



Classification and Rate List

Effective January 1, 2026

2026 classification and rate list

How to use this booklet

This booklet lists the base premium rates for all industries in British Columbia for 2026. The first section, starting on page 2, provides an alphabetical listing of business undertakings along with their classification unit numbers and corresponding base premium rates. The second section, starting on page 29, organizes base premium rates according to industry sectors and sub-sectors. It lists individual classification units, classification unit numbers, and base premium rates.

Base premium rates are stated as a percentage of assessable payroll. For example, "Restaurant or other dining establishment," a classification unit in the service sector, has a 2026 base premium rate of 0.58% of assessable payroll. Your assessable payroll is the total remuneration you paid your workers and any active shareholders. For 2026, the maximum assessable payroll per worker is \$127,500.

Where "not elsewhere specified" is indicated in the classification unit title, please note that the classification unit represents business activities that are not appropriately represented elsewhere in the classification system. It recognizes that the current collection of classification unit 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 premium rates listed in this booklet are effective from January 1 to December 31, 2026.

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 premium 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 premium rate reflect your main business undertaking — not the occupations within your business. For example, you pay the same base premium rate for both an office worker and a shop worker. In most cases, firms pay one base premium 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

For questions about insurance or your account, visit worksafebc.com or contact the Employer Service Centre:

Phone:	604.244.6181 (Lower Mainland)
Toll-free:	1.888.922.2768 (Canada)
Hours of operation:	Monday to Friday, 8:30 a.m. to 4:30 p.m.

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

What influences my base premium rate?

Costs in your industry drive your insurance rates

The base premium rate for your classification unit reflects the historical cost of injuries for your industry. You can lower costs for your industry by working with employers and the health and safety association in your industry to improve health, safety, and disability management. As the costs of injuries fall, so do insurance rates.

How it works

We assign your firm to a classification unit based on the products you produce, the services you provide, and the processes, technology, or material you use.

Some classification units aren't big enough for us to predict claim costs, so we combine similar classification units to form industry groups (for example, apiaries, berry farms, vineyards, and wineries). We then combine industry groups that share a similar claim cost profile into insurance pools, called rate groups. Some industry groups are large enough to form their own rate groups. Setting rates for these large rate groups allows us to deliver more stable rates.

Employers in each rate group pay the costs of injuries, diseases, and prevention activities for the group. As costs change, so do rates. Each year, some rates go up, some go down, and some stay the same.

Every year, we compare your industry group's claim cost profile to your rate group. If your industry group's claim costs fall outside the range of your rate group for multiple years, we move your industry group to a more appropriate rate group. If your costs drop and we move you to a lower risk group, your base premium rate would also drop. Claim costs are driven by the number of claims and the cost of benefits for those claims. By preventing injuries and supporting injured workers in recovering at work and returning to work safely, firms and industries can reduce claim costs.



Alphabetical listing of classification units by business undertaking

The classification and rate list is published policy of the Board of Directors under the provisions of section 319 of the *Workers Compensation Act*.

Business undertaking	2026 classification unit number	2026 base premium rate
A		
Abattoir.....	711001	2.41
Abuse support services.....	766007	2.50
Abused persons centre.....	766007	2.50
Abutment construction.....	722001	2.75
Academy — riding.....	701023	2.84
Accommodation registry.....	761044	0.15
Accounting.....	762001	0.15
Acetylene distribution.....	732019	2.83
Acetylene manufacture.....	713006	0.63
Acid manufacture.....	713001	0.63
Acoustic board installation.....	721018	2.31
Acoustical system design.....	763037	0.16
Acrylic household fixture manufacture.....	713011	1.21
Acting school.....	765009	0.28
Activity centre (for social services).....	766007	2.50
Actuarial service.....	762021	0.15
Acupuncture service.....	766003	0.54
Acute care.....	766001	2.59
Addressing services (mail).....	762049	0.64
Adhesive manufacture.....	713015	0.74
Administration of an operation conducted outside B.C.	762003	0.15
Adoption — abandoned pets or animal humane society.....	763002	1.46
Adoption agency.....	766007	2.50
Adult daycare.....	764013	1.38
Advanced education.....	765010	0.28
Advertising agency (no printing).....	762004	0.54
Advertising or public relations services.....	762004	0.54
Aerial advertising.....	732015	1.28
Aerial construction.....	732042	1.28
Aerial photography by fixed wing aircraft.....	732015	1.28
Aerial photography by helicopter.....	732042	1.28
Aerial spraying by fixed wing aircraft.....	732015	1.28
Aerial spraying by helicopter.....	732042	1.28
Aesthetic services.....	761014	0.64
Agility and flyball training — pets.....	763003	1.46
Agricultural equipment (heavy) rental.....	764028	1.74
Agricultural equipment manufacture.....	712016	1.06
Air conditioner (window) installation, service, or repair.....	764037	1.68
Air conditioning contractor — commercial.....	721008	1.55
Air conditioning contractor — residential.....	721043	2.26
Air navigation support.....	763035	0.52
Air quality testing — building or home inspection.....	763006	1.67
Air services — cargo, fixed wing instrument flight rule.....	732017	0.91
Air services — cargo, fixed wing visual flight rule.....	732016	1.25
Air services — charter, fixed wing instrument flight rule.....	732017	0.91
Air services — charter, fixed wing visual flight rule.....	732016	1.25
Air services — charter, helicopter instrument flight rule.....	732041	0.52
Air services — charter, helicopter visual flight rule.....	732021	1.29
Air services — goods, helicopter instrument flight rule.....	732041	0.52
Air services — goods, helicopter visual flight rule.....	732021	1.29

Business undertaking	2026 classification unit number	2026 base premium rate
Air services — passenger, fixed wing instrument flight rule.....	732017	0.91
Air services — passenger, fixed wing visual flight rule.....	732016	1.25
Air services — passenger, helicopter instrument flight rule.....	732041	0.52
Air services — passenger, helicopter visual flight rule.....	732021	1.29
Air traffic control.....	763035	0.52
Air vent cleaning and servicing.....	764066	2.19
Aircraft and aircraft equipment sales and leasing.....	741001	1.28
Aircraft fueling.....	732003	3.02
Aircraft handling.....	732003	3.02
Aircraft maintenance or repair.....	764001	0.83
Aircraft, automobile, or truck assembly.....	712001	1.59
Airline catering.....	761052	2.32
Airport construction (entire airport).....	721028	0.64
Airport limousine service.....	732022	1.81
Airport operation.....	732004	0.54
Alarm system installation (wiring only, no component hookup).....	764058	1.27
Alarm system manufacture — electronic.....	715014	0.15
Alarm systems (monitoring only).....	762007	0.15
Alcohol treatment centre.....	766002	2.42
Alcoholic beverage manufacture.....	711002	0.84
Algae farming.....	702004	2.29
Alkali manufacture.....	713001	0.63
Alkyd resin manufacture.....	713015	0.74
All-terrain vehicle sales, service, or repair.....	764045	1.24
Alternative health care.....	766003	0.54
Aluminum framed window manufacture.....	712024	2.17
Aluminum smelter.....	712035	2.39
Ambulance service (not under the provisions of the B.C. Emergency and Health Services Amendment Act, 2013).....	766004	2.30
Ambulance service (under the provisions of the B.C. Emergency and Health Services Amendment Act, 2013).....	766024	13.80
Ammunition manufacture.....	713009	0.67
Ampoule manufacture — glass.....	715020	1.87
Amusement facility (not elsewhere specified).....	761001	1.01
Amusement machine distribution.....	764055	1.70
Amusement park.....	761010	1.47
Animal breeding — domestic.....	763020	1.46
Animal clinic.....	763032	0.72
Animal control.....	753004	3.71
Animal feed and supplement sales — dry.....	742007	1.38
Animal feed or supplement manufacture — dry and/or packaging.....	711003	3.02
Animal food — canning.....	711017	2.44
Animal hospital.....	763032	0.72
Animal humane society.....	763002	1.46
Animal shelter.....	763002	1.46
Animal training.....	763003	1.46
Animation services, motion picture, commercial, or television post-production.....	763024	0.15
Anode manufacture — made in ferrous foundry.....	712013	2.34
Anode manufacture — made in non-ferrous foundry (die casting).....	712008	2.39
Antacid manufacture.....	713008	0.86
Antennae — erection, installation, or servicing.....	721006	1.74

Business undertaking	2026 classification unit number	2026 base premium rate
Apartment building	761033	0.71
Apiary	701002	1.13
Apple orchard	701017	1.77
Appliance (reconditioned) sales	764037	1.68
Appliance manufacture — household, large	712018	0.96
Appliance manufacture — household, small electrical	715014	0.15
Appliance rental	741013	0.60
Appliances — household, large, installation, service, or repair	764037	1.68
Appliances — small household, portable electronic, service, or repair	764021	0.15
Appraisal service — goods	762034	0.15
Appraisal service — real estate	762034	0.15
Aptitude testing	762017	0.54
Aquaculture	702004	2.29
Aquarium	761032	1.50
Aquatic centre	761040	1.12
Arbitration — consumer, business	762031	0.15
Arbitration — disputes, labour relations	762022	0.15
Arboretum	761032	1.50
Arcade	761001	1.01
Architectural drafting or design	763004	0.15
Arena	761040	1.12
Argent recovery processes	713024	2.12
Armament manufacture	712032	0.85
Armature winding for small motors	764002	1.08
Armoured car service	732005	2.71
Aromatherapy	766003	0.54
Arsenical product manufacture	713001	0.63
Art exhibit assembly or display	761039	0.84
Art gallery — public	761039	0.84
Art gallery — retail	741020	0.46
Art piece manufacture	715001	0.68
Art restoration services	761039	0.84
Art supplies — retail	741013	0.60
Art therapy — occupational therapy	766014	0.54
Art therapy programs — community service organization	766007	2.50
Artifact assembly or display	761039	0.84
Artificial ice manufacture	713001	0.63
Artificial insemination	763032	0.72
Artificial limb sales, service, repair, or manufacture	715028	0.68
Asbestos abatement	721001	2.74
Asbestos mining — open pit	704006	1.21
Asbestos mining — underground	704013	1.09
Asphalt manufacture	723004	1.39
Asphalt paving material manufacture	723004	1.39
Asphalt roofing application	721036	3.11
Asphalt roofing, shingles, siding, or tile manufacture	713002	1.23
Asphalt testing — industrial testing	763018	0.85
Assaying	763037	0.16
Assisted living	766018	2.53
Athletic therapy	766014	0.54
ATV sales, service, or repair	764045	1.24
Auctioning — livestock	701005	1.39
Auctioning services	741002	0.65
Audio or video duplicating	763024	0.15
Audio services — motion picture, commercial, or television post-production	763024	0.15
Audiometric testing	766020	0.54
Audiovisual system sales, service, or repair	764058	1.27
Auditing	762001	0.15

Business undertaking	2026 classification unit number	2026 base premium rate
Autism counselling	766007	2.50
Auto dealership (sales and service)	764003	0.96
Auto delivery — single car, point-to-point	732032	3.42
Auto detailing	764010	0.95
Auto detailing — vehicle vinyl wrap installation	721050	1.72
Auto glass installation, tinting, or repair	764004	1.46
Auto glass manufacture	715020	1.87
Auto glass shop	764004	1.46
Auto hauling	732019	2.83
Auto painting	764007	1.47
Auto parts supply	741027	1.28
Auto race course	761040	1.12
Auto recycling	764005	1.47
Auto sales (with or without service)	764003	0.96
Auto service or repair	764006	1.51
Auto spring or chain manufacture	712002	1.44
Auto towing	732006	2.98
Autobody shop	764007	1.47
Automated banking machine servicing	732005	2.71
Automated wood processing equipment manufacture	712045	1.04
Automatic door or gate installation, service, or repair	764068	1.33
Automobile gas conversions	764006	1.51
Automobile manufacture	712001	1.59
Automobile parts manufacture	712011	0.85
Automobile parts sales — used	764005	1.47
Automobile rental (without driver)	741006	1.28
Automobile tire manufacture	713034	1.55
Automobile washing and polishing	764010	0.95
Avalanche control	721003	2.45
Aviation flying school	732007	1.25
Awning cleaning	764057	6.16
Awning or awning sign manufacture	715002	1.25
Awning or gutter installation or repair	721049	2.70
B		
Babysitting	764029	1.32
Backpack manufacture	715005	1.17
Bacteria detection — medical diagnostic laboratory	766022	0.40
Bag (luggage) manufacture (not elsewhere specified)	715029	0.96
Bag manufacture — leather	715029	0.96
Bag manufacture — plastic	713023	1.11
Bag repair — leather	715029	0.96
Baggage transfer service	732003	3.02
Bailiff services	762029	0.59
Baked goods manufacture (mass production — non-retail)	711004	2.58
Bakery — commercial (mass production — non-retail)	711004	2.58
Bakery — retail	741021	1.32
Bakery equipment (heavy) sales, rental service, or repair	764028	1.74
Ballast manufacture, installation, service, or repair	712009	1.70
Balloon manufacture	713031	1.28
Ballooning	732015	1.28
Ballroom operation	761015	0.93
Bank	762019	0.15
Banner installation, service, or repair	721050	1.72
Baptismal services	766016	0.40

Business undertaking	2026 classification unit number	2026 base premium rate
Bar.....	761034	0.58
Barber shop.....	761014	0.64
Barber supply house.....	742003	0.66
Barge building or servicing.....	712025	2.92
Barge, tug, or other water transport of goods (not elsewhere specified).....	732008	2.37
Barrel manufacture (made of staves).....	714038	1.60
Barter exchange.....	762031	0.15
Base manufacture.....	713001	0.63
Bath house.....	761014	0.64
Battery and battery pack manufacture.....	713003	0.16
Battery recycling (not engaged in physical recycling of products).....	731004	1.92
Beam manufacture — laminated.....	714009	1.80
Beam manufacture, or manufacture and install — precast concrete.....	712038	2.19
Beauty aid manufacture.....	713007	0.86
Beauty spa.....	761014	0.64
Beauty supplies wholesale.....	742003	0.66
Bed and breakfast operation.....	761056	1.32
Bed and breakfast registry.....	761044	0.15
Bed manufacture — metal.....	712021	2.42
Bedding plants — grown in a greenhouse.....	701028	1.05
Bedding plants — grown outdoors.....	701018	1.63
Bedspring manufacture (assembled).....	712021	2.42
Beekeeping.....	701002	1.13
Beer manufacture (mass production — non-retail).....	711002	0.84
Beer parlour.....	761034	0.58
Beer-making shop — retail.....	741022	0.46
Beer, wine, or liquor store.....	741032	1.47
Beetle surveys.....	763036	1.25
Behaviour management training.....	766010	1.81
Belting, rubber, and rubberized textile manufacture.....	713016	1.29
Berry farming.....	701003	1.13
Better Business Bureau.....	762031	0.15
Bevelling glass.....	715020	1.87
Beverage manufacture — alcoholic.....	711002	0.84
Beverage manufacture — fruit or vegetable drink.....	711018	1.47
Beverage manufacture — non-alcoholic.....	711018	1.47
Beverage wholesale.....	742006	2.19
Bicycle manufacture.....	712028	1.53
Bicycle sales, rental, or repair shop.....	741004	0.47
Big box retail store.....	741033	1.33
Big Brothers or Big Sisters.....	764029	1.32
Billiard parlour.....	761001	1.01
Bindery (non-publication).....	762049	0.64
Bindery (publication only).....	762047	0.65
Bingo operations.....	761054	1.12
Biscuit manufacture.....	711007	2.58
Blacksmithing.....	701030	2.82
Blasting.....	721003	2.45
Bleach manufacture (powder or liquid).....	713032	0.63
Blind manufacture.....	715003	0.78
Blind or drapery cleaning.....	764069	1.22
Blind or drapery track installation.....	764069	1.22
Block manufacture — building, concrete.....	712006	2.09
Block parent program.....	766007	2.50
Blow moulding plastic products.....	713026	0.97
Blow wool manufacture (not elsewhere specified).....	713012	1.31
Bluing manufacture — laundry.....	713032	0.63
Board game manufacture.....	715001	0.68

Business undertaking	2026 classification unit number	2026 base premium rate
Boat detailing.....	764045	1.24
Boat painting.....	764051	2.87
Boat rental.....	761051	1.26
Boat retail — canoes.....	764045	1.24
Boat tours.....	761050	1.26
Boat towing.....	732029	2.66
Body manufacture — truck and bus.....	712040	2.98
Body shop — motor vehicle repair.....	764007	1.47
Bodyguard services.....	764046	1.34
Bodywork therapy.....	766003	0.54
Boiler installation or removal.....	721053	2.65
Boiler manufacture.....	712003	1.38
Bolt manufacture.....	712041	2.43
Bonding services.....	762021	0.15
Book wholesale.....	742015	0.62
Booking agency.....	762026	0.54
Bookkeeping.....	762001	0.15
Booming.....	703009	2.11
Boot manufacture.....	715029	0.96
Botanical garden — private.....	761032	1.50
Bottle depot (includes salvage, cleaning, and sorting, but not physical recycling).....	741034	0.91
Bottle manufacture — glass.....	715020	1.87
Bottle manufacture — plastic.....	713026	0.97
Bottled water.....	711018	1.47
Bowling centre.....	761001	1.01
Bowling club — lawn.....	761031	1.01
Bowling equipment installation and repairs.....	764028	1.74
Box manufacture — cardboard or paper.....	714001	1.67
Box manufacture — wood.....	714031	2.36
Boys and Girls Club.....	766007	2.50
Brain injury rehabilitation.....	766014	0.54
Brake shop, motor vehicle repair.....	764006	1.51
Brandy distillery.....	711023	1.08
Brass product manufacture — small.....	712028	1.53
Breeding — horses.....	701023	2.84
Breeding — livestock (excluding horses).....	701022	2.83
Brewery (mass production — non-retail).....	711002	0.84
Brick manufacture — clay.....	712005	2.39
Brick manufacture — concrete.....	712006	2.09
Brick manufacture — glass.....	715020	1.87
Brick wholesale.....	742010	1.39
Bricklaying.....	721037	3.05
Bridge cleaning.....	722005	2.09
Bridge girder manufacture, or manufacture and install — precast concrete.....	712038	2.19
Bridge painting.....	722005	2.09
Bridge, overpass, or viaduct construction or repair.....	722001	2.75
Broadcasting — radio or television.....	763031	0.52
Broadloom manufacture.....	715036	0.68
Brokerage — mortgage.....	762019	0.15
Brokerage — stock, securities.....	762019	0.15
Brokers (not elsewhere specified).....	762005	0.15
Brush or broom manufacture.....	715036	0.68
Brushing and weeding.....	703002	2.16
Bucking — manual.....	703013	2.07
Bucking — mechanical.....	703011	2.13
Builders' supplies — dealers, bulk.....	742010	1.39
Builders' supplies — dealers, packaged.....	742012	0.54
Building cleaning — external.....	764022	6.15
Building construction — house or other wood frame structure.....	721027	2.88
Building construction — industrial, commercial, institutional, or highrise.....	721028	0.64

Business undertaking	2026 classification unit number	2026 base premium rate
Building demolition.....	721005.....	2.06
Building design — architectural drafting or design	763004.....	0.15
Building inspection — design requirements only.....	763037.....	0.16
Building insulation.....	721029.....	2.24
Building management.....	761033.....	0.71
Building manufacture, or manufacture and install — portable, or prefabricated (not elsewhere specified).....	715033.....	2.08
Building moving.....	722002.....	3.01
Building or home inspection.....	763006.....	1.67
Building rental.....	761033.....	0.71
Building supplies — retail.....	741014.....	1.14
Bulk oil depot	732045.....	1.51
Bulk terminal — marine.....	732025.....	2.69
Bulldozer operation	721031.....	2.35
Bullet manufacture.....	713009.....	0.67
Bungee jumping.....	761001.....	1.01
Burglar alarm installation	764058.....	1.27
Burglar alarms (monitoring only).....	762007.....	0.15
Burial casket sales — funeral services.....	764027.....	0.49
Burial plot sales.....	764012.....	2.16
Burial preparation — funeral services	764027.....	0.49
Bus body manufacture	712040.....	2.98
Bus repair.....	764006.....	1.51
Bus service — chartered or school.....	732046.....	3.25
Bus service — coach line	732046.....	3.25
Business advisory services	762006.....	0.15
Business consulting	762006.....	0.15
Business machine (reconditioned) sales.....	764037.....	1.68
Business machine (stationary) service, repair, or installation.....	764037.....	1.68
Business machine manufacture.....	715014.....	0.15
Butter manufacture	711005.....	1.15
Button mushroom farming.....	701016.....	2.52
C		
Cab service	732037.....	1.81
Cabaret or night club	761034.....	0.58
Cabinet installation	721021.....	2.97
Cable logging.....	703003.....	2.24
Cable manufacture.....	712041.....	2.43
Cable television service.....	767007.....	0.66
Cable television wiring — exterior wiring.....	721046.....	1.80
Cable television wiring — interior wiring.....	764058.....	1.27
Café — food prepared on-site	761035.....	0.58
Cafeteria operation	761035.....	0.58
Caisson work	722004.....	0.71
Call centre.....	762007.....	0.15
Camera repairs	764021.....	0.15
Camp — with accommodation	761056.....	1.32
Camper conversion.....	764007.....	1.47
Camper manufacture	715033.....	2.08
Camper or camper van sales, service, and rental	764047.....	1.39
Campground operation	761009.....	1.30
Campground or campsite maintenance.....	761049.....	2.18
Can manufacture.....	712028.....	1.53
Candle manufacture.....	713007.....	0.86
Candy manufacture (mass production — non-retail).....	711006.....	1.36
Candy shop (little or no food preparation).....	741026.....	1.26
Cannabis cultivation	701031.....	0.88

