

Classification and Rate List

2003



Effective January 1, 2003

Safety. It's Smart Business.



www.worksafebc.com

How to use this booklet

This booklet lists the base rates for all industries in British Columbia for 2003.

The first section, starting on page 4, features an alphabetical listing of industries along with their classification unit code and corresponding base rate.

The second section, starting on page 62, organizes base rates according to industry sectors and subsectors. It lists individual classification units, classification unit codes and base rates.

Base premium rates are per \$100 of assessable worker earnings (these are the earnings you can insure, to a maximum of \$60,100 per worker for 2003). For example, *Butcher Shop*, a classification unit in the *Trade Sector*, under the *Retail Subsector*, has a 2003 base rate of \$2.41 per \$100 of assessable earnings.

If a classification unit is labelled "not elsewhere specified", it means the classification unit and its accompanying base rate applies unless the activity is specified elsewhere in the booklet.

All base rates listed in this booklet are effective from January 1 to December 31, 2003.

How is my business classified?

When you register with the Workers' Compensation Board, your business is classified by industry and placed in a rate group for insurance purposes. The premiums collected from each rate group pay for the costs of all injuries and diseases arising from that group.

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

Do I pay a different rate for different workers?

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

Where do my premiums go?

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

Contacting the WCB

Employer Service Centre: 604 244-6181
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Fax: 604 244-6490
Web site: www.worksafefbc.com

The information in this publication was accurate at the time of printing. Please visit www.worksafefbc.com for the most recent information about classification units and rates.

Alphabetical Listing

2003



**The Classification and Rate list is published
policy of the Panel of Administrators under
the provisions of Section 82 of the *Workers
Compensation Act.***

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Abattoir	711001	4.19
Abrasives Manufacture	713002	2.14
Abuse Counselling	766007	0.96
Abused Persons Centre	766007	0.96
Abutment Construction	722001	12.65
Academy, Riding	701023	6.64
Accommodation Registry	761044	0.11
Accounting or Bookkeeping	762001	0.11
Acetylene Distribution	732019	6.90
Acetylene Manufacture	713006	3.38
Acid Manufacture	713001	1.48
Acid, Base, Salt, Chemical or Dye Manufacture (not elsewhere specified)	713001	1.48
Acoustic Board Installation	721018	7.79
Acoustical System Design – