 HD09 HD11 HR02 HR03 HR04 HR05 IB09	703002 703005 722003 722005 722006 722007 722011 721005 732013 721029 721049 764066 723009 714032 713024 714004 714015 714016 714028	Brushing, Weeding, Tree Thinning, Spacing Forest Fire Fighting Pier, Wharf, Dock Construction, Repair Steel Frame Erection, Structural Repair Steel Frame, Bridge Painting, Cleaning Structural Dam/Dyke Construction, Repair Tunnel Construction Building Demolition Dump Truck Operation Insulation Work or Fireproofing Siding, Awning, Gutter Install or Repair Furnace, Duct, Vent Cleaning or Servicing Traffic Control Wooden Component Manufacture Plastic or Rubber Recycling Custom Wood Kiln Planing Mill Portable Wood Mill Wood Chip Mill
17 (3.50- 4.00)	A189 A190	GP02 HR01	721052 701004 701009 701023	Structural Concrete Forming Composting Feed Lot Horse Ranching, Raising, and Breeding

2019 Rate Group	2019 Industry Group	2018 Industry Group	CU No.	Classification Name (abbreviated name)
	A191	GP07	701022 721013	Ranch Construction, General Labour Supply
18 (4.00-4.75)	A192	GP01	721042	Plastering, Lathing, or Stucco Work
	A193	GP05	732024	Log Towing
	A194	HD10	732044	Log Hauling
		GP03	714033	Outdoor Wooden Products Mfg and Install
			714031	Wooden Box, Crate, Pallet or Lath Mfg
		HD03	714045	Firewood Yard
		HD03	721035	Log Home Construction
		HD03	714018	Prefabricated Log Home Kit Manufacture
19 (4.75-6.00)	A123	HF05	721024	Framing or Residential Forming
	A195	GP04	764062	Tree Services
	A196	HF02	721051	Steep Slope Roofing
	A197	HF03	714023	Shake or Shingle Mill
20 (Above 6.00)	A120	HF04	764022	Steam Clean,Sandblast,Pressure Wsh Bldgs
			764057	Window, Gutter, or Awning Cleaning

Item 3: Non-credible rate groups proposed to remain intact for 2019

2019 Rate Group	CU Number	Classification Name (abbreviated)	Rationale
02	766023	Professional Organizing, Senior Move Man	The rate group is 85% credible. There are no other industry groups within this second lowest rate group band. Addition of other industries into the rate group would introduce an undesirable level of industrial cross-subsidization.
	732041	Helicopter IFR Operation	
	762004	Advertising or Public Relations Services	
	762007	Call Ctr, Telemarketing, Market Research	
	762010	Clerical Worker Supply	
	762017	Employment,Dating Agency,Related Testing	
	762026	Modeling, Cooking, or Talent Agency	
	762029	Private Investigation,Collection,Bailiff	
	762041	Union	
	762045	Franchisor Services	
	763031	Television or Radio Broadcasting	
	763035	Air Navigation Support	
	766003	Alternative Health Care	
	766012	Massage Therapy (licensed)	
	766014	Physiotherapy or Occupational Therapy	
	766020	Supplementary Health Care	
	766021	Surgical Centre	
04	765005	Independent Primary or Secondary School	The rate group is 75% credible. There are no other industry groups within this low risk rate group band.
	742012	Elec,Lt Equip,Mach,Parts(<500 lock) Whlsle	
	763013	Electrical Corrosion Control	
	763018	Materials,Light Equip Testing (<500lb)	
	763021	Land Surveying	
	763028	Pipeline or Heavy Equipment Inspection	

2019 Rate Group	CU Number	Classification Name (abbreviated)	Rationale
	763034 767003 767004 767005 713001 713009 713010 713018 713036 713021 713032 761001 761011 761046 761027	Marine Vessel Surveying Electric Utilities Gas Utilities Oil or Gas Transmission (pipeline op) Acid,Base,Salt,Chemical,Dye Manufacture Explosives, Fireworks, or Munitions Mfg Fertilizer Manufacture Oil or Gas Production Oil Refining or Recycling Petrochemical Manufacture Soap, Bleach, or Cleaning Compound Mfg Amusement Facility Live Performance Venue Movie Theatre or Drive-In Theatre Organizing, Conducting Special Events	Addition of other industries into the rate group would introduce an undesirable level of industrial cross-subsidization.
18	721042 714033 714031 714045 721035 714018 732024 732044	Plastering, Lathing, or Stucco Work Outdoor Wood Prod Mfg and Install Wooden Box, Crate, Pallet or Lath Mfg Firewood Yard Log Home Construction Prefabricated Log Home Kit Manufacture Log Towing Log Hauling	The rate group is 74% credible. There are no other industry groups within this high cost rate range rate group. Addition of other industries into the rate group would introduce an undesirable level of industrial cross-subsidization.
20	764022 764057	Steam Clean,Sandblast,Pressure Wsh Bldgs Window, Gutter, or Awning Cleaning	The rate group is 13% credible. There are no other industry groups within this highest cost rate range rate group. Addition of other industries into the rate group would introduce an undesirable less of industrial cross-subsidization
CU	702005 702006 702007 702008 702009 702010	Dive Fishing Gillnet and Troll Fishing Longline and Trap Fishing Seine Fishing Trawl Fishing Fish Packing	The rate group is 29% credible. The Act recognizes the unique nature of the fishing industry. Therefore, it is proposed that this rate group remain separate and distinct despite the rate group's lack of statistical credibility.
JJ	765003 765009 765010	Library or Resource Centre Supplementary Education Advanced Education	This rate group is 96% credible. Separation into its own rate group will ensure more appropriate experience rating outcomes for the larger institutions

Item 4: Non-credible industry groups proposed to remain intact for 2019

2019 Industry Group	2018 Industry Group	CU Number	Classification Name (abbreviated)	Rationale
A054	IN02	711008 711011 711022	Coffee/Tea/Herb/Spice Pckg Flour Mill or Rice Mill Sugar Refining and Packaging	This industry group appears 83% credible for 2019. Although the long-term cost rates that are generally used for the combining and placing of industry groups are different, this industry group has very similar short term cost rates to those of industry group IK02 (includes Baked Goods Mfg, Cereal, Biscuit, Pasta Mfg). Proposing to keep the two industry groups distinct for 2019, and if the short term cost rates remain similar, combine for 2020.
A055	IN03	715009 715021	Commercial Sign Mfg/Instl Illuminated Sign Mfg/Instl	This industry group appears 99.5% credible for 2019. It appears to have had anomalously low claim volumes in 2017. Will monitor and modify for 2020, if necessary.
A074	HW05	704002 704003	Oil or Gas Drilling Oil or Gas Field Servicing	This industry group appears fully credible for 2019. However it had anomalously low claim volumes in 2016. Will monitor and modify for 2020, if necessary.
A096	IK08	741005	Butcher Shop	This industry group appears 98.5% credible for 2019. It appears to have had witnessed growth. Will monitor and modify for 2020, if necessary.
A098	IK11	711003	Animal Feed Supplement Mfg	This industry group appears 92% credible for 2019. It appears to have had witnessed growth. Will monitor and modify for 2020, if necessary.
A163	HT09	704010 704013	Seismic/Shot Hole Drilling Underground Mining	This industry group appears 86.5% credible for 2019. It appears to have had witnessed significant growth. Will monitor and modify for 2020, if necessary.

2019 Industry Group	2018 Industry Group	CU Number	Classification Name (abbreviated)	Rationale
A187	HR05	713024	Plastic or Rubber Recycling	This industry group has over 200 claims for 2019 but only 20 claims in 2017. No similar industries with similar cost rates. Will monitor and modify for 2020, if possible.

Item 5: Industry groups modified to ensure future credibility

2019 Industry Group	2018 Industry Group	CU Number*	Classification Name (abbreviated)	Solution
A037	HA08	715001 715002 715003 715004 715036 715035 715022 715031 715028	Art, Craft, or Ornament Mfg Awning or Awning Sign Mfg Blind or Drapery Track Mfg Brush, Broom, or Mop Mfg Carpet, Rug, Cushion Mfg Gasket or Filter Mfg Jewellery, Trophy Mfg Taxidermy or Fur Tannery <i>Orthotics/Prosthetics Mfg</i>	This industry group would have been 95% credible and would likely have remained non-credible going forward. CU 715028 has dissimilar cost rates to its current industry group (HM03) and similar cost rates to HA08, and by moving into HA08 makes it credible.
A047	HA01	713025 713028	Plastic Prod Mfg (inj/thermo) <i>Plastic Prod Mfg (profile extr)</i>	This industry group would have been 80% credible and would likely have remained non-credible going forward. CU 713028 has dissimilar cost rates to its current industry group (DB05) and similar cost rates to HA01, and by moving into HA01 makes it credible.
A080	IN05	714001 714013 714012 714014 714019 714044	Cardboard/Paper Contain Mfg Paper Product Mfg <i>Oriented Strand Board Mfg</i> <i>Paper Recycling/Cell Insul Mfg</i> <i>Pressed Board Mfg</i> <i>Pulp and Paper Mill</i>	This industry group would have been 89% credible and would likely have remained non-credible going forward. IN05 was added to IC04 due to similarity of industries and cost rates.

2019 Industry Group	2018 Industry Group	CU Number*	Classification Name (abbreviated)	Solution
A159	HQ03 HQ02	732023 732030	Loading or Unloading Goods <i>Moving and Storage</i>	HQ03 would have been 82% credible and would likely have remained non-credible going forward. The industry group shares similar long term cost rates to industry group HQ02 (Moving & Storage). Together they form a large industry group.
A169	IB05 HU06	712013 712030	Ferrous Foundry Operations Metal Recycling	Industry groups IB05 had less than 25 claims in both 2016 and 2017. HU06 would have been 93.5% credible. Both would be non-credible going forward. They shared similar cost rates and together form a credible industry group.
A193	GP05	732024 732044	Log Towing <i>Log Hauling</i>	This industry group would have been 88.5% credible and would likely have remained non-credible going forward. The industry group shares similar long term cost rates to industry group HD10 (Log Hauling). Together they form a large industry group.
A194	GP03	714031 714033 721035 714018 714045	Wood Box, Pallet, Lath Mfg Outdoor Wood Prod Mfg/Instl <i>Log Home Construction</i> <i>Prefab Log Home Kit Mfg</i> <i>Firewood Yard</i>	This industry group would have been 94% credible and would likely have remained non-credible going forward. The industry group shares similar long term cost rates to industry group HD03 (Log Homes/Firewood Yard), which also appears to have waning credibility. Together they form a large industry group.
* <i>Italicized CUs have been added to the industry group to address its credibility needs.</i>				

B.C. Ambulance pay the same premiums it would have otherwise.

APPENDIX B
CLASSIFICATION AND RATE LIST FOR 2019

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
701001	Artificial Insemination, Animal Breeding	1.31	1.44	11	09
701002	Apiary	1.31	1.44	43	09
701003	Berry Farming	1.30	1.30	579	07
701004	Composting	5.10	6.12	29	17
701005	Dairy Farming or Livestock Auctioning	2.43	2.67	464	12
701006	Egg Farming	1.31	1.44	112	09
701008	Farm Labour Supply or Farm Services	4.10	3.31	123	12
701009	Feed Lot	6.35	6.12	25	17
701010	Fur Bearing Animal Farming	1.31	1.44	14	09
701011	Grain Farming	4.24	3.41	99	12
701013	Hay or Seed Farming	4.24	3.41	211	12
701014	Hog Farming	1.31	1.44	27	09
701015	Hunting or Trapping	1.31	1.44	27	09
701016	White Mushroom Farming	4.29	3.47	29	12
701017	Orchard	1.85	2.22	654	11
701018	Ornamental Nursery or Floral Field Prod	1.85	2.06	260	09
701020	Poultry Farming and Related Services	1.31	1.44	322	09
701022	Ranch	6.37	6.16	641	17
701023	Horse Ranching, Raising, and Breeding	6.35	6.12	311	17
701024	Sod or Turf Nursery	4.24	3.41	21	12
701025	Vegetable Farming	4.24	3.41	368	12
701026	Vineyard	1.30	1.29	199	07
701027	Wild Plant Harvesting	1.91	2.29	6	12
701028	Floral Greenhouse	1.49	1.62	168	08
701029	Vegetable Greenhouse	2.15	2.46	81	10
702001	Fin Fish Farming	3.74	3.09	27	12
702002	Fish Hatchery	3.40	2.72	19	12
702004	Shellfish Farming or Hand Picking	3.40	2.72	102	12
702005	Dive Fishing	6.39	6.48	23	CU
702006	Gillnet and Troll Fishing	6.39	6.48	60	CU
702007	Longline and Trap Fishing	6.39	6.48	73	CU
702008	Seine Fishing	6.39	6.48	25	CU
702009	Trawl Fishing	6.39	6.48	26	CU
702010	Fish Packing	6.39	6.48	16	CU
703002	Brushing, Weeding, Tree Thinning, Spacing	8.10	6.53	154	16
703003	Cable or Hi-Lead Logging	7.71	7.40	50	DR
703004	Dry Land Sort	7.36	7.58	43	DR
703005	Forest Fire Fighting	7.81	6.19	49	16
703006	Ground Skidding, Horse Logging, Log Load	7.53	7.53	220	DR
703008	Integrated Forest Management	7.56	7.70	968	DR
703009	Log Booming or Marine Log Salvage	7.27	7.21	49	DR
703011	Log Processing	7.26	7.38	227	DR
703012	Logging Road Construction or Maintenance	7.76	7.61	255	DR
703013	Manual Tree Falling and Bucking	7.03	7.07	907	DR

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
703014	Mechanized Tree Falling	7.68	7.41	175	DR
703015	Shake Block Cutting	7.20	7.18	30	DR
703016	Tree Planting or Cone Picking	3.61	3.78	113	12
703019	Helicopter Logging	7.53	7.76	16	DR
704001	Clay, Peat, Soil, Topsoil Digging, Process	2.59	2.62	22	11
704002	Oil or Gas Drilling	2.15	1.89	45	09
704003	Oil or Gas Field Servicing	1.81	1.89	590	09
704005	Open Pit Coal Mining	1.09	0.97	23	06
704006	Open Pit Metal or Mineral Mining	1.05	0.97	39	06
704007	Placer Mining	1.52	1.86	39	15
704008	Quarry	2.70	2.79	181	11
704009	Seismic Exploration	2.43	2.83	19	15
704010	Diamond, Seismic, or Shot Hole Drilling	3.32	3.17	66	14
704011	Stone Crushing	2.75	2.85	39	11
704013	Underground Mining	3.03	3.17	25	14
711001	Abattoir	3.47	3.78	18	13
711002	Alcoholic Beverage Manufacture	1.57	1.73	154	10
711003	Animal Feed or Supplement Mfg or Pkg	1.62	1.79	55	10
711004	Baked Goods Manufacture	1.26	1.51	161	10
711005	Butter, Cheese, or Ice Cream Manufacture	4.01	3.25	43	12
711006	Candy or Chocolate Manufacture	1.53	1.54	39	08
711007	Cereal, Biscuit, Taco-Rice Prod, Pasta Mfg	1.24	1.49	67	10
711008	Coffee, Tea, Herb, or Spice Pkg or Mfg	1.24	1.31	86	07
711010	Fish Processing, Reduction, Canning	2.08	1.93	124	12
711011	Flour Mill or Rice Mill	1.11	1.26	12	07
711012	Food Product Manufacture	2.28	1.85	213	10
711013	Fruit or Veg Processing or Product Mfg	3.52	2.88	53	12
711014	Ice Manufacture	1.55	1.57	13	09
711015	Liquid Dairy Product Manufacture	4.38	3.74	17	12
711017	Meat Cutting, Packing, Processing, Canning	3.47	3.78	71	13
711018	Non-Alcohol Bev Mfg or Water Bottling	1.72	1.70	122	09
711019	Poultry Processing	2.17	2.60	27	14
711020	Sausage or Sausage Casing Manufacture	1.86	1.47	24	12
711021	Smoked, Cured, or Prepared Meat Prod Mfg	1.77	1.44	19	12
711022	Sugar Refining and Packaging	1.29	1.36	1	07
711023	Winery	1.32	1.28	223	07
712001	Aircraft, Automobile, or Truck Assembly	1.66	1.85	20	10
712002	Auto Spring or Chain Manufacture	4.20	3.36	9	12
712003	Boiler, Tank, or Furnace Manufacture	1.95	2.15	26	12
712004	Cement Manufacture	1.24	1.38	11	09
712005	Ceramic, Terra Cotta Tile, Clay Brick Mfg	1.16	1.28	13	09
712006	Concrete Product Manufacture	6.41	5.16	77	14
712008	Die Casting or Non-Ferrous Foundry Opera	1.14	1.26	22	09
712009	Switchgear, Transformer Mfg, Install, Serv	1.30	1.57	66	09
712010	Elevator, Escalator Mfg, Install, Serv, Rpr	1.81	1.73	41	10
712011	Engine, Cylinder, Auto Part Mfg, Rebuild	0.46	0.55	74	06
712013	Ferrous Foundry Operations	4.51	3.95	6	14
712014	Galvanize, Electroplate, Protection Plate	3.88	3.77	22	14
712015	Gypsum Product Manufacture	1.08	1.19	5	09

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
712016	Heavy Equip, Mach, Parts Mfg, Install>500lb	1.71	1.74	394	10
712017	Indust Saw Blade Mfg, Sharpen,Serv,Repair	3.88	3.68	38	14
712018	Light Ind Equip, Power Tool Mfg (<500lb)	0.96	1.04	142	06
712019	Lime Kiln or Lime Manufacture	1.08	1.19	2	09
712020	Machine Shop	0.98	1.08	327	12
712021	Metal Bed, Furniture or Ladder Mfg	2.72	2.99	35	14
712024	Metal or Screen Door, or Alum Window Mfg	3.26	2.76	98	12
712025	Commercial Marine Vessel Mfg, Serv, Rpr	4.58	3.84	58	14
712026	Metal Pipe or Fitting Manufacture	3.57	2.86	38	12
712027	Structural Metal Product Fabrication	2.52	2.27	263	12
712028	Metal Product Manufacture	1.34	1.47	196	09
712029	Metal Railing or Gate Manufacture	2.73	3.01	176	14
712030	Metal Recycling	4.24	3.91	65	14
712031	Powder Coating or Metal Enamelling	3.96	3.74	96	14
712032	Precision Instrument, Fishing Tackle Mfg	0.88	0.95	46	06
712033	Ready Mix Concrete Mfg & Delivery	3.69	3.83	109	13
712034	Sheet Metal Fabrication	2.70	2.51	227	12
712035	Smelter	1.38	1.53	6	09
712037	Stone, Marble Cut, Dress, Shape, Prod Mfg	5.46	4.60	274	15
712038	Structural Concrete Product Manufacture	6.97	5.77	12	14
712039	Tool and Die Making	0.97	1.07	21	12
712040	Truck Body or Trailer Manufacture	2.83	3.12	48	13
712041	Wire Product or Cable Manufacture	3.55	2.84	29	12
712043	Soil, Topsoil, Peat, Other Garden Mtl Pkg	1.08	1.19	12	09
712045	Automated Wood Processing Equipment Mfg	0.74	0.89	19	06
713001	Acid, Base, Salt, Chemical, Dye Mfg	0.61	0.63	31	04
713002	Asphalt or Tar Roofing Product Mfg	1.59	1.75	6	10
713003	Battery or Fuel Cell Manufacture	0.52	0.51	16	01
713004	Candle, Polish, Other Wax Product Mfg	1.25	1.31	7	07
713006	Compressed or Liquefied Gas Manufacture	1.52	1.67	12	10
713007	Cosmetic Product or Beauty Aid Mfg	1.25	1.31	74	07
713008	Drug, Vitamin, or Pharmaceutical Mfg	1.25	1.31	106	07
713009	Explosives, Fireworks, or Munitions Mfg	0.72	0.63	5	04
713010	Fertilizer Manufacture	0.60	0.61	24	04
713011	Fibreglass, Marble, Acrylic Product Mfg	2.45	2.70	67	12
713012	Fibreglass Insulation Manufacture	3.20	3.38	2	12
713013	Foam Product Manufacture	1.58	1.74	30	10
713015	Glue or Adhesive Manufacture	1.63	1.77	5	10
713016	Indust Rubber Belt Mfg, Install, Srv, Rpr	3.48	2.61	8	10
713018	Oil or Gas Production	0.74	0.73	686	04
713020	Paint, Putty, Stain, Sealant, Varnish Mfg	1.55	1.68	22	10
713021	Petrochemical Manufacture	0.60	0.61	7	04
713022	Plastic Colour Concentrate, Ink Mfg	1.25	1.31	7	07
713023	Plastic Film Extrusion & Flex Pkg Mfg	1.87	1.88	20	10
713024	Plastic or Rubber Recycling	6.01	4.84	13	16
713025	Plastic Prod Mfg (thermoform, inj mould)	1.19	1.29	66	07
713026	Plastic Product Mfg (by blow moulding)	1.95	1.91	10	10
713027	Plastic Prod Mfg (rotation, liquid mould)	2.00	1.97	12	10
713028	Plastic Prod Mfg (by profile extrusion)	2.35	1.92	12	07

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
713029	Post-Extrusion Plastic Product Mfg	2.21	2.03	29	10
713030	Rubber Mat, Mattress or Life Raft Mfg	1.53	1.68	8	10
713031	Small Rubber or Plastic Prod Manufacture	1.53	1.77	23	10
713032	Soap, Bleach, or Cleaning Compound Mfg	0.60	0.61	37	04
713033	Synthetic Resin Compound Manufacture	1.55	1.68	5	10
713034	Tire Retreading or Recapping	2.77	3.02	12	12
713036	Oil Refining or Recycling	0.60	0.63	22	04
714001	Cardboard or Paper Container Manufacture	1.29	1.44	19	09
714004	Custom Wood Kiln	6.01	6.49	8	16
714007	Flush Door Manufacture	1.93	2.12	7	12
714008	Furniture Refinishing or Restoration	2.90	2.33	66	12
714009	Laminated Wood Struct Support Prod Mfg	2.52	2.71	6	11
714012	Oriented Strand Board Manufacture	1.95	1.99	4	09
714013	Paper Product Manufacture	1.09	1.20	23	09
714014	Paper Recycling, Cellulose Insulation Mfg	2.37	1.90	6	09
714015	Planing Mill	4.88	5.86	19	16
714016	Portable Wood Mill	5.95	6.51	75	16
714017	Pre-Hung Door Assembly	1.96	2.16	41	12
714018	Prefabricated Log Home Kit Manufacture	5.54	6.65	39	18
714019	Pressed Board Manufacture	1.95	2.16	13	09
714020	Printing	0.97	0.98	253	05
714022	Sawmill	3.78	3.79	167	IS
714023	Shake or Shingle Mill	12.45	10.13	48	19
714025	Stile and Rail Door Manufacture	2.74	2.22	18	12
714026	Upholstering	2.90	2.33	97	12
714027	Veneer or Plywood Manufacture	2.58	2.63	26	11
714028	Wood Chip Mill	6.24	7.04	25	16
714030	Wood Preserving	3.42	3.42	23	14
714031	Wooden Box, Crate, Pallet or Lath Mfg	7.13	7.61	46	18
714032	Wooden Component Manufacture	5.63	5.28	141	16
714033	Outdoor Wooden Products Mfg and Install	7.20	7.77	19	18
714034	Wooden Furniture Manufacture	2.96	2.42	141	12
714035	Wooden Moulding Manufacture	2.28	2.45	22	11
714036	Wooden Toy or Musical Instrument Mfg	2.90	2.33	11	12
714037	Wooden Post or Pole Manufacture	3.43	3.43	34	14
714038	Wooden Product Manufacture	2.94	2.35	49	12
714040	Wooden Truss Manufacture	2.55	2.81	42	14
714041	Wood Framed Window Mfg & Install	2.22	2.44	23	12
714042	Woodworking or Carpentry Shop	2.86	2.38	1,099	12
714044	Pulp and Paper Mill	1.82	1.99	23	09
714045	Firewood Yard	6.17	7.40	72	18
715001	Art, Craft, or Ornament Manufacture	1.21	1.16	329	05
715002	Awning or Awning Sign Manufacture	1.60	1.31	21	05
715003	Blind or Drapery Track Manufacture	1.61	1.31	33	05
715004	Brush, Broom, or Mop Manufacture	1.34	1.16	4	05
715005	Canvas or Nylon Product Manufacture	2.51	2.77	82	12
715008	Clothing, Clothing Access, Other Cloth Mfg	0.48	0.53	315	03
715009	Commercial Sign Manufacture	1.18	1.22	244	07
715010	Cord, Rope, or Net Manufacture	2.04	2.24	13	12

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
715012	Custom Tailoring	0.48	0.53	78	03
715013	Drapery Manufacture	0.48	0.53	46	03
715014	Electric, Electronic Product Manufacture	0.26	0.21	472	01
715020	Glass Shop or Glass Product Manufacture	3.70	3.75	283	14
715021	Illuminated or Electronic Sign Mfg	1.21	1.27	44	07
715022	Jewellery, Eyewear, Clock Manufacture	0.36	0.43	145	05
715024	Lighting Fixture Manufacture	0.62	0.52	27	01
715026	Box Spring or Mattress Manufacture	5.45	4.29	4	12
715028	Orthotics, Prosthetics, Mfg, Sales, Serv, Rpr	0.26	0.29	142	05
715029	Footwear, Luggage, Leather Prod Mfg, Rpr	2.04	1.88	62	10
715031	Taxidermy or Fur Tannery	1.34	1.16	14	05
715032	Vinyl Framed Window Mfg & Install	2.57	2.63	48	11
715033	Modular, Prefab Building Manufacture	1.42	1.58	114	12
715034	Marine Pleasure Craft Manufacture	2.29	2.52	41	13
715035	Gasket or Filter Manufacture	1.36	1.16	16	05
715036	Carpet, Rug, Cushion, Stuff Toy, Fabric Mfg	1.34	1.16	21	05
721001	Asbestos Abatement or Mould Remediation	4.26	4.60	149	13
721003	Blasting or Avalanche Control	4.10	4.51	70	15
721005	Building Demolition	6.49	6.23	139	16
721006	Cell, Microwave, Transmission Tower Erect	2.75	2.41	62	10
721008	Commercial Refrigeration, Comm AC Work	1.42	1.70	295	10
721009	Concrete Cutting or Coring	3.95	4.36	76	15
721010	Concrete Placing, Finish, Surface, Repair	3.96	4.36	818	15
721011	Concrete Pumping	3.96	4.36	79	15
721012	Concrete Reinforcing	5.62	4.98	139	15
721013	Construction, General Labour Supply	6.36	6.64	149	17
721014	Crane Operation	2.89	2.31	138	10
721015	Deck, Railing, or Fence Installation	3.48	3.57	441	14
721016	Decking Application or Waterproofing	3.85	3.89	382	14
721017	Dredging	2.86	2.87	6	IP
721018	Drywalling, Acoustic Board Installation	4.46	3.67	1,502	14
721019	Electrical Work	2.06	1.98	2,985	JC
721020	Pre-engineered Steel Bldg Construction	3.90	3.48	94	14
721021	Finishing Carpentry	3.96	3.78	1,819	13
721022	Fire and Flood Restoration	3.01	2.50	173	12
721023	Floor Covering Installation	3.83	3.07	658	12
721024	Framing or Residential Forming	12.36	9.91	1,570	19
721026	Hardwood Floor Laying or Refinishing	3.77	3.02	592	12
721027	House, Woodframe Contracting, Construction	4.45	4.79	13,123	IE
721028	Ind, Comm, Inst Contracting, Construction	2.26	2.03	1,401	IP
721029	Insulation Work or Fireproofing	5.81	4.86	255	16
721031	Excavation, Private Landfill, Transfer Stn	2.30	2.36	2,976	11
721035	Log Home Construction	5.80	6.97	59	18
721036	Low Slope Roofing	4.14	4.55	398	15
721037	Masonry	6.49	5.37	629	15
721038	Oil or Gas Pipeline Construction, Repair	2.94	2.03	644	10
721040	Overhead Door Installation	4.17	3.82	142	13
721041	Painting or Wallpapering	3.77	3.72	3,238	14
721042	Plastering, Lathing, or Stucco Work	7.22	7.44	338	18

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
721043	Plumbing, Heating, Residential AC Inst, Rpr	2.41	2.48	3,452	DE
721044	Pool, Spa, Hot Tub Install or Repair	4.42	4.74	75	IE
721046	Power Pole, Trans Line Install, Srv, Rpr	2.99	2.49	148	10
721047	Scaffolding, Stage, Display Rent, Install	2.33	2.44	150	11
721049	Siding, Awning, Gutter Install or Repair	6.12	4.94	1,031	16
721050	Sign Installation, Service, or Repair	2.60	2.10	75	10
721051	Steep Slope Roofing	11.70	9.43	1,043	19
721052	Structural Concrete Forming	7.35	5.89	294	17
721053	Comm Tank or Boiler Install, Removal	3.91	3.43	21	14
721054	Tile Work or Terrazzo Laying	3.91	3.13	1,053	12
721056	Water Well, Foundation, Directional Drill	5.10	5.61	124	15
721057	Welding Services, Ornamental Metal Instl	3.81	3.82	1,295	14
721058	Mechanical Insulation	2.82	2.49	75	DE
721059	Window or Glass Install, Replace, or Rpr	3.67	3.79	357	14
722001	Bridge, Overpass, Viaduct Construct, Rpr	6.17	5.27	61	15
722002	House Raising, Moving Bldgs, Heavy Equip	4.74	5.16	44	IE
722003	Pier, Wharf, Dock Construction, Repair	6.92	6.00	60	16
722004	Pile Driving	2.51	2.20	43	IP
722005	Steel Frame Erection, Structural Repair	5.60	5.63	66	16
722006	Steel Frame, Bridge Painting, Cleaning	6.33	5.40	13	16
722007	Structural Dam/Dyke Construction, Repair	5.16	5.24	8	16
722009	Cut and Cover Tunnel Construction	2.66	2.13	1	10
722010	Mechanized Tunnel Boring Construction	5.80	5.92	6	15
722011	Tunnel Construction	5.17	5.17	0	16
723002	Highway Maintenance	2.60	2.68	85	11
723003	Highway, Road, or Parking Lot Painting	2.57	2.46	54	11
723004	Paving Services or Asphalt Manufacture	3.05	3.00	160	11
723005	Railway Construct, Maintenance, Demolition	2.69	2.18	35	10
723006	Road Construction	3.13	2.59	392	10
723007	Snow or Ice Removal	2.36	2.34	310	11
723008	Street Cleaning	2.33	2.32	39	11
723009	Traffic Control	7.33	6.09	121	16
723010	Earth & Rock Structure Construction	2.56	2.10	8	10
731004	Recycling Depot	2.07	2.28	84	13
731005	Warehouse Operation	2.16	2.04	124	12
732003	Aircraft Handling or Fueling	2.12	2.33	45	13
732004	Airport	1.27	1.05	27	05
732005	Armoured Car Service	2.02	1.92	4	10
732006	Auto Towing	3.95	4.36	247	15
732007	Aviation or Flying School	2.45	1.89	38	10
732008	Barge, Tug, Other Water Transport of Goods	3.86	4.31	89	15
732011	Courier or Local Delivery Services	2.93	2.61	2,782	12
732012	Distribution Centre	2.32	2.37	122	12
732013	Dump Truck Operation	6.30	6.11	1,750	16
732014	Ferry Service	1.39	1.49	23	07
732015	Fixed Wing Aerial Work, Other Special Ops	2.76	2.09	29	10
732016	Fixed Wing VFR Operation	2.44	1.88	49	10
732017	Fixed Wing IFR Operation	1.14	0.92	72	05
732018	Garbage, Industr, Recyclable Waste Removal	3.49	3.92	493	15