Business undertaking	2026 classification unit number	2026 base premium rate
Cannabis processing.....	701031.....	0.88
Cannabis product manufacture.....	701031.....	0.88
Canned meat product manufacture.....	711017.....	2.44
Canning — animal food.....	711017.....	2.44
Canning — fish	711010.....	2.11
Canning — fruit or vegetables	711013.....	2.13
Canning — meat.....	711017.....	2.44
Canoe manufacture — aluminum.....	712034.....	2.48
Canoe manufacture — fibreglass.....	713011.....	1.21
Canoe manufacture — wood.....	714042.....	1.79
Canoe tours.....	761028.....	3.61
Canopy and other parts or accessories manufacture — fibreglass	713011.....	1.21
Canopy installation or repair	721049.....	2.70
Canvas product manufacture (not elsewhere specified).....	715005.....	1.17
Car dealership	764003.....	0.96
Car or truck rental.....	741006.....	1.28
Car wash (full service or self-serve).....	764010.....	0.95
Card access system sales, service, or repair ..	764058.....	1.27
Cardboard box manufacture.....	714001.....	1.67
Cargo container manufacture	712027.....	2.18
Cargo inspection.....	762023.....	1.75
Carnival	761010.....	1.47
Carpentry shop.....	714042.....	1.79
Carpet and rug cleaning	764011.....	1.86
Carpet and rug cleaning (at a cleaning facility).....	764020.....	1.67
Carpet and rug repair or dyeing	764011.....	1.86
Carpet laying.....	721023.....	2.38
Carpet manufacture	715036.....	0.68
Carpooling service.....	732037.....	1.81
Cartage — trucking	732019.....	2.83
Cash register installation, service, or repair...	764021.....	0.15
Cash register manufacture	715014.....	0.15
Cashing cheques	762019.....	0.15
Casino.....	761054.....	1.12
Casket manufacture	714034.....	1.62
Cat food canning.....	711017.....	2.44
Cat litter manufacture — clay	712005.....	2.39
Catering — airlines, bus lines, or trains.....	761052.....	2.32
Catering — construction sites and logging camps.....	761018.....	2.37
Catering — institutional.....	761035.....	0.58
Catering — mobile	761023.....	1.21
Catering — motion picture sets.....	761023.....	1.21
Catering (not elsewhere specified).....	761019.....	1.23
Cattle farming	701022.....	2.83
Causeway or jetty construction — earth and rock-filled.....	723010.....	1.69
Causeway or jetty construction or repair — structural concrete.....	722011.....	3.30
Cellular phone sales — retail	741013.....	0.60
Cellular phone service — telephone or telecommunication services	767007.....	0.66
Cellular tower erection, installation, service, or repair.....	721006.....	1.74
Cellulose film manufacture	713023.....	1.11
Cellulose insulation manufacture.....	714014.....	1.48
Cement block laying	721037.....	3.05
Cement manufacture	712004.....	1.17
Cemetery operation or cemetery board.....	764012.....	2.16
Central vacuum system installation or repair ...	721043.....	2.26
Ceramic finishing — clay ornaments.....	715001.....	0.68

Business undertaking	2026 classification unit number	2026 base premium rate
Ceramic finishing — clay tile	712005	2.39
Ceramic or terra cotta tile manufacture	712005	2.39
Ceramic product manufacture (not elsewhere specified)	712005	2.39
Cereal products manufacture	711007	2.58
Chainsaw repair or sharpening	764035	1.11
Chairlift operation	761038	4.07
Chamber of Commerce	762008	0.48
Charitable institution or organization	766009	0.40
Charter air services — fixed wing instrument flight rule	732017	0.91
Charter air services — fixed wing visual flight rule	732016	1.25
Charter air services — helicopter instrument flight rule	732041	0.52
Charter air services — helicopter visual flight rule	732021	1.29
Chartered accountants	762001	0.15
Chartered boat tours (other than sport fishing)	761050	1.26
Chartered bus (no tours)	732046	3.25
Chartered bus tours	761013	1.26
Chartered public school	765008	1.71
Chauffeur service	732022	1.81
Cheese manufacture	711005	1.15
Chemical brushing and weeding or chemical tree thinning or spacing	703002	2.16
Chemical engineering	763037	0.16
Chemical industry equipment (heavy) sales, rental, service, or repair	764028	1.74
Chemical manufacture — industrial	713001	0.63
Chemical pesticide, insecticide, or herbicide manufacture	713001	0.63
Chemical pulp and paper mill	714044	1.53
Chemical wholesale	742001	0.66
Cheque cashing	762019	0.15
Chicken catching	701020	1.55
Chicken farming	701020	1.55
Chicken hatchery	701020	1.55
Child development centre	766014	0.54
Childcare — in-home	764029	1.32
Children's camp — with overnight accommodation	761056	1.32
Children's variety camp — with no overnight accommodation	766007	2.50
Chimney cleaning	764066	2.19
Chinese medicine	766003	0.54
Chip hauling	732013	2.40
Chipping, wood chip manufacture	714028	2.39
Chiropractic services, chiropractic care, or chiropractic practice	766005	0.30
Chocolate manufacture (mass production — non-retail)	711006	1.36
Chocolate shop (little or no food preparation)	741026	1.26
Chopstick manufacture	714038	1.60
Christmas tree cutting	701018	1.63
Christmas tree farming	701018	1.63
Church	766016	0.40
Cider manufacture — alcoholic	711023	1.08
Cider manufacture — non-alcoholic	711018	1.47
Cinema	761046	0.71
Circus	761010	1.47
Civil engineering	763037	0.16
Claims adjudication	762021	0.15

Business undertaking	2026 classification unit number	2026 base premium rate
Clay brick or other clay product manufacture (not elsewhere specified)	712005	2.39
Clay digging or processing	704001	1.16
Clay ornament manufacture	715001	0.68
Clay pit	704001	1.16
Cleaning — automobiles	764010	0.95
Cleaning — buildings, external	764022	6.15
Cleaning — chimneys	764066	2.19
Cleaning — domestic	764018	1.84
Cleaning — heavy equipment	764050	1.73
Cleaning — janitorial	764014	1.03
Cleaning — windows	764057	6.16
Cleaning compound manufacture	713032	0.63
Clearing — land	721031	2.35
Clerical worker supply	762010	0.54
Clinics — medical	766015	0.30
Clock or watch manufacture	715022	0.68
Clock or watch sales and repair	741015	0.46
Closed-circuit TV service (CCTV)	767007	0.66
Closet system installation	721021	2.97
Cloth manufacture	715036	0.68
Cloth product manufacture (not elsewhere specified)	715008	0.68
Clothing — custom tailored	715012	0.68
Clothing or clothing accessory manufacture (not elsewhere specified)	715008	0.68
Clothing wholesale	742002	0.66
Coal exploration	763036	1.25
Coal hauling	732013	2.40
Coal mining — open pit	704005	1.61
Coal mining — underground	704013	1.09
Cocktail lounge	761034	0.58
Coffee roasting, packaging, or manufacture	711008	1.20
Coffee shop	761045	0.66
Coffin manufacture	714034	1.62
Cold storage — distribution centre	732012	3.42
Cold storage — warehouse operation	731005	1.95
Collection services	762029	0.59
College	765010	0.28
Cologne manufacture	713007	0.86
Coloured plastic pellet or bead concentrate manufacture	713007	0.86
Commercial artwork	762020	0.15
Commercial boiler installation or removal	721053	2.65
Commercial building construction	721028	0.64
Commercial building or property operation	761033	0.71
Commercial cardlock also engaged in fuel storage and distribution	732045	1.51
Commercial cardlock not engaged in fuel storage and distribution	741012	0.64
Commercial cleaning	764014	1.03
Commercial diving	764015	2.35
Commercial laundry	764016	1.96
Commercial marine vessel manufacture, service, or repair	712025	2.92
Commercial refrigeration or commercial air conditioning work	721008	1.55
Commercial retail sign shop (computer-generated signs such as banners and posters)	762049	0.64
Commercial salvage	721005	2.06
Commercial sign manufacture, or manufacture and install	715009	1.23
Commercial stock audit	762011	0.74
Commercial tank installation or removal	721053	2.65

Business undertaking	2026 classification unit number	2026 base premium rate
Commercials — post-production.....	763024	0.15
Commercials — production.....	763025	2.43
Communication system installation, service, or repair.....	764058	1.27
Communication system manufacture.....	715014	0.15
Community festivals or events (not elsewhere specified).....	761027	1.03
Community health support services.....	766006	4.54
Community recreation centre — municipally run	753004	3.71
Community recreation centre — non-municipally run	766007	2.50
Community service organization.....	766007	2.50
Community television service.....	767007	0.66
Companion services — hiring or providing....	764029	1.32
Composting.....	701004	2.90
Compressed gas manufacture	713006	0.63
Compressed sawdust fire log manufacture	714019	2.01
Computer access flooring.....	721021	2.97
Computer consulting (hardware and software).....	763007	0.15
Computer-generated imaging — motion picture, commercial, television post-production, or animation	763024	0.15
Computer installation	764058	1.27
Computer manufacture	715014	0.15
Computer network sales, service, or repair....	764058	1.27
Computer programming — custom.....	763007	0.15
Computer sales or rental.....	741013	0.60
Computer server storage services.....	763007	0.15
Computer service and repair	764021	0.15
Computer software package design and production.....	763007	0.15
Computer wholesale.....	742008	0.65
Concert — organizing or conducting	761027	1.03
Concert hall (with or without production support).....	761011	1.03
Concierge services.....	762032	0.15
Concrete beam manufacture, or manufacture and install — prestressed.....	712038	2.19
Concrete block manufacture	712006	2.09
Concrete cutting, coring, or drilling.....	721009	2.40
Concrete demolition — non-explosive	721003	2.45
Concrete forming (commercial).....	721052	2.41
Concrete mixing and delivery	712033	3.08
Concrete placing, finishing, surfacing, or repair.....	721010	2.40
Concrete product manufacture (not elsewhere specified).....	712006	2.09
Concrete pumping.....	721011	2.42
Concrete reinforcing	721012	2.95
Concrete testing — materials testing	763018	0.85
Condominium operation	761033	0.71
Cone picking.....	703016	3.14
Confectionery — manufacture (mass production — non-retail).....	711006	1.36
Confectionery — retail	741026	1.26
Conference or convention centre operation...	761015	0.93
Conservation group	762018	0.27
Constituency office	762012	0.15
Construction — house or other wood frame structure.....	721027	2.88
Construction — industrial, commercial, institutional, highrise residential buildings ..	721028	0.64

Business undertaking	2026 classification unit number	2026 base premium rate
Construction equipment (heavy) rental	764028	1.74
Construction labour supply	721013	1.82
Construction management — industrial, commercial, institutional, or highrise residential	721028	0.64
Construction management — wood frame construction or renovation work.....	721027	2.88
Construction management consulting.....	763037	0.16
Construction site layout	763021	0.83
Consulate	762012	0.15
Consulting — business	762006	0.15
Consulting — computer.....	763007	0.15
Consulting — construction management	763037	0.16
Consulting — engineering	763037	0.16
Consulting — forest management	763036	1.25
Consulting — interior design	763019	0.38
Consulting (not elsewhere specified).....	763011	0.41
Contact lens — exam and prescription.....	766013	0.30
Contact lens — manufacture	715022	0.68
Contact lens — retail sales.....	741015	0.46
Container hauling.....	732019	2.83
Container manufacture — cardboard or paper.....	714001	1.67
Container manufacture — plastic.....	713026	0.97
Container terminal — marine.....	732026	2.70
Contract mail delivery	732031	2.71
Control panel manufacture, installation, service, or repair	715014	0.15
Convalescent home — long-term care	766011	4.60
Convenience store	741030	0.94
Convenience store with a gas bar	741012	0.64
Conveyor system manufacture or installation..	712016	1.06
Cooperage or stave manufacture	714038	1.60
Cooperage stock manufacture	714032	1.92
Copper roofing — steep slope	721051	4.32
Cord manufacture	715010	1.17
Corn farming — grown for feed, flour, or cereal grain.....	701011	1.22
Corn farming — grown for fresh market.....	701025	1.22
Corner store.....	741030	0.94
Correctional services.....	753003	4.75
Corrosion control — electrical	763028	0.83
Cosmetic surgery — invasive.....	766021	0.54
Cosmetic surgery — non-invasive.....	761014	0.64
Cosmetics manufacture.....	713007	0.86
Cosmetics wholesale.....	742003	0.66
Cottage operation	761056	1.32
Counselling — religious organization.....	766016	0.40
Counselling clinic.....	766020	0.54
Courier service	732011	3.87
Court reporting.....	762022	0.15
Co-working or shared office space.....	762028	0.15
Craft piece manufacture.....	715001	0.68
Crane operation.....	721014	1.76
Crane rental — with operator	721014	1.76
Crane rental — without operator.....	764028	1.74
Crate manufacture.....	714031	2.36
Credit union.....	762019	0.15
Creek cleaning.....	764025	1.20
Crematorium operation.....	764012	2.16
Creosoting.....	714030	2.19
Crew transport — marine	732038	1.31
Crime prevention programs	766007	2.50
Crisis centre	766007	2.50

Business undertaking	2026 classification unit number	2026 base premium rate
Crop dusting or spraying — fixed wing aircraft.....	732015	1.28
Crop dusting or spraying — helicopter.....	732042	1.28
Cross-country ski operation.....	761032	1.50
Cross-docking services — distribution centre.....	732012	3.42
Cross-laminated timber manufacture.....	714009	1.80
Crushing — stone.....	704011	1.30
Cultivation — oyster.....	702004	2.29
Cultural centre.....	766007	2.50
Cultured marble product manufacture.....	713011	1.21
Cured meat product manufacture.....	711020	1.99
Curing hides.....	715001	0.68
Curling rink.....	761040	1.12
Cushion manufacture.....	715036	0.68
Custom brokerage — excluding handling of goods.....	762013	0.15
Custom brokerage — including handling of goods.....	762014	0.73
Custom computer programming.....	763007	0.15
Custom tailoring.....	715012	0.68
Custom transit.....	732047	3.03
Cut and cover tunnel construction.....	722009	1.01
Cylinder manufacture or rebuilding.....	712011	0.85

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Dairy farming.....	701005	1.39
Dam construction — earth and rock-filled.....	723010	1.69
Dam construction — structural concrete.....	722011	3.30
Dance club.....	761034	0.58
Dance hall operation.....	761015	0.93
Dance performance.....	761030	1.03
Dance school.....	765009	0.28
Dance therapy.....	766014	0.54
Data processing.....	762015	0.15
Dating service.....	762017	0.54
Daycare.....	764013	1.38
Debris removal.....	732018	2.98
Deck installation.....	721015	2.55
Decking application.....	721016	2.44
Decorating service — interior (implementing design).....	721027	2.88
De-icing aircraft.....	732003	3.02
Deli meat manufacture.....	711020	1.99
Delicatessen.....	741021	1.32
De-limbing felled trees.....	703011	2.13
Delivery service.....	732019	2.83
Demolition — buildings.....	721005	2.06
Dental instruments manufacture.....	712032	0.85
Dental laboratory.....	763012	0.30
Dental prosthetics.....	763012	0.30
Dental supply wholesale.....	742011	0.15
Dentistry or ancillary dental services.....	766008	0.30
Deodorant or antiperspirants manufacture.....	713007	0.86
Department store.....	741033	1.33
Depot — bulk oil.....	732045	1.51
Depot — various materials (not engaged in physical recycling of products).....	731004	1.92
Detailing boats.....	764045	1.24
Detection dog services.....	764046	1.34
Detective agency.....	762029	0.59
Detergent manufacture.....	713032	0.63
Detoxification centre.....	766002	2.42
Developmentally challenged care home — long-term care.....	766011	4.60

Business undertaking	2026 classification unit number	2026 base premium rate
Diagnostic laboratory.....	766022	0.40
Diagnostic radiology.....	766022	0.40
Diamond drilling.....	704010	2.53
Diaper supply.....	764016	1.96
Die making.....	712039	0.85
Die-casting.....	712008	2.39
Digging — water well.....	721056	2.45
Digital printing.....	762049	0.64
Digital wireless network operation.....	767007	0.66
Dimensional stock manufacture.....	714032	1.92
Dinner cruises.....	761050	1.26
Direct sales.....	762005	0.15
Directional drilling.....	721056	2.45
Disc jockey service.....	761030	1.03
Dispatch services.....	762007	0.15
Display booth rental and installation.....	721047	1.74
Distillery — brandy.....	711023	1.08
Distillery — except brandy.....	711002	0.84
Distribution centre.....	732012	3.42
Distribution of amusement, music, or vending machines or devices.....	764055	1.70
Distribution of dairy products.....	732019	2.83
Dive fishing.....	702005	7.89
Diving service — commercial.....	764015	2.35
Doctor's office.....	766015	0.30
Document copying.....	762049	0.64
Document scanning.....	762015	0.15
Document storage.....	762044	0.74
Documentary production.....	763025	2.43
Dog boarding.....	763020	1.46
Dog breeding.....	763020	1.46
Dog food canning.....	711017	2.44
Dog show — organizing or conducting.....	761027	1.03
Domestic animal breeding.....	763020	1.46
Domestic cleaning.....	764018	1.84
Donut shop.....	761035	0.58
Door assembly and installing — overhead or garage.....	721040	3.00
Door manufacture — glass.....	715020	1.87
Door manufacture — wood, flush.....	714007	2.02
Door manufacture — wood, pre-hung.....	714017	2.03
Door manufacture — wood, stile, and rail.....	714025	2.02
Door-to-door sales.....	762005	0.15
Drafting and designing — architectural.....	763004	0.15
Drapery cleaning.....	764069	1.22
Drapery cleaning — at a cleaning facility only.....	764020	1.67
Drapery manufacture.....	715013	0.68
Drapery track installation.....	764069	1.22
Drapery track manufacture.....	715003	0.78
Drawing, architectural drafting, or design.....	763004	0.15
Dredging (canals, harbours, etc.).....	722004	0.71
Drill and blast tunnel construction.....	722011	3.30
Drilling — diamond.....	704010	2.53
Drilling — oil or gas wells.....	704002	0.94
Drilling — seismic or shot hole.....	704010	2.53
Drilling — water wells, directional, foundational.....	721056	2.45
Drive-in theatre.....	761046	0.71
Driving range.....	761031	1.01
Driving school.....	765002	1.26
Drop-in centre — social services.....	766007	2.50
Drug detection — medical diagnostic laboratory.....	766022	0.40
Drug manufacture.....	713008	0.86

Business undertaking	2026 classification unit number	2026 base premium rate
Drug treatment centre.....	766002.....	2.42
Drug wholesale.....	742003.....	0.66
Drugstore.....	741013.....	0.60
Dry animal feed or other farm product wholesale.....	742007.....	1.38
Dry animal feed or supplement manufacture and/or packaging.....	711003.....	3.02
Dry bulk hauling.....	732013.....	2.40
Dry cleaning.....	764020.....	1.67
Dry cleaning equipment (heavy) sales, rental, service, or repair.....	764028.....	1.74
Dry dock construction or repair.....	722003.....	2.15
Dry dock operation.....	712025.....	2.92
Dry food product manufacture (not elsewhere specified).....	711007.....	2.58
Dry land sort.....	703004.....	2.00
Drywall manufacture.....	712004.....	1.17
Drywall work.....	721018.....	2.31
Duct insulation.....	721058.....	2.28
Ducts — cleaning and servicing.....	764066.....	2.19
Dump truck operation.....	732013.....	2.40
Dye manufacture.....	713001.....	0.63
Dyeing — carpets.....	764011.....	1.86
Dyke construction or repair — structural concrete.....	722011.....	3.30
E		
Earth and rock-filled structure construction...	723010.....	1.69
Earth-moving equipment (heavy) sales, rental, service, or repair.....	764028.....	1.74
Eavestrough installation or repair.....	721049.....	2.70
Eavestrough manufacture — sheet metal.....	712034.....	2.48
Editing — motion picture, commercial, television post-production, or animation services.....	763024.....	0.15
Educational program production.....	763025.....	2.43
Egg farming.....	701006.....	1.54
Elderly companion service.....	764029.....	1.32
Electric light and power plant construction (by an electric light and power company for the purpose of its business).....	767003.....	0.72
Electric light and power plant operation.....	767003.....	0.72
Electric lighting system — construction or installation (not elsewhere specified).....	721019.....	2.12
Electric motor armature rewinding.....	764002.....	1.08
Electric or electronic product or component manufacture (not elsewhere specified).....	715014.....	0.15
Electric utilities.....	767003.....	0.72
Electric welding.....	721057.....	2.47
Electrical control panel manufacture, installation, service, or repair.....	715014.....	0.15
Electrical corrosion control.....	763028.....	0.83
Electrical or electronic engineering.....	763037.....	0.16
Electrical supplies — retail.....	741014.....	1.14
Electrical supplies — wholesale.....	742012.....	0.54
Electrical switchgear manufacture, installation, service, or repair.....	712009.....	1.70
Electrical work.....	721019.....	2.12
Electronic equipment — installation.....	764058.....	1.27
Electronic equipment — manufacture.....	715014.....	0.15
Electronic equipment — sales or rental (other than electric hand tools).....	741013.....	0.60
Electronic equipment — service or repair at customer's premises.....	764037.....	1.68

