

Preliminary insurance rates for 2026

Thank you for attending WorkSafeBC's information session about the 2026 rates for employers. This document lists the preliminary insurance rates for all industries in British Columbia for 2026.

How to find your preliminary rate

Inside, the rates are listed by sector. Find your sector, and then your classification unit, to see the rate we're proposing for you and your peers in 2026.

A snapshot of the 2026 rates

At the provincial level, we're projecting the average rate will remain flat at \$1.55 per \$100 of assessable payroll. 39 percent of employers will see a decrease, 47 percent will see an increase, and 14 percent will see no change to their rates.

What's next?

At the end of our information session period, we will share your feedback with our Board of Directors. We expect the Board will approve the rates in November, at which time we'll notify you of your final rate. Visit our website, worksafebc.com, for more information.

How you can influence your rate

By working together to reduce serious injuries and enhance return-to-work opportunities, we can collectively prevent injuries, help workers return to suitable employment, and ultimately lower insurance rates.

Get more information or provide feedback

If you have questions or feedback about the rate information sessions or preliminary rates for 2026, email us at rates@worksafebc.com. All feedback submitted by September 30, 2025 will be considered by the Board of Directors.

Visit worksafebc.com/rates to learn more.

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Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
Primary Resources					
Agriculture					
701002	Apiary	1.43	1.13	-21.0%	69
701003	Berry Farming	1.24	1.13	-8.9%	705
701004	Composting	2.98	2.90	-2.7%	36
701005	Dairy Farming or Livestock Auctioning Services	2.05	1.39	-32.2%	425
701006	Egg Farming	1.60	1.54	-3.8%	142
701008	Farm Labour Supply or Farm Services	1.35	1.22	-9.6%	202
701009	Feed Lot	2.98	2.85	-4.4%	22
701010	Fur Bearing Animal Farming	1.60	1.54	-3.8%	16
701011	Grain Farming	1.36	1.22	-10.3%	101
701013	Hay or Seed Farming	1.40	1.26	-10.0%	200
701014	Hog Farming	1.60	1.54	-3.8%	16
701016	White Mushroom Farming	2.52	2.52	0.0%	23
701017	Orchard	1.76	1.77	0.6%	525
701018	Ornamental Nursery or Floral Field Production	1.72	1.63	-5.2%	267
701020	Poultry Farming and Related Services	1.61	1.55	-3.7%	311
701022	Ranch	2.94	2.83	-3.7%	598
701023	Horse Ranching, Raising, and Breeding	2.95	2.84	-3.7%	311
701024	Sod or Turf Nursery	1.35	1.24	-8.1%	16
701025	Vegetable Farming	1.36	1.22	-10.3%	495
701026	Vineyard	1.22	1.13	-7.4%	192
701028	Floral Greenhouse	1.27	1.05	-17.3%	163
701029	Vegetable Greenhouse	1.10	0.66	-40.0%	109
701030	Farrier Services	2.92	2.82	-3.4%	49
701031	Cannabis Cultivation, Processing, or Product Manufacture	1.26	0.88	-30.2%	166
Fishing					
702001	Fin Fish Farming	2.30	2.51	9.1%	28
702002	Fish Hatchery	2.09	2.29	9.6%	17
702004	Shellfish Farming or Hand Picking	2.09	2.29	9.6%	102

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
702005	Dive Fishing	7.64	7.89	3.3%	26
702006	Gillnet and Troll Fishing	7.64	7.89	3.3%	41
702007	Longline and Trap Fishing	7.64	7.89	3.3%	81
702008	Seine Fishing	7.64	7.89	3.3%	17
702009	Trawl Fishing	7.64	7.89	3.3%	25
702010	Fish Packing	7.64	7.89	3.3%	13
Forestry					
703002	Brushing and Weeding or Tree Thinning or Spacing	3.60	2.16	-40.0%	160
703003	Cable or Hi-Lead Logging	3.59	2.24	-37.6%	39
703004	Dry Land Sort	3.74	2.00	-46.5%	38
703005	Forest Fire Fighting	3.25	2.01	-38.2%	64
703006	Ground Skidding, Horse Logging, or Log Loading	3.67	2.10	-42.8%	155
703008	Integrated Forest Management	3.71	2.26	-39.1%	913
703009	Log Booming or Marine Log Salvage	3.47	2.11	-39.2%	37
703011	Log Processing	3.55	2.13	-40.0%	163
703012	Logging Road Construction or Maintenance	3.68	2.26	-38.6%	286
703013	Manual Tree Falling and Bucking	3.42	2.07	-39.5%	792
703014	Mechanized Tree Falling	3.61	2.21	-38.8%	145
703015	Shake Block Cutting	3.27	1.96	-40.1%	23
703016	Tree Planting or Cone Picking	2.96	3.14	6.1%	106
703019	Helicopter Logging	3.65	2.07	-43.3%	26
Oil & Gas or Mineral Resources					
704001	Clay, Peat, Soil, or Topsoil Digging or Processing	1.25	1.16	-7.2%	25
704002	Oil or Gas Drilling	1.45	0.94	-35.2%	28
704003	Oil or Gas Field Servicing	1.48	0.93	-37.2%	673
704005	Open Pit Coal Mining	1.47	1.61	9.5%	30
704006	Open Pit Metal or Mineral Mining	1.25	1.21	-3.2%	39
704007	Placer Mining	2.74	2.41	-12.0%	28
704008	Quarry	1.21	1.16	-4.1%	182
704009	Seismic Exploration	3.29	2.33	-29.2%	5