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
732019	General Trucking	4.98	4.72	10,583	ID
732020	General Wharf Operations	2.39	1.88	7	IQ
732021	Helicopter VFR Operation	2.68	2.08	90	10
732022	Limousine or Chauffeur Services	1.65	1.65	92	10
732023	Loading or Unloading Goods	5.79	5.12	51	14
732024	Log Towing	10.04	8.37	35	18
732025	Bulk Terminal	2.37	1.89	26	IQ
732026	Marine Container Terminal	2.34	1.88	5	IQ
732029	Mobile Home or Boat Towing	3.95	4.36	30	15
732030	Moving and Storage	3.91	3.93	437	14
732031	Newspaper, Magazine, Flyer Distribution	2.86	2.55	89	12
732032	Pilot Car or Auto Delivery Services	2.87	2.55	232	12
732033	Railway	1.95	1.67	14	IJ
732036	Stevedoring	2.36	1.89	13	IQ
732037	Taxi Service	1.26	1.45	570	10
732038	Water Taxi or Crew Transport	1.91	1.55	63	08
732040	Harbour Comm,Port Authority,Marine Pilot	1.14	0.91	38	05
732041	Helicopter IFR Operation	1.03	0.83	6	02
732042	Helicopter Aerial Work	2.58	1.97	56	10
732044	Log Hauling	6.17	6.79	1,283	18
732045	Fuel Storage Tank Operation,Fuel Distrib	1.80	1.98	96	11
732046	Comm Bus, Shuttle, or Public Transit nes	2.05	2.09	183	IJ
732047	Specialized Public Transit Services	3.98	3.36	11	13
741001	Aircraft and Aircraft Equip Sales, Lease	1.07	1.00	36	IO
741002	Auctioning Services	0.81	0.73	49	05
741004	Bicycle Shop or Sports Equipment Rental	0.77	0.71	238	05
741005	Butcher Shop	1.50	1.65	184	10
741006	Car or Truck Rental	1.33	1.29	141	07
741011	Garden or Landscaping Supply	1.93	1.86	202	09
741012	Gas Bar or Service Station	0.79	0.88	798	06
741013	General Retail	0.62	0.50	7,358	IM
741014	Home Improvement Centre	1.44	1.41	256	IF
741015	Jewellery, Eyewear, Clock Repair, Keycut	0.47	0.52	534	03
741016	Lt Ind Equip,Machine,Pwr Tool Rent<500lb	1.94	1.85	217	09
741017	Mobile Home Sales or Installation	0.77	0.71	57	05
741018	Music Shop	0.47	0.52	57	03
741019	Party Supply	0.92	1.10	87	11
741020	Retail Art Gallery and Picture Framing	0.47	0.52	185	03
741021	Retail Bakery or Delicatessen	1.10	1.21	599	07
741022	Retail Brewing or Wine Making Shop	0.44	0.48	166	03
741024	Satellite TV Dish Sales,Service,Install	0.92	1.12	64	JC
741025	Supermarket	0.89	0.94	339	IR
741026	Retail Confectionery	1.47	1.44	98	08
741027	Auto Parts Supply	0.92	1.02	211	06
741029	Flooring Store	1.62	1.30	344	08
741030	Conv Store, Farm Market, Spec Food Store	1.27	1.40	1,039	08
741031	Furniture Store	0.95	1.06	328	08
741032	Beer, Wine, or Liquor Store	1.06	1.15	477	07
741033	Large Retail Store	1.01	0.85	290	JG

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
741034	Recycling Drop-Off Centres	0.77	0.71	106	05
742001	Chemical Wholesale	0.98	0.86	78	03
742002	Clothing, Linen, Other Textile Wholesale	0.79	0.79	228	03
742003	Drug,Vitamin, or Beauty Aid Wholesale	0.97	0.84	150	03
742004	Film Distribution	0.59	0.47	8	01
742005	Fish Wholesale	1.46	1.50	76	JH
742006	Food,Beverage,Tobacco Product Wholesale Hay,Seed,Dry Animal Feed,Farm Prod	1.53	1.53	853	JH
742007	Whlse	0.78	0.86	64	05
742008	Elec,Lt Equip,Mach,Parts(<500 lb) Whlsle	0.48	0.39	657	02
742009	Log Wholesale Trading	2.00	2.08	30	10
742010	Building Materials Wholesale	1.96	2.07	182	10
742011	Medical or Dental Supplies Wholesale	0.26	0.21	117	01
742012	Electrical,Plumbing,Building Sply Whlsle	0.78	0.83	622	05
742013	Packaged Petroleum Product Wholesale	1.10	1.33	12	10
742014	Steel or Metal Wholesale (primary form)	2.76	3.01	55	12
742015	Wholesale	0.77	0.86	1,309	05
753002	First Nations Operations	0.86	0.96	272	06
753003	Law Enforcement	1.94	2.34	17	12
753004	Local Government and Related Operations	1.91	2.08	481	JD
761001	Amusement Facility	0.66	0.73	229	04
761009	Campground	1.79	1.55	284	JB
761010	Circus,Carnival,Rodeo,Mech Amuse Ride	1.41	1.55	23	09
761011	Live Performance Venue	0.83	0.91	133	04
761012	Fitness Centre or Gym	0.77	0.75	846	03
761013	Guided Tour nes	1.56	1.49	152	08
761014	Hair Styling Salon or Esthetic Services	0.77	0.75	2,456	03
761015	Hall Rental	1.15	0.92	84	05
761018	Industrial Camp Operations	1.05	1.16	70	09
761019	Catering	1.39	1.26	249	09
761021	Massage Parlour,Steam Bath,Massage Srv	0.77	0.75	65	03
761023	Mobile Catering	1.38	1.25	228	09
761027	Organizing, Conducting Special Events	0.83	0.91	467	04
761028	Outdoor Sport Tour	2.89	2.69	582	12
761029	Parking Lot or Valet Parking	1.57	1.56	41	JB
761030	Performing Arts	1.29	1.58	349	JE
761031	Golf Crs,DrivRng,Pitch&Putt,LwnBowlFac	1.19	1.11	303	06
761032	Private Park, Garden, or Zoo	1.46	1.61	62	09
761033	Building Management, Rental, Strata	1.14	0.91	9,371	05
761034	Pub, Bar, Night Club, or Lounge	0.80	0.81	712	JF
761035	Restaurant or Other Dining Establishment	0.81	0.82	8,871	JF
761038	Ski Hill	5.67	6.30	39	15
761039	Art Gallery,Museum Building Operations	0.47	0.52	251	03
761040	Sports and Entertainment Facility	1.41	1.15	194	06
761041	Sports Administration	0.66	0.53	213	01
761042	Sports Instruction School	2.89	2.69	784	12
761043	Tanning Salon	0.77	0.75	77	03
761044	Travel Agency or Accommodation Registry	0.14	0.17	545	01
761045	Coffee Shops or Food Concessions	0.63	0.68	1,050	03