Business undertaking	2026 classification unit number	2026 base premium rate
Electronic equipment — service or repair.....	764021.....	0.15
Electronic equipment — wholesale.....	742008.....	0.65
Electronic sign manufacture, or manufacture and install.....	715009.....	1.23
Electronics recycling (not engaged in physical recycling of products).....	731004.....	1.92
Electroplating.....	712014.....	2.25
Elementary school — private.....	765005.....	0.66
Elementary school — public.....	765008.....	1.71
Elevated approach — construction.....	722001.....	2.75
Elevator manufacture, installation, service, or repair.....	712010.....	1.39
Email service provider.....	767007.....	0.66
Embalming — funeral services.....	764027.....	0.49
Embassy — foreign.....	762012.....	0.15
Employers' association.....	762031.....	0.15
Employment agency.....	762017.....	0.54
Emu or ostrich farming.....	701020.....	1.55
Enamelling — metal or porcelain.....	712031.....	2.24
Engine installation or removal.....	764006.....	1.51
Engine manufacture or rebuilding.....	712011.....	0.85
Engine overhaul.....	764006.....	1.51
Engine service or repair — boats.....	764045.....	1.24
Engine service or repair — small.....	764035.....	1.11
Engineering consulting.....	763037.....	0.16
Engraving — stone lettering.....	712037.....	1.96
Engraving jewellery.....	741015.....	0.46
Envelope manufacture.....	714013.....	1.62
Environmental assessments involving field work.....	763036.....	1.25
Environmental conservation.....	762018.....	0.27
Equipment — light service or repair (less than 500 lb.).....	764035.....	1.11
Equipment (heavy) sales, rental, service, or repair (greater than 500 lb.).....	764028.....	1.74
Equipment manufacture or installation, heavy (greater than 500 lb.).....	712016.....	1.06
Equipment moving (where it is braced/jacked, and dolly wheels placed under it).....	722002.....	3.01
Equipment rental (light) (less than 500 lb.).....	741016.....	1.40
Equipment testing/inspection — heavy equipment (greater than 500 lb.).....	763028.....	0.83
Equipment testing/inspection — light equipment (less than 500 lb.).....	763018.....	0.85
Ergonomic assessment.....	766014.....	0.54
Escalator manufacture, installation, service, or repair.....	712010.....	1.39
Ethnic food store.....	741030.....	0.94
Event photography or videotaping.....	763027.....	0.50
Excavation work.....	721031.....	2.35
Excelsior manufacture — wood wool.....	714038.....	1.60
Executive search.....	762017.....	0.54
Exhibition — organizing or conducting.....	761027.....	1.03
Exotic poultry farming.....	701020.....	1.55
Exploration — oil or gas, coal, and mineral ...	763036.....	1.25
Exploration — seismic.....	704009.....	2.33
Explosives manufacture.....	713009.....	0.67
Exporting goods — excluding handling of goods.....	762013.....	0.15
Exporting goods — including handling of goods.....	762014.....	0.73
Exposition — organizing or conducting.....	761027.....	1.03
Extended care facility — long-term care.....	766011.....	4.60
Exterminating service.....	764054.....	1.01

Business undertaking	2026 classification unit number	2026 base premium rate
Eyewear manufacture	715022	0.68
Eyewear sales or repair	741015	0.46
F		
Fabric manufacture	715036	0.68
Fair — organizing or conducting	761027	1.03
Falling — mechanized	703014	2.21
Falling and bucking — manual	703013	2.07
Family counselling — private practice	766020	0.54
Family counselling — religious organization	766016	0.40
Family crisis support	766006	4.54
Farm equipment or parts sales, rental, service, repair, or leasing (greater than 500 lb.)	764028	1.74
Farm labour supply or farm services	701008	1.22
Farm market	741030	0.94
Farm supply wholesale	742007	1.38
Farming — berry	701003	1.13
Farming — cattle, bison, buffalo	701022	2.83
Farming — chicken	701020	1.55
Farming — christmas tree	701018	1.63
Farming — dairy	701005	1.39
Farming — egg	701006	1.54
Farming — fin fish	702001	2.51
Farming — fur-bearing animal	701010	1.54
Farming — grain	701011	1.22
Farming — hay or seed	701013	1.26
Farming — hog, pig	701014	1.54
Farming — llama	701022	2.83
Farming — mink	701010	1.54
Farming — ostrich or emu	701020	1.55
Farming — poultry	701020	1.55
Farming — rabbit	701010	1.54
Farming — sheep	701022	2.83
Farming — shellfish	702004	2.29
Farming — shiitake mushroom, oyster mushroom	701028	1.05
Farming — sod or turf	701024	1.24
Farming — vegetable	701025	1.22
Farming — white mushroom, button mushroom	701016	2.52
Farrier services	701030	2.82
Fascia installation or repair	721049	2.70
Fashion consulting (not elsewhere specified)	763011	0.41
Feed and supplement sales — animal, dry	742007	1.38
Feed lots	701009	2.85
Feed or supplement manufacture and/or packaging — animal, dry	711003	3.02
Fence installation	721015	2.55
Fence manufacture — chain link or wire	712041	2.43
Fence manufacture, or manufacture and install — wood	714033	2.47
Fence post manufacture	714037	2.19
Ferrous foundry	712013	2.34
Ferry operation	732014	1.83
Fertilizer manufacture — non-organic	713010	0.63
Festival or event, community-operated (not elsewhere specified)	761027	1.03
Fibreglass insulation manufacture	713012	1.31
Fibreglass product manufacture (not elsewhere specified)	713011	1.21
Field investigation and research	763036	1.25
Film distribution	742011	0.15
Film production	763025	2.43
Film set — off-site construction	715033	2.08

Business undertaking	2026 classification unit number	2026 base premium rate
Film set — on-site construction	721027	2.88
Filter manufacture	715035	0.68
Fin fish farming	702001	2.51
Financial analysis or financial planning or budget	762006	0.15
Financial or lending institution	762019	0.15
Financial planning service	762019	0.15
Finger-jointed lumber manufacture	714032	1.92
Finishing carpentry	721021	2.97
Fire and flood restoration	721022	2.62
Fire brigade	753004	3.71
Fire prevention equipment — sales, service, installation, or inspection	764024	1.09
Fire sprinkler system installation, or service ..	721043	2.26
Firelog manufacture — compressed sawdust ..	714019	2.01
Firelog manufacture — wax	713007	0.86
Fireplace installation or service — gas	721043	2.26
Fireproofing	721029	2.24
Firewood cutting (as a business)	714045	4.10
Firewood yard	714045	4.10
Fireworks — organizing or conducting	761027	1.03
Fireworks manufacture	713009	0.67
First aid service	766004	2.30
First Nations operations	753002	0.99
Fish canning	711010	2.11
Fish enhancement	764025	1.20
Fish farming — fin	702001	2.51
Fish farming — shell	702004	2.29
Fish fertilizer manufacture	711010	2.11
Fish hatchery	702002	2.29
Fish monitoring or counting	764025	1.20
Fish oil manufacture	711010	2.11
Fish packing	702010	7.89
Fish processing or fish reduction	711010	2.11
Fish research consulting (not elsewhere specified)	763011	0.41
Fish wholesale	742005	2.17
Fishboat manufacture, service, or repair	712025	2.92
Fishing — dive	702005	7.89
Fishing — gillnet	702006	7.89
Fishing — longline	702007	7.89
Fishing — seine	702008	7.89
Fishing — sport charter	761028	3.61
Fishing — trap	702007	7.89
Fishing — trawl	702009	7.89
Fishing — troll	702006	7.89
Fishing tackle manufacture	712032	0.85
Fitness centre and fitness instruction	761012	0.64
fixed wing aerial work or other specialty operations (not elsewhere specified)	732015	1.28
fixed wing instrument flight rule operation	732017	0.91
fixed wing visual flight rule operation	732016	1.25
Fixture manufacture — household, acrylic	713011	1.21
Flagging service — road	723009	2.09
Flakeboard manufacture — wood	714019	2.01
Flares manufacture	713009	0.67
Flatdeck hauling	732019	2.83
Flatdeck trailer manufacture	712040	2.98
Flat-top roofing	721036	3.11
Flea and tick treatment — pet grooming	763001	1.46
Flexible packaging manufacture — plastic	713023	1.11
Flight school	732007	1.25
Floation therapy	766003	0.54
Floating roof installation or removal	721053	2.65
Floor cleaning or waxing service	764014	1.03

Business undertaking	2026 classification unit number	2026 base premium rate
Floor covering installation (not elsewhere specified).....	721023	2.38
Floor laying — hardwood.....	721026	2.37
Flooring store.....	741029	1.07
Floral field production.....	701018	1.63
Floral greenhouse.....	701028	1.05
Florist shop — retail.....	741013	0.60
Flour mill.....	711011	1.85
Flume construction — earth and rock-filled... ..	723010	1.69
Flume construction or repair — structural concrete.....	722011	3.30
Flush door manufacture.....	714007	2.02
Flyer distribution.....	732031	2.71
Foam product manufacture.....	713013	1.37
Food bank.....	766009	0.40
Food concession (little or no food preparation).....	761045	0.66
Food court — restaurant.....	761035	0.58
Food demonstration.....	762030	1.26
Food processing equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Food product manufacture (not elsewhere specified).....	711012	1.92
Food testing.....	766022	0.40
Food wholesale.....	742006	2.19
Foot care (mobile).....	766006	4.54
Footwear manufacture.....	715029	0.96
Footwear wholesale.....	742002	0.66
Foreign embassy.....	762012	0.15
Forensic laboratory.....	766022	0.40
Forest firefighting — aerial, helicopter.....	732042	1.28
Forest firefighting — aerial, plane.....	732015	1.28
Forest firefighting — all aspects.....	703005	2.01
Forest management consulting services.....	763036	1.25
Forestry engineering.....	763037	0.16
Forestry surveys.....	763036	1.25
Forming — concrete.....	721052	2.41
Foster care.....	764029	1.32
Foundational drilling.....	721056	2.45
Foundry — ferrous.....	712013	2.34
Foundry — non-ferrous.....	712008	2.39
Foundry equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Framing.....	721024	1.88
Franchisor services.....	762045	0.66
Fraud investigation — corporate.....	762029	0.59
Freight damage inspection.....	762023	1.75
Freight forwarding — excluding handling of goods.....	762013	0.15
Freight forwarding — international, including handling of goods.....	762014	0.73
Freighting (not elsewhere specified).....	732019	2.83
Fresco painting.....	721042	2.66
Friendship centre.....	766007	2.50
Frozen dinner manufacture.....	711012	1.92
Fruit or vegetable canning, bottling, or processing.....	711013	2.13
Fruit or vegetable drink manufacture.....	711018	1.47
Fruit or vegetable packing or packaging.....	764026	2.74
Fruit or vegetable product manufacture (not elsewhere specified).....	711013	2.13
Fruit orchard.....	701017	1.77
Fuel cell manufacture.....	713003	0.16
Fuel station — marine.....	741012	0.64
Fuel storage tank operation.....	732045	1.51

Business undertaking	2026 classification unit number	2026 base premium rate
Fumigating service.....	764054	1.01
Fundraising organization.....	766009	0.40
Funeral and memorial services.....	764027	0.49
Fur goods manufacture.....	715008	0.68
Fur tannery.....	715001	0.68
Fur-bearing animal farming.....	701010	1.54
Furnace cleaning and servicing.....	764066	2.19
Furnace manufacture.....	712003	1.38
Furniture manufacture — metal.....	712021	2.42
Furniture manufacture — wood.....	714034	1.62
Furniture refinishing, stripping, painting, or restoration.....	714008	0.68
Furniture sales or rental.....	741031	1.36
Furniture steam cleaning.....	764011	1.86
Furniture store.....	741031	1.36
Furniture upholstery.....	714026	1.60
Fuse manufacture.....	712009	1.70
G		
Galvanizing.....	712014	2.25
Gaming house operation.....	761054	1.12
Garage door installation.....	721040	3.00
Garage door manufacture — wood.....	714007	2.02
Garages — auto service and repair.....	764006	1.51
Garages — parking.....	761029	1.00
Garbage collection service.....	732018	2.98
Garbage dump — operated by First Nations ..	753002	0.99
Garbage dump — operated by municipality ...	753004	3.71
Garbage dump — private.....	721031	2.35
Garden supply — retail.....	741011	1.21
Garden supply — wholesale.....	742015	0.62
Garden tool sharpening.....	741015	0.46
Gardening — hiring workers for own home maintenance.....	764059	3.12
Gardening or garden maintenance.....	764060	3.14
Gas bar.....	741012	0.64
Gas conversion — automobile.....	764006	1.51
Gas distribution — acetylene, oxygen, propane.....	732019	2.83
Gas fireplace installation or service.....	721043	2.26
Gas fireplace manufacture.....	712003	1.38
Gas fitting.....	721043	2.26
Gas manufacture — acetylene, oxygen, propane.....	713006	0.63
Gas or oil pipeline construction.....	721038	1.02
Gas or oil pipeline inspection.....	763028	0.83
Gas or oil production.....	713018	0.71
Gas or oil well drilling.....	704002	0.94
Gas or oil well servicing.....	704003	0.93
Gas utilities.....	767004	0.77
Gas-powered equipment (light) service, or repair.....	764035	1.11
Gas, natural, distribution system operation (exclusive of trans-provincial pipeline systems).....	767004	0.77
Gasket manufacture.....	715035	0.68
Gasoline sales — gas bar.....	741012	0.64
Gasoline sales — service station.....	741012	0.64
Gate manufacture — metal.....	712029	2.42
Gate manufacture or manufacture and install — wood.....	714033	2.47
Genealogy services.....	762035	0.15
General contracting — house, wood frame construction.....	721027	2.88

Business undertaking	2026 classification unit number	2026 base premium rate
General contracting — industrial, commercial, or residential highrise construction.....	721028	0.64
General hospital	766001	2.59
General labour supply (not elsewhere specified).....	721013	1.82
General retail	741013	0.60
General trucking (not elsewhere specified)....	732019	2.83
General wharf operations.....	732020	2.69
Geoduck cultivation.....	702004	2.29
Geological or geophysical engineering	763037	0.16
Geological, geophysical, or geochemical analysis.....	763037	0.16
Geological, geophysical, or geochemical fieldwork	763036	1.25
Geothermal drilling	721056	2.45
Gillnet fishing.....	702006	7.89
Glass bottle or jar reconditioning or manufacture.....	715020	1.87
Glass installation — auto.....	764004	1.46
Glass ornament manufacture.....	715001	0.68
Glass product manufacture (not elsewhere specified).....	715020	1.87
Glass recycling (remanufacturing).....	715020	1.87
Glass recycling (sorting).....	731004	1.92
Glass shop.....	715020	1.87
Glider instruction	732007	1.25
Glue manufacture.....	713015	0.74
Go-kart race track	761001	1.01
Golf club manufacture.....	712028	1.53
Golf club repair.....	741013	0.60
Golf course or golf range	761031	1.01
Golf instruction.....	761042	1.38
Gondola operation — in conjunction with park operations	761032	1.50
Gondola operation — in conjunction with ski hills	761038	4.07
Gondola operation — independent.....	761001	1.01
Graffiti removal (inside building).....	764014	1.03
Graffiti removal (outside).....	721041	2.35
Grain elevator	732025	2.69
Grain farming	701011	1.22
Grain hauling.....	732013	2.40
Granite cutting, dressing, shaping, or granite product manufacture.....	712037	1.96
Graphic design.....	762020	0.15
Gravel hauling	732013	2.40
Gravel or sand sales.....	741011	1.21
Gravel pit	704008	1.16
Gravel roofing work	721036	3.11
Gravelling roads, runways, or sidewalks	723004	1.39
Greenhouse — floral.....	701028	1.05
Greenhouse — vegetable.....	701029	0.66
Greenhouse kit manufacture.....	712024	2.17
Ground skidding.....	703006	2.10
Groundwater cleanup	764033	1.22
Group home — long-term care.....	766011	4.60
Group home (accommodation only).....	766017	6.27
Guide dog training.....	763003	1.46
Guided tour — outdoor sports	761028	3.61
Guided tour — sightseeing (not elsewhere specified).....	761013	1.26
Guitar manufacture	714038	1.60
Gun manufacture.....	712032	0.85
Gutter cleaning	764057	6.16
Gutter installation or repair.....	721049	2.70

Business undertaking	2026 classification unit number	2026 base premium rate
Gutter manufacture — sheet metal	712034	2.48
Gym.....	761012	0.64
Gyproc wholesale.....	742010	1.39
Gypsum or gypsum product manufacture	712004	1.17
Gypsum recycling	713024	2.12
H		
Hair product manufacture.....	713007	0.86
Hair removal	761014	0.64
Hair salon	761014	0.64
Halfway house (accommodation only).....	766017	6.27
Hall rental.....	761015	0.93
Hand picking — shellfish.....	702004	2.29
Hand tool sharpening	741015	0.46
Hand tools — wholesale.....	742012	0.54
Hand tools (electric) — service or repair.....	764035	1.11
Handbag manufacture or repair	715029	0.96
HandyDART service.....	732047	3.03
Handyman services.....	721027	2.88
Hang-gliding instruction.....	761042	1.38
Harbour commission or authority.....	732040	0.96
Harbour patrol.....	732040	0.96
Hardboard manufacture	714012	1.50
Hardware — packaging small items	764044	2.71
Hardware — retail.....	741013	0.60
Hardware — wholesale.....	742012	0.54
Hardwood floor laying or refinishing.....	721026	2.37
Hardwood flooring manufacture.....	714032	1.92
Hat manufacture.....	715008	0.68
Hatchery — fish.....	702002	2.29
Hatchery — poultry	701020	1.55
Hauling — dry bulk	732013	2.40
Hauling — flatdeck, container, tanker	732019	2.83
Hauling — gravel	732013	2.40
Hauling — liquid, livestock, lumber	732019	2.83
Hauling — logs.....	732044	2.36
Hay farming.....	701013	1.26
Hazardous waste cleanup — land pollution control.....	764033	1.22
Healing arts (not elsewhere specified).....	766003	0.54
Health care — in-home.....	766006	4.54
Health food store	741030	0.94
Hearing care provider.....	766020	0.54
Heating equipment insulation.....	721058	2.28
Heating supplies wholesale	742012	0.54
Heating system installation or service (not elsewhere specified)	721043	2.26
Heavy equipment inspection (greater than 500 lb.)	763028	0.83
Heavy equipment machinery or parts, manufacture or installation (greater than 500 lb.)	712016	1.06
Heavy equipment or machinery rental (excluding scaffolding supply, and installation).....	764028	1.74
Heavy equipment or machinery sales, service, or repair	764028	1.74
Heli-skiing tours	761028	3.61
Helicopter aerial work	732042	1.28
Helicopter instrument flight rule operation ...	732041	0.52
Helicopter logging	703019	2.07
Helicopter repair	764001	0.83
Helicopter sales.....	741001	1.28
Helicopter visual flight rule operation	732021	1.29


Business undertaking	2026 classification unit number	2026 base premium rate
Herb packaging or manufacture.....	711008	1.20
Herbicide manufacture.....	713001	0.63
Hide and pelt treatment (not elsewhere specified).....	715001	0.68
Hide curing, dressing, and trimming.....	715001	0.68
Highrise construction	721028	0.64
Highway guardrail manufacture, or manufacture and install.....	712027	2.18
Highway maintenance.....	723002	2.64
Highway, road, or parking lot line painting	723003	2.60
Hi-lead logging	703003	2.24
Hiring or providing domestic childcare.....	764029	1.32
Hiring workers for own home maintenance....	764059	3.12
Historic site	761039	0.84
Historical document assembly or display.....	761039	0.84
Hobby shop	741013	0.60
Hockey instruction.....	761042	1.38
Hog farming	701014	1.54
Hog fuel transport.....	732013	2.40
Hoisting or elevating equipment (heavy) sales, rental, service, or repair	764028	1.74
Home improvement centre	741014	1.14
Home inspection.....	763006	1.67
Home repairs (small) — hiring workers for own home maintenance	764059	3.12
Home sales — prepackaged	741014	1.14
Home share providers	764029	1.32
Home support service providers.....	766006	4.54
Home support services — residential employer or client support group society (medical or non-medical).....	764029	1.32
Homeopathy service.....	766003	0.54
Hop farming.....	701011	1.22
Horse and buggy tours.....	761013	1.26
Horse breeding.....	701023	2.84
Horse logging.....	703006	2.10
Horse race course	761040	1.12
Horse raising, boarding, or training	701023	2.84
Horse ranching	701023	2.84
Horse riding tours	761028	3.61
Horse trailer manufacture	712040	2.98
Horse trailer sales and service	764003	0.96
Horseshoeing.....	701030	2.82
Horticultural nursery	701018	1.63
Hose manufacture — rubber	713031	1.28
Hospital — acute care.....	766001	2.59
Hospital — animal.....	763032	0.72
Hospital — general.....	766001	2.59
Hospital — teaching, acute care.....	766001	2.59
Hostel	761056	1.32
Hot air ballooning	761013	1.26
Hot dog cart.....	761023	1.21
Hot tub cover manufacture	715005	1.17
Hot tub manufacture — fibreglass	713011	1.21
Hot tub manufacture — plastic moulded	713025	1.52
Hot tub manufacture — wood	714042	1.79
Hot tub or spa installation or structural repair	721044	2.86
Hot tub or spa maintenance.....	764067	1.01
Hotel	761056	1.32
House or other wood frame construction or renovation work.....	721027	2.88
House raising or structural moving of buildings or heavy equipment	722002	3.01
House rentals.....	761033	0.71

Business undertaking	2026 classification unit number	2026 base premium rate
House staging	763019	0.38
Houseboat manufacture.....	715034	2.96
Housecleaning services — homeowners hiring domestic cleaners.....	764059	3.12
Household furnishings wholesale	742015	0.62
Household or property maintenance — renovation or repair	721027	2.88
Housesitting	764029	1.32
Housing registry	761044	0.15
Hunting or trapping — wild animals (for harvest).....	701010	1.54
Hydraulic equipment (heavy) sales, rental, service, or repair	764028	1.74
Hydrocarbon transmission via pipeline.....	767005	0.85
Hypnotherapy service	766003	0.54
I Ice cream manufacture.....	711005	1.15
Ice cream parlour (little or no food preparation)	761045	0.66
Ice cream parlour (produces artisanal ice cream on-site).....	741026	1.26
Ice cream truck.....	761023	1.21
Ice distribution.....	732019	2.83
Ice harvesting.....	711018	1.47
Ice manufacture.....	711018	1.47
Ice manufacture — artificial.....	713001	0.63
Ice removal.....	723007	2.55
Ice rink.....	761040	1.12
Ice skate sharpening	741015	0.46
Illuminated sign installation or maintenance ...	721050	1.72
Illuminated sign leasing	741016	1.40
Illuminated sign manufacture, or manufacture and install	715009	1.23
Immigrant support services	766007	2.50
Immigration consulting — certified.....	762022	0.15
Importing goods — excluding handling of goods	762013	0.15
Importing goods — including handling of goods.....	762014	0.73
Improvement district.....	753004	3.71
Income tax service	762001	0.15
Independent living	766018	2.53
Industrial camp operations	761018	2.37
Industrial catering	761018	2.37
Industrial engineering	763037	0.16
Industrial equipment (heavy) sales, rental, service, or repair	764028	1.74
Industrial kiln furnace (heavy) sales, rental, service, or repair	764028	1.74
Industrial rubber belt manufacture, installation, service, or repair	713016	1.29
Industrial saw blade manufacture, sharpening, service, or repair.....	712017	2.18
Industrial testing — electrical corrosion control	763028	0.83
Industrial testing — materials or light equipment testing	763018	0.85
Industrial, commercial, institutional, or highrise residential construction.....	721028	0.64
In-home childcare.....	764029	1.32
Injection moulding — plastic products	713025	1.52
Ink cartridge recycling.....	764021	0.15
Ink manufacture	713007	0.86

Business undertaking	2026 classification unit number	2026 base premium rate
Insecticide — manufacture	713001	0.63
Insecticide — wholesale.....	742001	0.66
Installation of lawn irrigation systems	764060.....	3.14
Institutional catering	761035	0.58
In-store marketing.....	762030	1.26
Insulation manufacture — cellulose.....	714014	1.48
Insulation manufacture — fibreglass	713012	1.31
Insulation work or fireproofing	721029	2.24
Insurance services.....	762021	0.15
Integrated forest management.....	703008.....	2.26
Interior decorating or design consulting	763019	0.38
Interior designing — implementing design (construction-related).....	721027	2.88
Interior window tint and film installation	764069.....	1.22
Internet service provider	767007	0.66
Internet service via cable TV.....	767007	0.66
Interpreting services	762040.....	0.28
Intranet sales, service, or repair	764058.....	1.27
Introduction service.....	762017	0.54
Investigative agencies	762029	0.59
Investment — venture capital	762019	0.15
Investment services (not elsewhere specified).....	762019	0.15
Iron bed manufacture.....	712021	2.42
Ironwork installation — ornamental.....	721057	2.47
Ironwork manufacture — ornamental.....	712028	1.53
Irrigation equipment (heavy) sales, rental, service, or repair.....	764028.....	1.74
Irrigation system installation — lawn.....	764060.....	3.14
Irrigation system manufacture or installation — farm.....	712016	1.06
Irrigation work — operation.....	712016	1.06
IT labour supply	763007	0.15
J		
Janitorial services	764014	1.03
Jetty or causeway construction — earth and rock-filled	723010	1.69
Jetty or causeway construction — structural concrete.....	722011	3.30
Jewellery manufacture.....	715022	0.68
Jewellery sales and repair	741015	0.46
Jewellery wholesale	742015	0.62
Job search assistance.....	762017	0.54
Job skills training.....	766010	1.81
Juice bar	761035	0.58
Juice bar — off-site preparation	761045	0.66
Jukebox distribution or service.....	764055.....	1.70
K		
Karaoke lounge.....	761034	0.58
Karaoke service.....	761030	1.03
Kayak manufacture — fibreglass.....	713011.....	1.21
Kayak manufacture — metal or aluminum.....	712034	2.48
Kayaking tours.....	761028	3.61
Kennel.....	763020	1.46
Key cutting	741015	0.46
Key cutting — locksmithing	764034	1.21
Keyboard musical instrument manufacture — wood.....	714038	1.60
Kiln — lime.....	712004	1.17
Kiln drying of lumber.....	714004	1.85
Kindergarten — private.....	765005.....	0.66
Kindergarten — public.....	765008.....	1.71

Business undertaking	2026 classification unit number	2026 base premium rate
Knife sharpening	741015.....	0.46
Knitting mill.....	715036	0.68
Kraft paper roll manufacture	714044	1.53
L		
Laboratory research.....	766022	0.40
Labour relations — legal.....	762022	0.15
Labour supply — clerical worker	762010	0.54
Labour supply — construction or general.....	721013	1.82
Labour supply — domestic helpers	764029.....	1.32
Labour supply — farm services.....	701008.....	1.22
Labour supply — general retail.....	741013.....	0.60
Labour supply — greenhouse workers.....	701029.....	0.66
Labour supply — hospitality industry.....	761019.....	1.23
Labour supply — IT.....	763007	0.15
Labour supply — large retail.....	741033	1.33
Labour supply — nursing	766006.....	4.54
Labour supply — warehouse	731005	1.95
Labour union.....	762041	0.54
Ladder manufacture — metal	712021	2.42
Ladder manufacture — wood	714038	1.60
Laminate flooring installation	721026	2.37
Laminated beam manufacture	714009.....	1.80
Laminated structural wood product manufacture	714009.....	1.80
Laminating plastic	764044.....	2.71
Land clearing or grading.....	721031	2.35
Land development.....	721031	2.35
Land pollution control	764033	1.22
Land surveying	763021	0.83
Land title searches	762035	0.15
Landfill site operation — private	721031	2.35
Landfill site operation — public	753004.....	3.71
Landscaping.....	764060.....	3.14
Landscaping supply	741011	1.21
Large household appliance manufacture	712018	0.96
Laser hair removal.....	761014.....	0.64
Laser surgery	766021	0.54
Lath manufacture	714031	2.36
Lathing work	721042	2.66
Laundromat (full-serve and self-serve).....	764020.....	1.67
Laundry equipment (heavy) sales, rental, service, or repair.....	764028.....	1.74
Law enforcement.....	753003.....	4.75
Law office.....	762022	0.15
Lawn bowling facility	761031.....	1.01
Lawn maintenance.....	764060.....	3.14
Lawn maintenance — hiring workers for own home maintenance	764059.....	3.12
Lawnmower blade sharpening.....	741015.....	0.46
Lawnmower service or repair	764035.....	1.11
Laxative manufacture.....	713008.....	0.86
Lead casting manufacture — ferrous foundry.....	712013.....	2.34
Learning centre.....	765009.....	0.28
Leather goods repair.....	715029	0.96
Leather manufacture	715029	0.96
Leather product manufacture	715029	0.96
Legal services.....	762022	0.15
Legion	761057	0.62
Leisure craft sales and service (not elsewhere specified).....	764045.....	1.24
Lending institution.....	762019	0.15
Library	765003.....	0.53

Business undertaking	2026 classification unit number	2026 base premium rate
Library board	765003	0.53
Licensed public house or lounge	761034	0.58
Life and job skills training	766010	1.81
Life raft manufacture — rubber	713030	1.25
Light and power plant	767003	0.72
Light equipment testing or inspection (less than 500 lb.)	763018	0.85
Light equipment, machinery, or parts wholesale (less than 500 lb.)	742008	0.65
Light industrial equipment, machinery, or power tool manufacture (less than 500 lb.)	712018	0.96
Light industrial equipment, machinery, or power tool rental (less than 500 lb.)	741016	1.40
Light industrial equipment, machinery, or power tool service or repair (less than 500 lb.)	764035	1.11
Lighting fixture manufacture	715024	0.24
Lighting fixture or system installation, service, or repair	721019	2.12
Lime kiln or lime manufacture	712004	1.17
Lime quarry	704008	1.16
Limousine service	732022	1.81
Line cutting, slashing	721031	2.35
Line painting — highway or parking lots	723003	2.60
Linen supply	764016	1.96
Linen wholesale	742002	0.66
Linoleum floor laying	721023	2.38
Liquefied gas manufacture	713006	0.63
Liquid dairy product manufacture	711015	1.17
Liquid hauling	732019	2.83
Liquid moulding plastic products	713027	1.05
Liquor store	741032	1.47
Lithographing	762049	0.64
Lithographing industry equipment (heavy) sales, rental, service, or repair	764028	1.74
Live performance road house	761011	1.03
Live performance venue	761011	1.03
Live theatre — with production support	761011	1.03
Live theatre — without production support	761011	1.03
Livestock auctioning	701005	1.39
Livestock hauling	732019	2.83
Loading or unloading goods (not elsewhere specified)	732023	2.47
Local area network sales, service, or repair	764058	1.27
Local government and related operations	753004	3.71
Lock installation, repairs, re-keying	764034	1.21
Locker rental	761047	0.93
Locksmithing	764034	1.21
Lodge operation	761056	1.32
Lodging house	761056	1.32
Log booming	703009	2.11
Log grading	763022	1.16
Log hauling	732044	2.36
Log home construction	721027	2.88
Log home package manufacture, or manufacture and install	714018	2.36
Log loading	703006	2.10
Log peeling	714037	2.19
Log processing	703011	2.13
Log salvage — marine	703009	2.11
Log scaling	763022	1.16
Log sorting	703004	2.00
Log towing — marine	732024	2.29
Log wholesale, trading	742009	1.42

Business undertaking	2026 classification unit number	2026 base premium rate
Logged area inspection, forest management services	763036	1.25
Logging equipment (heavy) sales, rental, service, or repair	764028	1.74
Logging road construction or maintenance	703012	2.26
Long distance telephone service	767007	0.66
Longline fishing	702007	7.89
Longlining (not elsewhere specified)	732042	1.28
Longshoreman services	732036	2.69
Long-term care	766011	4.60
Loss prevention, retail	764046	1.34
Lottery kiosk	741013	0.60
Lounge	761034	0.58
Low-slope roofing	721036	3.11
Luggage manufacture	715029	0.96
Luggage repair — leather	715029	0.96
Lumber — kiln drying	714004	1.85
Lumber — wholesale or lumber yard	742010	1.39
Lumber hauling	732019	2.83
Lumber remanufacture (where not part of a sawmill operation and where not elsewhere specified)	714032	1.92
 Macaroni manufacture	711007	2.58
Machine shop	712020	1.99
Machinery — heavy, rental (greater than 500 lb.)	764028	1.74
Machinery — heavy, sales (greater than 500 lb.)	764028	1.74
Machinery manufacture or installation — heavy (greater than 500 lb.)	712016	1.06
Machinery moving — heavy	722002	3.01
Machinery or parts wholesale (less than 500 lb.)	742008	0.65
Magazine distribution	732031	2.71
Magnetic healing service	766003	0.54
Mail delivery	732031	2.71
Mailbox rentals	762049	0.64
Mailing service	762049	0.64
Major household appliance installation, service, or repair	764037	1.68
Major household appliance manufacture	712018	0.96
Management consulting	762006	0.15
Manicures	761014	0.64
Manual tree falling and bucking	703013	2.07
Manufactured home installation or repair	721027	2.88
Manufactured home manufacture, or manufacture and install (not elsewhere specified)	715033	2.08
Map production (no printing)	762043	0.15
Map reproduction	762047	0.65
Mapping field work	763021	0.83
Marble cutting, dressing, shaping, or marble product manufacture	712037	1.96
Marina operation	761051	1.26
Marine bulk terminal	732025	2.69
Marine cargo inspection	762023	1.75
Marine container terminal	732026	2.70
Marine inspection	764015	2.35
Marine log salvage	703009	2.11
Marine log towing	732024	2.29
Marine piloting	732040	0.96
Marine pleasure craft manufacture	715034	2.96

Business undertaking	2026 classification unit number	2026 base premium rate
Marine pleasure craft structural repair.....	764051	2.87
Marine pollution control.....	764033	1.22
Marine railway — operation.....	712025	2.92
Marine salvage.....	732008	2.37
Marine salvage — commercial diving.....	764015	2.35
Marine service station.....	741012	0.64
Marine ship agency and related services.....	762024	0.15
Marine sightseeing tours.....	761050	1.26
Marine trash or debris collection.....	732008	2.37
Marine vessel structural inspection.....	763034	0.78
Marine vessel surveying.....	763034	0.78
Market research.....	762007	0.15
Marketing.....	762004	0.54
Marketing board.....	762031	0.15
Marriage counselling.....	766020	0.54
Martial arts instruction.....	761042	1.38
Masonry.....	721037	3.05
Mass timber panel manufacture.....	714009	1.80
Massage parlour.....	761014	0.64
Massage therapy — non-registered.....	766003	0.54
Massage therapy — registered.....	766012	0.54
Mat manufacture — rubber.....	713030	1.25
Matches manufacture.....	714038	1.60
Material-handling equipment (heavy) rental... (less than 500 lb.).....	764028	1.74
Materials or light equipment testing (less than 500 lb.).....	763018	0.85
Materials testing for the construction industry.....	763018	0.85
Maternity care — in-home.....	766003	0.54
Mattress manufacture — rubber.....	713030	1.25
Mattress or box spring manufacture.....	715026	1.70
Mattress recycling (dismantling).....	714026	1.60
Meals on Wheels program.....	766007	2.50
Meat canning.....	711017	2.44
Meat cutting, packing, or processing.....	711017	2.44
Meat pie manufacture.....	711012	1.92
Meat salting, smoking, or dry pickling.....	711020	1.99
Meat wholesale (no cutting or processing).....	742006	2.19
Mechanical amusement ride operation.....	761010	1.47
Mechanical bus service.....	764006	1.51
Mechanical engineering.....	763037	0.16
Mechanical insulation.....	721058	2.28
Mechanical pulp and paper mill.....	714044	1.53
Mechanized tree falling.....	703014	2.21
Mechanized tunnel-boring construction.....	722010	2.73
Media monitoring.....	762004	0.54
Mediation — consumer, business.....	762031	0.15
Mediation — disputes, labour relations.....	762022	0.15
Medical clinic.....	766015	0.30
Medical equipment (reconditioned) sales.....	764037	1.68
Medical equipment installation, service, or repair.....	764037	1.68
Medical equipment manufacture.....	715014	0.15
Medical instrument manufacture.....	712032	0.85
Medical laboratory.....	766022	0.40
Medical or surgical instrument wholesale.....	742011	0.15
Medical practice.....	766015	0.30
Medical research laboratory.....	766022	0.40
Medical supplies wholesale.....	742011	0.15
Medicine manufacture.....	713008	0.86
Metal bed, furniture, shelving, or ladder manufacture.....	712021	2.42
Metal building — pre-engineered construction.....	721020	2.79
Metal can or tinware product manufacture.....	712028	1.53

Business undertaking	2026 classification unit number	2026 base premium rate
Metal door manufacture.....	712024	2.17
Metal enamelling.....	712031	2.24
Metal fabrication shop — sheet metal.....	712034	2.48
Metal fabrication shop — structural steel.....	712027	2.18
Metal fastener manufacture.....	712041	2.43
Metal pergola, patio cover, and rollshutters/screen manufacture, or manufacture and installation services.....	712024	2.17
Metal pipe or fitting manufacture, or manufacture and install.....	712026	2.57
Metal product assembly — small.....	712028	1.53
Metal product manufacture — sheet metal... Metal product manufacture — small.....	712034	2.48
Metal product manufacture (not elsewhere specified).....	712028	1.53
Metal products wholesale (not elsewhere specified).....	742012	0.54
Metal railing or gate manufacture.....	712029	2.42
Metal recycling.....	712030	2.12
Metal stamping.....	712028	1.53
Metal wholesale (primary form).....	742014	2.72
Metalware manufacture — small (not elsewhere specified).....	712028	1.53
Metalwork installation — ornamental.....	721057	2.47
Metalworking equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Microfilming.....	763027	0.50
Microwave oven service or repair.....	764021	0.15
Microwave tower erection, installation, service, or repair.....	721006	1.74
Midwifery.....	766003	0.54
Milk manufacture.....	711015	1.17
Mill equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Milling — flour or rice.....	711011	1.85
Mineral exploration.....	763036	1.25
Mini golf.....	761001	1.01
Mini storage.....	761047	0.93
Mining — clay.....	704001	1.16
Mining — coal (open pit).....	704005	1.61
Mining — coal (underground).....	704013	1.09
Mining — mineral (open pit).....	704006	1.21
Mining — mineral (underground).....	704013	1.09
Mining — placer.....	704007	2.41
Mining engineering.....	763037	0.16
Mining equipment (heavy) rental.....	764028	1.74
Mink farming.....	701010	1.54
Mirror manufacture.....	715020	1.87
Missing person investigation.....	762029	0.59
Missionary work — religious.....	766016	0.40
Miticides manufacture.....	713001	0.63
MLA office.....	762012	0.15
Mobile catering.....	761023	1.21
Mobile foot care.....	766006	4.54
Mobile or manufactured home park operation.....	761033	0.71
Mobile or manufactured home towing.....	732029	2.66
Mobile welding.....	721057	2.47
Modeling — booking or talent agency.....	762026	0.54
Modeling school.....	765009	0.28
Modular building manufacture, or manufacture and install (not elsewhere specified).....	715033	2.08
Monument lettering or setting.....	712037	1.96
Mop manufacture.....	715036	0.68

Business undertaking	2026 classification unit number	2026 base premium rate
Mortgage brokerage.....	762019	0.15
Mosque	766016	0.40
Motel	761056	1.32
Motion picture — post-production.....	763024	0.15
Motion picture production	763025	2.43
Motion picture theatre.....	761046	0.71
Motor (heavy) sales, rental, service, or repair ..	764028	1.74
Motor home manufacture	715033	2.08
Motor home sales, service, and rental	764047	1.39
Motor vehicle driving school.....	765002	1.26
Motorcycle rental.....	741006	1.28
Motorcycle sales and service.....	764045	1.24
Mould remediation	721001	2.74
Moulded rubber goods manufacture	713031	1.28
Moulding manufacture — wood.....	714035	1.41
Moulding wholesale	742012	0.54
Mountain guiding.....	761028	3.61
Movie editing.....	763024	0.15
Movie production	763025	2.43
Movie theatre.....	761046	0.71
Moving and storage.....	732030	2.51
Moving sidewalk manufacture, installation, service, or repair	712010	1.39
MRI clinic	766022	0.40
Mucilage manufacture.....	713015	0.74
Muffler shop — auto	764006	1.51
Multicultural centre.....	766007	2.50
Municipal corporation.....	753004	3.71
Municipal parks board	753004	3.71
Municipal school board	765008	1.71
Municipal town planning board.....	753004	3.71
Municipal water board	753004	3.71
Munitions manufacture	713009	0.67
Museum	761039	0.84
Music hall.....	761011	1.03
Music school	765009	0.28
Music shop	741018	0.46
Music therapy.....	766014	0.54
Musical instrument manufacture	714038	1.60
Musician (not elsewhere specified).....	761030	1.03
N		
Nail manufacture.....	712041	2.43
Nanny services	764029	1.32
Natural gas conversion — automobile.....	764006	1.51
Natural gas distribution system, operation ..	767004	0.77
Natural gas or oil pipeline construction	721038	1.02
Natural gas or oil pipeline inspection.....	763028	0.83
Natural gas or oil pipeline operation	767005	0.85
Nature tours	761013	1.26
Naturopathy service.....	766003	0.54
Navigation services — air.....	763035	0.52
Navigation services — marine	732040	0.96
Neighbourhood Watch program	766007	2.50
Neon sign installation or maintenance	721050	1.72
Neon sign manufacture, or manufacture and install.....	715009	1.23
Net manufacture.....	715010	1.17
Newspaper delivery	732031	2.71
Newspaper publishing and printing	762047	0.65
Newsprint roll manufacture	714044	1.53
Nightclub	761034	0.58
Non-alcoholic beverage manufacture	711018	1.47
Non-destructive testing — heavy equipment (greater than 500 lb.)	763028	0.83

Business undertaking	2026 classification unit number	2026 base premium rate
Non-destructive testing — light equipment (less than 500 lb.).....	763018	0.85
Non-ferrous foundry.....	712008	2.39
Noodle manufacture	711007	2.58
Notary public.....	762022	0.15
Nurse practitioner — primary care medical practice	766015	0.30
Nursery — horticultural or ornamental	701018	1.63
Nursery — turf or sod.....	701024	1.24
Nursery school.....	764013	1.38
Nursing care — in-home	766006	4.54
Nursing home	766011	4.60
Nut and bolt manufacture	712041	2.43
Nutrition or dietary counselling	766020	0.54
Nylon product manufacture (not elsewhere specified)	715005	1.17
O		
Obedience school — pets.....	763003	1.46
Occupational therapy	766014	0.54
Occupational therapy — in-home.....	766006	4.54
Office aquarium service.....	764041	1.67
Office plant services or rental	764041	1.67
Office service — packaged	762028	0.15
Off-road equipment (heavy) sales, rental, service, or repair	764028	1.74
Off-track racing centre	761054	1.12
Oil depot	732045	1.51
Oil distribution — trucking.....	732019	2.83
Oil or gas exploration	763036	1.25
Oil or gas pipeline construction or repair	721038	1.02
Oil or gas production.....	713018	0.71
Oil or gas transmission (oil or gas pipeline) ...	767005	0.85
Oil or gas well drilling.....	704002	0.94
Oil or gas well servicing	704003	0.93
Oil or natural gas pipeline operation	767005	0.85
Oil or natural gas pipelines — inspection	763028	0.83
Oil recycling.....	713036	0.64
Oil refining	713036	0.64
Oil spill cleanup — land or marine pollution control.....	764033	1.22
Oil well drilling equipment (heavy) rental.....	764028	1.74
Oilfield equipment (heavy) sales, rental, service, or repair	764028	1.74
Oilfield facility construction	721038	1.02
Oilfield hauling	732019	2.83
Oilfield supervision (contracting to oil or gas production company).....	713018	0.71
On-road utility vehicle sales, service, or rental.....	764047	1.39
Open pit coal mining	704005	1.61
Open pit metal or mineral mining	704006	1.21
Optical goods manufacture (mass-produced, non-retail)	715022	0.68
Optometry.....	766013	0.30
Orchard	701017	1.77
Orchestra.....	761030	1.03
Ore reduction — open pit	704006	1.21
Ore reduction — underground	704013	1.09
Organizing or conducting special events (not elsewhere specified)	761027	1.03
Organizing or operating a private camp (with overnight accommodation).....	761056	1.32
Oriented strand board manufacture	714012	1.50
Ornament manufacture	715001	0.68

Business undertaking	2026 classification unit number	2026 base premium rate
Ornamental grasses nursery	701018	1.63
Ornamental ironwork manufacture	712028	1.53
Ornamental ironwork or metal installation	721057	2.47
Ornamental nursery	701018	1.63
Ornamental plant rental	764041	1.67
Orthodontics	766008	0.30
Orthopy service	766003	0.54
Orthotics manufacture, sales, service, or repair	715028	0.68
Ostrich or emu farming	701020	1.55
Outboard motor repair or service	764045	1.24
Outdoor sport or adventure tours	761028	3.61
Out-of-province operation — administration	762003	0.15
Outreach program	766007	2.50
Overhead door installation	721040	3.00
Overnight and short-term accommodation (not elsewhere specified)	761056	1.32
Overnight rental accommodation (not elsewhere specified)	761056	1.32
Overpass construction	722001	2.75
Oxygen distribution — compressed or liquefied	732019	2.83
Oxygen manufacture — compressed or liquefied	713006	0.63
Oyster cultivation	702004	2.29
Oyster mushroom farming	701028	1.05
P		
Packaged building supplies wholesale	742012	0.54
Packaged petroleum products wholesale	742010	1.39
Packaging of articles — plastic	764044	2.71
Packaging topsoil, peat, or other similar gardening materials	712004	1.17
Packing fruit or vegetables	764026	2.74
Packing meat	711017	2.44
Paging service — telephone or telecommunication services	767007	0.66
Paint manufacture	713020	1.22
Paintball facility	761001	1.01
Painting — highway, road, or parking lot lines	723003	2.60
Painting — interior or exterior building	721041	2.35
Painting — steel frame or bridge	722005	2.09
Painting and autobody work	764007	1.47
Pallet manufacture	714031	2.36
Palliative care facility	766019	1.03
Panels — electrical, control, manufacture, installation, service, or repair	715014	0.15
Paper bag manufacture	714013	1.62
Paper box manufacture	714001	1.67
Paper container manufacture	714001	1.67
Paper mill (chemical or mechanical)	714044	1.53
Paper product manufacture (not elsewhere specified)	714013	1.62
Paper recycling	714014	1.48
Paper recycling depot (includes salvage and bailing, but not physical recycling of products)	731004	1.92
Paper shredding service	764042	1.68
Parachuting instruction	732015	1.28
Paralegal services	762022	0.15
Parasailing	761028	3.61
Parasite detection — medical diagnostic laboratory	766022	0.40

Business undertaking	2026 classification unit number	2026 base premium rate
Paratransit	732047	3.03
Parcel delivery service	732011	3.87
Park interpretation — guided tour	761013	1.26
Park maintenance	761049	2.18
Park operation other than municipal (not elsewhere specified)	761032	1.50
Parkade operation	761029	1.00
Parking lot cleaning — pressure washing	764022	6.15
Parking lot curb manufacture	712006	2.09
Parking lot operation	761029	1.00
Parking lot or road line painting	723003	2.60
Parking meter distribution and servicing	764055	1.70
Parks board — municipal	753004	3.71
Parquet floor laying or refinishing	721026	2.37
Particle board manufacture	714012	1.50
Partitions manufacture — glass	715020	1.87
Party boat tours	761050	1.26
Party supply	741019	1.66
Passenger air services — fixed wing instrument flight rule	732017	0.91
Passenger air services — fixed wing visual flight rule	732016	1.25
Passenger air services — helicopter instrument flight rule	732041	0.52
Passenger air services — helicopter visual flight rule	732021	1.29
Pasta products manufacture	711007	2.58
Pathology laboratory	766022	0.40
Patio covers, metal pergola, and roll shutters/screen manufacture, or manufacture and installation services	712024	2.17
Patrol service	764046	1.34
Pattern making — wood	714042	1.79
Paving services	723004	1.39
Pawn shop	741013	0.60
Payroll service	762001	0.15
Peach orchard	701017	1.77
Peanut butter manufacture	711012	1.92
Peat digging or processing	704001	1.16
Pediatric care — in-home	766006	4.54
Pedicures	761014	0.64
Pelt and hide treatment (not elsewhere specified)	715001	0.68
Performing arts	761030	1.03
Perfume manufacture	713007	0.86
Periodical publishing and printing	762047	0.65
Periodontics	766008	0.30
Personal assistants	761058	0.55
Personal care — in-home	766006	4.54
Personal trainer (fitness)	761012	0.64
Pest control service	764054	1.01
Pesticide manufacture	713001	0.63
Pet adoption	763002	1.46
Pet breeding	763020	1.46
Pet care — in-home	764029	1.32
Pet grooming	763001	1.46
Pet hospital	763032	0.72
Pet sitting	764029	1.32
Petrochemical manufacture	713001	0.63
Petroleum engineering	763037	0.16
Petting zoo	761032	1.50
Pewter products manufacture — small	712028	1.53
Pharmaceutical development	766022	0.40
Pharmaceutical manufacture	713008	0.86
Pharmaceutical wholesale	742003	0.66

Business undertaking	2026 classification unit number	2026 base premium rate
Pharmacy	741013	0.60
Phenol manufacture	713001	0.63
Phenolic resin manufacture	713015	0.74
Photo film processing	763027	0.50
Photo surveillance system sales, service, or repair	764058	1.27
Photocopier (large) installation, service, or repair	764037	1.68
Photocopying services	762049	0.64
Photographic film processing	763027	0.50
Photographic services	763027	0.50
Photography studio	763027	0.50
Physical rehabilitation	766014	0.54
Physically challenged person care — long term	766011	4.60
Physically challenged person care — residential employer or client support group society	764029	1.32
Physician professional services	766015	0.30
Physiotherapy	766014	0.54
Physiotherapy — in-home	766006	4.54
Physiotherapy equipment installation, service, or repair	764037	1.68
Physiotherapy equipment manufacture	715014	0.15
Piano manufacture	714038	1.60
Piano tuning	741018	0.46
Pickup truck canopy manufacture — metal	712040	2.98
Picnic ground maintenance	761049	2.18
Picture framing	741020	0.46
Pier construction or repair	722003	2.15
Piercing — body	761014	0.64
Pig farming	701014	1.54
Pile driving	722004	0.71
Pilot car service	732032	3.42
Pine cone picking	703016	3.14
Pipe fitting manufacture, or manufacture and install — metal	712026	2.57
Pipe insulation	721058	2.28
Pipe manufacture — plastic	713028	1.48
Pipe manufacture — wood	714038	1.60
Pipeline construction — oil or natural gas	721038	1.02
Pipeline inspection or monitoring — oil or natural gas	763028	0.83
Pipeline maintenance (as a business)	767005	0.85
Pipeline operation — oil or natural gas	767005	0.85
Pipeline welding	721057	2.47
Piston manufacture	712011	0.85
Pitch and putt golf course	761031	1.01
Placer mining	704007	2.41
Planetarium	761039	0.84
Planing mill	714032	1.92
Plant care — in-home	764018	1.84
Plant harvesting — wild	701008	1.22
Plant servicing or rental — residential, office, or public building	764041	1.67
Plaster ornament manufacture	715001	0.68
Plastering work	721042	2.66
Plastic article assembly — small	713031	1.28
Plastic bag manufacture	713023	1.11
Plastic bead or pellet manufacture	713015	0.74
Plastic bottle or container manufacture	713026	0.97
Plastic colour concentrate manufacture	713007	0.86
Plastic film extrusion	713023	1.11
Plastic flexible packaging manufacture	713023	1.11

Business undertaking	2026 classification unit number	2026 base premium rate
Plastic industry equipment (heavy) sales, rental, service, or repair	764028	1.74
Plastic laminating, packing, or packaging (not elsewhere specified)	764044	2.71
Plastic packaging of articles (not elsewhere specified)	764044	2.71
Plastic product manufacture (by blow moulding)	713026	0.97
Plastic product manufacture (by profile extrusion)	713028	1.48
Plastic product manufacture (by rotational moulding or liquid moulding)	713027	1.05
Plastic product manufacture (by thermoforming, injection moulding, or other moulding processes) (not elsewhere specified)	713025	1.52
Plastic product manufacture (post-extrusion fabrication)	713029	1.05
Plastic recycling	713024	2.12
Plating with precious metals	715022	0.68
Plating, equipment or parts	712014	2.25
Plating, small metal or plastic articles	712014	2.25
Playground and workout equipment installation	764060	3.14
Playhouse — with production support	761011	1.03
Playhouse — without production support	761011	1.03
Playschool	764013	1.38
Pleasure boat manufacture	715034	2.96
Pleasure boat sales and service	764045	1.24
Plumbing installation or repair	721043	2.26
Plumbing supplies — retail	741014	1.14
Plumbing supplies — wholesale	742012	0.54
Plywood manufacture	714027	1.43
Plywood wholesale	742010	1.39
Podiatry service	766015	0.30
Poison detection — medical diagnostic laboratory	766022	0.40
Poker club	761054	1.12
Pole or post manufacture — wood	714037	2.19
Police force (non-federal)	753003	4.75
Pool cleaning	764067	1.01
Pool equipment service and repair	764067	1.01
Pool hall	761001	1.01
Pool installation or structural repair	721044	2.86
Pool maintenance	764067	1.01
Pop manufacture	711018	1.47
Popcorn manufacture (mass production — non-retail)	711006	1.36
Popcorn shop	741026	1.26
Porcelain enamelling	712031	2.24
Portable crushing	712030	2.12
Portable electronic equipment service or repair	764021	0.15
Portable toilet rental	741016	1.40
Portable toilet rental — including waste removal	764048	2.71
Portable toilets service and repair	764035	1.11
Portable wood mill	714016	2.48
Postal outlet	741013	0.60
Post-extrusion fabrication of plastic products	713029	1.05
Post-surgery care — in-home	766006	4.54
Pottery — artistic design	715001	0.68
Pottery — bulk manufacture	712005	2.39

Business undertaking	2026 classification unit number	2026 base premium rate
Poultry catching	701020	1.55
Poultry farming.....	701020	1.55
Poultry hatchery.....	701020	1.55
Poultry processing	711019	2.93
Powder coating.....	712031	2.24
Power and light generation and distribution...	767003	0.72
Power boiler installation or removal.....	721053	2.65
Power boiler service and repair.....	764028	1.74
Power plant equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Power pole, powerline, or transmission line installation, service, or repair.....	721046	1.80
Power tool service or repair — electric.....	764035	1.11
Precision instrument, manufacture, or assembly	712032	0.85
Precision instrument, repair, and recalibration.....	712032	0.85
Pre-engineered steel building construction...	721020	2.79
Prefabricated building manufacture, or manufacture and install (not elsewhere specified).....	715033	2.08
Prefabricated log home package manufacture, or manufacture and install....	714018	2.36
Pre-hospital emergency health care.....	766024	13.80
Pre-hung door assembly.....	714017	2.03
Prepackaged home sales.....	741014	1.14
Prepared meat product manufacture.....	711020	1.99
Preschool.....	764013	1.38
Pressure washing — buildings, pools, or parking lots.....	764022	6.15
Pressure washing — heavy equipment.....	764050	1.73
Prestressed concrete beam manufacture, or manufacture and install.....	712038	2.19
Prevocational training.....	766010	1.81
Primary school — private.....	765005	0.66
Primary school — public.....	765008	1.71
Printing — commercial.....	762049	0.64
Printing — digital.....	762049	0.64
Printing industry equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Private academic school.....	765005	0.66
Private camp — variety day camp with no accommodation.....	766007	2.50
Private camp — with overnight accommodation	761056	1.32
Private investigation.....	762029	0.59
Private medical practice.....	766015	0.30
Private park, beach, or garden	761032	1.50
Process serving	762029	0.59
Processing fish	711010	2.11
Product demonstration.....	762030	1.26
Production operator — oilfield	713018	0.71
Professional association.....	762031	0.15
Professional organizing services	761058	0.55
Profile extrusion of plastic products	713028	1.48
Promotional product distribution.....	715001	0.68
Propane gas distribution	732045	1.51
Propane gas hauling.....	732019	2.83
Propane gas sales — gas bar	741012	0.64
Propane gas sales — wholesale	742001	0.66
Property management — administration only — engage in activities solely on behalf of a building owner or strata corporation for a set monthly fee.....	762032	0.15

Business undertaking	2026 classification unit number	2026 base premium rate
Property management — manage own property or act on behalf of property owners and engage in on-site maintenance ..	761033	0.71
Property management — owner of commercial property operating under a triple net lease.....	762032	0.15
Property protection — security or patrol services	764046	1.34
Prospecting— mineral or oil & gas.....	763036	1.25
Prosthetics manufacture, sales, service, or repair.....	715028	0.68
Protection plating.....	712014	2.25
Psychic reading	763011	0.41
Psychological counselling.....	766020	0.54
Psychology services	766020	0.54
Pub.....	761034	0.58
Public art gallery	761039	0.84
Public health awareness.....	766006	4.54
Public lecturing	762006	0.15
Public relations service	762004	0.54
Public warehouse operation.....	731005	1.95
Publishing (no printing).....	762043	0.15
Publishing (with printing).....	762047	0.65
Pulp and paper industry equipment (heavy) sales, rental, service or repair	764028	1.74
Pulp and paper mill.....	714044	1.53
Putty manufacture	713020	1.22
Q		
Quality assurance consulting (not elsewhere specified).....	763011	0.41
Quantity surveying — construction management consulting.....	763037	0.16
Quarry (gravel, sand, shale, lime, or stone) ...	704008	1.16
R		
Rabbit farming	701010	1.54
Race track — auto racing	761040	1.12
Race track — horse racing	761040	1.12
Radar system installation or maintenance	721006	1.74
Radar tower erection, installation, service, or repair.....	721006	1.74
Radiator repair shop — auto	764006	1.51
Radio commercial production.....	763031	0.52
Radio installation.....	764058	1.27
Radio manufacture.....	715014	0.15
Radio or television broadcasting.....	763031	0.52
Radio service or repair	764021	0.15
Radio station.....	763031	0.52
Radiography — dentistry.....	766008	0.30
Rail cargo inspection	762023	1.75
Railing installation — other than welded.....	721015	2.55
Railing installation — welded.....	721057	2.47
Railing manufacture — metal.....	712029	2.42
Railway construction, maintenance, or demolition.....	723005	1.05
Railway maintenance.....	723005	1.05
Railway operation.....	732033	3.16
Raising horses.....	701023	2.84
Raising insects.....	701002	1.13
Ranching.....	701022	2.83
Rapid transit.....	732046	3.25
Rathole drilling	704003	0.93

Business undertaking	2026 classification unit number	2026 base premium rate
Ready mix concrete delivery.....	712033	3.08
Ready mix powder manufacture.....	712004	1.17
Real estate agency	762033	0.15
Real estate appraisal.....	762034	0.15
Rebar work.....	721012	2.95
Reconstituted wood product manufacture (not elsewhere specified).....	714019	2.01
Recording live events — audio	763024	0.15
Recording studio	763024	0.15
Records storage.....	762044	0.74
Recreation commission.....	753004	3.71
Recreation programs.....	766007	2.50
Recreational camp — variety day camp.....	766007	2.50
Recreational camp — with accommodation ...	761056	1.32
Recreational vehicle manufacture.....	715033	2.08
Recreational vehicle park.....	761009	1.30
Recreational vehicle sales, service, or rental..	764047	1.39
Recyclable material removal.....	732018	2.98
Recyclable materials — collection centre (not engaged in physical recycling of products).....	731004	1.92
Recycling — glass (remanufacturing).....	715020	1.87
Recycling — glass (sorting).....	731004	1.92
Recycling — mattresses (dismantling).....	714026	1.60
Recycling — metal	712030	2.12
Recycling — oil.....	713036	0.64
Recycling — paper.....	714014	1.48
Recycling — plastic.....	713024	2.12
Recycling — rubber	713024	2.12
Recycling depot (not engaged in physical recycling of products).....	731004	1.92
Recycling of bottles and cans (not engaged in physical recycling of products)	741034	0.91
Recycling of handheld power tools (not engaged in physical recycling of products)...	741034	0.91
Recycling of small household appliances (not engaged in physical recycling of products)...	741034	0.91
Reduction — ore (open pit).....	704006	1.21
Reduction — ore (underground).....	704013	1.09
Referee services	761041	0.54
Refining — oil	713036	0.64
Refinishing furniture	714008	0.68
Reflexology service.....	766003	0.54
Reforestation.....	703016	3.14
Refrigerated warehouse.....	731005	1.95
Refrigeration equipment installation or repair — industrial (not elsewhere specified)	721008	1.55
Refrigerator installation, service, or repair.....	764037	1.68
Regional district.....	753004	3.71
Registered massage therapy	766012	0.54
Rehabilitation centre — drug or alcohol treatment.....	766002	2.42
Rehabilitation centre — life and job skills training	766010	1.81
Rehabilitation therapy — in-home	766006	4.54
Relief staff — hospital	766006	4.54
Relief staff — long-term care.....	766006	4.54
Religious education — religious organization...	766016	0.40
Religious organization.....	766016	0.40
Remedial therapy	766014	0.54
Renovation work — exterior industrial, commercial, institutional, or highrise residential	721028	0.64

Business undertaking	2026 classification unit number	2026 base premium rate
Renovation work — house or other wood frame structure.....	721027	2.88
Renovation work — interior	721027	2.88
Rental — appliances	741013	0.60
Rental — automobiles or trucks (without driver).....	741006	1.28
Rental — bicycles.....	741004	0.47
Rental — boats	761051	1.26
Rental — computers	741013	0.60
Rental — electric hand tools or power tools (less than 500 lb.).....	741016	1.40
Rental — heavy equipment or machinery	764028	1.74
Rental — office plants	764041	1.67
Rental — portable toilets (including waste removal).....	764048	2.71
Rental — property.....	761033	0.71
Rental — restaurant equipment or light industrial equipment.....	741016	1.40
Rental — signs	741016	1.40
Rental — sports equipment	741004	0.47
Rental — vacuum cleaners.....	741013	0.60
Research services (not elsewhere specified) ...	762035	0.15
Reservoir construction — earth and rock-filled.....	723010	1.69
Reservoir construction or repair — structural concrete.....	722011	3.30
Residential air conditioning installation or repair.....	721043	2.26
Residential aquarium service.....	764041	1.67
Residential bottle or container return centre..	741034	0.91
Residential forming.....	721024	1.88
Residential social service facility (accommodation only).....	766017	6.27
Residential tree services.....	764062	5.72
Resilient flooring installation	721023	2.38
Resin manufacture	713015	0.74
Resort operation.....	761056	1.32
Resort timeshare operation.....	761056	1.32
Resource centre (excluding counselling)	765003	0.53
Restaurant — food court	761035	0.58
Restaurant equipment (heavy) sales, rental, service, or repair	764028	1.74
Restaurant equipment (light) service or repair..	764035	1.11
Restaurant or other dining establishment (not elsewhere specified)	761035	0.58
Retail art gallery	741020	0.46
Retail bakery	741021	1.32
Retail beer, wine, or liquor store.....	741032	1.47
Retail brewing or wine making shop.....	741022	0.46
Retail butcher shop.....	741005	1.36
Retail confectionery.....	741026	1.26
Retail flooring store	741029	1.07
Retail loss prevention	764046	1.34
Retail store — general.....	741013	0.60
Retail store — more than 7,500 sq. ft.	741033	1.33
Retail water shops.....	711018	1.47
Retirement home.....	766018	2.53
Return-to-work program	766014	0.54
Rice mill.....	711011	1.85
Rice product manufacture.....	711007	2.58
Rickshaw rides.....	761013	1.26
Ride-hailing service.....	732037	1.81
Riding academy	701023	2.84
River expeditions.....	761028	3.61