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
704010	Diamond Drilling, Seismic Drilling, or Shot Hole Drilling	2.98	2.53	-15.1%	62
704011	Stone Crushing	1.31	1.30	-0.8%	36
704013	Underground Mining	1.18	1.09	-7.6%	27
Manufacturing					
Food and Beverage Products					
711001	Abattoir	2.82	2.41	-14.5%	19
711002	Alcoholic Beverage Manufacture	1.37	0.84	-38.7%	283
711003	Animal Feed or Supplement Manufacture or Packaging	2.86	3.02	5.6%	62
711004	Baked Goods Manufacture	2.35	2.58	9.8%	164
711005	Butter, Cheese, or Ice Cream Manufacture	1.18	1.15	-2.5%	52
711006	Candy or Chocolate Manufacture	1.28	1.36	6.3%	50
711007	Cereal, Biscuit, Taco or Rice Product, Pasta, or Other Dry Food Product Manufacture (not elsewhere specified)	2.35	2.58	9.8%	74
711008	Coffee, Tea, Herb, or Spice Packaging or Manufacture	1.20	1.20	0.0%	121
711010	Fish Processing, Fish Reduction, or Fish Canning	1.92	2.11	9.9%	107
711011	Flour Mill or Rice Mill	1.69	1.85	9.5%	12
711012	Food Product Manufacture (not elsewhere specified)	2.00	1.92	-4.0%	309
711013	Fruit or Vegetable Canning, Bottling, or Processing or Fruit or Vegetable Product Manufacture	1.94	2.13	9.8%	61
711015	Liquid Dairy Product Manufacture	1.26	1.17	-7.1%	27
711017	Meat Cutting, Packing, Processing, or Canning	2.83	2.44	-13.8%	71
711018	Non-Alcoholic Beverage Manufacture	1.49	1.47	-1.3%	135
711019	Poultry Processing	3.46	2.93	-15.3%	36
711020	Sausage, Smoked, Cured, or Prepared Meat Product Manufacture	1.89	1.99	5.3%	41
711022	Sugar Refining and Packaging	1.30	1.30	0.0%	2
711023	Winery	1.14	1.08	-5.3%	279
Metal and Non-metallic Mineral Products					
712001	Aircraft, Automobile, or Truck Assembly	1.59	1.59	0.0%	27

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
712002	Auto Spring or Chain Manufacture	1.49	1.44	-3.4%	9
712003	Boiler, Tank, or Furnace Manufacture	1.47	1.38	-6.1%	19
712004	Cement or Other Crushed Mineral Product Manufacture or Gardening Material Packaging	1.17	1.17	0.0%	27
712005	Ceramic or Terra Cotta Tile, Clay Brick, or other Ceramic or Clay Product Manufacture (not elsewhere specified)	2.18	2.39	9.6%	20
712006	Concrete Product Manufacture	2.44	2.09	-14.3%	60
712008	Die Casting or Non-Ferrous Foundry Operations	2.18	2.39	9.6%	17
712009	Electrical Switchgear or Transformer Manufacture, Installation, Service, or Repair	1.67	1.70	1.8%	73
712010	Elevator or Escalator Manufacture, Installation, Service, or Repair	1.40	1.39	-0.7%	47
712011	Engine or Cylinder Manufacture or Rebuilding or Automobile Part Manufacture	0.93	0.85	-8.6%	85
712013	Ferrous Foundry Operations	2.71	2.34	-13.7%	5
712014	Galvanizing, Electroplating, or Protection Plating	2.05	2.25	9.8%	18
712016	Heavy Equipment, Machinery, or Parts Manufacture or Installation (greater than 500 lb.)	1.30	1.06	-18.5%	512
712017	Industrial Saw Blade Manufacture, Sharpening, Service, or Repair	1.99	2.18	9.5%	35
712018	Light Industrial Equipment, Machinery, or Power Tool Manufacture (less than 500 lb.)	1.00	0.96	-4.0%	154
712020	Machine Shop	2.12	1.99	-6.1%	284
712021	Metal Bed, Furniture, or Ladder Manufacture	2.20	2.42	10.0%	35
712024	Manufacture, or Manufacture and Installation of Metal Doors, Screen Doors, or Aluminum Framed Windows	2.38	2.17	-8.8%	135
712025	Commercial Marine Vessel Manufacture, Service, or Repair	2.66	2.92	9.8%	65
712026	Manufacture, or Manufacture and Installation of Metal Pipes or Fittings	2.34	2.57	9.8%	60
712027	Manufacture, or Manufacture and Installation of Metal Products Fabricated from Structural Steel	1.99	2.18	9.5%	283
712028	Metal Product Manufacture (not elsewhere specified)	1.77	1.53	-13.6%	204

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
712029	Metal Railing or Gate Manufacture	2.20	2.42	10.0%	199
712030	Metal Recycling	2.58	2.12	-17.8%	61
712031	Powder Coating or Metal Enamelling	2.04	2.24	9.8%	110
712032	Precision Instrument or Fishing Tackle Manufacture	0.93	0.85	-8.6%	48
712033	Ready Mix Concrete Manufacture and Delivery	2.80	3.08	10.0%	114
712034	Sheet Metal Fabrication	2.26	2.48	9.7%	237
712035	Smelter	2.18	2.39	9.6%	7
712037	Stone or Marble Cutting, Dressing, Shaping, or Lettering, or Stone or Marble Product Manufacture	3.26	1.96	-39.9%	305
712038	Manufacture, or Manufacture and Installation of Structural Concrete Products	2.46	2.19	-11.0%	18
712039	Tool and Die Making	0.93	0.85	-8.6%	15
712040	Truck Body or Trailer Manufacture	2.71	2.98	10.0%	42
712041	Wire, Cable, or Other Wire Product Manufacture (not elsewhere specified)	2.21	2.43	10.0%	32
712045	Automated Wood Processing Equipment Manufacture	1.38	1.04	-24.6%	13
Petroleum, Coal, Rubber, Plastic, and Chemical Products					
713001	Acid, Base, Salt, Chemical, or Dye Manufacture (not elsewhere specified)	0.70	0.63	-10.0%	45
713002	Asphalt or Tar Roofing Product Manufacture	1.23	1.23	0.0%	8
713003	Battery or Fuel Cell Manufacture	0.16	0.16	0.0%	19
713006	Compressed or Liquefied Gas Manufacture	0.70	0.63	-10.0%	16
713007	Cosmetic, Wax Product, or Plastic Colour Concentrate Manufacture	0.93	0.86	-7.5%	141
713008	Drug, Vitamin, or Pharmaceutical Manufacture	0.93	0.86	-7.5%	136
713009	Explosives, Fireworks, or Munitions Manufacture	0.73	0.67	-8.2%	8
713010	Fertilizer Manufacture	0.70	0.63	-10.0%	29
713011	Fibreglass or Cultured Marble Product or Acrylic Household Fixture Manufacture	1.74	1.21	-30.5%	48
713012	Stone Wool and Fibreglass Insulation Manufacture	2.14	1.31	-38.8%	2
713013	Foam Product Manufacture	1.37	1.37	0.0%	29
713015	Glue or Adhesive Manufacture	0.77	0.74	-3.9%	10

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
713016	Industrial Rubber Belt Manufacture, Installation, Service, or Repair	1.30	1.29	-0.8%	9
713018	Oil or Gas Production	0.78	0.71	-9.0%	911
713020	Paint, Putty, Stain, Sealant, Wood Filler, Varnish, or Waterproofing Agent Manufacture	1.22	1.22	0.0%	22
713023	Plastic Film Extrusion and Flexible Packaging Manufacture	1.21	1.11	-8.3%	18
713024	Plastic, Rubber, or Gypsum Recycling	2.94	2.12	-27.9%	14
713025	Plastic Product Manufacture (by injection moulding, thermoforming, or other moulding processes)(not elsewhere specified)	1.48	1.52	2.7%	70
713026	Plastic Product Manufacture (by blow moulding)	1.13	0.97	-14.2%	9
713027	Plastic Product Manufacture (by rotational moulding or liquid moulding)	1.18	1.05	-11.0%	9
713028	Plastic Product Manufacture (by profile extrusion)	1.44	1.48	2.8%	15
713029	Post-Extrusion Fabrication of Plastic Products	1.18	1.05	-11.0%	28
713030	Rubber Mat, Mattress, or Life Raft Manufacture	1.26	1.25	-0.8%	7
713031	Small Rubber or Plastic Product Manufacture	1.28	1.28	0.0%	14
713032	Soap, Bleach, or Cleaning Compound Manufacture	0.70	0.63	-10.0%	47
713034	Tire Retreading or Recapping	1.80	1.55	-13.9%	9
713036	Oil Refining or Recycling	0.70	0.64	-8.6%	32
Wood and Paper Products					
714001	Cardboard or Paper Container Manufacture	1.72	1.67	-2.9%	19
714004	Custom Wood Kiln	3.08	1.85	-39.9%	9
714007	Flush Door Manufacture	2.02	2.02	0.0%	8
714008	Furniture Refinishing or Restoration	1.03	0.68	-34.0%	68
714009	Laminated Wood Structural Support Product Manufacture	2.04	1.80	-11.8%	10
714012	Oriented Strand Board, Medium Density Fibreboard, and Other Pressed Wood Panel Manufacture	1.53	1.50	-2.0%	3
714013	Paper Product Manufacture (not elsewhere specified)	1.66	1.62	-2.4%	25

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
714014	Paper Recycling or Cellulose Insulation Manufacture	1.55	1.48	-4.5%	6
714016	Portable Wood Mill	4.14	2.48	-40.1%	66
714017	Pre-Hung Door Assembly	2.04	2.03	-0.5%	39
714018	Manufacture, or Manufacture and Installation of Prefabricated Log Home Packages	3.94	2.36	-40.1%	39
714019	Wood Pellet or Other Pressed Wood Product Manufacture (not elsewhere specified)	2.01	2.01	0.0%	9
714022	Sawmill	1.65	0.99	-40.0%	161
714023	Shake or Shingle Mill	6.84	4.10	-40.1%	39
714025	Stile and Rail Door Manufacture	2.02	2.02	0.0%	19
714026	Upholstering	1.66	1.60	-3.6%	99
714027	Veneer or Plywood Manufacture	1.42	1.43	0.7%	29
714028	Wood Chip Mill	3.99	2.39	-40.1%	12
714030	Wood Preserving	2.54	2.19	-13.8%	21
714031	Wooden Box, Crate, Pallet, or Lath Manufacture	3.94	2.36	-40.1%	49
714032	Wooden Component Manufacture (not elsewhere specified)	2.57	1.92	-25.3%	128
714033	Manufacture, or Manufacture and Installation of Outdoor Wooden Products (not elsewhere specified)	4.12	2.47	-40.0%	24
714034	Wooden Furniture Manufacture	1.67	1.62	-3.0%	121
714035	Wooden Moulding Manufacture	1.41	1.41	0.0%	21
714037	Wooden Post or Pole Manufacture	2.53	2.19	-13.4%	27
714038	Wooden Product Manufacture (not elsewhere specified)	1.66	1.60	-3.6%	58
714040	Manufacture, or Manufacture and Installation of Wooden Trusses	1.92	1.43	-25.5%	34
714041	Manufacture, or Manufacture and Installation of Wood Framed Windows	2.16	2.15	-0.5%	16
714042	Woodworking or Carpentry Shop	1.88	1.79	-4.8%	1,167
714044	Pulp and Paper Mill	1.64	1.53	-6.7%	17
714045	Firewood Yard	6.83	4.10	-40.0%	35
Other Products					
715001	Miscellaneous Art or Craft Product Manufacture (not elsewhere specified)	0.74	0.68	-8.1%	371

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
715002	Awning or Awning Sign Manufacture	1.28	1.25	-2.3%	20
715003	Blind or Drapery Track Manufacture	0.80	0.78	-2.5%	32
715005	Canvas or Synthetic Fabric Product Manufacture (not elsewhere specified)	1.68	1.17	-30.4%	76
715008	Clothing, Clothing Accessory, or Other Cloth Product Manufacture (not elsewhere specified)	0.62	0.68	9.7%	314
715009	Manufacture, or Manufacture and Installation of Commercial Signs	1.25	1.23	-1.6%	340
715010	Cord, Rope, or Net Manufacture	1.67	1.17	-29.9%	15
715012	Custom Tailoring	0.62	0.68	9.7%	88
715013	Drapery Manufacture	0.62	0.68	9.7%	32
715014	Electric or Electronic Product or Component Manufacture (not elsewhere specified)	0.15	0.15	0.0%	525
715020	Glass Shop or Glass Product Manufacture (not elsewhere specified)	2.37	1.87	-21.1%	180
715022	Jewellery, Eyewear, Clock, Watch or Trophy Manufacture	0.74	0.68	-8.1%	135
715024	Lighting Fixture Manufacture	0.22	0.24	9.1%	27
715026	Box Spring or Mattress Manufacture	1.73	1.70	-1.7%	6
715028	Orthotics or Prosthetics Manufacture, Sales, Service, or Repair	0.62	0.68	9.7%	80
715029	Footwear, Luggage, or Leather Product Manufacture or Repair	1.12	0.96	-14.3%	61
715032	Manufacture, or Manufacture and Installation of Vinyl Framed Windows	2.12	2.02	-4.7%	52
715033	Manufacture, or Manufacture and Installation of Modular or Prefabricated Buildings (not elsewhere specified)	2.46	2.08	-15.4%	215
715034	Marine Pleasure Craft Manufacture	2.89	2.96	2.4%	37
715035	Gasket or Filter Manufacture	0.74	0.68	-8.1%	18
715036	Carpet, Stuffed Toy, Broom, Fabric or Similar Product Manufacture	0.74	0.68	-8.1%	24
Construction					
General Construction					
721001	Asbestos Abatement or Mould Remediation	2.74	2.74	0.0%	246
721003	Blasting or Avalanche Control	3.26	2.45	-24.8%	59
721005	Building Demolition	2.93	2.06	-29.7%	190

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
721006	Cellular, Microwave, Radar, or Transmission Tower Erection, Installation, Service, or Repair	1.74	1.74	0.0%	71
721008	Commercial Refrigeration or Commercial Air Conditioning Work	1.41	1.55	9.9%	348
721009	Concrete Cutting or Coring	2.74	2.40	-12.4%	97
721010	Concrete Placing, Finishing, Surfacing, or Repair	2.71	2.40	-11.4%	1,078
721011	Concrete Pumping	2.74	2.42	-11.7%	97
721012	Concrete Reinforcing	3.11	2.95	-5.1%	228
721013	Construction Labour Supply or General Labour Supply (not elsewhere specified)	2.57	1.82	-29.2%	312
721014	Crane Operation	1.76	1.76	0.0%	219
721015	Deck, Railing, or Fence Installation	2.55	2.55	0.0%	665
721016	Decking Application or Waterproofing	2.73	2.44	-10.6%	423
721018	Drywalling or Acoustic Board Installation	2.31	2.31	0.0%	2,197
721019	Electrical Work	1.95	2.12	8.7%	4,085
721020	Pre-engineered Steel Building Construction	2.54	2.79	9.8%	133
721021	Finishing Carpentry	2.70	2.97	10.0%	2,290
721022	Fire and Flood Restoration	2.39	2.62	9.6%	201
721023	Floor Covering Installation (not elsewhere specified)	2.17	2.38	9.7%	812
721024	Framing or Residential Forming	3.13	1.88	-39.9%	1,878
721026	Hardwood Floor Laying or Refinishing	2.16	2.37	9.7%	803
721027	House or Other Wood Frame General Contracting, Construction, or Renovation Work	2.86	2.88	0.7%	16,439
721028	Industrial, Commercial, Institutional or Highrise Residential General Contracting or Construction	1.06	0.64	-39.6%	1,605
721029	Insulation Work or Fireproofing	2.24	2.24	0.0%	377
721031	Excavation, or Private Landfill or Transfer Station Operation	2.16	2.35	8.8%	3,453
721036	Low Slope Roofing	3.55	3.11	-12.4%	523
721037	Masonry	3.34	3.05	-8.7%	636
721038	Oil or Gas Pipeline Construction or Repair	1.43	1.02	-28.7%	967
721040	Overhead Door Installation	2.73	3.00	9.9%	176
721041	Painting or Wallpapering	2.64	2.35	-11.0%	3,903

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
721042	Plastering, Lathing, or Stucco Work	2.70	2.66	-1.5%	350
721043	Plumbing, Heating, Vent, Residential Air Conditioning, or Central Vacuum System Installation or Repair	2.06	2.26	9.7%	4,629
721044	Pool, Spa, or Hot Tub Installation or Structural Repair	2.83	2.86	1.1%	112
721046	Power Pole, Powerline, or Transmission Line Installation, Service, or Repair	1.81	1.80	-0.6%	163
721047	Scaffolding, Tent, Staging, or Display Booth Rental and Installation	1.59	1.74	9.4%	198
721049	Siding, Awning, or Gutter Installation, Service, or Repair	2.74	2.70	-1.5%	1,536
721050	Sign Installation, Service, or Repair	1.72	1.72	0.0%	111
721051	Steep Slope Roofing	5.29	4.32	-18.3%	1,082
721052	Structural Concrete Forming	3.48	2.41	-30.7%	455
721053	Commercial Tank or Boiler Installation or Removal	2.41	2.65	10.0%	20
721054	Tile Work or Terrazzo Laying	2.17	2.38	9.7%	1,341
721056	Water Well, Foundational, or Directional Drilling	3.34	2.45	-26.6%	119
721057	Welding Services or Ornamental Metal Installation	2.90	2.47	-14.8%	1,468
721058	Mechanical Insulation	2.08	2.28	9.6%	99
721059	Window or Glass Installation, Replacement or Repair	2.79	2.23	-20.1%	659
Heavy Construction					
722001	Bridge, Overpass, or Viaduct Construction or Repair	3.01	2.75	-8.6%	74
722002	House Raising or Structural Moving of Buildings or Heavy Equipment	2.97	3.01	1.3%	39
722003	Pier, Wharf, or Dry Dock Construction or Repair	3.59	2.15	-40.1%	78
722004	Pile Driving or Dredging	1.09	0.71	-34.9%	69
722005	Steel Frame Erection, Repair, Painting, or Bridge Painting or Cleaning	3.49	2.09	-40.1%	133
722009	Cut and Cover Tunnel Construction	1.66	1.01	-39.2%	1
722010	Mechanized Tunnel Boring Construction	3.01	2.73	-9.3%	13
722011	Structural Concrete Reservoir, Dam, Dyke, or Tunnel Construction or Repair (not elsewhere specified)	3.59	3.30	-8.1%	13

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
Road Construction or Maintenance					
723002	Highway Maintenance (routine maintenance of all aspects of a specific section of highway)	2.40	2.64	10.0%	70
723003	Highway, Road, or Parking Lot Painting	2.37	2.60	9.7%	79
723004	Paving Services or Asphalt Manufacture	1.37	1.39	1.5%	175
723005	Railway Construction, Maintenance, or Demolition	1.71	1.05	-38.6%	38
723006	Road Construction (not elsewhere specified)	1.76	1.13	-35.8%	371
723007	Snow or Ice Removal	2.32	2.55	9.9%	384
723008	Street Cleaning	3.45	2.92	-15.4%	42
723009	Traffic Control	2.84	2.09	-26.4%	224
723010	Earth and Rock Filled Structure Construction	1.92	1.69	-12.0%	12
Transportation and Warehousing					
Warehousing					
731004	Recycling Depot	2.75	1.92	-30.2%	87
731005	Warehouse Operation	1.89	1.95	3.2%	283
Transportation and Related Services					
732003	Aircraft Handling or Fueling	2.75	3.02	9.8%	42
732004	Airport	0.52	0.54	3.8%	26
732005	Armoured Car Service	2.72	2.71	-0.4%	7
732006	Auto Towing	3.62	2.98	-17.7%	273
732007	Aviation or Flying School	1.26	1.25	-0.8%	52
732008	Barge, Tug, or Other Water Transport of Goods (not elsewhere specified)	2.94	2.37	-19.4%	119
732011	Courier or Local Delivery Services (not elsewhere specified)	3.94	3.87	-1.8%	2,601
732012	Distribution Centre	3.51	3.42	-2.6%	166
732013	Dump Truck Operation	2.99	2.40	-19.7%	2,116
732014	Ferry Service	1.68	1.83	8.9%	21
732015	Fixed Wing Aerial Work or Other Specialty Air Operations (not elsewhere specified)	1.26	1.28	1.6%	34
732016	Fixed Wing Visual Flight Rule Operation	1.25	1.25	0.0%	41

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
732017	Fixed Wing Instrument Flight Rule Operation	0.83	0.91	9.6%	83
732018	Garbage, Debris, Industrial Waste, or Recyclable Material Removal	3.50	2.98	-14.9%	610
732019	General Trucking (not elsewhere specified)	2.84	2.83	-0.4%	10,719
732020	General Wharf Operations	2.45	2.69	9.8%	7
732021	Helicopter Visual Flight Rule Operation	1.28	1.29	0.8%	99
732022	Limousine or Chauffeur Services	1.65	1.81	9.7%	85
732023	Loading or Unloading Goods (not elsewhere specified)	2.91	2.47	-15.1%	61
732024	Log Towing	3.82	2.29	-40.1%	27
732025	Bulk Terminal	2.45	2.69	9.8%	36
732026	Marine Container Terminal	2.46	2.70	9.8%	7
732029	Mobile Home or Boat Towing	2.94	2.66	-9.5%	34
732030	Moving and Storage	2.95	2.51	-14.9%	493
732031	Newspaper, Magazine, Flyer Distribution or Contract Mail Delivery	2.72	2.71	-0.4%	64
732032	Pilot Car or Auto Delivery Services	3.11	3.42	10.0%	260
732033	Railway	3.12	3.16	1.3%	16
732036	Stevedoring	2.45	2.69	9.8%	13
732037	Taxi Service and Ride-hailing Service	1.65	1.81	9.7%	562
732038	Water Taxi or Crew Transport	1.31	1.31	0.0%	56
732040	Harbour Commission, Port Authority or Marine Piloting	0.88	0.96	9.1%	43
732041	Helicopter Instrument Flight Rule Operation	0.49	0.52	6.1%	7
732042	Helicopter Aerial Work (not elsewhere specified)	1.27	1.28	0.8%	67
732044	Log Hauling	3.94	2.36	-40.1%	927
732045	Fuel Storage Tank Operation and Fuel Distribution	1.38	1.51	9.4%	100
732046	Commercial Bus, Shuttle Operations, or Public Transit (not elsewhere specified)	3.20	3.25	1.6%	157
732047	Specialized Public Transit Services	3.25	3.03	-6.8%	7
Trade					
Retail					
741001	Aircraft and Aircraft Equipment Sales and Leasing	1.31	1.28	-2.3%	44

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
741002	Auctioning Services	0.66	0.65	-1.5%	43
741004	Bicycle Shop or Sports Equipment Rental	0.53	0.47	-11.3%	291
741005	Retail Butcher Shop	1.98	1.36	-31.3%	239
741006	Car or Truck Rental	1.32	1.28	-3.0%	152
741011	Garden or Landscaping Supply	1.10	1.21	10.0%	223
741012	Gas Bar or Service Station	0.81	0.64	-21.0%	827
741013	General Retail (not elsewhere specified)	0.55	0.60	9.1%	7,878
741014	Home Improvement Centre	1.75	1.14	-34.9%	255
741015	Jewellery, Eyewear, Clock, Watch or Trophy Sales or Repair, Key Cutting, or Blade Sharpening	0.42	0.46	9.5%	718
741016	Light Industrial Equipment, Machinery, or Power Tool Rental (less than 500 lb.)	1.49	1.40	-6.0%	212
741018	Music Shop	0.42	0.46	9.5%	59
741019	Party Supply	1.51	1.66	9.9%	98
741020	Retail Art Gallery and Picture Framing	0.42	0.46	9.5%	161
741021	Retail Bakery or Delicatessen	1.35	1.32	-2.2%	719
741022	Retail Brewing or Wine Making Shop	0.42	0.46	9.5%	94
741024	Satellite TV Dish Sales, Service, or Installation	2.73	3.00	9.9%	28
741025	Supermarket	1.92	2.04	6.2%	405
741026	Retail Confectionery	1.22	1.26	3.3%	127
741027	Auto Parts Supply	1.32	1.28	-3.0%	226
741029	Flooring Store	1.07	1.07	0.0%	391
741030	Convenience Store, Farm Market, or Specialty Food Store	0.96	0.94	-2.1%	1,062
741031	Furniture Store	1.40	1.36	-2.9%	366
741032	Beer, Wine, or Liquor Store	1.48	1.47	-0.7%	553
741033	Large Retail Store (not elsewhere specified)	1.21	1.33	9.9%	269
741034	Recycling Drop-Off Centres	0.83	0.91	9.6%	117
Wholesale					
742001	Chemical Wholesale	0.64	0.66	3.1%	94
742002	Clothing, Linen, or Other Textile Wholesale	0.63	0.66	4.8%	197
742003	Drug, Vitamin, Pharmaceutical, or Beauty Aid Wholesale	0.63	0.66	4.8%	172