CU #	CU Name	Final 2018 Base Rate	Final 2019 Base Rate	No. Firms	RG
761046	Movie Theatre or Drive-In Theatre	0.66	0.73	47	04
761047	Mini Storage	1.14	0.91	221	05
761049	Park, Campground, or Trail Maintenance	2.11	2.13	182	10
761050	Chartered Boat Tours	1.71	1.47	98	08
761051	Marina or Boat Rental	1.71	1.47	225	08
761052	Transportation Carrier Catering	1.90	2.09	5	11
761054	Casino or Other Gaming Operations	0.79	0.85	46	05
761056	Overnight and Short-term Accommodation	1.64	1.62	1,944	JB
761057	Legions and Other Similar Social Clubs	0.87	0.81	166	JF
762001	Accounting	0.14	0.17	3,231	01
762003	Admin or Mgmt of Operation Outside B.C.	0.15	0.17	649	01
762004	Advertising or Public Relations Services	0.27	0.30	780	02
762005	Broker (nes) or Wholesale (no stock)	0.26	0.21	2,685	01
762006	Business Consulting or Business Advisory	0.14	0.17	3,008	01
762007	Call Ctr, Telemarketing, Market Research	0.27	0.30	154	02
762008	Chamber of Commerce	0.15	0.17	231	01
762010	Clerical Worker Supply	0.48	0.39	115	02
762011	Commercial Stock Audit	1.43	1.72	12	12
762012	Constituency, Consulate, MLA Office	0.15	0.16	151	01
762013	Custom Broker, Freight Forward(no goods)	0.14	0.17	313	01
762014	Custom Broker, Freight Fwd (with goods)	1.31	1.03	164	05
762015	Data Processing	0.35	0.28	76	01
762017	Employment,Dating Agency,Related Testing	0.27	0.30	311	02
762018	Environmental Conservation Services	0.15	0.17	199	01
762019	Financial Services	0.14	0.17	1,498	01
762020	Graphic Design	0.10	0.12	314	01
762021	Insurance, Actuarial or Bonding Services	0.13	0.16	1,048	01
762022	Law,Notary, Supplementary Legal Services	0.15	0.15	2,723	01
762023	Cargo Inspection	1.40	1.68	13	12
762024	Marine Ship Agency and Related Services	0.24	0.20	38	01
762026	Modeling, Booking, or Talent Agency	0.27	0.30	96	02
762028	Packaged Office Service	0.35	0.28	71	01
762029	Private Investigation,Collection,Bailiff	0.27	0.30	148	02
762030	Product Demonstration	0.41	0.50	41	05
762031	Professional or Employers' Association,	0.15	0.17	441	01
762032	Property Mgmt (admin only)	0.14	0.17	419	01
762033	Real Estate Agency	0.14	0.17	1,400	01
762034	Real Estate Appraisal,Appraisal Services	0.14	0.17	233	01
762035	Research Services	0.11	0.13	75	01
762037	Ship Chandlery or Ship Husbandry	1.34	1.09	10	05
762040	Translating or Interpreting Services	0.15	0.17	95	01
762041	Union	0.38	0.40	389	02
762043	Writing, Publish, Map Prod (no print)	0.12	0.14	540	01
762044	Records Storage	1.33	1.06	11	05
762045	Franchisor Services	0.27	0.30	109	02
762046	Digital Printing	0.77	0.66	124	03
762047	Publishing (with printing)	0.86	0.76	78	03
763001	Pet Grooming	2.37	2.22	140	12
763002	Animal Humane Society or Wildlife Rehab	2.37	2.22	41	12

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763003	Animal Training	2.37	2.22	43	12
763004	Architectural Drafting or Design	0.14	0.17	950	01
763006	Building or Home Inspection	1.67	1.37	298	07
763007	Computer Consulting or Programming	0.14	0.17	3,473	01
763008	Computer Software, Audio, Video Services	0.10	0.12	30	01
763009	Computer Software Package Design, Prod'n	0.14	0.17	781	01
763011	Consulting	0.29	0.22	1,765	01
763012	Dental Laboratory	0.13	0.16	320	01
763013	Electrical Corrosion Control	0.83	0.84	11	04
763014	Farrier Services	2.37	2.22	43	12
763018	Materials, Light Equip Testing (<500lb)	0.82	0.82	74	04
763019	Interior Design	0.10	0.12	385	01
763020	Domestic Animal Breeding or Boarding	2.37	2.22	175	12
763021	Land Surveying	0.87	0.82	371	04
763022	Log Scaling	3.14	3.30	99	12
763024	Audio Video Post-Production or Animation	0.25	0.20	278	01
763025	Motion Picture, Commercial, or Television	1.41	1.71	1,317	JE
763027	Photography Studio, Photographic Services	0.12	0.14	396	JE
763028	Pipeline or Heavy Equipment Inspection	0.81	0.78	307	04
763029	Recording Studio	0.25	0.20	45	01
763031	Television or Radio Broadcasting	0.30	0.33	101	02
763032	Veterinary Hospital, Veterinary Services	1.03	1.12	540	05
763034	Marine Vessel Surveying	0.75	0.71	43	04
763035	Air Navigation Support	0.30	0.33	4	02
763036	Field Work Services	2.19	1.77	1,721	08
763037	Consulting Engineering, Geological, Geop	0.10	0.12	3,083	01
764001	Aircraft Maintenance or Repair	0.84	0.87	198	05
764002	Armature Winding for Small Motors	1.17	1.32	25	08
764003	Auto Dealership or Auto Sales	1.08	1.02	819	IO
764004	Auto Glass Shop	2.24	2.19	147	AM
764005	Auto Recycling	2.24	2.18	111	AM
764006	Auto Service or Repair	2.32	2.27	2,551	AM
764007	Autobody Shop	2.24	2.19	655	AM
764008	Bindery	1.11	0.97	15	05
764009	Blind or Drapery Cleaning	1.14	1.14	14	07
764010	Car Wash or Auto Detailing	1.62	1.31	291	IO
764011	Carpet, Rug, or Upholstery Cleaning	3.48	2.82	235	12
764012	Cemetery or Crematorium	2.61	2.12	29	10
764013	Daycare Centre, Preschool, or Playschool	1.29	1.41	1,507	07
764014	Commercial Cleaning, Janitorial Services	1.16	0.95	2,893	IL
764015	Commercial Diving	2.04	2.45	61	12
764016	Commercial Laundry or Linen Supply	2.24	2.28	48	11
764018	Domestic Cleaning	3.86	3.10	756	12
764020	Dry Cleaning Facility or Laundromat	1.14	1.14	285	07
764021	Small Elec Equip, Household Appliance Srv	0.21	0.18	383	01
764022	Steam Clean, Sandblast, Pressure Wsh Bldgs	12.94	11.21	162	20
764024	Fire Prev Equip Sales, Serv, Instl, Inspect	1.14	1.31	173	08
764025	Fish, Creek, or Stream Enhancement	1.69	2.04	66	10
764026	Fruit or Vegetable Packing or Packaging	3.32	3.34	32	12