Business undertaking	2026 classification unit number	2026 base premium rate
Rivet manufacture	712041	2.43
Road construction equipment (heavy) sales, rental, service, or repair	764028	1.74
Road construction or repair — logging	703012	2.26
Road construction or repair (not elsewhere specified)	723006	1.13
Road gravelling or surfacing	723004	1.39
Road or parking lot line painting	723003	2.60
Rock climbing centre — amusement facility..	761001	1.01
Rock climbing instruction	761042	1.38
Rock tunnelling — using rock tunnelling boring machine	722010	2.73
Rock tunnelling (not elsewhere specified)	722011	3.30
Rod manufacture — fishing	712032	0.85
Rodeo	761010	1.47
Roll shutters/screen, metal pergola, and patio cover manufacture, or manufacture and installation services	712024	2.17
Roller skating rink	761040	1.12
Rollerblade rental	741004	0.47
Roof truss placement	721024	1.88
Roofing — low slope (flat top, gravel, or tar) ..	721036	3.11
Roofing — steep slope (shingle, metal, or tile)	721051	4.32
Roofing product manufacture — tar or asphalt	713002	1.23
Rooming house	761033	0.71
Rope access training	765010	0.28
Rope manufacture	715010	1.17
Rotational moulding plastic products	713027	1.05
Rowboat manufacture — fibreglass	713011	1.21
Rowboat manufacture — metal or aluminum..	712034	2.48
Rowboat manufacture — wood	714042	1.79
Rubber belting manufacture	713016	1.29
Rubber coating	712031	2.24
Rubber goods manufacture — small	713031	1.28
Rubber hose or gloves manufacture	713031	1.28
Rubber industry equipment (heavy) sales, rental, service, or repair	764028	1.74
Rubber mat or mattress manufacture	713030	1.25
Rubber recycling	713024	2.12
Rubber stamp manufacture	715001	0.68
Rubbish removal	732018	2.98
Rug cleaning	764011	1.86
Rug manufacture	715036	0.68
Rug repair	764011	1.86
Runway gravelling or surfacing	723004	1.39

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Sail manufacture	715005	1.17
Sailboat manufacture	715034	2.96
Sailing instruction	761042	1.38
Sailing tours	761050	1.26
Salad dressing manufacture	711012	1.92
Salmon enhancement	764025	1.20
Salt manufacture	713001	0.63
Salvage — marine	732008	2.37
Sand or gravel sales	741011	1.21
Sandblasting of heavy equipment	764050	1.73
Sandblasting or pressure washing of buildings, pools, or parking lots	764022	6.15
Sandpit	704008	1.16
Sanitation service (plumbing)	721043	2.26
Sash manufacture — wood	714041	2.15

Business undertaking	2026 classification unit number	2026 base premium rate
Satellite TV dish assembly or manufacture....	715014	0.15
Satellite TV dish sales, service, or installation..	741024	3.00
Sauna	761014	0.64
Sauna manufacture — wood	714042	1.79
Sausage or sausage casing manufacture	711020	1.99
Sawblade (handsaw) — sharpening	741015	0.46
Sawblade (industrial) — manufacture, service, or repair	712017	2.18
Sawdust yard	714045	4.10
Sawmill — portable	714016	2.48
Sawmill — stationary	714022	0.99
Sawmill equipment (heavy) sales, rental, service, or repair	764028	1.74
Scaffolding (both rental and installation)	721047	1.74
Scaffolding manufacture, or manufacture and install	712026	2.57
Scaffolding rental — greater than 500 lb. (no installation)	764028	1.74
Scaffolding rental — less than 500 lb. (no installation)	741016	1.40
Scale assembly	712032	0.85
Scarification — brushing, weeding, or tree thinning (not elsewhere specified)	703002	2.16
Scarification — land-clearing, excavation, or site development	721031	2.35
School — career training	765010	0.28
School — driving (motor vehicle)	765002	1.26
School — flight	732007	1.25
School — language	765009	0.28
School — music, dance, non-academic (not elsewhere specified)	765009	0.28
School — private (kindergarten, primary, secondary)	765005	0.66
School — public (kindergarten, primary, secondary, municipal)	765008	1.71
School — ski or other sports instruction	761042	1.38
School — trade or vocational	765010	0.28
School board or district	765008	1.71
School bus service	732046	3.25
Science centre	761039	0.84
Scientific instrument manufacture	712032	0.85
Scientific research laboratory	766022	0.40
Scissor sharpening	741015	0.46
Scouring powder manufacture	713032	0.63
Scrap car pickup	764005	1.47
Scrap metal handling	712030	2.12
Screen door manufacture	712024	2.17
Screw manufacture	712041	2.43
Sea-Doo sales, service, or repair	764045	1.24
Seafood products — canning	711010	2.11
Sealant manufacture	713020	1.22
Secondary school — private	765005	0.66
Secondary school — public	765008	1.71
Securities brokers and dealers	762019	0.15
Securities or stock brokerage	762019	0.15
Security alarm system sales, service, installation, and repair	764058	1.27
Security bar or gate manufacture	712029	2.42
Security services	764046	1.34
Seed farming	701013	1.26
Seed wholesale	742007	1.38
Seine fishing	702008	7.89
Seismic analysis	763037	0.16
Seismic drilling	704010	2.53

Business undertaking	2026 classification unit number	2026 base premium rate
Seismic exploration.....	704009	2.33
Senior citizens' centre.....	766007	2.50
Senior move managing services.....	761058	0.55
Seniors' home.....	766018	2.53
Seniors' personal care (long-term care).....	766011	4.60
Septic tank, sewer, or sewage disposal system services.....	764048	2.71
Service dog training.....	763003	1.46
Service station.....	741012	0.64
Service station equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Servicing aircraft.....	764001	0.83
Servicing heating equipment (not elsewhere specified).....	721043	2.26
Servicing of oil or gas wells.....	704003	0.93
Servicing outdoor motors or other small gasoline engines.....	764045	1.24
Sewage disposal plant construction.....	721028	0.64
Sewage disposal system construction.....	721031	2.35
Sewage disposal system services.....	764048	2.71
Sewer construction.....	721031	2.35
Sewer pipe inspection or cleaning.....	764048	2.71
Sewing machines service or repair.....	764021	0.15
Shake block cutting.....	703015	1.96
Shake or shingle mill.....	714023	4.10
Shale pit.....	704008	1.16
Shampoo manufacture.....	713007	0.86
Shared office space or workspace rental.....	762028	0.15
Sheep farming.....	701022	2.83
Sheers manufacture.....	715013	0.68
Sheet metal — roofing.....	721036	3.11
Sheet metal fabrication.....	712034	2.48
Sheet metalwork — duct work.....	721043	2.26
Sheet metalwork — flat roofing.....	721036	3.11
Sheet metalwork — heating.....	721043	2.26
Sheet metalwork — siding.....	721049	2.70
Sheet metalwork — steep slope roofing.....	721051	4.32
Shellfish farming.....	702004	2.29
Shelter (accommodation only).....	766017	6.27
Shelter (women's).....	766007	2.50
Sheltered workshops.....	766010	1.81
Shelving manufacture — metal.....	712021	2.42
Shiitake mushroom farming.....	701028	1.05
Shingle or shake mill.....	714023	4.10
Shingle roofing.....	721051	4.32
Shingles, tar or asphalt manufacture.....	713002	1.23
Ship breaking.....	764005	1.47
Ship chandlery.....	742015	0.62
Ship docking.....	732008	2.37
Ship navigation.....	732040	0.96
Shipbuilding or ship repair.....	712025	2.92
Shoe manufacture.....	715029	0.96
Shoe repair shop.....	715029	0.96
Shopping centre operation.....	761033	0.71
Shore and tieback work.....	722004	0.71
Short-term care.....	766019	1.03
Shot hole drilling.....	704010	2.53
Shutters installation or repair.....	721049	2.70
Sidewalks — gravelling.....	723002	2.64
Sidewalks — surfacing.....	721010	2.40
Siding installation or repair.....	721049	2.70
Siding manufacture — plastic.....	713028	1.48
Siding manufacture — sheet metal.....	712034	2.48
Sightseeing tours.....	761013	1.26

Business undertaking	2026 classification unit number	2026 base premium rate
Sign installation, service, or repair.....	721050	1.72
Sign language services.....	762040	0.28
Sign manufacture, or manufacture and install — electronic, illuminated, or neon ...	715009	1.23
Sign manufacture, or manufacture and install — plastic, wood, or metal.....	715009	1.23
Sign production — computer-generated (banners, posters, or sandwich boards).....	762049	0.64
Sign rental.....	741016	1.40
Silk flowers manufacture.....	715001	0.68
Silviculture.....	703016	3.14
Site supervision — industrial, commercial, institutional, or highrise residential construction.....	721028	0.64
Site supervision — wood frame construction or renovation work.....	721027	2.88
Site surface preparation.....	721031	2.35
Skate manufacture.....	715029	0.96
Skating instruction.....	761042	1.38
Skating rink.....	761040	1.12
Ski hill.....	761038	4.07
Ski instruction.....	761042	1.38
Ski rental or repair (not affiliated with a ski resort).....	741004	0.47
Skis manufacture — fibreglass.....	713011	1.21
Ski-tow operation.....	761038	4.07
Skydiving instruction.....	761028	3.61
Skylight installation, replacement, or repair...	721059	2.23
Skytrain operations.....	732046	3.25
Slashing for line cutting (e.g., hydro).....	721031	2.35
Slashing or slash burning.....	703002	2.16
Slat manufacture — wood.....	714034	1.62
Slope stabilization.....	721003	2.45
Small electric motor service or repair.....	764035	1.11
Small household appliance service or repair..	764021	0.15
Small rubber or plastic product manufacture (not elsewhere specified).....	713031	1.28
Smelter.....	712035	2.39
Smoked meat product manufacture.....	711020	1.99
Snack bar operation — service station.....	741012	0.64
Snow clearing streets, highways, or parking lots.....	723007	2.55
Snowboard manufacture — fibreglass.....	713011	1.21
Snow-grooming equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Snowmobile sales, service, or repair.....	764045	1.24
Soap, bleach, or cleaning compound manufacture.....	713032	0.63
Social assistance program.....	766007	2.50
Social companion services.....	764029	1.32
Social rehabilitation centre — life and job skills training.....	766010	1.81
Social rehabilitation centre (not elsewhere specified).....	766007	2.50
Social service agency.....	766007	2.50
Social service or health facility with overnight accommodations (no physical assistance).....	766017	6.27
Social services (not elsewhere specified).....	766007	2.50
Sod farming.....	701024	1.24
Sod nursery.....	701024	1.24
Soft drink manufacture.....	711018	1.47
Software training.....	763007	0.15
Soil decontamination.....	764033	1.22

Business undertaking	2026 classification unit number	2026 base premium rate
Soil digging or processing (not excavation).....	704001.....	1.16
Soil testing — geological, geophysical, or geochemical consulting (analysis only)...	763037.....	0.16
Soil testing — materials testing	763018.....	0.85
Soil, topsoil, peat, or other similar gardening material packaging.....	712004.....	1.17
Solar photovoltaic (PV) system installation.....	721019.....	2.12
Solar thermal system installation	721043.....	2.26
Solid surface countertop manufacture.....	712037.....	1.96
Sound system installation	764058.....	1.27
Sound system manufacture	715014.....	0.15
Sound system sales or rental.....	741013.....	0.60
Sound system service or repair.....	764021.....	0.15
Sour cream manufacture.....	711015.....	1.17
Soya bean paste manufacture	711012.....	1.92
Spa.....	761014.....	0.64
Spaghetti manufacture	711007.....	2.58
Special effects — motion picture, commercial, or television post-production, or animation services	763024.....	0.15
Specialized public transit services	732047.....	3.03
Specialty air services (not elsewhere specified).....	732015.....	1.28
Specialty food store.....	741030.....	0.94
Specification writing — construction management consulting	763037.....	0.16
Speedboat manufacture	715034.....	2.96
Speedway.....	761040.....	1.12
Spice packaging or manufacture.....	711008.....	1.20
Spinner manufacture — fishing.....	712032.....	0.85
Spinning mill — cotton.....	715036.....	0.68
Spokes manufacture — wood.....	714038.....	1.60
Sport fishing charter	761028.....	3.61
Sporting goods wholesale.....	742015.....	0.62
Sports administration (league, team, or association).....	761041.....	0.54
Sports facility (without instruction).....	761040.....	1.12
Sports instruction	761042.....	1.38
Spring manufacture — automobile	712002.....	1.44
Sprinkler system installation and/or service — fire.....	721043.....	2.26
Sprinkler system manufacture or installation — farm irrigation.....	712016.....	1.06
Sprinkler system sales, installation, and service — underground	764060.....	3.14
Staging rental and installation	721047.....	1.74
Stain manufacture	713020.....	1.22
Stained glass manufacture.....	715020.....	1.87
Stamp manufacture — rubber	715001.....	0.68
Stationary business machine installation, service, or repair	764037.....	1.68
Stationary business machine manufacture.....	715014.....	0.15
Stationary manufacture.....	714013.....	1.62
Statistical sampling	762007.....	0.15
Stave manufacture	714038.....	1.60
Steam cleaning — automobiles	764010.....	0.95
Steam cleaning, sandblasting, or pressure washing of buildings, pools, or parking lots...	764022.....	6.15
Steam cleaning, sandblasting, or pressure washing of heavy equipment.....	764050.....	1.73
Steam fitting.....	721043.....	2.26
Steam heat plant.....	767004.....	0.77
Steam room.....	761014.....	0.64
Steel building — pre-engineered construction.....	721020.....	2.79

Business undertaking	2026 classification unit number	2026 base premium rate
Steel frame erection or repair.....	722005.....	2.09
Steel frame painting	722005.....	2.09
Steel or metal wholesale (primary form).....	742014.....	2.72
Steel stud installation — main undertaking.....	721024.....	1.88
Steel stud installation — supportive	721018.....	2.31
Steep slope roofing.....	721051.....	4.32
Stenography.....	762022.....	0.15
Stevedoring.....	732036.....	2.69
Stile and rail door manufacture.....	714025.....	2.02
Stock audit.....	762011.....	0.74
Stock trailer manufacture.....	712040.....	2.98
Stock trailer sales and service	764047.....	1.39
Stockbrokers.....	762019.....	0.15
Stone crushing.....	704011.....	1.30
Stone cutting, dressing, shaping, or stone product manufacture.....	712037.....	1.96
Stone wool insulation manufacture	713012.....	1.31
Stone/rock breaking — non-explosive.....	721003.....	2.45
Stonework.....	721037.....	3.05
Storage — mini	761047.....	0.93
Strata corporation	761033.....	0.71
Strategic or organizational planning — business advisory services	762006.....	0.15
Stream clearing or enhancement	764025.....	1.20
Street cleaning.....	723008.....	2.92
Streetlight pole installation, service, or repair.....	721046.....	1.80
Stress management counselling	766020.....	0.54
Stringed musical instrument manufacture	714038.....	1.60
Stripping furniture	714008.....	0.68
Structural concrete forming	721052.....	2.41
Structural concrete product manufacture, or manufacture and install.....	712038.....	2.19
Structural concrete reservoir, flume, dam, dyke, causeway, or jetty construction or repair.....	722011.....	3.30
Structural engineering	763037.....	0.16
Structural metal product fabrication, or manufacture and install.....	712027.....	2.18
Structural moving of buildings or heavy equipment.....	722002.....	3.01
Structural pest control or fumigation.....	764054.....	1.01
Structural repair of marine pleasure craft.....	764051.....	2.87
Structural steel — products manufactured from	712027.....	2.18
Stucco work.....	721042.....	2.66
Stuffed-toy manufacture	715036.....	0.68
Stump-to-dump logging	703008.....	2.26
Styrofoam product manufacture.....	713013.....	1.37
Sugar refining and packaging	711022.....	1.30
Summer camp — variety day camp.....	766007.....	2.50
Summer camp — with accommodation	761056.....	1.32
Sunroof installation.....	764007.....	1.47
Sunroom kit manufacture.....	712024.....	2.17
Supermarket.....	741025.....	2.04
Supplementary health care.....	766020.....	0.54
Supplementary legal services (not elsewhere specified).....	762022.....	0.15
Supplying clerical workers.....	762010.....	0.54
Surfacing roads or runways	723004.....	1.39
Surfacing sidewalks	721010.....	2.40
Surgical centre.....	766021.....	0.54
Surveillance services	764046.....	1.34
Surveying — land, private practice	763021.....	0.83
Surveying instrument manufacture.....	712032.....	0.85

Business undertaking	2026 classification unit number	2026 base premium rate
Sway bridge operation.....	761029	1.00
Sweep chimneys	764066	2.19
Swimming pool.....	761040	1.12
Swimming pool cover manufacture	715005	1.17
Symphony.....	761030	1.03
Synagogue.....	766016	0.40
Synthetic fabric product manufacture (not elsewhere specified).....	715005	1.17
Synthetic resin manufacture.....	713015	0.74
Syrup manufacture.....	711012	1.92
T		
Taco product manufacture.....	711007	2.58
Tailor shop	715012	0.68
Take-out food	761035	0.58
Talent agency.....	762026	0.54
Tank erection, installation, or removal	721053	2.65
Tank manufacture.....	712003	1.38
Tanker hauling	732019	2.83
Tanning salon.....	761014	0.64
Tar manufacture — other than roofing products.....	723004	1.39
Tar or asphalt roofing product manufacture...	713002	1.23
Tar roofing work.....	721036	3.11
Tarpaulin manufacture.....	715005	1.17
Tattoo shop	761014	0.64
Tavern	761034	0.58
Taxi service.....	732037	1.81
Taxidermy.....	715001	0.68
T-bar ceiling installation	721018	2.31
Tea blending, packaging, or manufacture	711008	1.20
Teaching hospital — acute care.....	766001	2.59
Technical writing	762043	0.15
Teeth cleaning.....	766008	0.30
Telecommunication or cable television wiring — inside buildings.....	764058	1.27
Telecommunication or cable television wiring — on poles or underground.....	721046	1.80
Telemarketing	762007	0.15
Telephone answering service.....	762007	0.15
Telephone dating service	762017	0.54
Telephone network operation.....	767007	0.66
Telephone or telecommunication services	767007	0.66
Telephone receiver installation.....	764058	1.27
Telephone receiver manufacture.....	715014	0.15
Telephone receiver or system service or repair — at customer's premises.....	764037	1.68
Telephone receiver or system service or repair.....	764021	0.15
Telephone system installation — private.....	764058	1.27
Telephone system rental — private.....	741013	0.60
Telephone wake-up service	762007	0.15
Television — post-production.....	763024	0.15
Television or radio broadcasting	763031	0.52
Television production.....	763025	2.43
Television service or repair	764021	0.15
Television station.....	763031	0.52
Temple.....	766016	0.40
Temporary office staff supply	762010	0.54
Tendering — construction management consulting.....	763037	0.16
Tennis courts	761040	1.12
Tennis instruction.....	761042	1.38
Tent manufacture	715005	1.17

Business undertaking	2026 classification unit number	2026 base premium rate
Tent rental and installation.....	721047	1.74
Tent trailer manufacture	712040	2.98
Tent trailer sales and service	764047	1.39
Terminal — marine bulk	732025	2.69
Terminal — marine container.....	732026	2.70
Terminal — railway.....	732033	3.16
Terra cotta manufacture	712005	2.39
Terrazzo work	721054	2.38
Textile industry equipment (heavy) sales, rental, service, or repair.....	764028	1.74
Textile wholesale	742002	0.66
Theatre — live performance.....	761011	1.03
Theatre — motion picture or drive-in.....	761046	0.71
Theatre — performers and production.....	761030	1.03
Therapeutic riding	766014	0.54
Thermoforming plastic products.....	713025	1.52
Thermoplastic resin manufacture	713015	0.74
Thermoplastics manufacture	713015	0.74
Threshing services	701008	1.22
Tile manufacture (not elsewhere specified)....	712005	2.39
Tile roofing.....	721051	4.32
Tile work.....	721054	2.38
Tile, tar, or asphalt manufacture.....	713002	1.23
Timber cruising.....	763036	1.25
Timber grading	763022	1.16
Tint auto glass.....	764004	1.46
Tinting glass — non-automotive.....	715020	1.87
Tinware manufacture	712028	1.53
Tire manufacture — rubber (retreading, recapping).....	713034	1.55
Tire sales and repair.....	764006	1.51
Tobacco wholesale	742006	2.19
Toilet manufacture	712005	2.39
Toilet servicing and repair — portable	764035	1.11
Toiletries manufacture.....	713007	0.86
Toll bridge operation	761029	1.00
Toner cartridge recycling	764021	0.15
Tool and die making	712039	0.85
Tool rental — electric hand tools or power tools (less than 500 lb.).....	741016	1.40
Topsoil digging or processing.....	704001	1.16
Topsoil, peat, or other similar gardening material packaging.....	712004	1.17
Towing — auto.....	732006	2.98
Towing — boat.....	732029	2.66
Towing — mobile or manufactured home.....	732029	2.66
Town planning board.....	753004	3.71
Townhouse operation.....	761033	0.71
Toy manufacture — stuffed.....	715036	0.68
Toy manufacture — wood.....	714038	1.60
Trade school	765010	0.28
Trade show — organizing or conducting.....	761027	1.03
Trade union	762041	0.54
Traffic control.....	723009	2.09
Trail maintenance	761049	2.18
Trailer manufacture.....	712040	2.98
Trailer rental or leasing	764047	1.39
Trailer sales or service.....	764003	0.96
Trailer service or repair only.....	764006	1.51
Tramway operation	761038	4.07
Transfer station operation — private.....	721031	2.35
Transfer station operation — public	753004	3.71
Transformer manufacture, installation, service, or repair.....	712009	1.70

