



# Classification and Rate List

Effective January 1, 2015



### How to use this booklet

This booklet lists the base rates for all industries in British Columbia for 2015.

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

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

Base premium rates are calculated per \$100 of assessable worker payroll. (These are the earnings you insure, to a maximum of \$78,600 per worker for 2015.) For example, Restaurant or Other Dining Establishment, a classification unit in the Service Sector, has a 2015 base rate of \$1.08 per \$100 of assessable payroll.

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

All base rates listed in this booklet are effective from January 1 to December 31, 2015.

### How is my business classified?

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

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

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

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

### Where do my premiums go?

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

### Contacting WorkSafeBC

Employer Service Centre: 604.244.6181  
Toll-free in Canada: 1.888.922.2768  
Fax: 604.244.6490  
Website: [worksafebc.com](http://worksafebc.com)

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

### What is the employer classification system?

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

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

### What is the rate-setting structure?

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

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

### Classification and rate setting work in tandem

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

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

### Special hazard classification

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

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

Firms designated as special hazard are listed on page 80 in the 2015 Classification and Rate List.



# Alphabetical listing of classification units

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

	2015 classification unit code	Base rate for 2015
<b>A</b>		
Abattoir .....	711001	3.21
Abuse counselling .....	766007	1.03
Abused persons centre .....	766007	1.03
Abutment construction .....	722001	5.90
Academy — riding .....	701023	5.64
Accommodation registry .....	761044	0.13
Accounting .....	762001	0.12
Acetylene distribution .....	732019	6.10
Acetylene manufacture .....	713006	2.31
Acid manufacture .....	713001	0.94
Acoustic board installation .....	721018	6.08
Acoustical system design .....	763037	0.11
Acrylic household fixture manufacture .....	713011	2.50
Acting school .....	765009	0.29
Activity centre (for social services) .....	766007	1.03
Actuarial service .....	762021	0.10
Acupuncture service .....	766003	0.26
Acute care .....	766001	1.09
Addressing services (mail) .....	764036	1.18
Adhesive manufacture .....	713015	2.45
Administration of an operation conducted outside B.C. ....	762003	0.14
Adoption — abandoned pets or animal humane society .....	763002	3.18
Adoption agency .....	766007	1.03
Adult daycare .....	764013	1.03
Advanced education .....	765010	0.29
Advertising agency (no printing) .....	762004	0.30
Advertising or public relations services .....	762004	0.30
Aerial advertising .....	732015	4.09
Aerial construction .....	732042	4.06
Aerial photography by fixed wing aircraft .....	732015	4.09
Aerial photography by helicopter .....	732042	4.06
Aerial spraying by fixed wing aircraft .....	732015	4.09
Aerial spraying by helicopter .....	732042	4.06
Agility and flyball training — pets .....	763003	3.18
Agricultural equipment (heavy) rental .....	764028	2.60
Agricultural equipment manufacture .....	712016	2.05
Air conditioner (window) installation, service, or repair .....	764037	1.42
Air conditioning contractor — commercial .....	721008	2.06
Air conditioning contractor — residential .....	721043	2.77
Air navigation support .....	763035	0.29
Air quality testing — building or home inspection .....	763006	0.97
Air services — cargo, fixed wing instrument flight rule .....	732017	1.22
Air services — cargo, fixed wing visual flight rule .....	732016	3.83
Air services — charter, fixed wing instrument flight rule .....	732017	1.22
Air services — charter, fixed wing visual flight rule .....	732016	3.83
Air services — charter, helicopter instrument flight rule .....	732041	1.21
Air services — charter, helicopter visual flight rule .....	732021	4.05
Air services — goods, helicopter instrument flight rule .....	732041	1.21
Air services — goods, helicopter visual flight rule .....	732021	4.05

Business undertaking	2015 classification unit code	Base rate for 2015
Air services — passenger, fixed wing instrument flight rule	732017	1.22
Air services — passenger, fixed wing visual flight rule	732016	3.83
Air services — passenger, helicopter instrument flight rule	732041	1.21
Air services — passenger, helicopter visual flight rule	732021	4.05
Air traffic control	763035	0.29
Air vent cleaning and servicing	764066	4.01
Aircraft and aircraft equipment sales and leasing	741001	1.13
Aircraft fueling	732003	2.62
Aircraft handling	732003	2.62
Aircraft maintenance or repair	764001	0.88
Aircraft sales	741001	1.13
Aircraft, automobile, or truck assembly	712001	0.92
Airline catering	761052	1.80
Airport construction (entire airport)	721028	3.42
Airport limousine service	732022	2.46
Airport operation	732004	1.29
Alarm system installation (wiring only, no component hook-up)	764058	1.82
Alarm system manufacture — electronic	715014	0.24
Alarm systems (monitoring only)	762007	0.23
Alcohol treatment centre	766002	1.01
Alcoholic beverage manufacture	711002	2.52
Algae farming	702004	3.12
Alkalis manufacture	713001	0.94
Alkyd resin manufacture	713033	2.36
All-terrain vehicle sales, service, or repair	764045	1.56
Alternative health care	766003	0.26
Aluminum product manufacture — small	712028	1.37
Aluminum smelter	712035	1.91
Aluminum window manufacture	712024	2.51
Ambulance service (not under the provisions of the B.C. <i>Emergency and Health Services Amendment Act, 2013</i> )	766004	1.19
Ambulance service (under the provisions of the B.C. <i>Emergency and Health Services Amendment Act, 2013</i> )	766024	2.72
Ammunition manufacture	713009	0.98
Ampoule manufacture — glass	715019	3.91
Amusement facility (not elsewhere specified)	761001	0.83
Amusement machine distribution	764055	1.42
Amusement park	761010	1.80
Anaesthesiology	766015	0.26
Animal breeding service	701001	1.78
Animal breeding, domestic	763020	3.18
Animal clinic	763032	0.60
Animal feed and supplement sales — dry	742007	0.93
Animal feed or supplement manufacture — dry and/or packaging	711003	2.46
Animal food — canning	711017	3.21
Animal hospital	763032	0.60
Animal humane society	763002	3.18
Animal shelter	763002	3.18
Animal training	763003	3.18
Animation services, motion picture, commercial, or television post-production	763024	0.31

Business undertaking	2015 classification unit code	Base rate for 2015
Anode manufacture — made in ferrous foundry.....	712013	4.91
Anode manufacture — made in non-ferrous foundry (die-cast).....	712008	1.66
Antacid manufacture.....	713008	1.16
Antennae — erection, installation, or servicing.....	721006	3.21
Apartment building operation.....	761033	1.26
Apiary.....	701002	1.78
Apple orchard.....	701017	1.73
Appliance (reconditioned) sales.....	764037	1.42
Appliance manufacture — household, large.....	712018	1.23
Appliance manufacture — household, small electrical.....	715014	0.24
Appliance rental.....	741013	0.75
Appliances — household, large, installation, service, or repair.....	764037	1.42
Appliances — small household, portable electronic, service or repair.....	764021	0.20
Appraisal service — goods.....	762034	0.12
Appraisal service — real estate.....	762034	0.12
Aptitude testing.....	762017	0.30
Aquaculture.....	702004	3.12
Aquarium.....	761032	1.82
Aquatic centre.....	761040	1.79
Arbitration — consumer, business.....	762031	0.13
Arbitration — disputes, labour relations.....	762022	0.15
Arboretum.....	761032	1.82
Arcade.....	761001	0.83
Architectural drafting or design.....	763004	0.12
Arena.....	761040	1.79
Argent recovery processes.....	713024	5.33
Armament manufacture.....	712032	1.14
Armature winding for small motors.....	764002	1.49
Armoured car service.....	732005	2.47
Aromatherapy.....	766003	0.26
Arsenical product manufacture.....	713001	0.94
Art exhibit assembly or display.....	761039	0.49
Art gallery — public.....	761039	0.49
Art gallery — retail.....	741020	0.50
Art piece manufacture.....	715001	0.70
Art restoration services.....	761039	0.49
Art supplies — retail.....	741013	0.75
Art therapy — occupational therapy.....	766014	0.26
Art therapy programs — community service organization.....	766007	1.03
Artifact assembly or display.....	761039	0.49
Artificial ice manufacture.....	713021	0.94
Artificial insemination.....	701001	1.78
Artificial limb sales, service, repair, or manufacture.....	715028	0.24
Arts council.....	765003	0.24
Asbestos abatement.....	721001	2.71
Asbestos mining — open pit.....	704006	1.47
Asbestos mining — underground.....	704013	5.40
Asphalt manufacture.....	723004	2.97
Asphalt paving material manufacture.....	723004	2.97
Asphalt roofing application.....	721036	5.12



Business undertaking	2015 classification unit code	Base rate for 2015
Asphalt roofing, shingles, siding, or tile manufacture	713002	2.46
Asphalt testing — industrial testing	763018	0.73
Assaying	763037	0.11
Athletic therapy	766014	0.26
ATV sales, service, or repair	764045	1.56
Auctioning — livestock	701005	1.94
Auctioning services	741002	0.77
Audio or video duplicating	763008	0.10
Audio services — motion picture, commercial, or television post-production	763024	0.31
Audio visual system sales, service, or repair	764058	1.82
Audiometric testing	766020	0.26
Auditing	762001	0.12
Autism counselling	766007	1.03
Auto dealership (sales and service)	764003	1.13
Auto delivery — single car, point-to-point	732032	2.58
Auto detailing	764010	2.07
Auto glass installation, tinting, or repair	764004	2.13
Auto glass manufacture	715020	3.95
Auto glass shop	764004	2.13
Auto painting	764007	2.14
Auto parts supply	741027	0.76
Auto race course	761040	1.79
Auto recycling	764005	2.14
Auto sales (with or without service)	764003	1.13
Auto service or repair	764006	2.18
Auto spring or chain manufacture	712002	3.72
Auto towing	732006	4.18
Autobody shop	764007	2.14
Automated banking machine servicing	732005	2.47
Automated wood processing equipment manufacture	712045	0.74
Automatic door or gate installation, service, or repair	764068	1.42
Automobile gas conversions	764006	2.18
Automobile manufacture	712001	0.92
Automobile parts manufacture	712011	0.62
Automobile parts sales — used	764005	2.14
Automobile rental (without driver)	741006	1.45
Automobile tire manufacture	713034	2.71
Automobile washing and polishing	764010	2.07
Avalanche control	721003	4.17
Aviation flying school	732007	3.84
Awning cleaning	764057	12.28
Awning or awning sign manufacture	715002	1.46
Awning or gutter installation or repair	721049	5.14
<b>B</b>		
Babysitting	764029	1.03
Backpack manufacture, canvas or nylon	715005	1.45
Bacteria detection — medical diagnostic laboratory	766022	0.16
Bacteriology	766015	0.26

Business undertaking	2015 classification unit code	Base rate for 2015
Bag (luggage) manufacture (not elsewhere specified)	715029	1.54
Bag manufacture — leather	715029	1.54
Bag manufacture — plastic	713023	2.10
Bag repair — leather	715029	1.54
Baggage transfer service	732003	2.62
Bailiff services	762029	0.27
Baked goods manufacture (mass production — non-retail)	711004	1.91
Bakery — commercial (mass production — non-retail)	711004	1.91
Bakery — retail	741021	1.20
Bakery equipment (heavy) sales, rental service, or repair	764028	2.60
Ballast manufacture, installation, service, or repair	712009	1.14
Balloon manufacture	713031	2.37
Ballooning	732015	4.09
Ballroom operation	761015	1.27
Bands (musical)	761030	1.19
Bank	762019	0.11
Banner installation, service, or repair	721050	3.01
Baptismal services	766016	0.32
Bar	761034	1.08
Barber shop	761014	0.60
Barber supply house	742003	0.65
Barge building or servicing	712025	4.45
Barge, tug, or other water transport of goods (not elsewhere specified)	732008	3.88
Barrel manufacture (made of staves)	714038	3.32
Barter exchange	762031	0.13
Base manufacture	713001	0.94
Battery and battery pack manufacture	713003	0.94
Battery recycling (not engaged in physical recycling of products)	731004	2.79
Beam manufacture — laminated	714009	2.67
Beam manufacture — precast concrete	712038	4.90
Beauty aid manufacture	713007	1.16
Beauty parlour	761014	0.60
Beauty supplies wholesale	742003	0.65
Bed and breakfast operation	761056	2.05
Bed and breakfast registry	761044	0.13
Bed manufacture — metal	712021	3.09
Bedspring manufacture (assembled)	712021	3.09
Beekeeping	701002	1.78
Beer making shop — retail	741022	0.75
Beer manufacture (mass production — non-retail)	711002	2.52
Beer parlour	761034	1.08
Beer, wine, or liquor store	741032	1.36
Beetle surveys	763036	1.39
Behaviour management training	766010	1.92
Belting, rubber, and rubberized textile manufacture	713016	5.67
Bereavement counselling	766007	1.03
Berry farming	701003	1.74
Better Business Bureau	762031	0.13
Bevelling glass	715020	3.95
Beverage manufacture — alcoholic	711002	2.52

Business undertaking	2015 classification unit code	Base rate for 2015
Beverage manufacture — fruit or vegetable drink	711018	2.53
Beverage manufacture — non-alcoholic	711018	2.53
Beverage wholesale	742006	1.40
Bicycle manufacture	712028	1.37
Bicycle sales, rental, or repair shop	741004	0.75
Big box retail store	741033	1.03
Big Brothers or Big Sisters	764029	1.03
Billiard parlour	761001	0.83
Bindery	764008	1.18
Bingo operations	761054	0.95
Biscuit manufacture	711007	1.90
Blacksmithing	763014	3.18
Blasting	721003	4.17
Bleach manufacture (powder or liquid)	713032	0.94
Blind manufacture	715003	1.54
Blind or drapery cleaning	764009	1.43
Blind or drapery track installation	764069	1.43
Block manufacture — building, concrete	712006	4.76
Block Parent Program	766007	1.03
Blow moulding plastic products	713026	2.10
Blow wool manufacture (not elsewhere specified)	713012	2.79
Bluing manufacture — laundry	713032	0.94
Board game manufacture	715001	0.70
Boat detailing	764045	1.56
Boat painting	764051	3.97
Boat rental	761051	1.44
Boat retail — canoes	764045	1.56
Boat tours	761050	1.44
Boat towing	732029	4.17
Body manufacture — truck and bus	712040	3.23
Body shop — motor vehicle repair	764007	2.14
Bodyguard services	764046	2.15
Boiler installation or removal	721053	4.24
Boiler manufacture	712003	2.14
Bolt manufacture	712041	3.36
Bonding services	762021	0.10
Book wholesale	742015	0.92
Bookbinding	764008	1.18
Booking agency	762026	0.30
Bookkeeping	762001	0.12
Booming	703009	7.77
Boot manufacture	715029	1.54
Botanical garden — private	761032	1.82
Bottle depot (includes salvage, cleaning, sorting, but not physical recycling)	741034	0.75
Bottle manufacture — glass	715019	3.91
Bottle manufacture — plastic	713026	2.10
Bottled water	711018	2.53
Bowling centre	761001	0.83
Bowling club — lawn	761031	1.26
Bowling equipment installation and repairs	764028	2.60

Business undertaking	2015 classification unit code	Base rate for 2015
Box manufacture — cardboard or paper	714001	1.44
Box manufacture — wood	714031	9.41
Boys and Girls Club	766007	1.03
Brain injury rehabilitation	766014	0.26
Brake shop, motor vehicle repair	764006	2.18
Brandy distillery	711023	1.71
Brass product manufacture — small	712028	1.37
Breeding, horses	701023	5.64
Breeding, animal service	701001	1.78
Brewery (mass production — non-retail)	711002	2.52
Brick manufacture — clay	712005	1.53
Brick manufacture — concrete	712006	4.76
Brick manufacture — glass	715019	3.91
Brick wholesale	742010	1.54
Bricklaying	721037	4.24
Bridge cleaning	722006	10.10
Bridge club	761020	1.78
Bridge girder manufacture — precast concrete	712038	4.90
Bridge operation	761029	2.04
Bridge painting	722006	10.10
Bridge, overpass, or viaduct construction or repair	722001	5.90
Broadcasting — radio or television	763031	0.29
Broadloom manufacture	715006	1.54
Brokerage — mortgage	762019	0.11
Brokerage — stock, securities	762019	0.11
Brokers (not elsewhere specified)	762005	0.24
Brush or broom manufacture	715004	1.54
Brushing and weeding	703002	6.85
Bucking — manual	703013	7.59
Bucking — mechanical	703011	8.09
Builders' supplies — dealers, bulk	742010	1.54
Builders' supplies — dealers, packaged	742012	0.92
Building cleaning — external	764022	13.86
Building construction — house or other wood frame structure	721027	6.10
Building construction — industrial, commercial, institutional, or highrise	721028	3.42
Building demolition	721005	6.26
Building design — architectural drafting or design	763004	0.12
Building inspection — design requirements only	763037	0.11
Building insulation	721029	8.69
Building management, building rental, or mobile home parks and strata corporations	761033	1.26
Building manufacture — portable or prefabricated (not elsewhere specified)	715033	1.85
Building moving	722002	6.05
Building operation — apartments	761033	1.26
Building operation — commercial	761033	1.26
Building or home inspection	763006	0.97
Building rental	761033	1.26
Building supplies — retail	741014	1.83
Bulk oil depot	732045	2.10

Business undertaking	2015 classification unit code	Base rate for 2015
Bulk terminal — marine	732025	3.26
Bulldozer operation	721031	4.10
Bullet manufacture	713009	0.98
Bungee jumping	761001	0.83
Burglar alarm installation	764058	1.82
Burglar alarms (monitoring only)	762007	0.23
Burial casket sales — funeral undertaking	764027	0.19
Burial plot sales	764012	2.74
Burial preparation — funeral undertaking	764027	0.19
Bus body manufacture	712040	3.23
Bus repair	764006	2.18
Bus service — chartered or school	732009	3.00
Bus service — coach line	732009	3.00
Business consulting	762006	0.11
Business machine (reconditioned) sales	764037	1.42
Business machine (stationary) service, repair, or installation	764037	1.42
Business machine manufacture	715014	0.24
Butcher shop	741005	2.47
Butter, cheese, or ice cream manufacture	711005	4.16
Button mushroom farming	701016	4.86

## C

Cab service	732037	1.74
Cabaret or night club	761034	1.08
Cabinet installation	721021	3.36
Cable car operation	761038	4.98
Cable logging	703003	7.98
Cable manufacture	712041	3.36
Cable television service	767007	0.32
Cable television wiring — exterior wiring	721046	3.14
Cable television wiring — interior wiring	764058	1.82
Café	761035	1.08
Cafeteria operation	761035	1.08
Caisson work	722004	3.39
Call centre	762007	0.23
Camera repairs	764021	0.20
Camp, with accommodation	761056	2.05
Camper conversion	764007	2.14
Camper manufacture	715033	1.85
Camper or camper van sales, service, and rental	764047	1.57
Campground operation	761009	2.14
Campground or campsite maintenance	761049	2.12
Can manufacture	712022	1.37
Candle manufacture	713004	1.16
Candy manufacture (mass production — non-retail)	711006	1.60
Candy shop (little or no food preparation)	741026	1.56
Canned meat product manufacture	711017	3.21
Canning — animal food	711017	3.21
Canning — fish	711010	2.50
Canning — meat	711017	3.21

Business undertaking	2015 classification unit code	Base rate for 2015
Canning, bottling, or processing fruit or vegetables	711013	3.22
Canoe manufacture — aluminum	712034	3.21
Canoe manufacture — fiberglass	713011	2.50
Canoe manufacture — wood	714042	3.22
Canoe tours	761028	2.68
Canopy and other parts or accessories manufacture — fiberglass	713011	2.50
Canopy installation or repair	721049	5.14
Canvas product manufacture (not elsewhere specified)	715005	1.45
Car dealership	764003	1.13
Car or truck rental	741006	1.45
Car wash (full service or self-serve)	764010	2.07
Card access system sales, service, or repair	764058	1.82
Cardboard box manufacture	714001	1.44
Cardiology	766015	0.26
Cargo container manufacture	712027	3.02
Carnival	761010	1.80
Carpentry shop	714042	3.22
Carpet and rug cleaning	764011	2.99
Carpet and rug cleaning (at a cleaning facility)	764020	1.43
Carpet and rug repair or dyeing	764011	2.99
Carpet laying	721023	3.40
Carpet manufacture	715006	1.54
Cartage — trucking	732019	6.10
Cash register installation, service, or repair	764021	0.20
Cash register manufacture	715014	0.24
Cashing cheques	762019	0.11
Casino	761054	0.95
Casket manufacture	714034	3.33
Cat food canning	711017	3.21
Cat litter manufacture	712005	1.53
Catering — airlines, bus lines, or trains	761052	1.80
Catering — construction sites and logging camps	761018	1.90
Catering — institutional	761035	1.08
Catering — mobile	761023	2.06
Catering — motion picture sets	761023	2.06
Catering (not elsewhere specified)	761019	2.06
Cattle farming	701022	5.65
Causeway or jetty construction — earth and rock-filled	723010	2.64
Causeway or jetty construction or repair — structural concrete	722007	9.65
Cellular phone sales — retail	741013	0.75
Cellular phone service — telephone or telecommunication services	767007	0.32
Cellular tower erection, installation, service, or repair	721006	3.21
Cellulose film manufacture	713023	2.10
Cellulose insulation manufacture	714014	2.37
Cement block laying	721037	4.24
Cement manufacture	712004	1.51
Cemetery operation or cemetery board	764012	2.74
Central vacuum system installation or repair	721043	2.77
Ceramic finishing — clay ornaments	715001	0.70
Ceramic finishing — clay tile	712005	1.53

Business undertaking	2015 classification unit code	Base rate for 2015
Ceramic or terra cotta tile manufacture	712005	1.53
Ceramic product manufacture (not elsewhere specified)	712005	1.53
Cereal products manufacture	711007	1.90
Chainsaw repair or sharpening	764035	1.48
Chair lift operation	761038	4.98
Chamber of Commerce	762008	0.13
Charitable institution or organization	766009	0.32
Charter air services — fixed wing instrument flight rule	732017	1.22
Charter air services — fixed wing visual flight rule	732016	3.83
Charter air services — helicopter instrument flight rule	732041	1.21
Charter air services — helicopter visual flight rule	732021	4.05
Chartered accountants	762001	0.12
Chartered boat tours (other than sport fishing)	761050	1.44
Chartered bus tours	732009	3.00
Chartered public school	765008	0.64
Chauffeur service	732022	2.46
Cheese manufacture	711005	4.16
Chemical brushing and weeding or chemical tree thinning or spacing	703002	6.85
Chemical engineering	763037	0.11
Chemical industry equipment (heavy) sales, rental, service, or repair	764028	2.60
Chemical manufacture — industrial	713001	0.94
Chemical pesticide, insecticide, or herbicide manufacture	713001	0.94
Chemical pulp and paper mill	714044	1.91
Chemical wholesale	742001	0.61
Cheque cashing	762019	0.11
Chicken catching	701020	1.78
Chicken farming	701020	1.78
Chicken hatchery	701020	1.78
Child care — in-home	764029	1.03
Child development centre	766014	0.26
Children's camp — with overnight accommodation	761056	2.05
Children's variety camp -with no overnight accommodation	766007	1.03
Chimney cleaning	764066	4.01
Chinese medicine	766003	0.26
Chip hauling	732013	6.64
Chipping, wood chip manufacture	714028	3.75
Chiropody service	766003	0.26
Chiropractic services, chiropractic care, or chiropractic practice	766005	0.25
Chocolate manufacture (mass production — non-retail)	711006	1.60
Chocolate shop (little or no food preparation)	741026	1.56
Chopstick manufacture	714038	3.32
Christmas tree cutting	701018	2.25
Christmas tree farming	701018	2.25
Church	766016	0.32
Cider manufacture — alcoholic	711002	2.52
Cider manufacture — non-alcoholic	711018	2.53
Cinema	761046	0.83
Circus	761010	1.80
Civil engineering	763037	0.11

Business undertaking	2015 classification unit code	Base rate for 2015
Claims adjudication	762021	0.10
Clay brick or other clay product manufacture (not elsewhere specified)	712005	1.53
Clay digging or processing	704001	2.77
Clay ornament manufacture	715001	0.70
Clay pit	704001	2.77
Cleaning — automobiles	764010	2.07
Cleaning — buildings, external	764022	13.86
Cleaning — chimneys	764066	4.01
Cleaning — domestic	764018	4.02
Cleaning — heavy equipment	764050	2.63
Cleaning — janitorial	764014	2.12
Cleaning — windows	764057	12.28
Cleaning compound manufacture	713032	0.94
Clearing — land	721031	4.10
Clerical worker supply	762010	0.37
Clinics — medical	766015	0.26
Clock or watch manufacture	715022	0.24
Clock, watch, or trophy sales and repair	741015	0.50
Closed circuit TV service (CCTV)	767007	0.32
Closet system installation	721021	3.36
Cloth manufacture	715016	1.54
Clothing — custom tailored	715012	0.47
Clothing, clothing accessory, or other cloth product manufacture (not elsewhere specified)	715008	0.47
Clothing, linen, or other textile wholesale	742002	0.81
Clubs — private	761020	1.78
Coal exploration	763036	1.39
Coal hauling	732013	6.64
Coal mining — open pit	704005	1.55
Coal mining — underground	704013	5.40
Cocktail lounge	761034	1.08
Coffee roasting, packaging, or manufacture	711008	1.50
Coffee shop	761045	0.66
Coffin manufacture	714034	3.33
Cold storage — distribution centre	732012	2.31
Cold storage — warehouse operation	731005	2.44
Collection services	762029	0.27
College, trade school, or vocational school	765010	0.29
Cologne manufacture	713007	1.16
Coloured plastic pellet or bead concentrate manufacture	713022	1.16
Commercial artwork	762020	0.10
Commercial building construction	721028	3.42
Commercial building or property operation	761033	1.26
Commercial cleaning or janitorial services	764014	2.12
Commercial diving	764015	2.07
Commercial laundry or linen, uniform, or diaper supply	764016	3.52
Commercial marine vessel manufacture, service, or repair	712025	4.45
Commercial refrigeration or commercial air conditioning work	721008	2.06
Commercial retail sign shop	764063	1.18
Commercial salvage	721005	6.26



Business undertaking	2015 classification unit code	Base rate for 2015
Commercial sign manufacture	715009	1.37
Commercial stock audit	762011	1.00
Commercial tank or boiler installation or removal	721053	4.24
Commercials — post-production	763024	0.31
Commercials — production	763025	1.86
Communication system installation, service, or repair	764058	1.82
Communication system manufacture	715014	0.24
Community festivals or events (not elsewhere specified)	761027	1.19
Community health support services	766006	1.10
Community recreation centre — municipally run	753004	2.00
Community recreation centre — non-municipally run	766007	1.03
Community service organization	766007	1.03
Community television service	767007	0.32
Companion services — hiring or providing	764029	1.03
Composting	701004	4.86
Compressed gas manufacture	713006	2.31
Compressed sawdust fire log manufacture	714019	1.84
Computer access flooring	721021	3.36
Computer consulting (hardware and software)	763007	0.11
Computer generated imaging — motion picture, commercial, television post-production, or animation	763024	0.31
Computer installation	764058	1.82
Computer manufacture	715014	0.24
Computer network sales, service, or repair	764058	1.82
Computer programming — custom	763007	0.11
Computer sales or rental	741013	0.75
Computer service and repair (in shop)	764021	0.20
Computer software duplicating	763008	0.10
Computer software package design and production	763009	0.11
Computer wholesale	742008	0.57
Concert — organizing or conducting	761027	1.19
Concert hall (with or without production support)	761011	1.19
Concierge services	766023	0.94
Concrete beam manufacture — prestressed	712038	4.90
Concrete block manufacture	712006	4.76
Concrete cutting, coring, or drilling	721009	4.16
Concrete demolition — non explosive	721003	4.17
Concrete forming (commercial)	721052	9.47
Concrete mixing and delivery	712033	3.28
Concrete placing, finishing, surfacing, or repair	721010	4.16
Concrete product manufacture (not elsewhere specified)	712006	4.76
Concrete pumping	721011	4.20
Concrete reinforcing	721012	5.60
Concrete testing — materials testing	763018	0.73
Condominium operation	761033	1.26
Cone picking	703016	3.25
Confectionery — manufacture (mass production — non-retail)	711006	1.60
Confectionery — retail	741026	1.56
Conference or convention centre operation	761015	1.27
Conservation group	762018	0.13
Constituency office	762012	0.13

Construction — industrial, commercial, institutional, highrise residential buildings .....	721028 .....	3.42
Construction equipment (heavy) rental .....	764028 .....	2.60
Construction labour supply .....	721013 .....	4.17
Construction management — industrial, commercial, institutional, or highrise residential .....	721028 .....	3.42
Construction management — wood frame construction or renovation work .....	721027 .....	6.10
Construction management consulting .....	763037 .....	0.11
Construction, building — house or other wood frame structure .....	721027 .....	6.10
Consulate .....	762012 .....	0.13
Consulting — business .....	762006 .....	0.11
Consulting — computer .....	763007 .....	0.11
Consulting — construction management .....	763037 .....	0.11
Consulting — engineering .....	763037 .....	0.11
Consulting — forest management .....	763036 .....	1.39
Consulting — interior design .....	763019 .....	0.10
Consulting (not elsewhere specified) .....	763011 .....	0.33
Contact lens — exam and prescription .....	766013 .....	0.26
Contact lens — manufacture .....	715022 .....	0.24
Contact lens — retail sales .....	741015 .....	0.50
Container hauling .....	732019 .....	6.10
Container manufacture — cardboard or paper .....	714001 .....	1.44
Container manufacture — plastic .....	713026 .....	2.10
Container terminal — marine .....	732026 .....	3.10
Contract mail delivery .....	732031 .....	2.57
Control panel manufacture, installation, service, or repair .....	715014 .....	0.24
Convalescent home — long-term care .....	766011 .....	2.66
Convenience store .....	741030 .....	1.20
Convenience store with a gas bar .....	741012 .....	0.73
Conveyor system manufacture or installation .....	712016 .....	2.05
Cooking — homemaker services .....	766006 .....	1.10
Cooperage or stave manufacture .....	714038 .....	3.32
Cooperage stock manufacture .....	714015 .....	4.54
Copper roofing — steep slope .....	721051 .....	10.71
Cord manufacture .....	715010 .....	1.54
Corn farming — grown for feed, flour, or cereal grain .....	701011 .....	4.87
Corn farming — grown for fresh market .....	701025 .....	4.87
Corner store .....	741030 .....	1.20
Correctional services .....	753003 .....	1.98
Corrective surgery — dentistry .....	766008 .....	0.26
Corrosion control — electrical .....	763013 .....	0.75
Cosmetic dental services .....	766008 .....	0.26
Cosmetics manufacture .....	713007 .....	1.16
Cosmetics wholesale .....	742003 .....	0.65
Cottage operation .....	761056 .....	2.05
Counselling — religious organization .....	766016 .....	0.32
Counselling clinic .....	766007 .....	1.03
Courier service .....	732011 .....	2.60
Court reporting .....	762022 .....	0.15
Craft piece manufacture .....	715001 .....	0.70

**Business undertaking**

**2015  
classification  
unit code**

**Base  
rate  
for 2015**

Crane operation.....	721014	3.15
Crane rental — with operator.....	721014	3.15
Crane rental — without operator.....	764028	2.60
Crate manufacture.....	714031	9.41
Credit union.....	762019	0.11
Creek cleaning or fish enhancement.....	764025	2.08
Crematorium operation.....	764012	2.74
Creosoting.....	714030	3.12
Crew transport — marine.....	732038	1.44
Crime prevention programs.....	766007	1.03
Crisis centre.....	766007	1.03
Crop dusting or spraying by fixed wing aircraft.....	732015	4.09
Crop dusting or spraying by helicopter.....	732042	4.06
Cross country ski operation.....	761032	1.82
Cross-docking services — distribution centre.....	732012	2.31
Crushing — stone.....	704011	2.64
Cultivation — oyster.....	702004	3.12
Cultural centre.....	766007	1.03
Cultured marble product manufacture.....	713011	2.50
Cured meat product manufacture (not elsewhere specified).....	711021	1.85
Curing hides.....	715031	1.54
Curling rink.....	761040	1.79
Cushion manufacture.....	715011	1.54
Custom brokerage — excluding handling of goods.....	762013	0.12
Custom brokerage — including handling of goods.....	762014	1.00
Custom computer programming.....	763007	0.11
Custom tailoring.....	715012	0.47
Cut and cover tunnel construction.....	722009	2.65
Cylinder manufacture or rebuilding.....	712011	0.62

**D**

Dairy farming.....	701005	1.94
Dam construction — earth and rock-filled.....	723010	2.64
Dam construction — structural concrete.....	722007	9.65
Dance club.....	761034	1.08
Dance hall operation.....	761015	1.27
Dance or movement therapy.....	766014	0.26
Dance performance.....	761030	1.19
Dance school.....	765009	0.29
Data processing.....	762015	0.24
Dating service.....	762017	0.30
Daycare.....	764013	1.03
Debris removal.....	732018	4.09
Deck installation.....	721015	3.03
Decking application.....	721016	3.40
Decorating service — interior (implementing design).....	721027	6.10
De-ice aircraft.....	732003	2.62
Deli meat manufacture.....	711021	1.85
Delicatessen.....	741021	1.20
Delimiting felled trees.....	703011	8.09

<b>Business undertaking</b>	<b>2015 classification unit code</b>	<b>Base rate for 2015</b>
Delivery service	732019	6.10
Demolition — buildings	721005	6.26
Dental implantology	766008	0.26
Dental instruments manufacture	712032	1.14
Dental laboratory	763012	0.16
Dental prosthetics	763012	0.16
Dental supply wholesale	742011	0.26
Dental surgery	766008	0.26
Dentistry or ancillary dental services	766008	0.26
Deodorant manufacture	713007	1.16
Department store	741033	1.03
Depot — bulk oil	732045	2.10
Depot — various materials (not engaged in physical recycling of products)	731004	2.79
Dermatology	766015	0.26
Design — computer consulting or custom computer programming	763007	0.11
Detailing boats	764045	1.56
Detection dog services	764046	2.15
Detective agency	762029	0.27
Detergent manufacture	713032	0.94
Detoxification centre	766002	1.01
Developmentally challenged care — long term	766011	2.66
Diagnostic and treatment centre	766015	0.26
Diagnostic laboratory	766022	0.16
Diagnostic radiology	766022	0.16
Diagnostic services — acute care	766001	1.09
Diamond drilling	704010	5.69
Diaper supply	764016	3.52
Die casting	712008	1.66
Die making	712039	1.73
Digging — water well	721056	5.87
Digital printing	762046	1.01
Digital wireless network operation	767007	0.32
Dimensional stock manufacture	714015	4.54
Dinner cruises	761050	1.44
Direct sales	762005	0.24
Directional drilling	721056	5.87
Disc jockey service	761030	1.19
Dispatch services	762007	0.23
Display booth rental and installation	721047	3.37
Display painting	715009	1.37
Distillery — brandy	711023	1.71
Distillery — except brandy	711002	2.52
Distribution centre	732012	2.31
Distribution of amusement, music, or vending machines or devices	764055	1.42
Distribution of dairy products	732019	6.10
Dive fishing	702005	6.86
Diving service — commercial	764015	2.07
Divorce counselling	766007	1.03
Doctor's office	766015	0.26

Business undertaking	2015 classification unit code	Base rate for 2015
Document copying, commercial retail sign shop	764063	1.18
Document scanning	763008	0.10
Document storage	762044	1.01
Documentary production	763025	1.86
Dog boarding	763020	3.18
Dog breeding	763020	3.18
Dog catching	753004	2.00
Dog food canning	711017	3.21
Dog show — organizing or conducting	761027	1.19
Domestic animal breeding	763020	3.18
Domestic cleaning	764018	4.02
Domestic freight forwarding — excluding handling of goods	762013	0.12
Donut shop	761035	1.08
Door assembly and installing — overhead or garage	721040	3.20
Door manufacture — glass	715020	3.95
Door manufacture — wood, flush	714007	2.69
Door manufacture — wood, pre-hung	714017	2.71
Door manufacture — wood, stile and rail	714025	4.27
Door-to-door sales	762005	0.24
Drafting and designing — architectural	763004	0.12
Drag strip	761040	1.79
Drapery cleaning	764009	1.43
Drapery cleaning — at a cleaning facility only	764020	1.43
Drapery manufacture	715013	0.47
Drapery track installation	764069	1.43
Drapery track manufacture	715003	1.54
Drawing, architectural drafting or design	763004	0.12
Dredging (canals, harbours, etc.)	721017	4.23
Drill and blast tunnel construction	722011	9.72
Drilling — diamond	704010	5.69
Drilling — oil or gas wells	704002	2.09
Drilling — seismic or shot hole	704010	5.69
Drilling — water wells, directional, foundational	721056	5.87
Drive-in theatre	761046	0.83
Driving range	761031	1.26
Driving school	765002	0.56
Drop-in centre	766007	1.03
Drug detection — medical diagnostic laboratory	766022	0.16
Drug manufacture	713008	1.16
Drug treatment centre	766002	1.01
Drug wholesale	742003	0.65
Drugstore	741013	0.75
Dry animal feed or other farm product wholesale	742007	0.93
Dry animal feed or supplement manufacture and/or packaging	711003	2.46
Dry bulk hauling	732013	6.64
Dry cleaning	764020	1.43
Dry cleaning equipment (heavy) sales, rental, service, or repair	764028	2.60
Dry dock construction or repair	722003	6.14
Dry dock operation	712025	4.45
Dry food product manufacture (not elsewhere specified)	711007	1.90
Dry land sort	703004	7.99

Business undertaking	2015 classification unit code	Base rate for 2015
Drywall manufacture	712015	1.44
Drywall work	721018	6.08
Duct insulation	721058	2.72
Ducts — cleaning and servicing	764066	4.01
Dump truck operation	732013	6.64
Dye manufacture	713001	0.94
Dyeing — carpets	764011	2.99
Dyke construction or repair — structural concrete	722007	9.65
Dynamic compaction	722004	3.39

<b>E</b>		
Earth and rock-filled structure construction	723010	2.64
Earth-moving equipment (heavy) sales, rental, service, or repair	764028	2.60
Eavestrough installation or repair	721049	5.14
Eavestrough manufacture — sheet metal	712034	3.21
Editing — motion picture, commercial, television post-production, or animation services	763024	0.31
Educational program production	763025	1.86
Egg farming	701006	1.78
Elderly companion service	764029	1.03
Electric light and power plant construction (by an electric light and power company for the purpose of its business)	767003	1.00
Electric light and power plant operation (not elsewhere specified)	767003	1.00
Electric lighting system — construction or installation (not elsewhere specified)	721019	2.25
Electric motor armature rewinding	764002	1.49
Electric or electronic product or component manufacture (not elsewhere specified)	715014	0.24
Electric utilities	767003	1.00
Electric welding	721057	3.39
Electrical control panel manufacture, installation, service, or repair	715014	0.24
Electrical corrosion control	763013	0.75
Electrical or electronic engineering	763037	0.11
Electrical supplies — retail	741014	1.83
Electrical supplies — wholesale	742012	0.92
Electrical switchgear manufacture, installation, service, or repair	712009	1.14
Electrical work	721019	2.25
Electronic equipment — installation	764058	1.82
Electronic equipment — manufacture	715014	0.24
Electronic equipment — sales or rental (other than electric hand tools)	741013	0.75
Electronic equipment — service or repair at customer's premises	764037	1.42
Electronic equipment — service or repair in shop	764021	0.20
Electronic equipment — wholesale	742008	0.57
Electronic or illuminated sign manufacture	715021	1.38
Electronics recycling (not engaged in physical recycling of products)	731004	2.79
Electroplating	712014	4.06
Elementary school — private	765005	0.55
Elementary school — public	765008	0.64

Business undertaking	2015 classification unit code	Base rate for 2015
Elevated approach — construction	722001	5.90
Elevator or escalator manufacture, installation, service, or repair	712010	1.53
Email service provider	767007	0.32
Embalming — funeral undertaking	764027	0.19
Embassy, foreign	762012	0.13
Employers' association	762031	0.13
Employment agency	762017	0.30
Emu or ostrich farming	701007	1.78
Enameling — metal or porcelain	712031	4.14
Endocrinology	766015	0.26
Endodontics	766008	0.26
Engine installation or removal	764006	2.18
Engine manufacture or rebuilding	712011	0.62
Engine overhaul	764006	2.18
Engine service or repair — boats	764045	1.56
Engine service or repair — small	764035	1.48
Engineering consulting	763037	0.11
Engraving — stone lettering	712037	6.31
Engraving jewellery	741015	0.50
Envelope manufacture	714013	1.31
Environmental assessments involving field work	763036	1.39
Environmental conservation	762018	0.13
Equipment — light service or repair (less than 500 lb. weight)	764035	1.48
Equipment (heavy) sales, rental, service, or repair (greater than 500 lb. weight)	764028	2.60
Equipment manufacture or installation, heavy (greater than 500 lb. weight)	712016	2.05
Equipment moving (where it is braced/jacked and dolly wheels placed under it)	722002	6.05
Equipment rental (light) (less than 500 lb. weight)	741016	1.53
Equipment testing/inspection — heavy equipment (greater than 500 lb.)	763028	0.74
Equipment testing/inspection — light equipment (less than 500 lb.)	763018	0.73
Ergonomic assessment	766014	0.26
Escort service	761021	0.60
Esthetic dentistry	766008	0.26
Esthetic services	761014	0.60
Ethnic food store	741030	1.20
Event photography or videotaping	763027	0.10
Excavation work	721031	4.10
Excelsior manufacture — wood wool	714038	3.32
Executive search	762017	0.30
Exhibition — organizing or conducting	761027	1.19
Exotic poultry farming	701007	1.78
Exploration — oil or gas, coal and mineral	763036	1.39
Exploration — seismic	704009	2.22
Explosives, fireworks, or munitions manufacture	713009	0.98
Exporting goods — excluding handling of goods	762013	0.12
Exporting goods — including handling of goods	762014	1.00
Exposition — organizing or conducting	761027	1.19

Extended care facility — long-term care.....	766011	2.66
Exterminating service.....	764054	2.10
Extracts and syrups (flavouring) manufacture.....	711012	3.44
Eye examination and eyeglass prescription.....	766013	0.26
Eyewear manufacture.....	715022	0.24
Eyewear retail sales.....	741015	0.50
Eyewear sales or repair.....	741015	0.50

**F**

Fabric manufacture.....	715016	1.54
Fair — organizing or conducting.....	761027	1.19
Falling — mechanized.....	703014	8.26
Falling and bucking — manual.....	703013	7.59
Family counselling — religious organization.....	766016	0.32
Family crisis support.....	766006	1.10
Family planning counselling.....	766007	1.03
Farm equipment or parts sales, rental, service, repair, or leasing (greater than 500 lb. weight).....	764028	2.60
Farm labour supply or farm services.....	701008	4.33
Farm market.....	741030	1.20
Farm supply dealers.....	742007	0.93
Farming — berry.....	701003	1.74
Farming — cattle, sheep, bison.....	701022	5.65
Farming — chicken.....	701020	1.78
Farming — christmas tree.....	701018	2.25
Farming — dairy.....	701005	1.94
Farming — egg.....	701006	1.78
Farming — fin fish.....	702001	3.21
Farming — fur-bearing animal.....	701010	1.78
Farming — grain.....	701011	4.87
Farming — hay or seed.....	701013	4.86
Farming — hog, pig.....	701014	1.78
Farming — llama.....	701022	5.65
Farming — mink.....	701010	1.78
Farming — ostrich or emu.....	701007	1.78
Farming — poultry.....	701020	1.78
Farming — rabbit.....	701010	1.78
Farming — sheep.....	701022	5.65
Farming — shellfish.....	702004	3.12
Farming — shiitake mushroom, oyster mushroom.....	701012	2.10
Farming — sod or turf.....	701024	4.86
Farming — vegetable.....	701025	4.87
Farming — white mushroom, button mushroom.....	701016	4.86
Farrier services.....	763014	3.18
Fascia installation or repair.....	721049	5.14
Fashion consulting (not elsewhere specified).....	763011	0.33
Feed and supplement sales — animal, dry.....	742007	0.93
Feed lots.....	701009	5.64
Feed or supplement manufacture and/or packaging — animal, dry.....	711003	2.46
Fence installation.....	721015	3.03



Business undertaking	2015 classification unit code	Base rate for 2015
Fence manufacture — chain link or wire	712041	3.36
Fence manufacture — wood	714033	9.41
Fence post manufacture	714037	3.19
Ferrous foundry	712013	4.91
Ferry operation	732014	1.48
Fertilizer manufacture — non-organic	713010	0.94
Festival or event, community-operated (not elsewhere specified)	761027	1.19
Fibreglass insulation manufacture	713012	2.79
Fibreglass product manufacture (not elsewhere specified)	713011	2.50
Field investigation and research	763036	1.39
Filler manufacture	713020	2.36
Film distribution	742004	0.92
Film production	763025	1.86
Film set — offsite construction	715033	1.85
Film set — onsite construction	721027	6.10
Filter or gasket manufacture	715035	1.54
Fin fish farming	702001	3.21
Financial or lending institution	762019	0.11
Financial planning service	762019	0.11
Finger-jointed lumber manufacture	714032	3.57
Finishing carpentry	721021	3.36
Fire and flood restoration	721022	3.53
Fire brigade	753004	2.00
Fire prevention equipment — sales, service, installation, or inspection	764024	1.44
Fire sprinkler system installation or service	721043	2.77
Firelog manufacture — compressed sawdust	714019	1.84
Firelog manufacture — wax	713004	1.16
Fireplace installation or service — gas	721043	2.77
Fireproofing	721029	8.69
Firewood cutting (as a business)	714045	3.54
Firewood yard	714045	3.54
Fireworks — organizing or conducting	761027	1.19
Fireworks manufacture	713009	0.98
First aid service	766004	1.19
First Nations operations	753002	0.90
Fish canning	711010	2.50
Fish enhancement	764025	2.08
Fish farming — fin	702001	3.21
Fish farming — shell	702004	3.12
Fish fertilizer manufacture	711010	2.50
Fish hatchery	702002	3.12
Fish loading or unloading	732023	3.35
Fish monitoring or counting	764025	2.08
Fish oil manufacture	711010	2.50
Fish packing	702010	6.86
Fish processing or fish reduction	711010	2.50
Fish research consulting (not elsewhere specified)	763011	0.33
Fish wholesale	742005	1.46
Fishboat manufacture, service, or repair	712025	4.45
Fishing — dive	702005	6.86

Business undertaking	2015 classification unit code	Base rate for 2015
Fishing — gillnet.....	702006	6.86
Fishing — longline.....	702007	6.86
Fishing — seine.....	702008	6.86
Fishing — sport charter (guiding).....	761028	2.68
Fishing — trap.....	702007	6.86
Fishing — trawl.....	702009	6.86
Fishing — troll.....	702006	6.86
Fishing tackle manufacture.....	712032	1.14
Fitness centre and fitness testing.....	761012	0.58
Fixed wing aerial work or other specialty operations (not elsewhere specified).....	732015	4.09
Fixed wing instrument flight rule operation.....	732017	1.22
Fixed wing visual flight rule operation.....	732016	3.83
Fixture manufacture — household, acrylic.....	713011	2.50
Flagging service — road.....	723009	6.17
Flakeboard manufacture — wood.....	714019	1.84
Flares manufacture.....	713009	0.98
Flat deck hauling.....	732019	6.10
Flat deck trailer manufacture.....	712040	3.23
Flat top roofing.....	721036	5.12
Flea and tick treatment — pet grooming.....	763001	3.18
Flexible packaging manufacture — plastic.....	713023	2.10
Flight school.....	732007	3.84
Floating roof installation or removal.....	721053	4.24
Floor cleaning or waxing service.....	764014	2.12
Floor covering installation (not elsewhere specified).....	721023	3.40
Floor laying — hardwood.....	721026	3.36
Flooring store.....	741029	2.26
Florist shop — retail.....	741013	0.75
Flour mill.....	711011	1.34
Flume construction — earth and rock-filled.....	723010	2.64
Flume construction or repair — structural concrete.....	722007	9.65
Flush door manufacture.....	714007	2.69
Flyer distribution.....	732031	2.57
Foam product manufacture.....	713013	2.39
Food bank.....	766009	0.32
Food concession (little or no food preparation).....	761045	0.66
Food court — restaurant.....	761035	1.08
Food demonstration.....	762030	0.30
Food processing equipment (heavy) sales, rental, service, or repair.....	764028	2.60
Food product manufacture (not elsewhere specified).....	711012	3.44
Food testing.....	766022	0.16
Food wholesale.....	742006	1.40
Footwear manufacture.....	715029	1.54
Footwear wholesale.....	742002	0.81
Foreign embassy.....	762012	0.13
Forensic laboratory.....	766022	0.16
Forest fire fighting.....	703005	7.16
Forest management consulting services.....	763036	1.39
Forestry engineering.....	763037	0.11

Business undertaking	2015 classification unit code	Base rate for 2015
Forestry surveys	763036	1.39
Forming — concrete	721052	9.47
Foster care	764029	1.03
Foundational drilling	721056	5.87
Foundry — ferrous	712013	4.91
Foundry — non-ferrous	712008	1.66
Foundry equipment (heavy) sales, rental, service, or repair	764028	2.60
Framing	721024	11.81
Franchisor services	762045	0.30
Fraud investigation — corporate	762029	0.27
Freezer installation, service, or repair	764037	1.42
Freight forwarding — excluding handling of goods	762013	0.12
Freight forwarding — international, including handling of goods	762014	1.00
Freighting (not elsewhere specified)	732019	6.10
French-polishing furniture	714008	3.30
Fresco painting	721042	9.42
Friendship centre	766007	1.03
Frozen dinner manufacture	711012	3.44
Fruit or vegetable canning, bottling, or processing	711013	3.22
Fruit or vegetable drink manufacture	711018	2.53
Fruit or vegetable packing or packaging	764026	2.00
Fruit or vegetable product manufacture (not elsewhere specified)	711013	3.22
Fruit orchard	701017	1.73
Fuel cell manufacture	713003	0.94
Fuel station — marine	741012	0.73
Fuel storage tank operation	732045	2.10
Fugitive apprehension	764046	2.15
Fumigating service	764054	2.10
Fundraising organization	766009	0.32
Funeral services — religious organization	766016	0.32
Funeral undertaking	764027	0.19
Fur-bearing animal farming	701010	1.78
Fur goods manufacture	715008	0.47
Fur tannery	715031	1.54
Furnace cleaning and servicing	764066	4.01
Furnace manufacture	712003	2.14
Furniture manufacture — metal	712021	3.09
Furniture manufacture — wood	714034	3.33
Furniture refinishing, stripping, painting, or restoration	714008	3.30
Furniture sales or rental	741031	1.18
Furniture steam cleaning	764011	2.99
Furniture store	741031	1.18
Furniture upholstery	714026	3.35
Fuse manufacture	712009	1.14

## G

Galvanizing	712014	4.06
Gaming house operation	761054	0.95
Garage door installation	721040	3.20
Garage door manufacture — wood	714007	2.69

Business undertaking	2015 classification unit code	Base rate for 2015
Garages — auto service and repair	764006	2.18
Garages — parking	761029	2.04
Garbage collection service	732018	4.09
Garbage dump — operated by First Nations	753002	0.90
Garbage dump — operated by municipality	753004	2.00
Garbage dump — private	721031	4.10
Garden supply — retail	741011	1.51
Garden supply — wholesale	742015	0.92
Garden tool sharpening	741015	0.50
Gardening — hiring workers for own home maintenance	764059	1.23
Gardening or garden maintenance	764060	3.05
Gas bar	741012	0.73
Gas conversion — automobile	764006	2.18
Gas distribution — acetylene	732019	6.10
Gas distribution — oxygen	732019	6.10
Gas distribution — propane	732019	6.10
Gas fireplace installation or service	721043	2.77
Gas fireplace manufacture	712003	2.14
Gas fitting	721043	2.77
Gas or oil pipeline construction	721038	2.93
Gas or oil pipeline inspection	763028	0.74
Gas or oil production	713018	1.07
Gas or oil well drilling	704002	2.09
Gas or oil well servicing	704003	2.06
Gas powered equipment (light) service or repair	764035	1.48
Gas utilities	767004	0.61
Gas, acetylene, oxygen, propane manufacture	713006	2.31
Gas, natural, distribution system operation (exclusive of trans-provincial pipeline systems)	767004	0.61
Gasket or filter manufacture	715035	1.54
Gasoline sales — gas bar	741012	0.73
Gasoline sales — service station	741012	0.73
Gastroenterology	766015	0.26
Gate manufacture — metal	712029	3.09
Gate manufacture — wood	714033	9.41
Genealogy services	762035	0.10
General contracting — house, wood frame construction	721027	6.10
General contracting — industrial, commercial, or residential construction	721028	3.42
General hospital	766001	1.09
General labour supply (not elsewhere specified)	721013	4.17
General retail	741013	0.75
General trucking (not elsewhere specified)	732019	6.10
General wharf operations	732020	3.25
Geoduck cultivation	702004	3.12
Geological or geophysical engineering	763037	0.11
Geological, geophysical, or geochemical analysis	763037	0.11
Geological, geophysical, or geochemical fieldwork	763036	1.39
Geothermal drilling	721056	5.87
Geriatric medicine	766015	0.26

Business undertaking	2015 classification unit code	Base rate for 2015
Gillnet fishing	702006	6.86
Glass bottle or jar reconditioning or manufacture	715019	3.91
Glass brick, bottle, or other container manufacture	715019	3.91
Glass installation — auto	764004	2.13
Glass ornament manufacture	715001	0.70
Glass product manufacture (not elsewhere specified)	715019	3.91
Glass recycling	715019	3.91
Glass shop	715020	3.95
Glass tinting, glazing, bevelling, or etching	715020	3.95
Glider instruction	732015	4.09
Glue manufacture	713015	2.45
Go-kart race track	761001	0.83
Golf club manufacture	712028	1.37
Golf club repair	741013	0.75
Golf course or golf range	761031	1.26
Golf school	761042	2.68
Gondola operation	761038	4.98
Graffiti removal (inside building)	764014	2.12
Graffiti removal (outside)	721041	3.38
Grain elevator	732025	3.26
Grain farming	701011	4.87
Grain hauling	732013	6.64
Grain lining	732025	3.26
Granite cutting, dressing, shaping, or granite product manufacture	712037	6.31
Graphic art or graphic design services	762020	0.10
Gravel hauling	732013	6.64
Gravel or sand sales	741011	1.51
Gravel pit	704008	2.74
Gravel roofing work	721036	5.12
Gravelling roads, runways, or sidewalks	723004	2.97
Greenhouse	701012	2.10
Greenhouse kit manufacture	712024	2.51
Ground skidding or log loading	703006	8.37
Groundwater cleanup	764033	2.20
Group home — long-term care	766011	2.66
Group home (accommodation only)	766017	2.13
Guest house	761056	2.05
Guide dog training	763003	3.18
Guided tour or sightseeing (not elsewhere specified)	761013	1.78
Guided tour, hiking, river expeditions, hunting, or fishing	761028	2.68
Guitar manufacture	714036	3.30
Gun manufacture	712032	1.14
Gutter cleaning	764057	12.28
Gutter installation or repair	721049	5.14
Gutter manufacture — sheet metal	712034	3.21
Gym	761012	0.58
Gynaecology	766015	0.26
Gyproc wholesale	742010	1.54
Gypsum or gypsum product manufacture	712015	1.44

<b>H</b>		
Business undertaking	2015 classification unit code	Base rate for 2015
Haematology.....	766015	0.26
Hair removal.....	761014	0.60
Hair styling.....	761014	0.60
Halfway house (accommodation only).....	766017	2.13
Hall rental.....	761015	1.27
Hand picking — shellfish.....	702004	3.12
Hand tool sharpening.....	741015	0.50
Hand tools — wholesale.....	742012	0.92
Hand tools (electric) — service or repair.....	764035	1.48
Handbag manufacture or repair.....	715029	1.54
HandyDART service.....	732009	3.00
Handyman services.....	721027	6.10
Hang gliding instruction.....	761042	2.68
Harbour commission or authority.....	732040	1.26
Harbour patrol.....	732040	1.26
Hardboard manufacture.....	714019	1.84
Hardware — packaging small items.....	764044	1.18
Hardware — retail.....	741013	0.75
Hardware — wholesale.....	742012	0.92
Hardwood floor laying or refinishing.....	721026	3.36
Hardwood flooring manufacture.....	714032	3.57
Hat manufacture.....	715008	0.47
Hatchery — fish.....	702002	3.12
Hatchery — poultry.....	701020	1.78
Hauling — dry bulk.....	732013	6.64
Hauling — flat deck, container, tanker.....	732019	6.10
Hauling — gravel.....	732013	6.64
Hauling — liquid, livestock, lumber.....	732019	6.10
Hauling — logs.....	732044	6.98
Hay farming.....	701013	4.86
Haying.....	701013	4.86
Hazardous waste cleanup — land pollution control.....	764033	2.20
Healing arts or sciences services (not elsewhere specified).....	766003	0.26
Health care — in-home.....	766006	1.10
Health club or spa.....	761012	0.58
Health food store.....	741030	1.20
Heating equipment insulation.....	721058	2.72
Heating supplies wholesale.....	742012	0.92
Heating system installation or service (not elsewhere specified).....	721043	2.77
Heavy equipment inspection (greater than 500 lb.).....	763028	0.74
Heavy equipment or machinery rental (excluding scaffolding supply and installation).....	764028	2.60
Heavy equipment or machinery sales, rental, service, rental, repair, or cleaning.....	764028	2.60
Heavy equipment, machinery or parts, manufacture or installation (greater than 500 lb. weight).....	712016	2.05
Heli ski tours.....	761028	2.68
Helicopter aerial work.....	732042	4.06
Helicopter instrument flight rule operation.....	732041	1.21

Business undertaking	2015 classification unit code	Base rate for 2015
Helicopter logging	703019	8.33
Helicopter repair	764001	0.88
Helicopter sales	741001	1.13
Helicopter visual flight rule operation	732021	4.05
Herb packaging or manufacture	711008	1.50
Herbicide manufacture	713001	0.94
Hide and pelt treatment (not elsewhere specified)	715031	1.54
Hide curing, dressing, and trimming	715031	1.54
Highrise construction	721028	3.42
Highway guard rail manufacture	712027	3.02
Highway maintenance	723002	3.41
Highway, road, or parking lot line painting	723003	3.29
Hi-lead logging	703003	7.98
Hiring or providing domestic childcare	764029	1.03
Hiring workers for own home maintenance	764059	1.23
Historic site	761039	0.49
Historical document assembly or display	761039	0.49
Hobby shop	741013	0.75
Hockey school	761042	2.68
Hog farming	701014	1.78
Hog fuel transport	732013	6.64
Hoisting or elevating equipment (heavy) sales, rental, service, or repair	764028	2.60
Home improvement centre	741014	1.83
Home inspection	763006	0.97
Home repairs (small) — hiring workers for own home maintenance	764059	1.23
Home sales — prepackaged	741014	1.83
Home share providers	764029	1.03
Home support service providers	766006	1.10
Home support services — residential employer or client support group society (medical or non-medical)	764029	1.03
Homeopathy service	766003	0.26
Hop farming	701011	4.87
Horse and buggy tours	761013	1.78
Horse breeding	701023	5.64
Horse logging	703006	8.37
Horse race course	761040	1.79
Horse raising, boarding, or training	701023	5.64
Horse ranching	701023	5.64
Horse riding tours	761028	2.68
Horse shoeing	763014	3.18
Horse trailer manufacture	712040	3.23
Horse trailer sales and service	764003	1.13
Horticultural nursery	701018	2.25
Hose manufacture — rubber	713031	2.37
Hospital — acute care	766001	1.09
Hospital — animal	763032	0.60
Hospital — general	766001	1.09
Hospital — specialty	766001	1.09
Hospital — teaching, acute care	766001	1.09

Business undertaking	2015 classification unit code	Base rate for 2015
Hospital relief staffing.....	766006	1.10
Hostel.....	761056	2.05
Hot air ballooning.....	732015	4.09
Hot dog cart.....	761023	2.06
Hot tub manufacture — fibreglass.....	713011	2.50
Hot tub manufacture — plastic moulded.....	713025	1.17
Hot tub manufacture — wood.....	714042	3.22
Hot tub or spa installation or structural repair.....	721044	6.07
Hot tub or spa maintenance.....	764067	2.09
Hotel.....	761056	2.05
House or other wood frame construction or renovation work.....	721027	6.10
House raising or structural moving of buildings or heavy equipment.....	722002	6.05
House rentals.....	761033	1.26
House staging.....	763019	0.10
House trailer sales and service.....	741017	0.75
Houseboat manufacture.....	715034	3.91
Housecleaning services — homeowners hiring domestic cleaners.....	764059	1.23
Household furnishings wholesale.....	742015	0.92
Household or property maintenance — renovation or repair.....	721027	6.10
Housesitting.....	764029	1.03
Housing registry.....	761044	0.13
Hunting or trapping (as a business).....	701015	1.78
Hydraulic equipment (heavy) sales, rental, service, or repair.....	764028	2.60
Hydrocarbon transmission via pipeline.....	767005	0.71
Hypnotherapy service.....	766003	0.26
<b>I</b>		
Ice cream manufacture.....	711005	4.16
Ice cream parlour.....	761045	0.66
Ice cream truck.....	761023	2.06
Ice distribution.....	732019	6.10
Ice harvesting.....	711014	2.46
Ice manufacture.....	711014	2.46
Ice manufacture — artificial.....	713021	0.94
Ice removal.....	723007	3.18
Ice rink.....	761040	1.79
Ice skate sharpening.....	741015	0.50
Illuminated or electronic sign manufacture.....	715021	1.38
Illuminated sign installation or maintenance.....	721050	3.01
Illuminated sign leasing.....	741016	1.53
Immigration services.....	766007	1.03
Importing goods — excluding handling of goods.....	762013	0.12
Importing goods — including handling of goods.....	762014	1.00
Improvement district.....	753004	2.00
Income tax service.....	762001	0.12
Industrial camp operations.....	761018	1.90
Industrial catering.....	761018	1.90
Industrial dismantling.....	721005	6.26
Industrial engineering.....	763037	0.11
Industrial equipment (heavy) sales, rental, service, or repair.....	764028	2.60