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
742005	Fish Wholesale	2.19	2.17	-0.9%	89
742006	Food, Beverage, or Tobacco Product Wholesale	2.20	2.19	-0.5%	900
742007	Hay, Seed, Dry Animal Feed, or Other Similar Farm Product Wholesale	1.38	1.38	0.0%	63
742008	Electronic Equipment or Light Equipment, Machinery, or Parts Wholesale (less than 500 lb.)	0.63	0.65	3.2%	570
742009	Log Wholesale Trading	1.42	1.42	0.0%	22
742010	Building Material or Packaged Petroleum Product Wholesale	1.40	1.39	-0.7%	212
742011	Medical Supplies Wholesale or Film Distribution	0.15	0.15	0.0%	141
742012	Electrical, Plumbing or Heating Supplies, or Packaged Building Supplies, Hardware, or Other Metal Product Wholesale	0.66	0.54	-18.2%	642
742014	Steel or Metal Wholesale (primary form)	2.52	2.72	7.9%	58
742015	Wholesale (not elsewhere specified)	0.69	0.62	-10.1%	1,314
Public					
Public Administration					
753002	First Nations Operations	0.90	0.99	10.0%	318
753003	Law Enforcement	4.75	4.75	0.0%	17
753004	Local Government and Related Operations	3.76	3.71	-1.3%	386
Service					
Tourism and Hospitality					
761001	Amusement Facility (not elsewhere specified)	1.00	1.01	1.0%	296
761009	Campground	1.19	1.30	9.2%	303
761010	Circus, Carnival, Rodeo, or Mechanical Amusement Ride	1.66	1.47	-11.4%	20
761011	Live Performance Venue	1.24	1.03	-16.9%	152
761012	Fitness Centre or Gym	0.60	0.64	6.7%	1,005
761013	Guided Tour (not elsewhere specified)	1.26	1.26	0.0%	172
761014	Hair Salon, Aesthetic Services, Sauna, or Relaxation Massage Services	0.60	0.64	6.7%	3,178
761015	Hall Rental	0.85	0.93	9.4%	109
761018	Industrial Camp Operations	2.16	2.37	9.7%	61

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
761019	Catering Services (not elsewhere specified)	1.26	1.23	-2.4%	312
761023	Mobile Catering	1.24	1.21	-2.4%	383
761027	Organizing or Conducting Special Events (not elsewhere specified)	1.25	1.03	-17.6%	593
761028	Outdoor Sport Tour	3.29	3.61	9.7%	636
761029	Parking Lot or Valet Parking	0.91	1.00	9.9%	41
761030	Performing Arts	1.24	1.03	-16.9%	405
761031	Golf Course, Driving Range, Pitch and Putt, or Lawn Bowling Facility	0.92	1.01	9.8%	294
761032	Private Park, Garden, or Zoo	1.68	1.50	-10.7%	70
761033	Building Management, Building Rental, or Mobile Home Parks and Strata Corporations	0.70	0.71	1.4%	10,374
761034	Pub, Bar, Night Club, or Lounge	0.78	0.58	-25.6%	667
761035	Restaurant or Other Dining Establishment	0.78	0.58	-25.6%	10,161
761038	Ski Hill	3.88	4.07	4.9%	36
761039	Public Art Gallery, Museum, or Other Special Interest Building Operation or Related Services	0.77	0.84	9.1%	289
761040	Sports and Entertainment Facility	1.02	1.12	9.8%	209
761041	Sports Administration	0.51	0.54	5.9%	254
761042	Sports Instruction	1.39	1.38	-0.7%	1,040
761044	Travel Agency or Accommodation Registry	0.15	0.15	0.0%	514
761045	Coffee Shops, Ice Cream Parlours, or Other Food Concessions (not elsewhere specified)	0.60	0.66	10.0%	1,308
761046	Movie Theatre or Drive-In Theatre	0.75	0.71	-5.3%	42
761047	Mini Storage	0.85	0.93	9.4%	246
761049	Park, Campground, or Trail Maintenance	2.18	2.18	0.0%	172
761050	Chartered Boat Tours	1.26	1.26	0.0%	108
761051	Marina or Boat Rental	1.26	1.26	0.0%	231
761052	Transportation Carrier Catering	2.11	2.32	10.0%	6
761054	Casino or Other Gaming Operations (not elsewhere specified)	1.02	1.12	9.8%	46
761056	Overnight and Short-term Accommodation (not elsewhere specified)	1.20	1.32	10.0%	1,913