Business undertaking	2026 classification unit number	2026 base premium rate
Translating or interpreting services.....	762040.....	0.28
Transmission line installation, service, or repair.....	721046.....	1.80
Transmission repair shop, auto.....	764006.....	1.51
Transmission tower erection, installation, service, or repair.....	721006.....	1.74
Transportation carrier catering — airlines, bus lines, or trains.....	761052.....	2.32
Trap fishing.....	702007.....	7.89
Trapping — wild animals (for harvest).....	701010.....	1.54
Trauma care — acute care.....	766001.....	2.59
Travel agency.....	761044.....	0.15
Travelling wood saw operation.....	714016.....	2.48
Trawl fishing.....	702009.....	7.89
Treated lumber — pressure or chemical.....	714030.....	2.19
Tree falling — mechanized.....	703014.....	2.21
Tree falling and bucking — manual.....	703013.....	2.07
Tree nursery.....	701018.....	1.63
Tree pest surveys.....	763036.....	1.25
Tree planting.....	703016.....	3.14
Tree surveys.....	763036.....	1.25
Tree thinning and spacing.....	703002.....	2.16
Tree topping or other related services (not related to forestry).....	764062.....	5.72
Troll fishing.....	702006.....	7.89
Trophy manufacture or assembly.....	715022.....	0.68
Trophy sales and repair.....	741015.....	0.46
Truck body manufacture.....	712040.....	2.98
Truck manufacture.....	712001.....	1.59
Truck or trailer inspection.....	764006.....	1.51
Truck or trailer manufacture (not elsewhere specified).....	712040.....	2.98
Truck rental (without driver).....	741006.....	1.28
Truck sales or service.....	764003.....	0.96
Truck service or repair.....	764006.....	1.51
Trucking — dump truck.....	732013.....	2.40
Trucking — flatdeck, container, or tanker.....	732019.....	2.83
Trucking — liquid, livestock, or lumber.....	732019.....	2.83
Trucking — logs.....	732044.....	2.36
Trunk manufacture (luggage or storage).....	715029.....	0.96
Truss manufacture or manufacture and install — wood.....	714040.....	1.43
Tub manufacture — wood.....	714038.....	1.60
Tugboat service.....	732008.....	2.37
Tungsten — sintering.....	712028.....	1.53
Tunnel construction — cut and cover method.....	722009.....	1.01
Tunnel construction — drill and blast method.....	722011.....	3.30
Tunnel construction — mechanized tunnel-boring method.....	722010.....	2.73
Tunnel construction (not elsewhere specified).....	722011.....	3.30
Tunnel repair.....	721028.....	0.64
Turf nursery.....	701024.....	1.24
Tutoring service.....	765009.....	0.28
Twine manufacture.....	715010.....	1.17
Typesetting.....	762049.....	0.64

U

U-brew.....	741022.....	0.46
Ultralite instruction.....	732007.....	1.25
Umbrella manufacture.....	715005.....	1.17
Underground coal mining.....	704013.....	1.09

Business undertaking	2026 classification unit number	2026 base premium rate
Underground metal or mineral mining.....	704013.....	1.09
Underwater blasting and burning.....	764015.....	2.35
Underwater construction and demolition.....	764015.....	2.35
Underwater photography.....	764015.....	2.35
Underwater services.....	764015.....	2.35
Underwater surveying.....	764015.....	2.35
Underwriting.....	762021.....	0.15
Uniform supply.....	764016.....	1.96
Union.....	762041.....	0.54
University.....	765010.....	0.28
Upholstering.....	714026.....	1.60
Upholstery cleaning.....	764011.....	1.86
Upholstery repair.....	764011.....	1.86
Used car sales (no service).....	764003.....	0.96
Utility poles — inspect and preserve.....	714030.....	2.19
Utility trailer manufacture.....	712040.....	2.98
Utility trailer sales and service.....	764003.....	0.96

V

Vacation resort.....	761056.....	1.32
Vacation timeshare operation.....	761056.....	1.32
Vacuum cleaner manufacture.....	715014.....	0.15
Vacuum cleaner service or repair — electric.....	764021.....	0.15
Valet parking.....	761029.....	1.00
Van conversion to camper units.....	764007.....	1.47
Varnish manufacture.....	713020.....	1.22
Vegetable canning, bottling, or processing.....	711013.....	2.13
Vegetable farming.....	701025.....	1.22
Vegetable greenhouse.....	701029.....	0.66
Vegetable or fruit drink manufacture.....	711018.....	1.47
Vegetable packing or packaging.....	764026.....	2.74
Vegetable product manufacture (not elsewhere specified).....	711013.....	2.13
Vegetation control, industrial.....	764060.....	3.14
Vegetation surveys.....	763036.....	1.25
Vehicle inspection.....	764006.....	1.51
Vehicle recovery.....	732006.....	2.98
Vehicle rustproofing.....	764010.....	0.95
Vehicle vinyl wrap installation.....	721050.....	1.72
Vending machine distribution.....	764055.....	1.70
Veneer manufacture.....	714027.....	1.43
Venetian blind cleaning.....	764069.....	1.22
Venetian blind manufacture.....	715003.....	0.78
Vent installation or repair.....	721043.....	2.26
Venture capital investment.....	762019.....	0.15
Vermicomposting.....	701004.....	2.90
Veterinary hospital or veterinary services.....	763032.....	0.72
Viaduct construction.....	722001.....	2.75
Vial manufacture — glass.....	715020.....	1.87
Video arcade.....	761001.....	1.01
Video distribution.....	742011.....	0.15
Video equipment service or repair.....	764021.....	0.15
Video game, pinball, or arcade machine distribution or service.....	764055.....	1.70
Video production.....	763025.....	2.43
Video rental.....	741013.....	0.60
Vineyard.....	701026.....	1.13
Vinyl framed window manufacture.....	715032.....	2.02
Vinyl framed window manufacture and installation.....	715032.....	2.02
Vinyl resin manufacture.....	713015.....	0.74
Virtual office assistant.....	762010.....	0.54
Virus detection — medical diagnostic laboratory.....	766022.....	0.40

Business undertaking	2026 classification unit number	2026 base premium rate
Vitamin manufacture	713008	0.86
Vitamins wholesale	742003	0.66
Vocational rehabilitation	766010	1.81
Vocational school.....	765010	0.28
Volunteer fire brigade.....	753004	3.71
W		
Waferboard manufacture.....	714012	1.50
Wagon rides — guided tour	761013	1.26
Walk-in clinic.....	766015	0.30
Walking tours	761013	1.26
Wallpapering	721041	2.35
Warehouse — mini	761047	0.93
Warehouse — public	731005	1.95
Warehouse — refrigerated.....	731005	1.95
Warehouse (not elsewhere specified)	731005	1.95
Warehouse labour supply.....	731005	1.95
Washing machine installation, service, or repair.....	764037	1.68
Washing machine manufacture.....	712018	0.96
Washing machine or dryer distribution (coin-operated).....	764055	1.70
Washing machine rental.....	741013	0.60
Waste or garbage removal — industrial or hazardous (pick-up and dispose).....	732018	2.98
Waste removal, septic tank, sewer, or sewage disposal system services.....	764048	2.71
Waste spillage cleanup, marine pollution control	764033	1.22
Waste treatment, septic tank, sewer, or sewage disposal system services.....	764048	2.71
Wastewater treatment plant service or installation — ASTTBC certified.....	764048	2.71
Water or wastewater treatment plant operation — EOCP certified	753004	3.71
Watch or clock manufacture	715022	0.68
Watch or trophy sales and repair.....	741015	0.46
Water board (municipal).....	753004	3.71
Water bombing — aerial, fixed wing	732015	1.28
Water bombing — helicopter	732042	1.28
Water bottling.....	711018	1.47
Water shops — retail	711018	1.47
Water taxi service.....	732038	1.31
Water testing — geochemical consulting (analysis only).....	763037	0.16
Water testing — materials testing of groundwater and wastewater.....	763018	0.85
Water transfer printing	715009	1.23
Water well digging or drilling	721056	2.45
Water wholesale — bulk or bottled	742006	2.19
Waterbed mattress manufacture.....	713030	1.25
Waterproof roofing fabric manufacture.....	713002	1.23
Waterproofing	721016	2.44
Waterproofing agent manufacture.....	713020	1.22
Waterslide park	761001	1.01
Waterway dredging, expansion, or cleaning... ..	722004	0.71
Waterworks or water treatment plant construction.....	721028	0.64
Wax museum	761039	0.84
Wax product manufacture (not elsewhere specified).....	713007	0.86
Weather station operation	766022	0.40
Weather stations	766022	0.40
Weaving mill	715036	0.68

Business undertaking	2026 classification unit number	2026 base premium rate
Website development.....	763007	0.15
Wedding ceremonies — religious organization	766016	0.40
Wedding hall operation.....	761015	0.93
Weed control.....	764060	3.14
Weed control product manufacture (not elsewhere specified)	713001	0.63
Weigh scale operations.....	723009	2.09
Welding services.....	721057	2.47
Well digging or drilling — water	721056	2.45
Well drilling — oil or gas.....	704002	0.94
Well maintenance — oil or gas.....	704003	0.93
Whale watching tours.....	761050	1.26
Wharf construction or repair.....	722003	2.15
Wharf operation — general	732020	2.69
Wharf operation — marine bulk terminal	732025	2.69
Wharf operation — marine container terminal	732026	2.70
Wheelchair manufacture — aluminum.....	712028	1.53
Wheelchair sports program.....	766007	2.50
White mushroom farming.....	701016	2.52
Wholesale — beauty supplies, drugs, or vitamins	742003	0.66
Wholesale — books.....	742015	0.62
Wholesale — chemicals, propane gas, or insecticides.....	742001	0.66
Wholesale — clothing, linen, or other textiles	742002	0.66
Wholesale — dry animal feed or supplements	742007	1.38
Wholesale — fish.....	742005	2.17
Wholesale — food, beverages, or tobacco.....	742006	2.19
Wholesale — garden supplies	742015	0.62
Wholesale — hand tools or metal products... ..	742012	0.54
Wholesale — hardware, electrical, heating, or plumbing supplies or packaged builders' supplies.....	742012	0.54
Wholesale — hay or seed	742007	1.38
Wholesale — household furnishings	742015	0.62
Wholesale — jewellery.....	742015	0.62
Wholesale — light equipment, machinery, or parts or electronic equipment.....	742008	0.65
Wholesale — logs	742009	1.42
Wholesale — lumber, plywood, or bulk builders' supplies	742010	1.39
Wholesale — marine supplies provisions and nautical equipment.....	742015	0.62
Wholesale — meats (no cutting or processing)	742006	2.19
Wholesale — medical or dental supplies.....	742011	0.15
Wholesale — packaged petroleum products... ..	742010	1.39
Wholesale — plastic	742015	0.62
Wholesale — raw hides.....	742002	0.66
Wholesale — sporting goods	742015	0.62
Wholesale — steel or metal.....	742014	2.72
Wholesale (no stock of goods).....	762005	0.15
Wholesale (not elsewhere specified).....	742015	0.62
Wild animal control — in support of field operations.....	763036	1.25
Wild plant harvesting.....	701008	1.22
Wilderness survival training	761028	3.61
Wildlife conservation	762018	0.27
Wildlife rehabilitation or relocation.....	763002	1.46
Will endowment investigation	762035	0.15
Window blind manufacture	715003	0.78

Business undertaking	2026 classification unit number	2026 base premium rate
Window cleaning	764057	6.16
Window cleaning — hiring workers for own home maintenance	764059	3.12
Window glass repair or replacement.....	721059	2.23
Window installation.....	721059	2.23
Window lineal manufacture.....	713028	1.48
Window manufacture — aluminum framed....	712024	2.17
Window manufacture — vinyl framed.....	715032	2.02
Window manufacture and installation — aluminum framed.....	712024	2.17
Window manufacture and installation — vinyl framed.....	715032	2.02
Window manufacture and installation — wood framed.....	714041	2.15
Window sign painting.....	715009	1.23
Wine manufacture (mass production — non-retail).....	711023	1.08
Winemaking shop — retail.....	741022	0.46
Winery.....	711023	1.08
Winter games — organizing or conducting....	761027	1.03
Wire closet organizer installation.....	764069	1.22
Wire extruding.....	712041	2.43
Wire, wire fence, or other wire product manufacture (not elsewhere specified)	712041	2.43
Wireless communications.....	767007	0.66
Women's centre	766007	2.50
Wood chip mill.....	714028	2.39
Wood filler manufacture.....	713020	1.22
Wood frame construction or renovation work.....	721027	2.88
Wood framed window manufacturing.....	714041	2.15
Wood framed window manufacturing and installation.....	714041	2.15
Wood kiln.....	714004	1.85
Wood pellet manufacture	714019	2.01
Wood preserving.....	714030	2.19
Wood yard operation	714045	4.10
Wooden barrels, tubs, or pails manufacture..	714038	1.60
Wooden box, crate, pallet, or lath manufacture.....	714031	2.36
Wooden component manufacture (not elsewhere specified)	714032	1.92

Business undertaking	2026 classification unit number	2026 base premium rate
Wooden fence or gate manufacture, or manufacture and install.....	714033	2.47
Wooden furniture manufacture.....	714034	1.62
Wooden post or pole manufacturing	714037	2.19
Wooden shakes or shingles.....	714023	4.10
Wooden toy manufacture.....	714038	1.60
Woodlot — operation.....	703008	2.26
Woodlot — spacing, thinning, brushing, weeding.....	703002	2.16
Woodworking shop	714042	1.79
Word processing.....	762015	0.15
Worm farming	701004	2.90
Writing contracts — construction management consulting.....	763037	0.16
Writing, publishing, or map production (no printing)	762043	0.15
X		
X-ray equipment installation, service, or repair.....	764037	1.68
X-ray equipment manufacture	715014	0.15
X-ray equipment rental.....	741016	1.40
X-ray laboratory.....	766022	0.40
X-ray testing of heavy equipment (greater than 500 lb.)	763028	0.83
X-ray testing of light equipment (less than 500 lb.).....	763018	0.85
Y		
Yacht clubs (providing little or no instruction)...	761051	1.26
Yacht manufacture	715034	2.96
Yachts — retail sales	764045	1.24
Yard maintenance.....	764060	3.14
Yoga instruction.....	761012	0.64
Yogurt manufacture.....	711015	1.17
Youth social services	766007	2.50
Z		
Zoo.....	761032	1.50



Industry base premium rates by sector

The classification and rate list is published policy of the Board of Directors under the provisions of section 319 of the *Workers Compensation Act*.

Classification unit number	Classification unit name	2026 base premium rate
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70 — Primary resources sector

7010 — Agriculture subsector

701002	Apiary	1.13
701003	Berry farming	1.13
701004	Composting	2.90
701005	Dairy farming or livestock auctioning services	1.39
701006	Egg farming	1.54
701008	Farm labour supply or farm services	1.22
701009	Feed lot	2.85
701010	Fur bearing animal farming	1.54
701011	Grain farming	1.22
701013	Hay or seed farming	1.26
701014	Hog farming	1.54
701016	White mushroom farming	2.52
701017	Orchard	1.77
701018	Ornamental nursery or floral field production	1.63
701020	Poultry farming and related services	1.55
701022	Ranch	2.83
701023	Horse ranching, raising, and breeding	2.84
701024	Sod or turf nursery	1.24
701025	Vegetable farming	1.22
701026	Vineyard	1.13
701028	Floral greenhouse	1.05
701029	Vegetable greenhouse	0.66
701030	Farrier services	2.82
701031	Cannabis cultivation, processing, or product manufacture	0.88

7020 — Fishing subsector

702001	Fin fish farming	2.51
702002	Fish hatchery	2.29
702004	Shellfish farming or hand picking	2.29
702005	Dive fishing	7.89
702006	Gillnet and troll fishing	7.89
702007	Longline and trap fishing	7.89
702008	Seine fishing	7.89
702009	Trawl fishing	7.89
702010	Fish packing	7.89

7030 — Forestry subsector

703002	Brushing and weeding or tree thinning or spacing	2.16
703003	Cable or hi-lead logging	2.24
703004	Dry land sort	2.00
703005	Forest fire fighting	2.01
703006	Ground skidding, horse logging, or log loading	2.10
703008	Integrated forest management	2.26
703009	Log booming or marine log salvage	2.11
703011	Log processing	2.13
703012	Logging road construction or maintenance	2.26
703013	Manual tree falling and bucking	2.07
703014	Mechanized tree falling	2.21
703015	Shake block cutting	1.96
703016	Tree planting or cone picking	3.14
703019	Helicopter logging	2.07

7040 — Oil and gas or mineral resources subsector

704001	Clay, peat, soil, or topsoil digging or processing	1.16
704002	Oil or gas drilling	0.94

Classification unit number	Classification unit name	2026 base premium rate
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704003	Oil or gas field servicing	0.93
704005	Open pit coal mining	1.61
704006	Open pit metal or mineral mining	1.21
704007	Placer mining	2.41
704008	Quarry	1.16
704009	Seismic exploration	2.33
704010	Diamond drilling, seismic drilling, or shot hole drilling	2.53
704011	Stone crushing	1.30
704013	Underground mining	1.09

71 — Manufacturing sector

7110 — Food and beverage products subsector

711001	Abattoir	2.41
711002	Alcoholic beverage manufacture	0.84
711003	Animal feed or supplement manufacture or packaging	3.02
711004	Baked goods manufacture	2.58
711005	Butter, cheese, or ice cream manufacture	1.15
711006	Candy or chocolate manufacture	1.36
711007	Cereal, biscuit, taco or rice product, pasta, or other dry food product manufacture (not elsewhere specified)	2.58
711008	Coffee, tea, herb, or spice packaging or manufacture	1.20
711010	Fish processing, fish reduction, or fish canning	2.11
711011	Flour mill or rice mill	1.85
711012	Food product manufacture (not elsewhere specified)	1.92
711013	Fruit or vegetable canning, bottling, or processing or fruit or vegetable product manufacture	2.13
711015	Liquid dairy product manufacture	1.17
711017	Meat cutting, packing, processing, or canning	2.44
711018	Non-alcoholic beverage manufacture	1.47
711019	Poultry processing	2.93
711020	Sausage, smoked, cured, or prepared meat product manufacture	1.99
711022	Sugar refining and packaging	1.30
711023	Winery	1.08

7120 — Metal and non-metallic mineral products subsector

712001	Aircraft, automobile, or truck assembly	1.59
712002	Auto spring or chain manufacture	1.44
712003	Boiler, tank, or furnace manufacture	1.38
712004	Cement or other crushed mineral product manufacture or gardening material packaging	1.17
712005	Ceramic or terra cotta tile, clay brick, or other ceramic or clay product manufacture (not elsewhere specified)	2.39
712006	Concrete product manufacture	2.09
712008	Die casting or non-ferrous foundry operations	2.39
712009	Electrical switchgear or transformer manufacture, installation, service, or repair	1.70
712010	Elevator or escalator manufacture, installation, service, or repair	1.39
712011	Engine or cylinder manufacture or rebuilding or automobile part manufacture	0.85

Classification unit number	Classification unit name	2026 base premium rate
712013	Ferrous foundry operations	2.34
712014	Galvanizing, electroplating, or protection plating	2.25
712016	Heavy equipment, machinery, or parts manufacture or installation (greater than 500 lb.)	1.06
712017	Industrial saw blade manufacture, sharpening, service, or repair	2.18
712018	Light industrial equipment, machinery, or power tool manufacture (less than 500 lb.)	0.96
712020	Machine shop	1.99
712021	Metal bed, furniture, or ladder manufacture	2.42
712024	Manufacture, or manufacture and installation of metal doors, screen doors, or aluminum framed windows	2.17
712025	Commercial marine vessel manufacture, service, or repair	2.92
712026	Manufacture, or manufacture and installation of metal pipes or fittings	2.57
712027	Manufacture, or manufacture and installation of metal products fabricated from structural steel	2.18
712028	Metal product manufacture (not elsewhere specified)	1.53
712029	Metal railing or gate manufacture	2.42
712030	Metal recycling	2.12
712031	Powder coating or metal enamelling	2.24
712032	Precision instrument or fishing tackle manufacture	0.85
712033	Ready mix concrete manufacture and delivery	3.08
712034	Sheet metal fabrication	2.48
712035	Smelter	2.39
712037	Stone or marble cutting, dressing, shaping, or lettering, or stone or marble product manufacture	1.96
712038	Manufacture, or manufacture and installation of structural concrete products	2.19
712039	Tool and die making	0.85
712040	Truck body or trailer manufacture	2.98
712041	Wire, cable, or other wire product manufacture (not elsewhere specified)	2.43
712045	Automated wood processing equipment manufacture	1.04

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

713001	Acid, base, salt, chemical, or dye manufacture (not elsewhere specified)	0.63
713002	Asphalt or tar roofing product manufacture	1.23
713003	Battery or fuel cell manufacture	0.16
713006	Compressed or liquefied gas manufacture	0.63
713007	Cosmetic, wax product, or plastic colour concentrate manufacture	0.86
713008	Drug, vitamin, or pharmaceutical manufacture	0.86
713009	Explosives, fireworks, or munitions manufacture	0.67
713010	Fertilizer manufacture	0.63
713011	Fibreglass or cultured marble product or acrylic household fixture manufacture	1.21
713012	Stone wool and fibreglass insulation manufacture	1.31
713013	Foam product manufacture	1.37