Business undertaking	2015 classification unit code	Base rate for 2015
Industrial kiln furnace (heavy) sales, rental, service, or repair	764028	2.60
Industrial property operation	761033	1.26
Industrial rubber belt manufacture, installation, service, or repair	713016	5.67
Industrial saw blade manufacture, sharpening, service, or repair	712017	4.06
Industrial testing — electrical corrosion control	763013	0.75
Industrial testing — materials or light equipment testing	763018	0.73
Industrial waste removal	732018	4.09
Industrial, commercial, institutional, or highrise residential construction	721028	3.42
In-home child care	764029	1.03
Injection moulding — plastic products	713025	1.17
Injured worker rehabilitation	766014	0.26
Ink cartridge recycling	764021	0.20
Ink manufacture	713022	1.16
Insect raising	701002	1.78
Insecticide — manufacture	713001	0.94
Insecticide — wholesale	742001	0.61
Installation of lawn irrigation systems	764060	3.05
Institutional catering	761035	1.08
In-store marketing	762030	0.30
Insulation manufacture — cellulose	714014	2.37
Insulation manufacture — fibreglass	713012	2.79
Insulation work or fireproofing	721029	8.69
Insurance services	762021	0.10
Integrated forest management	703008	8.40
Interior decorating or designing — implementing design	721027	6.10
Interior design consulting	763019	0.10
Internal medicine	766015	0.26
International freight forwarding — including handling of goods	762014	1.00
Internet service provider	767007	0.32
Internet service via cable TV	767007	0.32
Interpreting services	762040	0.13
Intranet sales, service, or repair	764058	1.82
Introduction service — social companion services	764029	1.03
Investigative agencies	762029	0.27
Investment — venture capital	762019	0.11
Investment services (not elsewhere specified)	762019	0.11
Iron bed manufacture	712021	3.09
Iron work installation — ornamental	721057	3.39
Iron work manufacture — ornamental	712028	1.37
Irrigation equipment (heavy) sales, rental, service, or repair	764028	2.60
Irrigation system installation — lawn	764060	3.05
Irrigation system manufacture or installation — farm	712016	2.05
Irrigation work — operation	712016	2.05
IT labour supply	763007	0.11

## J

Janitorial services	764014	2.12
Jetty or causeway construction — earth and rock-filled	723010	2.64
Jetty or causeway construction — structural concrete	722007	9.65
Jewellery manufacture	715022	0.24

**Business undertaking**

2015 classification unit code	Base rate for 2015
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Jewellery wholesale	742015	0.92
Jewellery, clock, watch, or trophy sales and repair	741015	0.50
Job skills training	766010	1.92
Juice bar	761035	1.08
Juice bar — off-site preparation	761045	0.66
Jukebox distribution or service	764055	1.42

**K**

Karaoke lounge	761034	1.08
Karaoke service	761030	1.19
Kayak manufacture — fibreglass	713011	2.50
Kayak manufacture — metal or aluminum	712034	3.21
Kayaking tours	761028	2.68
Kennel	763020	3.18
Key cutting	741015	0.50
Key cutting — locksmithing	764034	0.19
Keyboard musical instrument manufacture — wood	714036	3.30
Kiln — lime	712019	1.44
Kiln drying of lumber	714004	5.22
Kindergarten — private	765005	0.55
Kindergarten — public	765008	0.64
Knife sharpening	741015	0.50
Knitting mill	715016	1.54
Kraft paper roll manufacture	714044	1.91

**L**

Laboratory research	766022	0.16
Labour relations — legal	762022	0.15
Labour supply — clerical worker	762010	0.37
Labour supply — construction or general	721013	4.17
Labour supply — domestic helpers	764029	1.03
Labour supply — farm services	701008	4.33
Labour supply — general retail	741013	0.75
Labour supply — greenhouse workers	701012	2.10
Labour supply — hospitality industry	761019	2.06
Labour supply — IT	763007	0.11
Labour supply — large retail	741033	1.03
Labour supply — nursing	766006	1.10
Labour supply — warehouse	731005	2.44
Labour union	762041	0.55
Ladder manufacture — metal	712021	3.09
Ladder manufacture — wood	714038	3.32
Laminate flooring installation	721026	3.36
Laminated beam manufacture	714009	2.67
Laminating plastic	764044	1.18
Lamp shade manufacture	715001	0.70
Land clearing or grading	721031	4.10
Land development	721031	4.10
Land pollution control	764033	2.20
Land surveying	763021	0.91

Business undertaking	2015 classification unit code	Base rate for 2015
Land title searches	762035	0.10
Landfill site operation — private	721031	4.10
Landfill site operation — public	753004	2.00
Landscaping	764060	3.05
Landscaping supply	741011	1.51
Large household appliance manufacture	712018	1.23
Laser hair removal	761014	0.60
Laser therapy treatment	766021	0.26
Lath manufacture	714031	9.41
Lathing work	721042	9.42
Laundromat (full serve and self-serve)	764020	1.43
Laundry equipment (heavy) sales, rental, service, or repair	764028	2.60
Laundry services	764020	1.43
Law enforcement	753003	1.98
Law office	762022	0.15
Lawn bowling facility	761031	1.26
Lawn maintenance	764060	3.05
Lawn maintenance — hiring workers for own home maintenance	764059	1.23
Lawnmower blade sharpening	741015	0.50
Lawnmower service or repair	764035	1.48
Laxative manufacture	713008	1.16
Lead article manufacture	712013	4.91
Learning centre	765009	0.29
Leather goods repair	715029	1.54
Leather manufacture	715029	1.54
Leather product manufacture	715029	1.54
Legal services	762022	0.15
Legion	761020	1.78
Leisure club	761020	1.78
Leisure craft sales and service (not elsewhere specified)	764045	1.56
Lending institution	762019	0.11
Library board	765003	0.24
Library or resource centre	765003	0.24
Licensed public house or lounge	761034	1.08
Life and job skills training	766010	1.92
Life raft manufacture, rubber	713030	2.37
Light and power plant	767003	1.00
Light equipment testing or inspection (less than 500 lb.)	763018	0.73
Light equipment, machinery, or parts wholesale (less than 500 lb. weight)	742008	0.57
Light industrial equipment, machinery, or power tool manufacture (less than 500 lb. weight)	712018	1.23
Light industrial equipment, machinery, or power tool rental (less than 500 lb. weight)	741016	1.53
Light industrial equipment, machinery, or power tool service or repair (less than 500 lb. weight)	764035	1.48
Lighting fixture manufacture	715024	0.77
Lighting fixture or system installation, service, or repair	721019	2.25
Lime kiln or lime manufacture	712019	1.44
Lime quarry	704008	2.74
Limousine service	732022	2.46

Business undertaking	2015 classification unit code	Base rate for 2015
Line cutting, slashing	721031	4.10
Line painting — highway or parking lots	723003	3.29
Linen supply and uniform service	764016	3.52
Linen wholesale	742002	0.81
Linoleum floor laying	721023	3.40
Liquefied gas manufacture	713006	2.31
Liquid dairy product manufacture	711015	4.24
Liquid hauling	732019	6.10
Liquid moulding plastic products	713027	2.19
Liquor store	741032	1.36
Lithographing	714020	1.04
Lithographing industry equipment (heavy) sales, rental, service, or repair	764028	2.60
Live performance road house	761011	1.19
Live performance venue	761011	1.19
Live theatre — with production support	761011	1.19
Live theatre — without production support	761011	1.19
Livestock auctioning	701005	1.94
Livestock hauling	732019	6.10
Loading or unloading goods (not elsewhere specified)	732023	3.35
Local area network sales, service, or repair	764058	1.82
Local government and related operations	753004	2.00
Lock installation, repairs, re-keying	764034	0.19
Locker rental	761047	1.26
Locksmithing	764034	0.19
Lodge operation	761056	2.05
Lodge operation — resort timeshare operations	761056	2.05
Lodging house	761056	2.05
Log booming	703009	7.77
Log grading	763022	2.62
Log hauling	732044	6.98
Log home construction	721035	5.23
Log home kit manufacture	714018	4.87
Log loading or ground skidding	703006	8.37
Log peeling	714037	3.19
Log processing	703011	8.09
Log salvage — marine	703009	7.77
Log scaling	763022	2.62
Log sorting	703004	7.99
Log towing — marine	732024	6.01
Log wholesale, trading	742009	1.56
Logged area inspection, forest management services	763036	1.39
Logging equipment (heavy) sales, rental, service, or repair	764028	2.60
Logging road construction or maintenance	703012	8.24
Long distance telephone service	767007	0.32
Long-term care	766011	2.66
Long-term care relief staffing	766006	1.10
Longline fishing	702007	6.86
Long-lining (not elsewhere specified)	732042	4.06
Longshoreman services	732036	3.28
Loss prevention, retail	764046	2.15

Business undertaking	2015 classification unit code	Base rate for 2015
Lottery kiosk .....	741013	0.75
Lounge.....	761034	1.08
Low slope roofing .....	721036	5.12
Luggage manufacture .....	715029	1.54
Luggage repair — leather .....	715029	1.54
Lumber — kiln drying .....	714004	5.22
Lumber — wholesale or lumber yard .....	742010	1.54
Lumber hauling.....	732019	6.10
Lumber remanufacture (where not part of a sawmill operation and where not elsewhere specified).....	714032	3.57



Macaroni manufacture.....	711007	1.90
Machine shop.....	712020	1.73
Machinery — heavy, rental (greater than 500 lb. weight).....	764028	2.60
Machinery — heavy, sales (greater than 500 lb. weight).....	764028	2.60
Machinery manufacture or installation — heavy (greater than 500 lb. weight).....	712016	2.05
Machinery moving (where it is braced/jacked and dolly wheels placed under it).....	722002	6.05
Machinery or parts wholesale (less than 500 lb. weight).....	742008	0.57
Magazine distribution.....	732031	2.57
Magnetic healing service.....	766003	0.26
Mail delivery.....	732031	2.57
Mailbox rentals.....	764036	1.18
Mailing service.....	764036	1.18
Major household appliance installation, service, or repair.....	764037	1.42
Major household appliance manufacture.....	712018	1.23
Manicures.....	761014	0.60
Manual tree falling and bucking.....	703013	7.59
Manufacturers' agent.....	762005	0.24
Map production (no printing).....	762043	0.10
Map reproduction.....	762047	1.05
Marble cutting, dressing, shaping, or marble product manufacture.....	712037	6.31
Marina operation.....	761051	1.44
Marine bulk terminal.....	732025	3.26
Marine cargo inspection.....	762023	0.97
Marine container terminal.....	732026	3.10
Marine inspection.....	764015	2.07
Marine log salvage.....	703009	7.77
Marine log towing.....	732024	6.01
Marine piloting.....	732040	1.26
Marine pleasure craft manufacture.....	715034	3.91
Marine pleasure craft structural repair.....	764051	3.97
Marine pollution control.....	764033	2.20
Marine railway — operation.....	712025	4.45
Marine salvage.....	732008	3.88
Marine salvage — commercial diving.....	764015	2.07
Marine service station.....	741012	0.73
Marine ship agency and related services.....	762024	0.23

Business undertaking	2015 classification unit code	Base rate for 2015
Marine sightseeing tours	761050	1.44
Marine trash or debris collection	732008	3.88
Marine vessel structural inspection	763034	0.69
Marine vessel surveying	763034	0.69
Market research	762007	0.23
Marketing	762004	0.30
Marketing board	762031	0.13
Marriage counselling	766007	1.03
Martial arts instruction	761042	2.68
Masonry	721037	4.24
Massage parlour	761021	0.60
Massage therapy — licenced	766012	0.25
Mat manufacture — rubber	713030	2.37
Matches manufacture	714038	3.32
Material-handling equipment (heavy) rental	764028	2.60
Materials or light equipment testing (less than 500 lb.)	763018	0.73
Materials testing for the construction industry	763018	0.73
Maternity care — in-home	766003	0.26
Mattress manufacture — rubber	713030	2.37
Mattress or box spring manufacture	715026	10.45
Mattress recycling (dismantling)	714026	3.35
Meals on Wheels program	766007	1.03
Meat canning	711017	3.21
Meat cutting, packing, or processing	711017	3.21
Meat pie manufacture	711012	3.44
Meat salting, smoking, or dry pickling	711021	1.85
Meat wholesale (no cutting or processing)	742006	1.40
Mechanical amusement ride operation	761010	1.80
Mechanical bus service	764006	2.18
Mechanical engineering	763037	0.11
Mechanical insulation	721058	2.72
Mechanical pulp and paper mill	714044	1.91
Mechanized tree falling	703014	8.26
Mechanized tunnel-boring construction	722010	6.27
Media monitoring	762004	0.30
Mediation — consumer, business	762031	0.13
Mediation — disputes, labour relations	762022	0.15
Medical care — emergency	766001	1.09
Medical clinic	766015	0.26
Medical equipment (reconditioned) sales	764037	1.42
Medical equipment installation, service, or repair	764037	1.42
Medical equipment manufacture	715014	0.24
Medical instrument manufacture	712032	1.14
Medical laboratory	766022	0.16
Medical or dental supplies wholesale	742011	0.26
Medical research laboratory	766022	0.16
Medical supplies wholesale	742011	0.26
Medicine manufacture	713008	1.16
Messenger service	732011	2.60
Metal article manufacture — sheet	712034	3.21
Metal bed, furniture, shelving, or ladder manufacture	712021	3.09

Business undertaking	2015 classification unit code	Base rate for 2015
Metal building — pre-engineered construction	721020	4.22
Metal can or tinware product manufacture	712022	1.37
Metal door manufacture	712024	2.51
Metal enamelling	712031	4.14
Metal fabrication shop — sheet metal	712034	3.21
Metal fabrication shop — structural metal	712027	3.02
Metal fastener manufacture	712041	3.36
Metal pipe or fitting manufacture	712026	3.36
Metal product assembly — small	712028	1.37
Metal product manufacture — small	712028	1.37
Metal product manufacture (not elsewhere specified)	712028	1.37
Metal products wholesale (not elsewhere specified)	742012	0.92
Metal railing or gate manufacture	712029	3.09
Metal recycling	712030	3.66
Metal stamping	712028	1.37
Metal wholesale (primary form)	742014	2.61
Metalware manufacture — small (not elsewhere specified)	712028	1.37
Metalwork installation — ornamental	721057	3.39
Metalworking equipment (heavy) sales, rental, service, or repair	764028	2.60
Microfilming	763027	0.10
Microwave oven service or repair (in shop)	764021	0.20
Microwave tower erection, installation, service, or repair	721006	3.21
Midwifery	766003	0.26
Milk manufacture	711015	4.24
Mill equipment (heavy) sales, rental, service, or repair	764028	2.60
Milling — flour or rice	711011	1.34
Mineral exploration	763036	1.39
Mini golf	761001	0.83
Mini storage	761047	1.26
Mining — clay	704001	2.77
Mining — coal (open pit)	704005	1.55
Mining — coal (underground)	704013	5.40
Mining — mineral (open pit)	704006	1.47
Mining — mineral (underground)	704013	5.40
Mining — placer	704007	1.47
Mining engineering	763037	0.11
Mining equipment (heavy) rental	764028	2.60
Mink farming	701010	1.78
Mirror manufacture	715020	3.95
Missing person investigation	762029	0.27
Missionary activities	766016	0.32
Miticides manufacture	713001	0.94
MLA office	762012	0.13
Mobile catering	761023	2.06
Mobile home manufacture	715033	1.85
Mobile home park operation	761033	1.26
Mobile home repair	721027	6.10
Mobile home sales or installation	741017	0.75
Mobile home towing	732029	4.17
Mobile welding	721057	3.39
Modeling — booking or talent agency	762026	0.30

Business undertaking	2015 classification unit code	Base rate for 2015
Modeling school	765009	0.29
Modular building manufacture (not elsewhere specified)	715033	1.85
Monument lettering or setting	712037	6.31
Mop manufacture	715004	1.54
Mortgage brokerage	762019	0.11
Mosque	766016	0.32
Motel	761056	2.05
Motion picture production	763025	1.86
Motion picture theatre	761046	0.83
Motion picture — post-production	763024	0.31
Motor (heavy) sales, rental, service, or repair	764028	2.60
Motor home manufacture	715033	1.85
Motor home sales, service, and rental	764047	1.57
Motor vehicle driving school	765002	0.56
Motorcycle rental	741006	1.45
Motorcycle sales and service	764045	1.56
Mould remediation	721001	2.71
Moulded rubber goods manufacture	713031	2.37
Moulding manufacture — wood	714035	2.52
Moulding wholesale	742012	0.92
Mountain guiding	761028	2.68
Movie editing	763024	0.31
Movie production	763025	1.86
Movie theatre	761046	0.83
Moving and storage	732030	6.03
Moving sidewalk manufacture, installation, service, or repair	712010	1.53
MRI clinic	766022	0.16
Mucilage manufacture	713015	2.45
Muffler shop — auto	764006	2.18
Municipal corporation	753004	2.00
Municipal parks board	753004	2.00
Municipal school board	765008	0.64
Municipal town planning board	753004	2.00
Municipal water board	753004	2.00
Munitions manufacture	713009	0.98
Museum	761039	0.49
Music hall	761011	1.19
Music school	765009	0.29
Music shop	741018	0.50
Music therapy	766014	0.26
Musical instrument manufacture	714036	3.30
Musician (not elsewhere specified)	761030	1.19
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Nail manufacture	712041	3.36
Nanny services	764029	1.03
Native centre	766007	1.03
Natural gas conversion — auto	764006	2.18
Natural gas distribution system, operation (exclusive of trans-provincial pipeline systems)	767004	0.61



Business undertaking	2015 classification unit code	Base rate for 2015
Natural gas or oil pipeline construction	721038	2.93
Natural gas or oil pipeline inspection	763028	0.74
Natural gas or oil pipeline operation	767005	0.71
Nature tours	761013	1.78
Naturopathy service	766003	0.26
Navigation services — air	763035	0.29
Navigation services — marine	732040	1.26
Neighbourhood Watch program	766007	1.03
Neon sign installation or maintenance	721050	3.01
Neon sign manufacture	715021	1.38
Neonatal-perinatal medicine	766015	0.26
Nephrology	766015	0.26
Net manufacture	715010	1.54
Neurology	766015	0.26
Neuropathology	766015	0.26
Neuroradiology	766015	0.26
Newspaper delivery	732031	2.57
Newspaper publishing and printing	762047	1.05
Newsprint roll manufacture	714044	1.91
Nightclub	761034	1.08
Non-alcoholic beverage manufacture	711018	2.53
Non-destructive testing — heavy equipment (greater than 500 lb.)	763028	0.74
Non-destructive testing — light equipment (less than 500 lb.)	763018	0.73
Non-ferrous foundry	712008	1.66
Noodle manufacture	711007	1.90
Notary public	762022	0.15
Nuclear medicine	766015	0.26
Nursery — horticultural or ornamental	701018	2.25
Nursery — turf or sod	701024	4.86
Nursery school	764013	1.03
Nursing care — acute care	766001	1.09
Nursing care — in-home	766006	1.10
Nursing home — accommodation only	766018	2.12
Nursing home — with personal care provided	766011	2.66
Nut and bolt manufacture	712041	3.36
Nylon product manufacture (not elsewhere specified)	715005	1.45
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Obedience school — pets	763003	3.18
Obstetrics	766015	0.26
Occupational therapy	766014	0.26
Occupational therapy — in-home	766006	1.10
Office aquarium service	764041	1.41
Office plant services or rental	764041	1.41
Office service — packaged office	762028	0.24
Offroad equipment (heavy) sales, rental, service, or repair	764028	2.60
Offtrack racing centre	761054	0.95
Oil depot	732045	2.10
Oil distribution — trucking	732019	6.10
Oil or gas exploration	763036	1.39

Business undertaking	2015 classification unit code	Base rate for 2015
Oil or gas pipeline construction or repair	721038	2.93
Oil or gas production	713018	1.07
Oil or gas transmission (oil or gas pipeline)	767005	0.71
Oil or gas well drilling	704002	2.09
Oil or gas well servicing	704003	2.06
Oil or natural gas pipeline operation	767005	0.71
Oil or natural gas pipelines — inspection	763028	0.74
Oil recycling	713036	1.04
Oil refining	713036	1.04
Oil spill cleanup — land or marine pollution control	764033	2.20
Oil well drilling equipment (heavy) rental	764028	2.60
Oilfield equipment (heavy) sales, rental, service, or repair	764028	2.60
Oilfield facility construction	721038	2.93
Oilfield hauling	732019	6.10
Oilfield supervision (contracting to oil or gas production company)	713018	1.07
Oncology	766015	0.26
On-road utility vehicle sales, service, or rental	764047	1.57
Open pit coal mining	704005	1.55
Open pit metal or mineral mining	704006	1.47
Ophthalmology	766015	0.26
Optical goods manufacture (mass-produced, non-retail)	715022	0.24
Optometry	766013	0.26
Orchard	701017	1.73
Orchestra	761030	1.19
Ore reduction — open pit	704006	1.47
Ore reduction — underground	704013	5.40
Organizing a leisure, social, or sports club	761020	1.78
Organizing or conducting special events (not elsewhere specified)	761027	1.19
Organizing or operating a private camp (with overnight accommodation)	761056	2.05
Oriented strand board manufacture	714012	2.69
Ornament manufacture	715001	0.70
Ornamental grasses nursery	701018	2.25
Ornamental iron work manufacture	712028	1.37
Ornamental iron work or metal installation	721057	3.39
Ornamental nursery	701018	2.25
Ornamental plant rental	764041	1.41
Orthodontics	766008	0.26
Orthopaedics	766015	0.26
Orthopy service	766003	0.26
Orthotics manufacture, sales, service, or repair	715028	0.24
Ostrich or emu farming	701007	1.78
Otolaryngology	766015	0.26
Outboard motor repair or service	764045	1.56
Outdoor sport or adventure tours	761028	2.68
Out-of-province operation — administration	762003	0.14
Outreach program	766007	1.03
Overhead door installation	721040	3.20
Overnight and short-term accommodation (not elsewhere specified)	761056	2.05
Overnight rental accommodation (not elsewhere specified)	761056	2.05

**Business undertaking**

**2015  
classification  
unit code**

**Base  
rate  
for 2015**

Overpass construction.....	722001.....	5.90
Oxygen distribution — compressed or liquefied.....	732019.....	6.10
Oxygen manufacture — compressed or liquefied.....	713006.....	2.31
Oyster cultivation.....	702004.....	3.12
Oyster mushroom farming.....	701012.....	2.10

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Packaged building supplies wholesale.....	742012.....	0.92
Packaged office service.....	762028.....	0.24
Packaged petroleum products wholesale.....	742013.....	0.64
Packaging of articles — plastic.....	764044.....	1.18
Packaging topsoil, peat, or other similar gardening materials.....	712043.....	1.44
Packing fruit or vegetables.....	764026.....	2.00
Packing meat.....	711017.....	3.21
Paediatrics.....	766015.....	0.26
Paging service — telephone or telecommunication services.....	767007.....	0.32
Pain management training.....	766014.....	0.26
Paint manufacture.....	713020.....	2.36
Paintball facility.....	761001.....	0.83
Painting — highway, road, or parking lot lines.....	723003.....	3.29
Painting — interior or exterior building.....	721041.....	3.38
Painting — steel frame or bridge.....	722006.....	10.10
Painting and autobody work.....	764007.....	2.14
Pallet manufacture.....	714031.....	9.41
Palliative care facility.....	766019.....	1.76
Panels — electrical, control, manufacture, installation, service, or repair.....	715014.....	0.24
Paper bag manufacture.....	714013.....	1.31
Paper box manufacture.....	714001.....	1.44
Paper container manufacture.....	714001.....	1.44
Paper hanging.....	721041.....	3.38
Paper mill (chemical or mechanical).....	714044.....	1.91
Paper product manufacture (not elsewhere specified).....	714013.....	1.31
Paper recycling.....	714014.....	2.37
Paper recycling depot (includes salvage and bailing, but not physical recycling of products).....	731004.....	2.79
Paper shredding service.....	764042.....	1.42
Paper, tar or asphalt manufacture.....	713002.....	2.46
Parachuting or skydiving instruction.....	732015.....	4.09
Paralegal services.....	762022.....	0.15
Parasailing.....	761028.....	2.68
Parasite detection — medical diagnostic laboratory.....	766022.....	0.16
Parcel delivery service.....	732011.....	2.60
Park interpretation.....	761013.....	1.78
Park maintenance.....	761049.....	2.12
Park operation other than municipal (not elsewhere specified).....	761032.....	1.82
Parking lot cleaning — pressure washing.....	764022.....	13.86
Parking lot curb manufacture.....	712006.....	4.76
Parking lot or parkade operation.....	761029.....	2.04
Parking meter distribution and servicing.....	764055.....	1.42

Business undertaking	2015 classification unit code	Base rate for 2015
Parks board — municipal	753004	2.00
Parquet floor laying or refinishing	721026	3.36
Particle board manufacture	714019	1.84
Partitions manufacture — glass	715020	3.95
Party boat tours	761050	1.44
Party supply	741019	0.75
Passenger air services — fixed wing instrument flight rule	732017	1.22
Passenger air services — fixed wing visual flight rule	732016	3.83
Passenger air services — helicopter instrument flight rule	732041	1.21
Passenger air services — helicopter visual flight rule	732021	4.05
Pasta products manufacture	711007	1.90
Pathology	766015	0.26
Pathology laboratory	766022	0.16
Patrol service	764046	2.15
Pattern making — wood	714042	3.22
Paving services	723004	2.97
Pawn shop	741013	0.75
Payroll service	762001	0.12
Peach orchard	701017	1.73
Peanut butter manufacture	711012	3.44
Peat digging or processing	704001	2.77
Pediatric care — in-home	766006	1.10
Pedicures	761014	0.60
Pelt and hide treatment (not elsewhere specified)	715031	1.54
Performing arts	761030	1.19
Perfume manufacture	713007	1.16
Periodical publishing and printing	762047	1.05
Periodontics	766008	0.26
Personal assistants	766023	0.94
Personal care — in-home	766006	1.10
Pest control service	764054	2.10
Pesticide manufacture	713001	0.94
Pet adoption	763002	3.18
Pet breeding	763020	3.18
Pet care — in-home	764029	1.03
Pet grooming	763001	3.18
Pet hospital	763032	0.60
Pet sitting	764029	1.03
Petrochemical manufacture	713021	0.94
Petroleum engineering	763037	0.11
Petting zoo	761032	1.82
Pewter products manufacture — small	712028	1.37
Pharmaceutical development	766022	0.16
Pharmaceutical manufacture	713008	1.16
Pharmaceutical wholesale	742003	0.65
Pharmacy	741013	0.75
Phenol manufacture	713021	0.94
Phenolic resin manufacture	713033	2.36
Photo film processing	763027	0.10
Photo surveillance system sales, service, or repair	764058	1.82
Photocopier (large) installation, service, or repair	764037	1.42

Business undertaking	2015 classification unit code	Base rate for 2015
Photocopying, commercial retail sign shop	764063	1.18
Photographic film processing	763027	0.10
Photographic services	763027	0.10
Photography studio	763027	0.10
Physical medicine	766015	0.26
Physical rehabilitation	766014	0.26
Physically challenged person care — long term	766011	2.66
Physically challenged person care — residential employer or client support group society	764029	1.03
Physicians' supply house	742011	0.26
Physiotherapy	766014	0.26
Physiotherapy — in-home	766006	1.10
Physiotherapy equipment installation, service, or repair	764037	1.42
Physiotherapy equipment manufacture	715014	0.24
Piano manufacture	714036	3.30
Piano tuning	741018	0.50
Pick-up truck canopy manufacture — metal	712040	3.23
Picnic ground maintenance	761049	2.12
Picture framing	741020	0.50
Piercing — body	761014	0.60
Pier construction or repair	722003	6.14
Pig farming	701014	1.78
Pile driving	722004	3.39
Pilot car service	732032	2.58
Pine cone picking	703016	3.25
Pipe fitting manufacture — metal	712026	3.36
Pipe insulation	721058	2.72
Pipe manufacture — plastic	713028	1.99
Pipe manufacture — wood	714038	3.32
Pipeline construction — oil or natural gas	721038	2.93
Pipeline inspection — oil or natural gas	763028	0.74
Pipeline inspection or monitoring	763028	0.74
Pipeline maintenance (as a business)	767005	0.71
Pipeline operation — oil or natural gas	767005	0.71
Pipeline welding	721057	3.39
Piston manufacture	712011	0.62
Pitch and putt	761031	1.26
Placer mining	704007	1.47
Planetarium	761039	0.49
Planing mill	714015	4.54
Plant care — in-home	764018	4.02
Plant harvesting — wild	701027	1.74
Plant servicing or rental — office or public building	764041	1.41
Plant servicing or rental — residential	764041	1.41
Plaster ornament manufacture	715001	0.70
Plastering work	721042	9.42
Plastic article assembly — small	713031	2.37
Plastic bag manufacture	713023	2.10
Plastic bottle or container manufacture	713026	2.10
Plastic colour concentrate manufacture	713022	1.16
Plastic film extrusion	713023	2.10

Business undertaking	2015 classification unit code	Base rate for 2015
Plastic flexible packaging manufacture.....	713023	2.10
Plastic industry equipment (heavy) sales, rental, service, or repair.....	764028	2.60
Plastic laminating, packing, or packaging (not elsewhere specified).....	764044	1.18
Plastic manufacture.....	713033	2.36
Plastic packaging of articles (not elsewhere specified).....	764044	1.18
Plastic product manufacture (by blow moulding).....	713026	2.10
Plastic product manufacture (by profile extrusion).....	713028	1.99
Plastic product manufacture (by rotational moulding or liquid moulding).....	713027	2.19
Plastic product manufacture (by thermoforming, injection moulding, or other moulding processes) (not elsewhere specified).....	713025	1.17
Plastic product manufacture (post-extrusion fabrication).....	713029	2.50
Plastic recycling.....	713024	5.33
Plating with precious metals.....	715022	0.24
Plating, equipment or parts.....	712014	4.06
Plating, small metal or plastic articles.....	712014	4.06
Playground and workout equipment installation.....	764060	3.05
Playhouse — with production support.....	761011	1.19
Playhouse — without production support.....	761011	1.19
Playschool.....	764013	1.03
Pleasure boat manufacture.....	715034	3.91
Pleasure boat sales and service.....	764045	1.56
Plumbing installation or repair.....	721043	2.77
Plumbing supplies — retail.....	741014	1.83
Plumbing supplies — wholesale.....	742012	0.92
Plywood manufacture.....	714027	2.77
Plywood wholesale.....	742010	1.54
Podiatry service.....	766003	0.26
Poetry club.....	761020	1.78
Poison detection — medical diagnostic laboratory.....	766022	0.16
Poker club.....	761054	0.95
Pole or post manufacture — wood.....	714037	3.19
Police force (non-federal).....	753003	1.98
Polish manufacture.....	713004	1.16
Pool cleaning.....	764067	2.09
Pool equipment service and repair.....	764067	2.09
Pool hall.....	761001	0.83
Pool installation or structural repair.....	721044	6.07
Pool maintenance.....	764067	2.09
Pop manufacture.....	711018	2.53
Popcorn manufacture (mass production — non-retail).....	711006	1.60
Popcorn shop.....	741026	1.56
Porcelain enamelling.....	712031	4.14
Portable crushing.....	712030	3.66
Portable electronic equipment service or repair.....	764021	0.20
Portable toilet rental.....	741016	1.53
Portable toilet rental — including waste removal.....	764048	4.00
Portable toilets service and repair.....	764035	1.48

Business undertaking	2015 classification unit code	Base rate for 2015
Portable wood mill	714016	3.72
Post-extrusion fabrication of plastic products	713029	2.50
Post-surgery care — in-home	766006	1.10
Postal outlet	741013	0.75
Pottery — artistic design	715001	0.70
Pottery — bulk manufacture	712005	1.53
Poultry catching	701020	1.78
Poultry farming	701020	1.78
Poultry hatchery	701020	1.78
Poultry processing or dressing	711019	2.79
Poundkeeping	753004	2.00
Powder coating	712031	4.14
Power and light generation and distribution	767003	1.00
Power boiler installation or removal	721053	4.24
Power boiler service and repair	764028	2.60
Power line, power pole, or telecommunication line — installation, service, or repair	721046	3.14
Power plant equipment (heavy) sales, rental, service, or repair	764028	2.60
Power tool service or repair — electric	764035	1.48
Precision instrument, manufacture or assembly	712032	1.14
Precision instrument, repair and recalibration	712032	1.14
Pre-engineered steel building construction	721020	4.22
Prefabricated building manufacture (not elsewhere specified)	715033	1.85
Prefabricated log home kit manufacture	714018	4.87
Pre-hospital emergency health care	766024	2.72
Pre-hung door assembly	714017	2.71
Prepackaged home sales	741014	1.83
Prepared meat product manufacture (not elsewhere specified)	711021	1.85
Preschool	764013	1.03
Pressed board manufacture (not elsewhere specified)	714019	1.84
Pressure washing of buildings, pools, or parking lots	764022	13.86
Prestressed concrete beam manufacture	712038	4.90
Prevocational training	766010	1.92
Primary school — private	765005	0.55
Primary school — public	765008	0.64
Printing — commercial	714020	1.04
Printing — digital	762046	1.01
Printing industry equipment (heavy) sales, rental, service, or repair	764028	2.60
Private academic school	765005	0.55
Private camp — variety day camp with no accommodation	766007	1.03
Private camp — with overnight accommodation	761056	2.05
Private club	761020	1.78
Private investigation	762029	0.27
Private medical practice, (not elsewhere specified)	766015	0.26
Private park, beach, garden, or zoo	761032	1.82
Process serving	762029	0.27
Processing fish	711010	2.50
Product demonstration	762030	0.30
Production operator — oilfield	713018	1.07
Professional association	762031	0.13

Business undertaking	2015 classification unit code	Base rate for 2015
Professional organizing services .....	766023	0.94
Profile extrusion of plastic products .....	713028	1.99
Programming, computer consulting, or custom computer programming .....	763007	0.11
Promotional product distribution .....	715001	0.70
Propane gas distribution .....	732045	2.10
Propane gas hauling .....	732019	6.10
Propane gas sales — gas bar .....	741012	0.73
Propane gas sales — wholesale .....	742001	0.61
Property management — administration only — engage in activities solely on behalf of a building owner or strata corporation for a set monthly fee .....	762032	0.12
Property management — owner of commercial property operating under a triple net lease .....	762032	0.12
Property protection .....	764046	2.15
Prospecting .....	763036	1.39
Prosthetics manufacture, sales, service, or repair .....	715028	0.24
Protection plating .....	712014	4.06
Psychiatry .....	766015	0.26
Psychic reading .....	763011	0.33
Psychological counselling .....	766007	1.03
Psychology services .....	766020	0.26
Pub .....	761034	1.08
Public art gallery .....	761039	0.49
Public health awareness .....	766006	1.10
Public lecturing .....	762006	0.11
Public relations service .....	762004	0.30
Public telephone service .....	767007	0.32
Public warehouse operation .....	731005	2.44
Publishing (no printing) .....	762043	0.10
Publishing (with printing) .....	762047	1.05
Pulp and paper industry equipment (heavy) sales, rental, service, or repair .....	764028	2.60
Pulp and paper mill (chemical and mechanical) .....	714044	1.91
Putty manufacture .....	713020	2.36

## Q

Quality assurance consulting (not elsewhere specified) .....	763011	0.33
Quantity surveying — construction management consulting .....	763037	0.11
Quarry (gravel, sand, shale, lime, or stone) .....	704008	2.74

## R

Rabbit farming .....	701010	1.78
Race track — auto racing .....	761040	1.79
Race track — horse racing .....	761040	1.79
Radar system installation or maintenance .....	721006	3.21
Radar tower erection, installation, service, or repair .....	721006	3.21
Radiator repair shop — auto .....	764006	2.18
Radio commercial production .....	763031	0.29
Radio installation .....	764058	1.82



**Business undertaking**

**2015  
classification  
unit code**

**Base  
rate  
for 2015**

Radio manufacture.....	715014	0.24
Radio or television broadcasting.....	763031	0.29
Radio sales or rental.....	741013	0.75
Radio service or repair — at customer’s premises.....	764037	1.42
Radio service or repair — in shop.....	764021	0.20
Radio station.....	763031	0.29
Radiography — dentistry.....	766008	0.26
Radiology.....	766015	0.26
Railing installation — other than welded.....	721015	3.03
Railing installation — welded.....	721057	3.39
Railing manufacture — metal.....	712029	3.09
Railway construction, maintenance, or demolition.....	723005	2.62
Railway maintenance.....	723005	2.62
Railway operation.....	732033	2.89
Raising horses.....	701023	5.64
Raising insects.....	701002	1.78
Ranching.....	701022	5.65
Rathole drilling.....	704003	2.06
Ready mix concrete delivery.....	712033	3.28
Ready mix powder manufacture.....	712004	1.51
Real estate agency.....	762033	0.12
Real estate appraisal.....	762034	0.12
Rebar work.....	721012	5.60
Recording studio.....	763029	0.31
Records storage.....	762044	1.01
Recreation commission.....	753004	2.00
Recreation programs.....	766007	1.03
Recreational camp — variety day camp.....	766007	1.03
Recreational camp — with accommodation.....	761056	2.05
Recreational vehicle manufacture.....	715033	1.85
Recreational vehicle park.....	761009	2.14
Recreational vehicle sales, service, or rental.....	764047	1.57
Recyclable material removal.....	732018	4.09
Recycling — glass.....	715019	3.91
Recycling — mattresses (dismantling).....	714026	3.35
Recycling — metal.....	712030	3.66
Recycling — oil.....	713036	1.04
Recycling — paper.....	714014	2.37
Recycling — plastic.....	713024	5.33
Recycling — rubber.....	713024	5.33
Recycling depot (not engaged in physical recycling of products).....	731004	2.79
Recycling of bottles and cans (not engaged in physical recycling of products).....	741034	0.75
Recycling of hand-held power tools (not engaged in physical recycling of products).....	741034	0.75
Recycling of small household appliances (not engaged in physical recycling of products).....	741034	0.75
Reduction — ore (open pit).....	704006	1.47
Reduction — ore (underground).....	704013	5.40
Referee services.....	761041	1.07
Refining — oil.....	713036	1.04

Business undertaking	2015 classification unit code	Base rate for 2015
Refinishing furniture.....	714008	3.30
Reflexology service.....	766003	0.26
Reforestation.....	703016	3.25
Refrigerated warehouse.....	731005	2.44
Refrigeration equipment, industrial, installation or repairs (not elsewhere specified).....	721008	2.06
Refrigerator installation, service, or repair.....	764037	1.42
Refugee services.....	766007	1.03
Regeneration surveys.....	763036	1.39
Regional district — general activities.....	753004	2.00
Regional district — planning and financing.....	753004	2.00
Rehabilitation centre — drug or alcohol treatment.....	766002	1.01
Rehabilitation centre — life and job skills training.....	766010	1.92
Rehabilitation therapy — in-home.....	766006	1.10
Relief staff — hospital.....	766006	1.10
Relief staff — long-term care.....	766006	1.10
Religious education — religious organization.....	766016	0.32
Religious organization.....	766016	0.32
Remedial gymnastics.....	766014	0.26
Remedial therapy.....	766014	0.26
Renovation work — exterior industrial, commercial, institutional, or highrise residential.....	721028	3.42
Renovation work — house or other wood frame structure.....	721027	6.10
Renovation work — interior.....	721027	6.10
Rental — appliances.....	741013	0.75
Rental — automobiles or trucks (without driver).....	741006	1.45
Rental — bicycles.....	741004	0.75
Rental — boats.....	761051	1.44
Rental — computers.....	741013	0.75
Rental — electric hand tools or power tools (less than 500 lb.).....	741016	1.53
Rental — heavy equipment or machinery.....	764028	2.60
Rental — office plants.....	764041	1.41
Rental — portable toilets.....	741016	1.53
Rental — restaurant equipment or light industrial equipment.....	741016	1.53
Rental — signs.....	741016	1.53
Rental — ski equipment.....	741004	0.75
Rental — vacuum cleaners.....	741013	0.75
Research services (not elsewhere specified).....	762035	0.10
Reservoir construction — earth and rock-filled.....	723010	2.64
Reservoir construction or repair — structural concrete.....	722007	9.65
Residential air conditioning installation or repair.....	721043	2.77
Residential aquarium service.....	764041	1.41
Residential bottle or container return centre.....	741013	0.75
Residential forming.....	721024	11.81
Residential social service facility (accommodation only).....	766017	2.13
Resilient flooring installation.....	721023	3.40
Resin manufacture.....	713033	2.36
Resort operation.....	761056	2.05
Resort timeshare operation.....	761056	2.05
Resource centre (excluding counselling).....	765003	0.24
Respirology.....	766015	0.26

Business undertaking	2015 classification unit code	Base rate for 2015
Restaurant — food court	761035	1.08
Restaurant equipment (heavy) sales, rental, service, or repair	764028	2.60
Restaurant equipment (light) service or repair	764035	1.48
Restaurant or other dining establishment (not elsewhere specified)	761035	1.08
Restorative dentistry	766008	0.26
Retail art gallery	741020	0.50
Retail bakery or delicatessen	741021	1.20
Retail beer, wine, or liquor store	741032	1.36
Retail brewing or wine making shop	741022	0.75
Retail confectionery	741026	1.56
Retail flooring store	741029	2.26
Retail loss prevention	764046	2.15
Retail store — general	741013	0.75
Retail store — more than 7,500 sq. ft.	741033	1.03
Retaining wall manufacture — metal	712027	3.02
Retirement home (accommodation only)	766018	2.12
Return-to-work program	766014	0.26
Rheumatology	766015	0.26
Rice mill	711011	1.34
Rice product manufacture	711007	1.90
Rickshaw rides	761013	1.78
Riding academy	701023	5.64
River expeditions	761028	2.68
Rivet manufacture	712041	3.36
Road construction equipment (heavy) sales, rental, service, or repair	764028	2.60
Road construction or repair — logging	703012	8.24
Road construction or repair (not elsewhere specified)	723006	2.74
Road gravelling or surfacing	723004	2.97
Road or parking lot line painting	723003	3.29
Rock climbing centre	761001	0.83
Rock tunnelling — using rock tunnelling boring machine	722010	6.27
Rock tunnelling (not elsewhere specified)	722011	9.72
Rod manufacture — fishing	712032	1.14
Rodeo	761010	1.80
Roller skating rink	761040	1.79
Rollerblade rental	741004	0.75
Rolling mill	712027	3.02
Roof truss placement	721024	11.81
Roofing — low slope (flat top, gravel, or tar)	721036	5.12
Roofing — steep slope (shingle, metal, or tile)	721051	10.71
Roofing products, tar or asphalt manufacture	713002	2.46
Rooming house	761033	1.26
Rope access training	765010	0.29
Rope manufacture	715010	1.54
Rotational moulding plastic products	713027	2.19
Rowboat manufacture — fibreglass	713011	2.50
Rowboat manufacture — metal or aluminum	712034	3.21
Rowboat manufacture — wood	714042	3.22
Rubber belting manufacture	713016	5.67

Business undertaking	2015 classification unit code	Base rate for 2015
Rubber coating	712031	4.14
Rubber goods manufacture — small	713031	2.37
Rubber hose or gloves manufacture	713031	2.37
Rubber industry equipment (heavy) sales, rental, service, or repair	764028	2.60
Rubber mat, mattress, or life raft manufacture	713030	2.37
Rubber recycling	713024	5.33
Rubber stamp manufacture	715001	0.70
Rubbish removal	732018	4.09
Rug cleaning	764011	2.99
Rug manufacture	715006	1.54
Rug repair	764011	2.99
Runway gravelling or surfacing	723004	2.97

## S

Sail manufacture	715005	1.45
Sailboat manufacture	715034	3.91
Sailing school	761042	2.68
Sailing tours	761050	1.44
Salad dressing manufacture	711012	3.44
Salmon enhancement	764025	2.08
Salt manufacture — industrial	713001	0.94
Salvage — marine	732008	3.88
Sand or gravel sales	741011	1.51
Sand pit	704008	2.74
Sandblasting of heavy equipment	764050	2.63
Sandblasting or pressure washing of buildings, pools, or parking lots	764022	13.86
Sanitation service (plumbing)	721043	2.77
Sash manufacture — wood	714041	2.87
Satellite TV dish assembly or manufacture	715014	0.24
Satellite TV dish sales, service, or installation	741024	0.75
Sauna manufacture — wood	714042	3.22
Sausage or sausage casing manufacture	711020	2.02
Sawblade (handsaw) — sharpening	741015	0.50
Sawblade (industrial) — manufacture, service, or repair	712017	4.06
Sawdust yard	714045	3.54
Sawmill — portable	714016	3.72
Sawmill — stationary	714022	5.01
Sawmill equipment (heavy) sales, rental, service, or repair	764028	2.60
Scaffolding (both rental and installation)	721047	3.37
Scaffolding manufacture	712026	3.36
Scaffolding rental — greater than 500 lb. (no installation)	764028	2.60
Scaffolding rental — less than 500 lb. (no installation)	741016	1.53
Scale assembly	712032	1.14
Scarification — brushing, weeding, or tree thinning (not elsewhere specified)	703002	6.85
Scarification — land-clearing, excavation, or site development	721031	4.10
School — career training	765010	0.29
School — driving (motor vehicle)	765002	0.56

<b>Business undertaking</b>	<b>2015 classification unit code</b>	<b>Base rate for 2015</b>
School — flight	732007	3.84
School — language	765009	0.29
School — music, dance, non-academic (not elsewhere specified)	765009	0.29
School — private (kindergarten, primary, secondary)	765005	0.55
School — public (kindergarten, primary, secondary, municipal)	765008	0.64
School — ski or other sports instruction	761042	2.68
School — trade or vocational	765010	0.29
School board or district	765008	0.64
School bus service	732009	3.00
Science centre	761039	0.49
Scientific instrument manufacture	712032	1.14
Scientific research laboratory	766022	0.16
Scissor sharpening	741015	0.50
Scouring powder manufacture	713032	0.94
Scrap car pickup	764005	2.14
Scrap metal handling	712030	3.66
Screen door manufacture	712024	2.51
Screw manufacture	712041	3.36
Sea-doo sales, service, or repair	764045	1.56
Seafood products — canning	711010	2.50
Sealant manufacture	713020	2.36
Secondary school — private	765005	0.55
Secondary school — public	765008	0.64
Securities brokers and dealers	762019	0.11
Securities or stock brokerage	762019	0.11
Security alarm system sales, service, installation, and repair	764058	1.82
Security bar or gate manufacture	712029	3.09
Security services	764046	2.15
Seed farming	701013	4.86
Seed wholesale	742007	0.93
Seine fishing	702008	6.86
Seismic analysis	763037	0.11
Seismic drilling	704010	5.69
Seismic exploration	704009	2.22
Seminar and conferencing recording	763029	0.31
Senior citizens' centre	766007	1.03
Senior move managing services	766023	0.94
Seniors' home (accommodation only)	766018	2.12
Seniors' personal care (long-term care)	766011	2.66
Septic tank, sewer, or sewage disposal system services	764048	4.00
Service dog training	763003	3.18
Service station	741012	0.73
Service station equipment (heavy) sales, rental, service, or repair	764028	2.60
Servicing aircraft	764001	0.88
Servicing heating equipment (not elsewhere specified)	721043	2.77
Servicing of oil or gas wells	704003	2.06
Servicing outboard motors or other small gasoline engines	764045	1.56
Sewage disposal plant construction	721028	3.42
Sewage disposal system construction	721031	4.10
Sewage removal — septic tank, sewer, or sewage disposal system services	764048	4.00

Business undertaking	2015 classification unit code	Base rate for 2015
Sewer construction	721031	4.10
Sewer pipe inspection or cleaning	764048	4.00
Sewing machines service or repair (in shop)	764021	0.20
Shake block cutting	703015	7.41
Shake or shingle mill	714023	11.83
Shale pit	704008	2.74
Shampoo manufacture	713007	1.16
Sheep farming	701022	5.65
Sheers manufacture	715013	0.47
Sheet metal — roofing	721036	5.12
Sheet metal fabrication	712034	3.21
Sheet metalwork — duct work	721043	2.77
Sheet metalwork — flat roofing	721036	5.12
Sheet metalwork — heating	721043	2.77
Sheet metalwork — siding	721049	5.14
Sheet metalwork — steep slope roofing	721051	10.71
Shellfish farming	702004	3.12
Shelter (accommodation only)	766017	2.13
Shelter (women's)	766007	1.03
Sheltered workshops	766010	1.92
Shelving manufacture — metal	712021	3.09
Shiitake mushroom farming	701012	2.10
Shingle or shake mill	714023	11.83
Shingle roofing	721051	10.71
Shingles, tar or asphalt manufacture	713002	2.46
Ship breaking	764005	2.14
Ship chandlery or ship husbandry	762037	1.00
Ship docking	732008	3.88
Ship navigation	732040	1.26
Shipbuilding or ship repair	712025	4.45
Shoe manufacture	715029	1.54
Shoe repair shop	715029	1.54
Shopping centre operation	761033	1.26
Shore and tieback work	722004	3.39
Short-term care	766019	1.76
Shot hole drilling	704010	5.69
Shutters installation or repair	721049	5.14
Sidewalks — gravelling	723002	3.41
Sidewalks — surfacing	721010	4.16
Siding installation or repair	721049	5.14
Siding manufacture — plastic	713028	1.99
Siding manufacture — sheet metal	712034	3.21
Siding, tar or asphalt manufacture	713002	2.46
Sightseeing tours	761013	1.78
Sign installation, service, or repair	721050	3.01
Sign language services	762040	0.13
Sign manufacture — electronic, illuminated or neon	715021	1.38
Sign manufacture — plastic, wood, or metal	715009	1.37
Sign rental	741016	1.53
Silk flowers manufacture	715001	0.70
Silviculture	703016	3.25

Business undertaking	2015 classification unit code	Base rate for 2015
Sintering tungsten	712028	1.37
Site supervision — industrial, commercial, institutional, or highrise residential construction	721028	3.42
Site supervision — wood frame construction or renovation work	721027	6.10
Site surface preparation	721031	4.10
Skate manufacture	715029	1.54
Skating club	761042	2.68
Skating rink	761040	1.79
Ski hill or gondola ride	761038	4.98
Ski rental or repair (not affiliated with a ski resort)	741004	0.75
Ski school (where not allied with a retail store or lodge)	761042	2.68
Ski-tow operation	761038	4.98
Skis manufacture — fibreglass	713011	2.50
Skydiving or parachuting instruction	732015	4.09
Slashing for line cutting (e.g. hydro)	721031	4.10
Slashing or slash burning	703002	6.85
Slat manufacture — wood	714034	3.33
Slope stabilization	721003	4.17
Small electric motor service or repair	764035	1.48
Small household appliance service or repair	764021	0.20
Small rubber or plastic product manufacture (not elsewhere specified)	713031	2.37
Smelter	712035	1.91
Smoked meat product manufacture (not elsewhere specified)	711021	1.85
Snack bar operation — service station	741012	0.73
Snow clearing streets, highways, or parking lots	723007	3.18
Snow-grooming equipment (heavy) sales, rental, service, or repair	764028	2.60
Snowboard manufacture — fibreglass	713011	2.50
Snowmobile sales, service, or repair	764045	1.56
Soap, bleach, or cleaning compound manufacture	713032	0.94
Social assistance program	766007	1.03
Social club	761020	1.78
Social companion services	764029	1.03
Social rehabilitation centre (not elsewhere specified)	766007	1.03
Social rehabilitation centre, life and job skills training	766010	1.92
Social service agency	766007	1.03
Social service or health facility with overnight accommodations (no physical assistance)	766017	2.13
Social services (not elsewhere specified)	766007	1.03
Sod nursery	701024	4.86
Sod or turf farming	701024	4.86
Soft drink manufacture	711018	2.53
Software training, computer consulting, or custom computer programming	763007	0.11
Soil decontamination	764033	2.20
Soil digging or processing (not excavation)	704001	2.77
Soil testing — geological, geophysical, or geochemical consulting (analysis only)	763037	0.11
Soil testing — materials testing	763018	0.73
Soil, topsoil, peat, or other similar gardening material packaging	712043	1.44

Business undertaking	2015 classification unit code	Base rate for 2015
Solid surface countertop manufacture .....	712037	6.31
Sound recording studio .....	763029	0.31
Sound system installation .....	764058	1.82
Sound system manufacture .....	715014	0.24
Sound system sales or rental.....	741013	0.75
Sound system service or repair — at customer's premises.....	764037	1.42
Sound system service or repair — in shop.....	764021	0.20
Sour cream manufacture .....	711015	4.24
Soya bean paste manufacture .....	711012	3.44
Spa.....	761014	0.60
Spaghetti manufacture.....	711007	1.90
Special effects — motion picture, commercial, or television post-production, or animation services .....	763024	0.31
Special interest building .....	761039	0.49
Specialty air services (not elsewhere specified).....	732015	4.09
Specialty food store .....	741030	1.20
Specification writing — construction management consulting .....	763037	0.11
Speedboat manufacture .....	715034	3.91
Speedway.....	761040	1.79
Spice packaging or manufacture.....	711008	1.50
Spike manufacture .....	712041	3.36
Spinner manufacture — fishing.....	712032	1.14
Spinning mill — cotton.....	715016	1.54
Spokes manufacture — wood .....	714038	3.32
Sport fishing, charter (guiding).....	761028	2.68
Sporting goods manufacture — metal .....	712028	1.37
Sporting goods wholesale.....	742015	0.92
Sports administration.....	761041	1.07
Sports club.....	761020	1.78
Sports facility.....	761040	1.79
Sports instruction school .....	761042	2.68
Spring manufacture — automobile.....	712002	3.72
Sprinkler system installation and/or service — fire .....	721043	2.77
Sprinkler system manufacture or installation — farm irrigation.....	712016	2.05
Sprinkler system sales, installation, and service — underground.....	764060	3.05
Staging rental and installation.....	721047	3.37
Stain manufacture .....	713020	2.36
Stained glass manufacture .....	715020	3.95
Stamp manufacture — rubber .....	715001	0.70
Stationary business machine installation, service, or repair.....	764037	1.42
Stationary business machine manufacture .....	715014	0.24
Stationery manufacture .....	714013	1.31
Statistical sampling.....	762007	0.23
Stave manufacture .....	714038	3.32
Steam bath .....	761021	0.60
Steam cleaning — automobiles.....	764010	2.07
Steam cleaning, sandblasting, or pressure washing of buildings, pools, or parking lots .....	764022	13.86
Steam cleaning, sandblasting, or pressure washing of heavy equipment.....	764050	2.63
Steam fitting.....	721043	2.77



Business undertaking	2015 classification unit code	Base rate for 2015
Steam heat plant.....	767004	0.61
Steel building — pre-engineered construction.....	721020	4.22
Steel frame erection or repair.....	722005	9.82
Steel frame painting.....	722006	10.10
Steel or metal wholesale (primary form).....	742014	2.61
Steep slope roofing.....	721051	10.71
Stenography.....	762022	0.15
Stevedoring.....	732036	3.28
Stile and rail door manufacture.....	714025	4.27
Stock audit.....	762011	1.00
Stock trailer manufacture.....	712040	3.23
Stock trailer sales and service.....	764047	1.57
Stockbrokers.....	762019	0.11
Stockyard (for livestock auction).....	701005	1.94
Stone crushing.....	704011	2.64
Stone cutting, dressing, shaping, or stone product manufacture.....	712037	6.31
Stone/rock breaking — non-explosive.....	721003	4.17
Stonework.....	721037	4.24
Storage — mini.....	761047	1.26
Stove or oven installation, service, or repair.....	764037	1.42
Strata corporation.....	761033	1.26
Stream clearing or enhancement.....	764025	2.08
Street cleaning.....	723008	3.18
Streetlight pole installation, service, or repair.....	721046	3.14
Stress management counselling.....	766007	1.03
Stringed musical instrument manufacture.....	714036	3.30
Stripping furniture.....	714008	3.30
Structural concrete forming.....	721052	9.47
Structural concrete product manufacture.....	712038	4.90
Structural concrete reservoir, flume, dam, dyke, causeway, or jetty construction or repair.....	722007	9.65
Structural engineering.....	763037	0.11
Structural metal product fabrication.....	712027	3.02
Structural moving of buildings or heavy equipment.....	722002	6.05
Structural pest control or fumigation.....	764054	2.10
Structural repair of marine pleasure craft.....	764051	3.97
Stucco work.....	721042	9.42
Stud service.....	701001	1.78
Stuffed-toy manufacture.....	715011	1.54
Stump-to-dump logging.....	703008	8.40
Styrofoam product manufacture.....	713013	2.39
Sugar refining and packaging.....	711022	1.50
Summer camp — variety daycamp.....	766007	1.03
Summer camp — with accommodation.....	761056	2.05
Sunroof installation.....	764007	2.14
Sunroom kit manufacture.....	712024	2.51
Suntan studio.....	761043	0.60
Supermarket.....	741025	1.06
Supplementary health care.....	766020	0.26
Supplementary legal services (not elsewhere specified).....	762022	0.15
Supplying clerical workers.....	762010	0.37

Business undertaking	2015 classification unit code	Base rate for 2015
Surfacing roads or runways	723004	2.97
Surfacing sidewalks	721010	4.16
Surgery — acute care	766001	1.09
Surgery — private medical practice	766015	0.26
Surgical centre	766021	0.26
Surveillance services	764046	2.15
Surveying — land, private practice	763021	0.91
Surveying instrument manufacture	712032	1.14
Sway bridge operation	761029	2.04
Sweep chimneys	764066	4.01
Swimming pool	761040	1.79
Symphony	761030	1.19
Synagogue	766016	0.32
Synthetic resin manufacture	713033	2.36
Syrup manufacture	711012	3.44

## T

Taco product manufacture	711007	1.90
Tailor shop	715012	0.47
Take-out food	761035	1.08
Talent agency	762026	0.30
Tank erection, installation, or removal	721053	4.24
Tank manufacture	712003	2.14
Tanker hauling	732019	6.10
Tanning salon	761043	0.60
Tar manufacture — other than roofing products	723004	2.97
Tar or asphalt roofing product manufacture	713002	2.46
Tar roofing work	721036	5.12
Tarpaulin manufacture — canvas or nylon	715005	1.45
Tattoo shop	761014	0.60
Tavern	761034	1.08
Taxi service	732037	1.74
Taxidermy	715031	1.54
T-bar ceiling installation	721018	6.08
Tea blending, packaging, or manufacture	711008	1.50
Teaching hospital — acute care	766001	1.09
Teaching university	765010	0.29
Teeth cleaning	766008	0.26
Telecommunication or cable television wiring — inside buildings	764058	1.82
Telecommunication or cable television wiring — on poles or underground	721046	3.14
Telemarketing	762007	0.23
Telephone answering service	762007	0.23
Telephone dating service	762017	0.30
Telephone network operation	767007	0.32
Telephone or telecommunication services	767007	0.32
Telephone receiver installation	764058	1.82
Telephone receiver manufacture	715014	0.24
Telephone receiver or system service or repair — at customer's premises	764037	1.42

**Business undertaking**

**2015  
classification  
unit code**

**Base  
rate  
for 2015**

Telephone receiver or system service or repair — in shop	764021	0.20
Telephone system installation — private	764058	1.82
Telephone system rental — private	741013	0.75
Telephone wake-up service	762007	0.23
Television — post-production	763024	0.31
Television or radio broadcasting	763031	0.29
Television production	763025	1.86
Television service or repair (in shop)	764021	0.20
Television station	763031	0.29
Temple	766016	0.32
Temporary office staff supply	762010	0.37
Tendering — construction management consulting	763037	0.11
Tennis courts	761040	1.79
Tennis school	761042	2.68
Tent manufacture	715005	1.45
Tent rental and installation	721047	3.37
Tent trailer manufacture	712040	3.23
Tent trailer sales and service	764047	1.57
Terminal — marine bulk	732025	3.26
Terminal — marine container	732026	3.10
Terminal — railway	732033	2.89
Terra cotta manufacture	712005	1.53
Terrazzo work	721054	3.53
Textile industry equipment (heavy) sales, rental, service, or repair	764028	2.60
Textile wholesale	742002	0.81
Theatre — live performance	761011	1.19
Theatre — motion picture or drive-in	761046	0.83
Theatre — performers and production	761030	1.19
Therapeutic massage	766012	0.25
Therapeutic riding	766014	0.26
Thermoforming plastic products	713025	1.17
Thermoplastic resin manufacture	713033	2.36
Thermoplastics manufacture	713033	2.36
Threshing services	701008	4.33
Tile manufacture (not elsewhere specified)	712005	1.53
Tile roofing	721051	10.71
Tile work	721054	3.53
Tile, tar or asphalt manufacture	713002	2.46
Timber cruising	763036	1.39
Timber grading	763022	2.62
Tint auto glass	764004	2.13
Tinting glass	715020	3.95
Tinware manufacture	712022	1.37
Tire manufacture — rubber (retreading, recapping)	713034	2.71
Tire sales and repair	764006	2.18
Tobacco wholesale	742006	1.40
Toilet manufacture	712005	1.53
Toilet servicing and repair — portable	764035	1.48
Toiletries manufacture	713007	1.16

Business undertaking	2015 classification unit code	Base rate for 2015
Toll bridge operation	761029	2.04
Toner cartridge recycling	764021	0.20
Tool and die making	712039	1.73
Tool rental — electric hand tools or power tools (less than 500 lb.)	741016	1.53
Topsoil digging or processing	704001	2.77
Topsoil, peat, or other similar gardening material packaging	712043	1.44
Tourist house	761056	2.05
Tourist resort	761056	2.05
Towing — auto	732006	4.18
Towing mobile homes or boats	732029	4.17
Town planning board	753004	2.00
Townhouse operation	761033	1.26
Toy manufacture — stuffed	715011	1.54
Toy manufacture — wood	714036	3.30
Trade school	765010	0.29
Trade show — organizing or conducting	761027	1.19
Trade union	762041	0.55
Traffic control	723009	6.17
Trail maintenance	761049	2.12
Trailer or truck body manufacture (not elsewhere specified)	712040	3.23
Trailer rental or leasing	764047	1.57
Trailer sales or service	764003	1.13
Trailer service or repair only	764006	2.18
Tramway operation	761038	4.98
Transfer station operation — private	721031	4.10
Transfer station operation — public	753004	2.00
Transformer manufacture, installation, service, or repair	712009	1.14
Translating or interpreting services	762040	0.13
Transmission line installation, service, or repair	721046	3.14
Transmission repair shop, auto	764006	2.18
Transmission tower erection, installation, service, or repair	721006	3.21
Transportation carrier catering — airlines, bus lines, or trains	761052	1.80
Trap fishing	702007	6.86
Trapping (as a business)	701015	1.78
Trauma care — acute care	766001	1.09
Travel agency	761044	0.13
Travelling wood saw operation	714016	3.72
Trawl fishing	702009	6.86
Tree falling — mechanized	703014	8.26
Tree falling and bucking — manual	703013	7.59
Tree nursery	701018	2.25
Tree pest surveys	763036	1.39
Tree planting	703016	3.25
Tree surveys	763036	1.39
Tree thinning and spacing	703002	6.85
Tree topping or other related services (not related to forestry)	764062	10.86
Troll fishing	702006	6.86
Trophy manufacture or assembly	715022	0.24
Trophy sales and repair	741015	0.50