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
761057	Legions and Other Similar Social Clubs	0.89	0.62	-30.3%	149
761058	Professional Organizing, Senior Move Managing, and Personal Assisting	0.53	0.55	3.8%	83
Business Services					
762001	Accounting	0.15	0.15	0.0%	3,699
762003	Administration or Management of an Operation Conducted Outside B.C.	0.15	0.15	0.0%	1,012
762004	Advertising or Public Relations Services	0.51	0.54	5.9%	1,152
762005	Broker (not elsewhere specified) or Wholesale (no stock of goods in B.C.)	0.15	0.15	0.0%	2,927
762006	Business Consulting or Business Advisory Services	0.15	0.15	0.0%	4,142
762007	Call Centre, Telemarketing, or Market Research	0.25	0.15	-40.0%	180
762008	Economic Development Organization Including Chamber of Commerce	0.44	0.48	9.1%	276
762010	Clerical Worker Supply or Other Similar Services	0.51	0.54	5.9%	176
762011	Commercial Stock Audit	0.74	0.74	0.0%	11
762012	Constituency Office, Consulate, Foreign Embassy, or MLA Office	0.17	0.15	-11.8%	151
762013	Custom Brokerage or Freight Forwarding (excluding handling of goods)	0.15	0.15	0.0%	439
762014	Custom Brokerage or Freight Forwarding (including handling of goods)	0.73	0.73	0.0%	188
762015	Data Processing and Document Scanning Services	0.15	0.15	0.0%	84
762017	Employment or Dating Agency and Related Testing	0.51	0.54	5.9%	485
762018	Environmental Conservation Services	0.25	0.27	8.0%	253
762019	Financial Services (not elsewhere specified)	0.15	0.15	0.0%	1,934
762020	Graphic Design	0.15	0.15	0.0%	352
762021	Insurance, Actuarial or Bonding Services	0.15	0.15	0.0%	1,067
762022	Law Office, Notary Public, Labour Relations, or Supplementary Legal Services	0.15	0.15	0.0%	3,216
762023	Cargo Inspection	1.71	1.75	2.3%	16
762024	Marine Ship Agency and Related Services	0.15	0.15	0.0%	35
762026	Modeling, Booking, or Talent Agency	0.51	0.54	5.9%	107
762028	Shared Workspace Rental	0.21	0.15	-28.6%	74

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
762029	Private Investigation, Process Serving, Collection, or Bailiff Services	0.54	0.59	9.3%	144
762030	Product Demonstration	1.15	1.26	9.6%	51
762031	Professional or Employers' Association, Marketing Board, or Better Business Bureau	0.15	0.15	0.0%	497
762032	Property Management (administration only)	0.15	0.15	0.0%	524
762033	Real Estate Agency	0.15	0.15	0.0%	1,955
762034	Real Estate Appraisal or Appraisal Services (not elsewhere specified)	0.15	0.15	0.0%	224
762035	Research Services (not elsewhere specified)	0.15	0.15	0.0%	91
762040	Translating or Interpreting Services	0.27	0.28	3.7%	175
762041	Union	0.51	0.54	5.9%	371
762043	Writing, Publishing, or Map Production (no printing)	0.15	0.15	0.0%	538
762044	Records Storage	0.74	0.74	0.0%	12
762045	Franchisor Services	0.63	0.66	4.8%	132
762047	Publishing (with printing)	0.68	0.65	-4.4%	75
762049	Printing or Mailing, Addressing, or Document Copying Services	0.66	0.64	-3.0%	466
Professional, Scientific, and Technical Services					
763001	Pet Grooming	2.09	1.46	-30.1%	171
763002	Animal Humane Society or Wildlife Rehabilitation	2.09	1.46	-30.1%	57
763003	Animal Training	2.09	1.46	-30.1%	67
763004	Architectural Drafting or Design	0.15	0.15	0.0%	1,161
763006	Building or Home Inspection	1.52	1.67	9.9%	357
763007	Computer Software Consulting, Programming, Design, or Production	0.15	0.15	0.0%	6,414
763011	Consulting (not elsewhere specified)	0.38	0.41	7.9%	2,305
763012	Dental Laboratory	0.28	0.30	7.1%	295
763018	Materials or Light Equipment Testing (less than 500 lb.)	0.78	0.85	9.0%	99
763019	Interior Design	0.35	0.38	8.6%	528
763020	Domestic Animal Breeding or Boarding	2.09	1.46	-30.1%	208
763021	Land Surveying	0.76	0.83	9.2%	411
763022	Log Scaling	1.88	1.16	-38.3%	79

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
763024	Audio Video Post-Production, Animation Services, or Recording Studio	0.15	0.15	0.0%	433
763025	Motion Picture, Commercial, or Television Production	2.25	2.43	8.0%	1,435
763027	Photography Studio, Photographic Services, or Videography Services	0.46	0.50	8.7%	623
763028	Pipeline Inspection, Electrical Corrosion Control, or Heavy Equipment Inspection (greater than 500 lb.)	0.76	0.83	9.2%	685
763031	Television or Radio Broadcasting	0.49	0.52	6.1%	98
763032	Veterinary Hospital or Veterinary Services	0.79	0.72	-8.9%	587
763034	Marine Vessel Surveying	0.71	0.78	9.9%	53
763035	Air Navigation Support	0.49	0.52	6.1%	5
763036	Field Work Services	1.29	1.25	-3.1%	1,919
763037	Consulting Engineering, Geological, Geophysical, or Geochemical Consulting, or Construction Management Consulting	0.15	0.16	6.7%	4,501
Other Services					
764001	Aircraft Maintenance or Repair	0.76	0.83	9.2%	238
764002	Armature Winding for Small Motors	1.10	1.08	-1.8%	20
764003	Auto Dealership or Auto Sales	1.14	0.96	-15.8%	916
764004	Auto Glass Shop	1.33	1.46	9.8%	189
764005	Auto Recycling	1.34	1.47	9.7%	92
764006	Auto Service or Repair	1.38	1.51	9.4%	2,770
764007	Autobody Shop	1.34	1.47	9.7%	635
764010	Car Wash or Auto Detailing	1.14	0.95	-16.7%	396
764011	Carpet, Rug, or Upholstery Cleaning	2.06	1.86	-9.7%	196
764012	Cemetery or Crematorium	2.16	2.16	0.0%	38
764013	Daycare Centre, Preschool, or Playschool	1.42	1.38	-2.8%	2,070
764014	Commercial Cleaning or Janitorial Services	1.13	1.03	-8.8%	3,998
764015	Commercial Diving	2.14	2.35	9.8%	74
764016	Commercial Laundry or Linen, Uniforms, or Diaper Supply	2.00	1.96	-2.0%	36
764018	Domestic Cleaning	2.05	1.84	-10.2%	1,482
764020	Dry Cleaning Facility or Laundromat	1.52	1.67	9.9%	229
764021	Portable Electronic Equipment or Small Household Appliance Service or Repair	0.16	0.15	-6.3%	355