Classification unit number	Classification unit name	2026 base premium rate
713015	Glue or adhesive manufacture	0.74
713016	Industrial rubber belt manufacture, installation, service, or repair	1.29
713018	Oil or gas production	0.71
713020	Paint, putty, stain, sealant, wood filler, varnish, or waterproofing agent manufacture	1.22
713023	Plastic film extrusion and flexible packaging manufacture	1.11
713024	Plastic, rubber, or gypsum recycling	2.12
713025	Plastic product manufacture (by injection moulding, thermoforming, or other moulding processes) (not elsewhere specified)	1.52
713026	Plastic product manufacture (by blow moulding)	0.97
713027	Plastic product manufacture (by rotational moulding or liquid moulding)	1.05
713028	Plastic product manufacture (by profile extrusion)	1.48
713029	Post-extrusion fabrication of plastic products	1.05
713030	Rubber mat, mattress, or life raft manufacture	1.25
713031	Small rubber or plastic product manufacture	1.28
713032	Soap, bleach, or cleaning compound manufacture	0.63
713034	Tire retreading or recapping	1.55
713036	Oil refining or recycling	0.64

7140 — Wood and paper products subsector

714001	Cardboard or paper container manufacture	1.67
714004	Custom wood kiln	1.85
714007	Flush door manufacture	2.02
714008	Furniture refinishing or restoration	0.68
714009	Laminated wood structural support product manufacture	1.80
714012	Oriented strand board, medium density fibreboard, and other pressed wood panel manufacture	1.50
714013	Paper product manufacture (not elsewhere specified)	1.62
714014	Paper recycling or cellulose insulation manufacture	1.48
714016	Portable wood mill	2.48
714017	Pre-hung door assembly	2.03
714018	Manufacture, or manufacture and installation of prefabricated log home packages	2.36
714019	Wood pellet or other pressed wood product manufacture (not elsewhere specified)	2.01
714022	Sawmill	0.99
714023	Shake or shingle mill	4.10
714025	Stile and rail door manufacture	2.02
714026	Upholstering	1.60
714027	Veneer or plywood manufacture	1.43
714028	Wood chip mill	2.39
714030	Wood preserving	2.19
714031	Wooden box, crate, pallet, or lath manufacture	2.36
714032	Wooden component manufacture (not elsewhere specified)	1.92
714033	Manufacture, or manufacture and installation of outdoor wooden products (not elsewhere specified)	2.47
714034	Wooden furniture manufacture	1.62
714035	Wooden moulding manufacture	1.41
714037	Wooden post or pole manufacture	2.19

Classification unit number	Classification unit name	2026 base premium rate
714038	Wooden product manufacture (not elsewhere specified)	1.60
714040	Manufacture, or manufacture and installation of wooden trusses	1.43
714041	Manufacture, or manufacture and installation of wood framed windows	2.15
714042	Woodworking or carpentry shop	1.79
714044	Pulp and paper mill	1.53
714045	Firewood yard	4.10

7150 — Other products subsector (not elsewhere specified)

715001	Miscellaneous art or craft product manufacture (not elsewhere specified)	0.68
715002	Awning or awning sign manufacture	1.25
715003	Blind or drapery track manufacture	0.78
715005	Canvas or synthetic fabric product manufacture (not elsewhere specified)	1.17
715008	Clothing, clothing accessory, or other cloth product manufacture (not elsewhere specified)	0.68
715009	Manufacture, or manufacture and installation of commercial signs	1.23
715010	Cord, rope, or net manufacture	1.17
715012	Custom tailoring	0.68
715013	Drapery manufacture	0.68
715014	Electric or electronic product or component manufacture (not elsewhere specified)	0.15
715020	Glass shop or glass product manufacture (not elsewhere specified)	1.87
715022	Jewellery, eyewear, clock, watch, or trophy manufacture	0.68
715024	Lighting fixture manufacture	0.24
715026	Box spring or mattress manufacture	1.70
715028	Orthotics or prosthetics manufacture, sales, service, or repair	0.68
715029	Footwear, luggage, or leather product manufacture or repair	0.96
715032	Manufacture, or manufacture and installation of vinyl framed windows	2.02
715033	Manufacture, or manufacture and installation of modular or prefabricated buildings (not elsewhere specified)	2.08
715034	Marine pleasure craft manufacture	2.96
715035	Gasket or filter manufacture	0.68
715036	Carpet, stuffed toy, broom, fabric or similar product manufacture	0.68

72 — Construction sector

7210 — General construction subsector

721001	Asbestos abatement or mould remediation	2.74
721003	Blasting or avalanche control	2.45
721005	Building demolition	2.06
721006	Cellular, microwave, radar, or transmission tower erection, installation, service, or repair	1.74
721008	Commercial refrigeration or commercial air conditioning work	1.55
721009	Concrete cutting or coring	2.40
721010	Concrete placing, finishing, surfacing, or repair	2.40
721011	Concrete pumping	2.42
721012	Concrete reinforcing	2.95

Classification unit number	Classification unit name	2026 base premium rate
721013	Construction labour supply or general labour supply (not elsewhere specified)	1.82
721014	Crane operation	1.76
721015	Deck, railing, or fence installation	2.55
721016	Decking application or waterproofing	2.44
721018	Drywalling or acoustic board installation	2.31
721019	Electrical work	2.12
721020	Pre-engineered steel building construction	2.79
721021	Finishing carpentry	2.97
721022	Fire and flood restoration	2.62
721023	Floor covering installation (not elsewhere specified)	2.38
721024	Framing or residential forming	1.88
721026	Hardwood floor laying or refinishing	2.37
721027	House or other wood frame general contracting, construction, or renovation work	2.88
721028	Industrial, commercial, institutional, or highrise residential general contracting or construction	0.64
721029	Insulation work or fireproofing	2.24
721031	Excavation, or private landfill or transfer station operation	2.35
721036	Low slope roofing	3.11
721037	Masonry	3.05
721038	Oil or gas pipeline construction or repair	1.02
721040	Overhead door installation	3.00
721041	Painting or wallpapering	2.35
721042	Plastering, lathing, or stucco work	2.66
721043	Plumbing, heating, vent, residential air conditioning, or central vacuum system installation or repair	2.26
721044	Pool, spa, or hot tub installation or structural repair	2.86
721046	Power pole, powerline, or transmission line installation, service, or repair	1.80
721047	Scaffolding, tent, staging, or display booth rental and installation	1.74
721049	Siding, awning, or gutter installation, service, or repair	2.70
721050	Sign installation, service, or repair	1.72
721051	Steep slope roofing	4.32
721052	Structural concrete forming	2.41
721053	Commercial tank or boiler installation or removal	2.65
721054	Tile work or terrazzo laying	2.38
721056	Water well, foundational, or directional drilling	2.45
721057	Welding services or ornamental metal installation	2.47
721058	Mechanical insulation	2.28
721059	Window or glass installation, replacement or repair	2.23

7220 — Heavy construction subsector

722001	Bridge, overpass, or viaduct construction or repair	2.75
722002	House raising or structural moving of buildings or heavy equipment	3.01
722003	Pier, wharf, or dry dock construction or repair	2.15
722004	Pile driving or dredging	0.71
722005	Steel frame erection, repair, painting, or bridge painting or cleaning	2.09
722009	Cut and cover tunnel construction	1.01

Classification unit number	Classification unit name	2026 base premium rate
722010	Mechanized tunnel boring construction	2.73
722011	Structural concrete reservoir, dam, dyke, or tunnel construction or repair (not elsewhere specified)	3.30
7230 — Road construction or maintenance subsector		
723002	Highway maintenance (routine maintenance of all aspects of a specific section of highway)	2.64
723003	Highway, road, or parking lot painting	2.60
723004	Paving services or asphalt manufacture	1.39
723005	Railway construction, maintenance, or demolition	1.05
723006	Road construction (not elsewhere specified)	1.13
723007	Snow or ice removal	2.55
723008	Street cleaning	2.92
723009	Traffic control	2.09
723010	Earth and rock filled structure construction	1.69
73 — Transportation and warehousing sector		
7310 — Warehousing subsector		
731004	Recycling depot	1.92
731005	Warehouse operation	1.95
7320 — Transportation and related services subsector		
732003	Aircraft handling or fueling	3.02
732004	Airport	0.54
732005	Armoured car service	2.71
732006	Auto towing	2.98
732007	Aviation or flying school	1.25
732008	Barge, tug, or other water transport of goods (not elsewhere specified)	2.37
732011	Courier or local delivery services (not elsewhere specified)	3.87
732012	Distribution centre	3.42
732013	Dump truck operation	2.40
732014	Ferry service	1.83
732015	Fixed wing aerial work or other specialty air operations (not elsewhere specified)	1.28
732016	Fixed wing visual flight rule operation	1.25
732017	Fixed wing instrument flight rule operation	0.91
732018	Garbage, debris, industrial waste, or recyclable material removal	2.98
732019	General trucking (not elsewhere specified)	2.83
732020	General wharf operations	2.69
732021	Helicopter visual flight rule operation	1.29
732022	Limousine or chauffeur services	1.81
732023	Loading or unloading goods (not elsewhere specified)	2.47
732024	Log towing	2.29
732025	Bulk terminal	2.69
732026	Marine container terminal	2.70
732029	Mobile home or boat towing	2.66
732030	Moving and storage	2.51
732031	Newspaper, magazine, flyer distribution or contract mail delivery	2.71
732032	Pilot car or auto delivery services	3.42
732033	Railway	3.16
732036	Stevedoring	2.69

Classification unit number	Classification unit name	2026 base premium rate
732037	Taxi service and ride-hailing service	1.81
732038	Water taxi or crew transport	1.31
732040	Harbour commission, port authority or marine piloting	0.96
732041	Helicopter instrument flight rule operation	0.52
732042	Helicopter aerial work (not elsewhere specified)	1.28
732044	Log hauling	2.36
732045	Fuel storage tank operation and fuel distribution	1.51
732046	Commercial bus, shuttle operations, or public transit (not elsewhere specified)	3.25
732047	Specialized public transit services	3.03
74 — Trade sector		
7410 — Retail subsector		
741001	Aircraft and aircraft equipment sales and leasing	1.28
741002	Auctioning services	0.65
741004	Bicycle shop or sports equipment rental	0.47
741005	Retail butcher shop	1.36
741006	Car or truck rental	1.28
741011	Garden or landscaping supply	1.21
741012	Gas bar or service station	0.64
741013	General retail (not elsewhere specified)	0.60
741014	Home improvement centre	1.14
741015	Jewellery, eyewear, clock, watch or trophy sales or repair, key cutting, or blade sharpening	0.46
741016	Light industrial equipment, machinery, or power tool rental (less than 500 lb.)	1.40
741018	Music shop	0.46
741019	Party supply	1.66
741020	Retail art gallery and picture framing	0.46
741021	Retail bakery or delicatessen	1.32
741022	Retail brewing or wine making shop	0.46
741024	Satellite TV dish sales, service, or installation	3.00
741025	Supermarket	2.04
741026	Retail confectionery	1.26
741027	Auto parts supply	1.28
741029	Flooring store	1.07
741030	Convenience store, farm market, or specialty food store	0.94
741031	Furniture store	1.36
741032	Beer, wine, or liquor store	1.47
741033	Large retail store (not elsewhere specified)	1.33
741034	Recycling drop-off centres	0.91
7420 — Wholesale subsector		
742001	Chemical wholesale	0.66
742002	Clothing, linen, or other textile wholesale	0.66
742003	Drug, vitamin, pharmaceutical, or beauty aid wholesale	0.66
742005	Fish wholesale	2.17
742006	Food, beverage, or tobacco product wholesale	2.19
742007	Hay, seed, dry animal feed, or other similar farm product wholesale	1.38
742008	Electronic equipment or light equipment, machinery, or parts wholesale (less than 500 lb.)	0.65
742009	Log wholesale trading	1.42

Classification unit number	Classification unit name	2026 base premium rate
742010	Building material or packaged petroleum product wholesale	1.39
742011	Medical supplies wholesale or film distribution	0.15
742012	Electrical, plumbing or heating supplies, or packaged building supplies, hardware, or other metal product wholesale	0.54
742014	Steel or metal wholesale (primary form)	2.72
742015	Wholesale (not elsewhere specified)	0.62

75 — Public sector

7530 — Public administration subsector

753002	First Nations operations	0.99
753003	Law enforcement	4.75
753004	Local government and related operations	3.71

76 — Service sector

7610 — Tourism and hospitality subsector

761001	Amusement facility (not elsewhere specified)	1.01
761009	Campground	1.30
761010	Circus, carnival, rodeo, or mechanical amusement ride	1.47
761011	Live performance venue	1.03
761012	Fitness centre or gym	0.64
761013	Guided tour (not elsewhere specified)	1.26
761014	Hair salon, aesthetic services, sauna, or relaxation massage services	0.64
761015	Hall rental	0.93
761018	Industrial camp operations	2.37
761019	Catering services (not elsewhere specified)	1.23
761023	Mobile catering	1.21
761027	Organizing or conducting special events (not elsewhere specified)	1.03
761028	Outdoor sport tour	3.61
761029	Parking lot or valet parking	1.00
761030	Performing arts	1.03
761031	Golf course, driving range, pitch and putt, or lawn bowling facility	1.01
761032	Private park, garden, or zoo	1.50
761033	Building management, building rental, or mobile home parks and strata corporations	0.71
761034	Pub, bar, night club, or lounge	0.58
761035	Restaurant or other dining establishment	0.58
761038	Ski hill	4.07
761039	Public art gallery, museum, or other special interest building operation or related services	0.84
761040	Sports and entertainment facility	1.12
761041	Sports administration	0.54
761042	Sports instruction	1.38
761044	Travel agency or accommodation registry	0.15
761045	Coffee shops, ice cream parlours, or other food concessions (not elsewhere specified)	0.66
761046	Movie theatre or drive-in theatre	0.71
761047	Mini storage	0.93
761049	Park, campground, or trail maintenance	2.18
761050	Chartered boat tours	1.26
761051	Marina or boat rental	1.26
761052	Transportation carrier catering	2.32

Classification unit number	Classification unit name	2026 base premium rate
761054	Casino or other gaming operations (not elsewhere specified)	1.12
761056	Overnight and short-term accommodation (not elsewhere specified)	1.32
761057	Legions and other similar social clubs	0.62
761058	Professional organizing, senior move managing, and personal assisting	0.55

7620 — Business services subsector

762001	Accounting	0.15
762003	Administration or management of an operation conducted outside B.C.	0.15
762004	Advertising or public relations services	0.54
762005	Broker (not elsewhere specified) or wholesale (no stock of goods in B.C.)	0.15
762006	Business consulting or business advisory services	0.15
762007	Call centre, telemarketing, or market research	0.15
762008	Economic development organization including chamber of commerce	0.48
762010	Clerical worker supply or other similar services	0.54
762011	Commercial stock audit	0.74
762012	Constituency office, consulate, foreign embassy, or MLA office	0.15
762013	Custom brokerage or freight forwarding (excluding handling of goods)	0.15
762014	Custom brokerage or freight forwarding (including handling of goods)	0.73
762015	Data processing and document scanning services	0.15
762017	Employment or dating agency and related testing	0.54
762018	Environmental conservation services	0.27
762019	Financial services (not elsewhere specified)	0.15
762020	Graphic design	0.15
762021	Insurance, actuarial or bonding services	0.15
762022	Law office, notary public, labour relations, or supplementary legal services	0.15
762023	Cargo inspection	1.75
762024	Marine ship agency and related services	0.15
762026	Modeling, booking, or talent agency	0.54
762028	Shared workspace rental	0.15
762029	Private investigation, process serving, collection, or bailiff services	0.59
762030	Product demonstration	1.26
762031	Professional or employers' association, marketing board, or Better Business Bureau	0.15
762032	Property management (administration only)	0.15
762033	Real estate agency	0.15
762034	Real estate appraisal or appraisal services (not elsewhere specified)	0.15
762035	Research services (not elsewhere specified)	0.15
762040	Translating or interpreting services	0.28
762041	Union	0.54
762043	Writing, publishing, or map production (no printing)	0.15
762044	Records storage	0.74
762045	Franchisor services	0.66
762047	Publishing (with printing)	0.65
762049	Printing or mailing, addressing, or document copying services	0.64

Classification unit number	Classification unit name	2026 base premium rate
7630 — Professional, scientific, and technical services subsector		
763001	Pet grooming	1.46
763002	Animal humane society or wildlife rehabilitation	1.46
763003	Animal training	1.46
763004	Architectural drafting or design	0.15
763006	Building or home inspection	1.67
763007	Computer software consulting, programming, design, or production	0.15
763011	Consulting (not elsewhere specified)	0.41
763012	Dental laboratory	0.30
763018	Materials or light equipment testing (less than 500 lb.)	0.85
763019	Interior design	0.38
763020	Domestic animal breeding or boarding	1.46
763021	Land surveying	0.83
763022	Log scaling	1.16
763024	Audio video post-production, animation services, or recording studio	0.15
763025	Motion picture, commercial, or television production	2.43
763027	Photography studio, photographic services, or videography services	0.50
763028	Pipeline inspection, electrical corrosion control, or heavy equipment inspection (greater than 500 lb.)	0.83
763031	Television or radio broadcasting	0.52
763032	Veterinary hospital or veterinary services	0.72
763034	Marine vessel surveying	0.78
763035	Air navigation support	0.52
763036	Field work services	1.25
763037	Consulting engineering, geological, geophysical, or geochemical consulting, or construction management consulting	0.16

7640 — Other services subsector (not elsewhere specified)

764001	Aircraft maintenance or repair	0.83
764002	Armature winding for small motors	1.08
764003	Auto dealership or auto sales	0.96
764004	Auto glass shop	1.46
764005	Auto recycling	1.47
764006	Auto service or repair	1.51
764007	Autobody shop	1.47
764010	Car wash or auto detailing	0.95
764011	Carpet, rug, or upholstery cleaning	1.86
764012	Cemetery or crematorium	2.16
764013	Daycare centre, preschool, or playschool	1.38
764014	Commercial cleaning or janitorial services	1.03
764015	Commercial diving	2.35
764016	Commercial laundry or linen, uniforms, or diaper supply	1.96
764018	Domestic cleaning	1.84
764020	Dry cleaning facility or laundromat	1.67
764021	Portable electronic equipment or small household appliance service or repair	0.15
764022	Steam cleaning, sandblasting, or pressure washing of buildings, pools, or parking lots	6.15
764024	Fire prevention equipment sales, service, installation, or inspection	1.09
764025	Fish, creek, or stream enhancement	1.20
764026	Fruit or vegetable packing or packaging	2.74
764027	Funeral services	0.49

Classification unit number	Classification unit name	2026 base premium rate
764028	Heavy equipment, machinery, or parts sales, rental, service, or repair (greater than 500 lb) (not elsewhere specified)	1.74
764029	Hiring or providing companion services or domestic childcare	1.32
764033	Land or marine pollution control	1.22
764034	Locksmithing	1.21
764035	Light industrial equipment, machinery or parts, or power tool service or repair (less than 500 lb.)	1.11
764037	Major household appliance or stationary business machines or medical equipment service, repair, or installation	1.68
764041	Ornamental plant rental or office plant services	1.67
764042	Paper shredding	1.68
764044	Plastic laminating, packing, or packaging (not elsewhere specified)	2.71
764045	Pleasure boat, motorcycle, snowmobile, or other leisure craft sales and service	1.24
764046	Security or patrol services	1.34
764047	Recreational vehicle sales, service, or rental	1.39
764048	Septic tank, sewer, or sewage disposal system services	2.71
764050	Steam cleaning, sandblasting, or pressure washing of heavy equipment	1.73
764051	Structural repair of marine pleasure craft	2.87
764054	Pest control or fumigation (not elsewhere specified)	1.01
764055	Vending machine, washing machine, dryer, or amusement machine distribution	1.70
764057	Window, gutter, or awning cleaning	6.16
764058	Security alarm system sales, service, installation, and repair or cable TV, telecommunication, or other similar wiring	1.27
764059	Hiring workers for own home maintenance	3.12
764060	Landscaping, lawn or garden maintenance, or weed control	3.14
764062	Tree services (not directly related to the forestry industry)	5.72
764066	Furnace, duct, or air vent cleaning and servicing	2.19
764067	Pool, spa, or hot tub service	1.01
764068	Automatic door or gate installation, service or repair	1.33
764069	Blind or drapery installation, cleaning, or repair	1.22

7650 — Education subsector

765002	Driving school	1.26
765003	Library or resource centre	0.53
765005	Independent or private primary or secondary school	0.66
765008	Public school district	1.71
765009	Supplementary education	0.28
765010	Advanced education	0.28

7660 — Health care and social services subsector

766001	Acute care	2.59
766002	Alcohol or drug treatment centre	2.42
766003	Alternative health care	0.54
766004	Ambulance or first aid services	2.30
766005	Chiropractic services, chiropractic care, or chiropractic practice	0.30

Classification unit number	Classification unit name	2026 base premium rate
766006	Community health support services	4.54
766007	Counselling or social services (not elsewhere specified)	2.50
766008	Dentistry or ancillary dental services	0.30
766009	Fundraising or charitable organization	0.40
766010	Life and job skills training	1.81
766011	Long-term care	4.60
766012	Registered massage therapy (RMT)	0.54
766013	Optometry	0.30
766014	Physiotherapy or occupational therapy	0.54
766015	Physician professional services	0.30
766016	Religious organization	0.40
766017	Residential social service facility	6.27

Classification unit number	Classification unit name	2026 base premium rate
766018	Retirement home or seniors' home	2.53
766019	Short-term care	1.03
766020	Supplementary health care	0.54
766021	Surgical centre	0.54
766022	Laboratory services (not elsewhere specified)	0.40
766024	Pre-hospital emergency health care	13.80

7670 — Utilities subsector

767003	Electric utilities	0.72
767004	Gas utilities	0.77
767005	Oil or gas transmission (oil or gas pipeline)	0.85
767007	Multimedia services	0.66