**Business undertaking**

**2015  
classification  
unit code**

**Base  
rate  
for 2015**

Truck manufacture	712001	0.92
Truck or trailer inspection	764006	2.18
Truck or trailer manufacture (not elsewhere specified)	712040	3.23
Truck rental (without driver)	741006	1.45
Truck sales or service	764003	1.13
Truck service or repair	764006	2.18
Trucking — dump truck	732013	6.64
Trucking — flat deck, container, or tanker	732019	6.10
Trucking — liquid, livestock, or lumber	732019	6.10
Trucking — logs	732044	6.98
Trunk manufacture (luggage or storage)	715029	1.54
Truss manufacture — wood	714040	2.93
Tub manufacture — wood	714038	3.32
Tugboat service	732008	3.88
Tungsten — sintering	712028	1.37
Tunnel construction — cut and cover method	722009	2.65
Tunnel construction — drill and blast method	722011	9.72
Tunnel construction — mechanized tunnel-boring method	722010	6.27
Tunnel construction (not elsewhere specified)	722011	9.72
Tunnel repair	721028	3.42
Turf nursery	701024	4.86
Turkish bath	761021	0.60
Tutoring service	765009	0.29
Twine manufacture	715010	1.54
Typesetting	714020	1.04

**U**

U-brew	741022	0.75
U-drive service	741006	1.45
Ultralite instruction	732015	4.09
Umbrella manufacture — canvas or nylon	715005	1.45
Underground coal mining	704013	5.40
Underground metal or mineral mining	704013	5.40
Underwater blasting and burning	764015	2.07
Underwater construction and demolition	764015	2.07
Underwater photography	764015	2.07
Underwater services	764015	2.07
Underwater surveying	764015	2.07
Underwriting	762021	0.10
Uniform and linen supply	764016	3.52
Union	762041	0.55
University	765010	0.29
Upholstering	714026	3.35
Upholstery cleaning	764011	2.99
Upholstery repair	764011	2.99
Urology	766015	0.26
Used car sales (no service)	764003	1.13
Utility trailer manufacture	712040	3.23
Utility trailer sales and service	764003	1.13

	2015 classification unit code	Base rate for 2015
<b>V</b>		
Vacation resort .....	761056	2.05
Vacation timeshare operation .....	761056	2.05
Vacuum cleaner manufacture .....	715014	0.24
Vacuum cleaner rental .....	741013	0.75
Vacuum cleaner service or repair — electric (in shop) .....	764021	0.20
Valet parking .....	761029	2.04
Van conversion to camper units .....	764007	2.14
Varnish manufacture .....	713020	2.36
Vegetable canning, bottling, or processing .....	711013	3.22
Vegetable drink manufacture .....	711018	2.53
Vegetable farming .....	701025	4.87
Vegetable or fruit drink manufacture .....	711018	2.53
Vegetable packing or packaging .....	764026	2.00
Vegetable product manufacture (not elsewhere specified) .....	711013	3.22
Vegetation control, industrial .....	764060	3.05
Vegetation surveys .....	763036	1.39
Vehicle inspection .....	764006	2.18
Vehicle recovery .....	732006	4.18
Vehicle rustproofing .....	764010	2.07
Vending machine distribution .....	764055	1.42
Veneer manufacture .....	714027	2.77
Venetian blind cleaning .....	764009	1.43
Venetian blind manufacture .....	715003	1.54
Vent installation or repair .....	721043	2.77
Venture capital investment .....	762019	0.11
Vermicomposting .....	701004	4.86
Vertical reference operations .....	732042	4.06
Veterinary hospital or veterinary services .....	763032	0.60
Viaduct construction .....	722001	5.90
Vial manufacture — glass .....	715019	3.91
Victim counselling .....	766007	1.03
Video arcade .....	761001	0.83
Video distribution .....	742004	0.92
Video equipment service or repair (in shop) .....	764021	0.20
Video game, pinball, or arcade machine distribution or service .....	764055	1.42
Video production .....	763025	1.86
Video rental .....	741013	0.75
Vineyard .....	701026	1.73
Vinyl resin manufacture .....	713033	2.36
Vinyl window manufacture .....	715032	2.69
Virtual office assistant .....	762028	0.24
Virus detection — medical diagnostic laboratory .....	766022	0.16
Vitamin manufacture .....	713008	1.16
Vitamins wholesale .....	742003	0.65
Vocational rehabilitation .....	766010	1.92
Vocational school .....	765010	0.29
Volunteer fire brigade .....	753004	2.00

## W

Waferboard manufacture .....	714012	2.69
Wagon rides .....	761013	1.78
Walk-in clinic .....	766015	0.26
Walking tours .....	761013	1.78
Wallpapering .....	721041	3.38
Warehouse — mini .....	761047	1.26
Warehouse — public .....	731005	2.44
Warehouse — refrigerated .....	731005	2.44
Warehouse (not elsewhere specified) .....	731005	2.44
Warehouse labour supply .....	731005	2.44
Washing machine installation, service, or repair .....	764037	1.42
Washing machine manufacture .....	712018	1.23
Washing machine or dryer distribution (coin-operated) .....	764055	1.42
Washing machine rental .....	741013	0.75
Waste removal, septic tank, sewer, or sewage disposal system services .....	764048	4.00
Waste spillage cleanup, marine pollution control .....	764033	2.20
Waste treatment, septic tank, sewer, or sewage disposal system services .....	764048	4.00
Watch or clock manufacture .....	715022	0.24
Watch or trophy sales and repair .....	741015	0.50
Water board (municipal) .....	753004	2.00
Water bombing — aerial, fixed wing .....	732015	4.09
Water bombing — helicopter .....	732042	4.06
Water bottling .....	711018	2.53
Water taxi service .....	732038	1.44
Water testing — geochemical consulting (analysis only) .....	763037	0.11
Water testing — materials testing of groundwater and wastewater .....	763018	0.73
Water treatment system operation — ASTTBC certified .....	764048	4.00
Water treatment system operation — EOCP certified .....	753004	2.00
Water well digging or drilling .....	721056	5.87
Water wholesale .....	742006	1.40
Waterbed mattress manufacture .....	713030	2.37
Waterproof roofing fabric manufacture .....	713002	2.46
Waterproofing .....	721016	3.40
Waterproofing agent manufacture .....	713020	2.36
Waterslide park .....	761001	0.83
Waterway dredging, expansion, or cleaning .....	721017	4.23
Waterworks or wastewater treatment plant or system operation — ASTTBC certified .....	764048	4.00
Waterworks or wastewater treatment plant or system operation or installation — EOCP certified .....	753004	2.00
Waterworks or water treatment plant construction .....	721028	3.42
Wax museum .....	761039	0.49
Wax product manufacture (not elsewhere specified) .....	713004	1.16
Weather forecasting, scientific research laboratory .....	766022	0.16
Weather stations .....	766022	0.16
Weaving mill .....	715016	1.54

Business undertaking	2015 classification unit code	Base rate for 2015
Website development	763007	0.11
Wedding ceremonies — religious organization	766016	0.32
Wedding hall operation	761015	1.27
Weed control	764060	3.05
Weed control product manufacture (not elsewhere specified)	713001	0.94
Weigh scale operations	723009	6.17
Welding services	721057	3.39
Well digging or drilling — water	721056	5.87
Well drilling — oil or gas	704002	2.09
Well maintenance, obstruction removal, or downhole component replacement	704003	2.06
Well maintenance, perforating rig anchoring	704003	2.06
Whale watching tours	761050	1.44
Wharf construction or repair	722003	6.14
Wharf operation — marine bulk terminal	732025	3.26
Wharf operation — marine container terminal	732026	3.10
Wharf operations — general	732020	3.25
Wheelchair manufacture — aluminum	712028	1.37
Wheelchair sports program	766007	1.03
White mushroom farming	701016	4.86
Wholesale — beauty supplies, drugs, or vitamins	742003	0.65
Wholesale — books	742015	0.92
Wholesale — chemicals, propane gas, or insecticides	742001	0.61
Wholesale — clothing, linen, or other textiles	742002	0.81
Wholesale — dry animal feed or supplements	742007	0.93
Wholesale — fish	742005	1.46
Wholesale — food, beverages, or tobacco	742006	1.40
Wholesale — garden supplies	742015	0.92
Wholesale — hand tools or metal products	742012	0.92
Wholesale — hardware, electrical, heating, or plumbing supplies or packaged builders' supplies	742012	0.92
Wholesale — hay or seed	742007	0.93
Wholesale — household furnishings	742015	0.92
Wholesale — jewellery	742015	0.92
Wholesale — light equipment, machinery, or parts or electronic equipment	742008	0.57
Wholesale — logs	742009	1.56
Wholesale — lumber, plywood, or bulk builders' supplies	742010	1.54
Wholesale — meats (no cutting or processing)	742006	1.40
Wholesale — medical or dental supplies	742011	0.26
Wholesale — packaged petroleum products	742013	0.64
Wholesale — plastic	742015	0.92
Wholesale — raw hides	742002	0.81
Wholesale — sporting goods	742015	0.92
Wholesale — steel or metal	742014	2.61
Wholesale (no stock of goods)	762005	0.24
Wholesale (not elsewhere specified)	742015	0.92
Wild animal control	701015	1.78
Wild plant harvesting	701027	1.74
Wilderness survival training	761028	2.68



Business undertaking	2015 classification unit code	Base rate for 2015
Wildlife conservation	762018	0.13
Wildlife rehabilitation or relocation	763002	3.18
Will endowment investigation	762035	0.10
Window blind manufacture	715003	1.54
Window cleaning	764057	12.28
Window cleaning — hiring workers for own home maintenance	764059	1.23
Window glass repair or replacement	715020	3.95
Window installation	715020	3.95
Window lineals manufacture	713028	1.99
Window manufacture — aluminum	712024	2.51
Window manufacture — vinyl	715032	2.69
Window manufacture — wood	714041	2.87
Window sign painting	715009	1.37
Wine manufacture (mass production — non-retail)	711023	1.71
Wine-making shop — retail	741022	0.75
Wine-tasting club	761020	1.78
Winery	711023	1.71
Winter games — organizing or conducting	761027	1.19
Wire communications	767007	0.32
Wire extruding	712041	3.36
Wire, wire fence, or other wire product manufacture (not elsewhere specified)	712041	3.36
Wireless communications	767007	0.32
Women's centre	766007	1.03
Wood chip mill	714028	3.75
Wood filler manufacture	713020	2.36
Wood frame construction or renovation work	721027	6.10
Wood kiln	714004	5.22
Wood preserving	714030	3.12
Wood yard operation	714045	3.54
Wooden barrels, tubs, or pails manufacture	714038	3.32
Wooden box, crate, pallet, or lath manufacture	714031	9.41
Wooden component manufacture (not elsewhere specified)	714032	3.57
Wooden fence or gate manufacture	714033	9.41
Wooden furniture manufacture	714034	3.33
Wooden post or pole manufacturing	714037	3.19
Wooden toy manufacture	714036	3.30
Woodworking shop	714042	3.22
Word processing	762015	0.24
Worm farming	701004	4.86
Writing contracts — construction management consulting	763037	0.11
Writing, publishing, or map production (no printing)	762043	0.10
<b>X</b>		
X-ray equipment installation, service, or repair	764037	1.42
X-ray equipment manufacture	715014	0.24
X-ray equipment rental	741016	1.53
X-ray laboratory	766022	0.16
X-ray testing of heavy equipment (greater than 500 lb.)	763028	0.74
X-ray testing of light equipment (less than 500 lb.)	763018	0.73

**Business undertaking****2015  
classification  
unit code**      **Base  
rate  
for 2015**

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	<b>2015 classification unit code</b>	<b>Base rate for 2015</b>
<b>Y</b>		
Yacht manufacture .....	715034 .....	3.91
Yachts — retail sales .....	764045 .....	1.56
Yard maintenance .....	764060 .....	3.05
Yoga instruction .....	761012 .....	0.58
Yogurt manufacture .....	711015 .....	4.24
Youth counselling .....	766007 .....	1.03
<b>Z</b>		
Zoo .....	761032 .....	1.82



## Industry rates by sector

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

## 70 — Primary resources sector

### 7010 — Agriculture subsector

701001	Artificial insemination or animal breeding	1.78
701002	Apiary	1.78
701003	Berry farming	1.74
701004	Composting	4.86
701005	Dairy farming or livestock auctioning services	1.94
701006	Egg farming	1.78
701007	Exotic poultry farming	1.78
701008	Farm labour supply or farm services	4.33
701009	Feed lot	5.64
701010	Fur bearing animal farming	1.78
701011	Grain farming	4.87
701012	Greenhouse	2.10
701013	Hay or seed farming	4.86
701014	Hog farming	1.78
701015	Hunting or trapping	1.78
701016	White mushroom farming	4.86
701017	Orchard	1.73
701018	Ornamental nursery	2.25
701020	Poultry farming and related services	1.78
701022	Ranch	5.65
701023	Horse ranching, raising, and breeding	5.64
701024	Sod or turf nursery	4.86
701025	Vegetable farming	4.87
701026	Vineyard	1.73
701027	Wild plant harvesting	1.74

### 7020 — Fishing subsector

702001	Fin fish farming	3.21
702002	Fish hatchery	3.12
702004	Shellfish farming or hand picking	3.12
702005	Dive fishing	6.86
702006	Gillnet and troll fishing	6.86
702007	Longline and trap fishing	6.86
702008	Seine fishing	6.86
702009	Trawl fishing	6.86
702010	Fish packing	6.86

### 7030 — Forestry subsector

703002	Brushing and weeding or tree thinning or spacing	6.85
703003	Cable or hi-lead logging	7.98
703004	Dry land sort	7.99
703005	Forest fire fighting	7.16
703006	Ground skidding, horse logging, or log loading	8.37
703008	Integrated forest management	8.40
703009	Log booming or marine log salvage	7.77

Classification unit code	Classification unit name	Base rate for 2015
703011	Log processing	8.09
703012	Logging road construction or maintenance	8.24
703013	Manual tree falling and bucking	7.59
703014	Mechanized tree falling	8.26
703015	Shake block cutting	7.41
703016	Tree planting or cone picking	3.25
703019	Helicopter logging	8.33

## 7040 — Oil and gas or mineral resources subsector

704001	Clay, peat, soil, or topsoil digging or processing	2.77
704002	Oil or gas drilling	2.09
704003	Oil or gas field servicing	2.06
704005	Open pit coal mining	1.55
704006	Open pit metal or mineral mining	1.47
704007	Placer mining	1.47
704008	Quarry	2.74
704009	Seismic exploration	2.22
704010	Diamond drilling, seismic drilling, or shot hole drilling	5.69
704011	Stone crushing	2.64
704013	Underground mining	5.40

## 71 — Manufacturing sector

### 7110 — Food and beverage products subsector

711001	Abattoir	3.21
711002	Alcoholic beverage manufacture	2.52
711003	Animal feed or supplement manufacture or packaging	2.46
711004	Baked goods manufacture	1.91
711005	Butter, cheese, or ice cream manufacture	4.16
711006	Candy or chocolate manufacture	1.60
711007	Cereal, biscuit, taco or rice product, pasta, or other dry food product manufacture (not elsewhere specified)	1.90
711008	Coffee, tea, herb, or spice packaging or manufacture	1.50
711010	Fish processing, fish reduction, or fish canning	2.50
711011	Flour mill or rice mill	1.34
711012	Food product manufacture (not elsewhere specified)	3.44
711013	Fruit or vegetable canning, bottling, or processing or fruit or vegetable product manufacture	3.22
711014	Ice manufacture	2.46
711015	Liquid dairy product manufacture	4.24
711017	Meat cutting, packing, processing, or canning	3.21
711018	Non-alcoholic beverage manufacture or water bottling	2.53
711019	Poultry processing	2.79
711020	Sausage or sausage casing manufacture	2.02
711021	Smoked, cured or prepared meat product manufacture (not elsewhere specified)	1.85
711022	Sugar refining and packaging	1.50
711023	Winery	1.71

## 7120 — Metal and non-metallic mineral products subsector

712001	Aircraft, automobile, or truck assembly	0.92
712002	Auto spring or chain manufacture	3.72
712003	Boiler, tank, or furnace manufacture	2.14
712004	Cement manufacture	1.51
712005	Ceramic or terra cotta tile, clay brick, or other ceramic or clay product manufacture (not elsewhere specified)	1.53
712006	Concrete product manufacture	4.76
712008	Die casting	1.66
712009	Electrical switchgear or transformer manufacture, installation, service, or repair	1.14
712010	Elevator or escalator manufacture, installation, service, or repair	1.53
712011	Engine or cylinder manufacture or rebuilding or automobile part manufacture	0.62
712013	Foundry	4.91
712014	Galvanizing, electroplating, or protection plating	4.06
712015	Gypsum product manufacture	1.44
712016	Heavy equipment, machinery, or parts manufacture or installation (greater than 500 lb.)	2.05
712017	Industrial saw blade manufacture, sharpening, service, or repair	4.06
712018	Light industrial equipment, machinery, or power tool manufacture (less than 500 lb.)	1.23
712019	Lime kiln or lime manufacture	1.44
712020	Machine shop	1.73
712021	Metal bed, furniture, or ladder manufacture	3.09
712022	Metal can or tinware product manufacture	1.37
712024	Metal door, screen door, or aluminum window manufacture	2.51
712025	Commercial marine vessel manufacture, service or repair	4.45
712026	Metal pipe or fitting manufacture	3.36
712027	Structural metal product fabrication	3.02
712028	Metal product manufacture (not elsewhere specified)	1.37
712029	Metal railing or gate manufacture	3.09
712030	Metal recycling	3.66
712031	Powder coating or metal enamelling	4.14
712032	Precision instrument or fishing tackle manufacture	1.14
712033	Ready mix concrete manufacture and delivery	3.28
712034	Sheet metal fabrication	3.21
712035	Smelter	1.91
712037	Stone or marble cutting, dressing, shaping, or lettering, or stone or marble product manufacture	6.31
712038	Structural concrete product manufacture	4.90
712039	Tool and die making	1.73
712040	Truck body or trailer manufacture	3.23
712041	Wire, cable, or other wire product manufacture (not elsewhere specified)	3.36
712043	Soil, topsoil, peat, or other similar gardening material packaging	1.44
712045	Automated wood processing equipment manufacture	0.74

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

713001	Acid, base, salt, chemical, or dye manufacture (not elsewhere specified)	0.94
713002	Asphalt or tar roofing product manufacture	2.46
713003	Battery or fuel cell manufacture	0.94
713004	Candle, polish, or other wax product manufacture	1.16
713006	Compressed or liquefied gas manufacture	2.31
713007	Cosmetic product or beauty aid manufacture	1.16
713008	Drug, vitamin, or pharmaceutical manufacture	1.16
713009	Explosives, fireworks, or munitions manufacture	0.98
713010	Fertilizer manufacture	0.94
713011	Fibreglass or cultured marble product or acrylic household fixture manufacture	2.50
713012	Fibreglass insulation manufacture	2.79
713013	Foam product manufacture	2.39
713015	Glue or adhesive manufacture	2.45
713016	Industrial rubber belt manufacture, installation, service, or repair	5.67
713018	Oil or gas production	1.07
713020	Paint, putty, stain, sealant, wood filler, varnish, or waterproofing agent manufacture	2.36
713021	Petrochemical manufacture	0.94
713022	Plastic colour concentrate or ink manufacture	1.16
713023	Plastic film extrusion and flexible packaging manufacture	2.10
713024	Plastic or rubber recycling	5.33
713025	Plastic product manufacture (by injection moulding, thermoforming, or other moulding processes) (not elsewhere specified)	1.17
713026	Plastic product manufacture (by blow moulding)	2.10
713027	Plastic product manufacture (by rotational moulding or liquid moulding)	2.19
713028	Plastic product manufacture (by profile extrusion)	1.99
713029	Post-extrusion fabrication of plastic products	2.50
713030	Rubber mat, mattress, or life raft manufacture	2.37
713031	Small rubber or plastic product manufacture	2.37
713032	Soap, bleach, or cleaning compound manufacture	0.94
713033	Synthetic resin compound manufacture	2.36
713034	Tire retreading or recapping	2.71
713036	Oil refining or recycling	1.04

## 7140 — Wood and paper products subsector

714001	Cardboard or paper container manufacture	1.44
714004	Custom wood kiln	5.22
714007	Flush door manufacture	2.69
714008	Furniture refinishing or restoration	3.30
714009	Laminated wood structural support product manufacture	2.67
714012	Oriented strand board manufacture	2.69
714013	Paper product manufacture (not elsewhere specified)	1.31
714014	Paper recycling or cellulose insulation manufacture	2.37