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
764022	Steam Cleaning, Sandblasting, or Pressure Washing of Buildings, Pools, or Parking Lots	5.81	6.15	5.9%	252
764024	Fire Prevention Equipment Sales, Service, Installation, or Inspection	1.11	1.09	-1.8%	250
764025	Fish, Creek, or Stream Enhancement	1.24	1.20	-3.2%	56
764026	Fruit or Vegetable Packing or Packaging	2.55	2.74	7.5%	39
764027	Funeral Undertaking	0.45	0.49	8.9%	66
764028	Heavy Equipment, Machinery, or Parts Sales, Rental, Service, or Repair (greater than 500 lb) (not elsewhere specified)	1.72	1.74	1.2%	3,468
764029	Hiring or Providing Companion Services or Domestic Childcare	1.46	1.32	-9.6%	9,093
764033	Land or Marine Pollution Control	1.27	1.22	-3.9%	48
764034	Locksmithing	1.10	1.21	10.0%	164
764035	Light Industrial Equipment, Machinery or Parts, or Power Tool Service or Repair (less than 500 lb.)	1.12	1.11	-0.9%	376
764037	Major Household Appliance or Stationary Business Machines or Medical Equipment Service, Repair, or Installation	1.53	1.68	9.8%	442
764041	Ornamental Plant Rental or Office Plant Services	1.52	1.67	9.9%	33
764042	Paper Shredding	1.53	1.68	9.8%	16
764044	Plastic Laminating, Packing, or Packaging (not elsewhere specified)	2.52	2.71	7.5%	43
764045	Pleasure Boat, Motorcycle, Snowmobile, or Other Leisure Craft Sales and Service	1.13	1.24	9.7%	520
764046	Security or Patrol Services	1.48	1.34	-9.5%	581
764047	Recreational Vehicle Sales, Service, or Rental	1.53	1.39	-9.2%	135
764048	Septic Tank, Sewer, or Sewage Disposal System Services	2.57	2.71	5.4%	270
764050	Steam Cleaning, Sandblasting, or Pressure Washing of Heavy Equipment	1.69	1.73	2.4%	207
764051	Structural Repair of Marine Pleasure Craft	2.80	2.87	2.5%	79
764054	Pest Control or Fumigation (not elsewhere specified)	1.11	1.01	-9.0%	225
764055	Vending Machine, Washing Machine, Dryer, or Amusement Machine Distribution	1.55	1.70	9.7%	69
764057	Window, Gutter, or Awning Cleaning	5.83	6.16	5.7%	603

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
764058	Security Alarm System Sales, Service, Installation, and Repair or Cable TV, Telecommunication, or Other Similar Wiring	1.32	1.27	-3.8%	1,359
764059	Hiring Workers for Own Home Maintenance	2.84	3.12	9.9%	1,050
764060	Landscaping, Lawn or Garden Maintenance, or Weed Control	2.87	3.14	9.4%	4,712
764062	Tree Services (not directly related to the forestry industry)	5.91	5.72	-3.2%	577
764066	Furnace, Duct, or Air Vent Cleaning and Servicing	2.19	2.19	0.0%	144
764067	Pool, Spa, or Hot Tub Service	1.11	1.01	-9.0%	129
764068	Automatic Door or Gate Installation, Service or Repair	1.33	1.33	0.0%	57
764069	Blind or Drapery Installation, Cleaning, or Repair	1.25	1.22	-2.4%	261
Education					
765002	Driving School	1.27	1.26	-0.8%	272
765003	Library or Resource Centre	0.49	0.53	8.2%	218
765005	Independent or Private Primary or Secondary School	0.63	0.66	4.8%	348
765008	Public School District	1.56	1.71	9.6%	61
765009	Supplementary Education	0.27	0.28	3.7%	1,747
765010	Advanced Education	0.27	0.28	3.7%	616
Health Care and Social Services					
766001	Acute Care	2.66	2.59	-2.6%	12
766002	Alcohol or Drug Treatment Centre	2.59	2.42	-6.6%	75
766003	Alternative Health Care	0.51	0.54	5.9%	1,056
766004	Ambulance or First Aid Services	2.67	2.30	-13.9%	200
766005	Chiropractic Services, Chiropractic Care, or Chiropractic Practice	0.28	0.30	7.1%	681
766006	Community Health Support Services	4.13	4.54	9.9%	661
766007	Counselling or Social Services (not elsewhere specified)	2.62	2.50	-4.6%	1,562
766008	Dentistry or Ancillary Dental Services	0.28	0.30	7.1%	2,553
766009	Fundraising or Charitable Organization	0.37	0.40	8.1%	541
766010	Life and Job Skills Training	1.85	1.81	-2.2%	349
766011	Long-Term Care	4.42	4.60	4.1%	317

Classification units by industry		Final 2025 base rate	Preliminary 2026 base rate	Percent change from 2025	Number of firms
766012	Registered Massage Therapy (RMT)	0.51	0.54	5.9%	694
766013	Optometry	0.28	0.30	7.1%	339
766014	Physiotherapy or Occupational Therapy	0.51	0.54	5.9%	1,623
766015	Physician Professional Services	0.28	0.30	7.1%	7,069
766016	Religious Organization	0.37	0.40	8.1%	1,714
766017	Residential Social Service Facility	5.70	6.27	10.0%	295
766018	Retirement Home or Seniors' Home	2.92	2.53	-13.4%	223
766019	Short-Term Care	1.05	1.03	-1.9%	35
766020	Supplementary Health Care	0.51	0.54	5.9%	1,166
766021	Surgical Centre	0.51	0.54	5.9%	40
766022	Laboratory Services (not elsewhere specified)	0.37	0.40	8.1%	364
766024	Pre-hospital Emergency Health Care	18.04	13.80	-23.5%	1
Utilities					
767003	Electric Utilities	0.71	0.72	1.4%	110
767004	Gas Utilities	0.83	0.77	-7.2%	21
767005	Oil or Gas Transmission (oil or gas pipeline)	0.84	0.85	1.2%	39
767007	Multimedia Services	0.64	0.66	3.1%	172