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764027	Funeral Undertaking	0.17	0.15	68	01
764028	Heavy Equip,Mach,Parts Sales,Rnt,Srv,Rpr	2.43	1.98	2,579	09
764029	Hiring or Providing Domestic Childcare	1.29	1.17	8,670	06
764033	Land or Marine Pollution Control	1.88	2.18	38	10
764034	Locksmithing	0.31	0.37	163	07
764035	Lt Ind Equip,Machine,Tool Serv,Rpr<500lb	1.16	1.31	398	08
764036	Mailing or Addressing Services	0.82	0.66	17	03
764037	Major Appliance,Bus Mach,Med Eqp SrvRpr	1.14	1.14	385	07
764041	Ornamental Plant Rental,Office Plant Svc	1.14	1.14	38	07
764042	Paper Shredding	1.14	1.15	15	07
764044	Plastic Laminating, Packing, Packaging	1.28	1.41	38	12
764045	Pleasure Boat,Motorcycle,Snowmbl Sls,Srv	1.96	1.57	441	08
764046	Security or Patrol Services	2.05	2.03	399	10
764047	Rec Vehicle Sales, Service or Rental	1.96	1.90	130	09
764048	Septic Tank,Sewer,Sewage Dispos Sys Srv	2.34	2.25	206	12
764050	Steam Clean,Sandblst,Pressure Wsh Hvy Eq	2.45	1.98	154	09
764051	Structural Rpr of Marine Pleasure Craft	2.26	2.49	69	13
764054	Pest Control or Fumigation	1.10	0.89	169	IL
764055	Vending, Washing, Amusement Machine Dist	1.15	1.15	85	07
764057	Window, Gutter, or Awning Cleaning	12.39	11.26	360	20
764058	Security Alarm Sys,Telecom,CableWiring	1.63	1.33	1,024	07
764059	Hiring Workers for Own Home Maintenance	1.63	1.96	1,224	JI
764060	Landscaping, Lawn or Garden Maintenance	2.81	2.48	3,902	JI
764062	Tree Services	8.36	10.03	381	19
764063	Commercial Retail Sign Shop	0.82	0.66	132	03
764066	Furnace, Duct,Vent Cleaning or Servicing	4.63	4.74	117	16
764067	Pool, Spa, or Hot Tub Service	1.10	0.88	91	IL
764068	Automatic Door, Gate Install, Srv, Rpr	1.13	1.28	44	08
764069	Blind or Drapery Track Installation	1.14	1.14	182	07
765002	Driving School	0.71	0.86	149	08
765003	Library or Resource Centre	0.25	0.27	288	JJ
765005	Independent Primary or Secondary School	0.48	0.38	340	02
765008	Public School District	0.69	0.81	62	DV
765009	Supplementary Education	0.27	0.28	1,281	JJ
765010	Advanced Education	0.27	0.28	519	JJ
766001	Acute Care	1.49	1.52	86	AN
766002	Alcohol or Drug Treatment Centre	1.15	1.11	70	JA
766003	Alternative Health Care	0.41	0.37	582	02
766004	Ambulance or First Aid Services	1.52	1.56	200	AN
766005	Chiropractic Practice, Services, or Care	0.15	0.17	531	01
766006	Community Health Support Services	1.49	1.79	566	FE
766007	Counselling or Social Services	1.15	1.12	1,680	JA
766008	Dentistry or Ancillary Dental Services	0.15	0.17	2,425	01
766009	Fundraising or Charitable Organization	0.28	0.22	369	01
766010	Life and Job Skills Training	1.91	1.55	259	07
766011	Long-Term Care	2.26	2.58	349	AO
766012	Massage Therapy (licensed)	0.40	0.37	327	02
766013	Optometry	0.15	0.17	259	01

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766014	Physiotherapy or Occupational Therapy	0.40	0.38	989	02
766015	Medical Clinic or Medical Practice	0.15	0.17	5,535	01
766016	Religious Organization	0.28	0.22	1,743	01
766017	Residential Social Service Facility	2.01	2.10	285	IH
766018	Retirement or Seniors' Home (accom only)	2.00	2.09	248	IH
766019	Short-Term Care	1.60	1.29	55	08
766020	Supplementary Health Care	0.41	0.37	385	02
766021	Surgical Centre	0.41	0.37	55	02
766022	Laboratory Services (not elsewhere speci	0.26	0.21	288	01
766023	Professional Organizing, Senior Move Man	0.91	0.72	65	02
766024	Pre-hospital Emergency Health Care	8.96	9.86	1	HO
767003	Electric Utilities	0.93	0.87	123	04
767004	Gas Utilities	0.88	0.97	12	04
767005	Oil or Gas Transmission (pipeline op)	0.93	1.02	26	04
767007	Multimedia Services	0.54	0.66	203	03