Classification unit code	Classification unit name	Base rate for 2015
714015	Planing mill	4.54
714016	Portable wood mill	3.72
714017	Pre-hung door assembly	2.71
714018	Prefabricated log home kit manufacture	4.87
714019	Pressed board manufacture (not elsewhere specified)	1.84
714020	Printing	1.04
714022	Sawmill	5.01
714023	Shake or shingle mill	11.83
714025	Stile and rail door manufacture	4.27
714026	Upholstering	3.35
714027	Veneer or plywood manufacture	2.77
714028	Wood chip mill	3.75
714030	Wood preserving	3.12
714031	Wooden box, crate, pallet, or lath manufacture	9.41
714032	Wooden component manufacture (not elsewhere specified)	3.57
714033	Wooden fence or gate manufacture	9.41
714034	Wooden furniture manufacture	3.33
714035	Wooden moulding manufacture	2.52
714036	Wooden toy or musical instrument manufacture	3.30
714037	Wooden post or pole manufacture	3.19
714038	Wooden product manufacture (not elsewhere specified)	3.32
714040	Wooden truss manufacture	2.93
714041	Wood window manufacture	2.87
714042	Woodworking or carpentry shop	3.22
714044	Pulp and paper mill	1.91
714045	Firewood yard	3.54

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

715001	Art, craft, or ornament manufacture	0.70
715002	Awning or awning sign manufacture	1.46
715003	Blind or drapery track manufacture	1.54
715004	Brush, broom, or mop manufacture	1.54
715005	Canvas or nylon product manufacture (not elsewhere specified)	1.45
715006	Carpet or rug manufacture	1.54
715008	Clothing, clothing accessory, or other cloth product manufacture (not elsewhere specified)	0.47
715009	Commercial sign manufacture	1.37
715010	Cord, rope, or net manufacture	1.54
715011	Cushion or stuffed toy manufacture	1.54
715012	Custom tailoring	0.47
715013	Drapery manufacture	0.47
715014	Electric or electronic product or component manufacture (not elsewhere specified)	0.24
715016	Fabric manufacture	1.54
715019	Glass recycling or glass brick, bottle, or other container manufacture	3.91
715020	Glass shop, window installation, or window glass repair or replacement	3.95
715021	Illuminated or electronic sign manufacture	1.38
715022	Jewellery, eyewear, clock, watch or trophy manufacture	0.24



Classification unit code	Classification unit name	Base rate for 2015
715024	Lighting fixture manufacture	0.77
715026	Box spring or mattress manufacture	10.45
715028	Orthotics or prosthetics manufacture, sales, service, or repair	0.24
715029	Footwear, luggage, or leather product manufacture or repair	1.54
715031	Taxidermy or fur tannery	1.54
715032	Vinyl window manufacture	2.69
715033	Modular or prefabricated building manufacture (not elsewhere specified)	1.85
715034	Marine pleasure craft manufacture	3.91
715035	Gasket or filter manufacture	1.54

## 72 — Construction sector

### 7210 — General construction subsector

721001	Asbestos abatement or mould remediation	2.71
721003	Blasting or avalanche control	4.17
721005	Building demolition	6.26
721006	Cellular, microwave, radar, or transmission tower erection, installation, service, or repair	3.21
721008	Commercial refrigeration or commercial air conditioning work	2.06
721009	Concrete cutting or coring	4.16
721010	Concrete placing, finishing, surfacing, or repair	4.16
721011	Concrete pumping	4.20
721012	Concrete reinforcing	5.60
721013	Construction labour supply or general labour supply (not elsewhere specified)	4.17
721014	Crane operation	3.15
721015	Deck, railing, or fence installation	3.03
721016	Decking application or waterproofing	3.40
721017	Dredging	4.23
721018	Drywalling or acoustic board installation	6.08
721019	Electrical work	2.25
721020	Pre-engineered steel building construction	4.22
721021	Finishing carpentry	3.36
721022	Fire and flood restoration	3.53
721023	Floor covering installation (not elsewhere specified)	3.40
721024	Framing or residential forming	11.81
721026	Hardwood floor laying or refinishing	3.36
721027	House or other wood frame general contracting, construction or renovation work	6.10
721028	Industrial, commercial, institutional or highrise residential general contracting or construction	3.42
721029	Insulation work or fireproofing	8.69
721031	Excavation, or private landfill or transfer station operation	4.10
721035	Log home construction	5.23
721036	Low slope roofing	5.12
721037	Masonry	4.24
721038	Oil or gas pipeline construction or repair	2.93

Classification unit code	Classification unit name	Base rate for 2015
721040	Overhead door installation	3.20
721041	Painting or wallpapering	3.38
721042	Plastering, lathing, or stucco work	9.42
721043	Plumbing, heating, vent, residential air conditioning, or central vacuum system installation or repair	2.77
721044	Pool, spa, or hot tub installation or structural repair	6.07
721046	Power pole, powerline, or transmission line installation, service, or repair	3.14
721047	Scaffolding, tent, staging, or display booth rental and installation	3.37
721049	Siding, awning, or gutter installation, service, or repair	5.14
721050	Sign installation, service, or repair	3.01
721051	Steep slope roofing	10.71
721052	Structural concrete forming	9.47
721053	Commercial tank or boiler installation or removal	4.24
721054	Tile work or terrazzo laying	3.53
721056	Water well, foundational, or directional drilling	5.87
721057	Welding services or ornamental metal installation	3.39
721058	Mechanical insulation	2.72
<b>7220 — Heavy construction subsector</b>		
722001	Bridge, overpass, or viaduct construction or repair	5.90
722002	House raising or structural moving of buildings or heavy equipment	6.05
722003	Pier, wharf, or dry dock construction or repair	6.14
722004	Pile driving	3.39
722005	Steel frame erection or structural repair of steel frames	9.82
722006	Steel frame painting, bridge painting, or bridge cleaning	10.10
722007	Structural concrete reservoir, flume, dam, dyke, causeway, or jetty construction or repair	9.65
722009	Cut and cover tunnel construction	2.65
722010	Mechanized tunnel boring construction	6.27
722011	Tunnel construction (not elsewhere specified)	9.72
<b>7230 — Road construction or maintenance subsector</b>		
723002	Highway maintenance (routine maintenance of all aspects of a specific section of highway)	3.41
723003	Highway, road, or parking lot painting	3.29
723004	Paving services or asphalt manufacture	2.97
723005	Railway construction, maintenance, or demolition	2.62
723006	Road construction (not elsewhere specified)	2.74
723007	Snow or ice removal	3.18
723008	Street cleaning	3.18
723009	Traffic control	6.17
723010	Earth and rock filled structure construction	2.64

## 73 — Transportation and warehousing sector

### 7310 — Warehousing subsector

731004..... Recycling depot .....	2.79
731005..... Warehouse operation .....	2.44

### 7320 — Transportation and related services subsector

732003..... Aircraft handling or fueling .....	2.62
732004..... Airport.....	1.29
732005..... Armoured car service.....	2.47
732006..... Auto towing.....	4.18
732007..... Aviation or flying school.....	3.84
732008..... Barge, tug, or other water transport of goods (not elsewhere specified).....	3.88
732009..... Bus line, chartered bus tours, or HandyDART services.....	3.00
732011..... Courier or local delivery services (not elsewhere specified).....	2.60
732012..... Distribution centre.....	2.31
732013..... Dump truck operation.....	6.64
732014..... Ferry service.....	1.48
732015..... Fixed wing aerial work or other specialty air operations (not elsewhere specified).....	4.09
732016..... Fixed wing visual flight rule operation.....	3.83
732017..... Fixed wing instrument flight rule operation.....	1.22
732018..... Garbage, debris, industrial waste, or recyclable material removal.....	4.09
732019..... General trucking (not elsewhere specified).....	6.10
732020..... General wharf operations.....	3.25
732021..... Helicopter visual flight rule operation.....	4.05
732022..... Limousine or chauffeur services.....	2.46
732023..... Loading or unloading goods (not elsewhere specified).....	3.35
732024..... Log towing.....	6.01
732025..... Bulk terminal.....	3.26
732026..... Marine container terminal.....	3.10
732029..... Mobile home or boat towing.....	4.17
732030..... Moving and storage.....	6.03
732031..... Newspaper, magazine, or flyer distribution or contract mail delivery.....	2.57
732032..... Pilot car or auto delivery services.....	2.58
732033..... Railway.....	2.89
732036..... Stevedoring.....	3.28
732037..... Taxi service.....	1.74
732038..... Water taxi or crew transport.....	1.44
732040..... Harbour commission, port authority or marine piloting.....	1.26
732041..... Helicopter instrument flight rule operation.....	1.21
732042..... Helicopter aerial work (not elsewhere specified).....	4.06
732044..... Log hauling.....	6.98
732045..... Fuel storage tank operation and fuel distribution.....	2.10

## 74 — Trade sector

### 7410 — Retail subsector

741001	Aircraft and aircraft equipment sales and leasing	1.13
741002	Auctioning services	0.77
741004	Bicycle shop or sports equipment rental	0.75
741005	Butcher shop	2.47
741006	Car or truck rental	1.45
741011	Garden or landscaping supply	1.51
741012	Gas bar or service station	0.73
741013	General retail (not elsewhere specified)	0.75
741014	Home improvement centre	1.83
741015	Jewellery, eyewear, clock, watch or trophy sales or repair, key cutting, or blade sharpening	0.50
741016	Light industrial equipment, machinery, or power tool rental (less than 500 lb.)	1.53
741017	Mobile home sales or installation	0.75
741018	Music shop	0.50
741019	Party supply	0.75
741020	Retail art gallery and picture framing	0.50
741021	Retail bakery or delicatessen	1.20
741022	Retail brewing or wine making shop	0.75
741024	Satellite TV dish sales, service, or installation	0.75
741025	Supermarket	1.06
741026	Retail confectionery	1.56
741027	Auto parts supply	0.76
741029	Flooring store	2.26
741030	Convenience store, farm market, or specialty food store	1.20
741031	Furniture store	1.18
741032	Beer, wine or liquor store	1.36
741033	Large retail store (not elsewhere specified)	1.03
741034	Recycling drop-off centre	0.75

### 7420 — Wholesale subsector

742001	Chemical wholesale	0.61
742002	Clothing, linen, or other textile wholesale	0.81
742003	Drug, vitamin, pharmaceutical, or beauty aid wholesale	0.65
742004	Film distribution	0.92
742005	Fish wholesale	1.46
742006	Food, beverage, or tobacco product wholesale	1.40
742007	Hay, seed, dry animal feed, or other similar farm product wholesale	0.93
742008	Electronic equipment or light equipment, machinery, or parts wholesale (less than 500 lb.)	0.57
742009	Log wholesale trading	1.56
742010	Lumber, plywood, gyproc, brick, or other similar building material wholesale	1.54
742011	Medical or dental supplies wholesale	0.26

742012	.....Electrical, plumbing or heating supplies, or packaged building supplies, hardware, or other metal product wholesale.....	0.92
742013	.....Packaged petroleum product wholesale.....	0.64
742014	.....Steel or metal wholesale (primary form).....	2.61
742015	.....Wholesale (not elsewhere specified).....	0.92

## 75 — Public sector

### 7530 — Public administration subsector

753002	.....First Nations operations.....	0.90
753003	.....Law enforcement.....	1.98
753004	.....Local government and related operations.....	2.00

## 76 — Service sector

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

761001	.....Amusement facility (not elsewhere specified).....	0.83
761009	.....Campground.....	2.14
761010	.....Circus, carnival, rodeo, or mechanical amusement ride.....	1.80
761011	.....Live performance venue.....	1.19
761012	.....Fitness centre, gym, or health centre.....	0.58
761013	.....Guided tour (not elsewhere specified).....	1.78
761014	.....Hair styling establishment or esthetic services.....	0.60
761015	.....Hall rental.....	1.27
761018	.....Industrial camp operations.....	1.90
761019	.....Catering services (not elsewhere specified).....	2.06
761020	.....Organizing a leisure, social, or sport club.....	1.78
761021	.....Massage parlour, steam bath, or massage services (not elsewhere specified).....	0.60
761023	.....Mobile catering.....	2.06
761027	.....Organizing or conducting special events (not elsewhere specified).....	1.19
761028	.....Outdoor sport tour.....	2.68
761029	.....Parking lot or valet parking.....	2.04
761030	.....Performing arts.....	1.19
761031	.....Golf course, driving range, pitch and putt, or lawn bowling facility.....	1.26
761032	.....Private park, garden, or zoo.....	1.82
761033	.....Building management, building rental, or mobile home parks and strata corporations.....	1.26
761034	.....Pub, bar, night club, or lounge.....	1.08
761035	.....Restaurant or other dining establishment.....	1.08
761038	.....Ski hill or gondola ride.....	4.98
761039	.....Public art gallery, museum, or other special interest building operation or related services.....	0.49
761040	.....Sports and entertainment facility.....	1.79

Classification unit code	Classification unit name	Base rate for 2015
761041	Sports administration	1.07
761042	Sports instruction school	2.68
761043	Tanning salon	0.60
761044	Travel agency or accommodation registry	0.13
761045	Coffee shops, ice cream parlours, or other food concessions (not elsewhere specified)	0.66
761046	Movie theatre or drive-in theatre	0.83
761047	Mini storage	1.26
761049	Park, campground or trail maintenance	2.12
761050	Chartered boat tours	1.44
761051	Marina or boat rental	1.44
761052	Transportation carrier catering	1.80
761054	Casino or other gaming operations (not elsewhere specified)	0.95
761056	Overnight and short-term accommodation (not elsewhere specified)	2.05

## 7620 — Business services subsector

762001	Accounting	0.12
762003	Administration or management of an operation conducted outside B.C.	0.14
762004	Advertising or public relations services	0.30
762005	Broker (not elsewhere specified) or wholesale (no stock of goods in B.C.)	0.24
762006	Business consulting	0.11
762007	Call centre, telemarketing, or market research	0.23
762008	Chamber of commerce	0.13
762010	Clerical worker supply	0.37
762011	Commercial stock audit	1.00
762012	Constituency office, consulate, foreign embassy, or MLA office	0.13
762013	Custom brokerage or freight forwarding (excluding handling of goods)	0.12
762014	Custom brokerage or international freight forwarding (including handling of goods)	1.00
762015	Data processing	0.24
762017	Employment or dating agency and related testing	0.30
762018	Environmental conservation services	0.13
762019	Financial services (not elsewhere specified)	0.11
762020	Graphic design	0.10
762021	Insurance, actuarial or bonding services	0.10
762022	Law office, notary public, labour relations, or supplementary legal services	0.15
762023	Marine cargo inspection	0.97
762024	Marine ship agency and related services	0.23
762026	Modeling, booking, or talent agency	0.30
762028	Packaged office service	0.24
762029	Private investigation, process serving, collection, or bailiff services	0.27
762030	Product demonstration	0.30
762031	Professional or employers' association, marketing board, or Better Business Bureau	0.13
762032	Property management (administration only)	0.12

Classification unit code	Classification unit name	Base rate for 2015
762033	Real estate agency	0.12
762034	Real estate appraisal or appraisal services (not elsewhere specified)	0.12
762035	Research services (not elsewhere specified)	0.10
762037	Ship chandlery or ship husbandry	1.00
762040	Translating or interpreting services	0.13
762041	Union	0.55
762043	Writing, publishing, or map production (no printing)	0.10
762044	Records storage	1.01
762045	Franchisor services	0.30
762046	Digital printing	1.01
762047	Publishing (with printing)	1.05

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

763001	Pet grooming	3.18
763002	Animal humane society or wildlife rehabilitation	3.18
763003	Animal training	3.18
763004	Architectural drafting or design	0.12
763006	Building or home inspection	0.97
763007	Computer consulting or custom computer programming	0.11
763008	Computer software, audio, or video duplicating or document scanning services	0.10
763009	Computer software package design and production	0.11
763011	Consulting (not elsewhere specified)	0.33
763012	Dental laboratory	0.16
763013	Electrical corrosion control	0.75
763014	Farrier services	3.18
763018	Materials or light equipment testing (less than 500 lb.)	0.73
763019	Interior design	0.10
763020	Domestic animal breeding or boarding	3.18
763021	Land surveying	0.91
763022	Log scaling	2.62
763024	Audio video post-production or animation services	0.31
763025	Motion picture, commercial, or television production	1.86
763027	Photography studio or photographic services	0.10
763028	Pipeline or heavy equipment inspection (greater than 500 lb.)	0.74
763029	Recording studio	0.31
763031	Television or radio broadcasting	0.29
763032	Veterinary hospital or veterinary services	0.60
763034	Marine vessel surveying	0.69
763035	Air navigation support	0.29
763036	Field work services	1.39
763037	Consulting engineering, geological, geophysical, or geochemical consulting, or construction management consulting	0.11

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

764001	Aircraft maintenance or repair	0.88
764002	Armature winding for small motors	1.49
764003	Auto dealership or auto sales	1.13
764004	Auto glass shop	2.13
764005	Auto recycling	2.14

Classification unit code	Classification unit name	Base rate for 2015
764006	Auto service or repair	2.18
764007	Autobody shop	2.14
764008	Bindery	1.18
764009	Blind or drapery cleaning	1.43
764010	Car wash or auto detailing	2.07
764011	Carpet, rug, or upholstery cleaning	2.99
764012	Cemetery or crematorium	2.74
764013	Daycare centre, preschool, or playschool	1.03
764014	Commercial cleaning or janitorial services	2.12
764015	Commercial diving	2.07
764016	Commercial laundry or linen, uniforms, or diaper supply	3.52
764018	Domestic cleaning	4.02
764020	Dry cleaning facility or laundromat	1.43
764021	Portable electronic equipment or small household appliance service or repair	0.20
764022	Steam cleaning, sandblasting, or pressure washing of buildings, pools, or parking lots	13.86
764024	Fire prevention equipment sales, service, installation, or inspection	1.44
764025	Fish, creek, or stream enhancement	2.08
764026	Fruit or vegetable packing or packaging	2.00
764027	Funeral undertaking	0.19
764028	Heavy equipment, machinery, or parts sales, rental, service or repair (greater than 500 lbs weight) (not elsewhere specified)	2.60
764029	Hiring or providing companion services or domestic childcare	1.03
764033	Land or marine pollution control	2.20
764034	Locksmithing	0.19
764035	Light industrial equipment, machinery or parts, or power tool service or repair (less than 500 lb.)	1.48
764036	Mailing or addressing services	1.18
764037	Major household appliance or stationary business machines or medical equipment service, repair, or installation	1.42
764041	Ornamental plant rental or office plant services	1.41
764042	Paper shredding	1.42
764044	Plastic laminating, packing, or packaging (not elsewhere specified)	1.18
764045	Pleasure boat, motorcycle, snowmobile, or other leisure craft sales and service	1.56
764046	Security or patrol services	2.15
764047	Recreational vehicle sales, service, or rental	1.57
764048	Septic tank, sewer, or sewage disposal system services	4.00
764050	Steam cleaning, sandblasting, or pressure washing of heavy equipment	2.63
764051	Structural repair of marine pleasure craft	3.97
764054	Pest control or fumigation (not elsewhere specified)	2.10
764055	Vending machine, washing machine, dryer, or amusement machine distribution	1.42
764057	Window, gutter, or awning cleaning	12.28
764058	Security alarm system sales, service, installation, and repair or cable TV, telecommunication, or other similar wiring	1.82
764059	Hiring workers for own home maintenance	1.23



764060	Landscaping, lawn or garden maintenance, or weed control	3.05
764062	Tree services (not directly related to the forestry industry)	10.86
764063	Commercial retail sign shop or document copying services	1.18
764066	Furnace, duct, or air vent cleaning and servicing	4.01
764067	Pool, spa, or hot tub service	2.09
764068	Automatic door or gate installation, service or repair	1.42
764069	Blind or drapery track installation	1.43

## 7650 — Education subsector

765002	Driving school	0.56
765003	Library or resource centre	0.24
765005	Independent or private primary or secondary school	0.55
765008	Public school district	0.64
765009	Supplementary education	0.29
765010	Advanced education	0.29

## 7660 — Health care and social services subsector

766001	Acute care	1.09
766002	Alcohol or drug treatment centre	1.01
766003	Alternative health care	0.26
766004	Ambulance or first aid services	1.19
766005	Chiropractic services, chiropractic care, or chiropractic practice	0.25
766006	Community health support services	1.10
766007	Counselling or social services (not elsewhere specified)	1.03
766008	Dentistry or ancillary dental services	0.26
766009	Fundraising or charitable organization	0.32
766010	Life and job skills training	1.92
766011	Long-term care	2.66
766012	Massage therapy (licensed)	0.25
766013	Optometry	0.26
766014	Physiotherapy or occupational therapy	0.26
766015	Medical clinic or medical practice (not elsewhere specified)	0.26
766016	Religious organization	0.32
766017	Residential social service facility	2.13
766018	Retirement home or seniors' home (accommodation only)	2.12
766019	Short-term care	1.76
766020	Supplementary health care	0.26
766021	Surgical centre	0.26
766022	Laboratory services (not elsewhere specified)	0.16
766023	Professional organizing, senior move managing, and personal assisting	0.94
766024	Pre-hospital emergency health care	2.72

## 7670 — Utilities subsector

767003	Electric utilities	1.00
767004	Gas utilities	0.61
767005	Oil or gas transmission (oil or gas pipeline)	0.71
767007	Multimedia services	0.32

## Special hazard

714023	.....Shake or shingle mill .....	11.83
721024	.....Framing or residential forming .....	11.81
721051	.....Steep slope roofing .....	10.71



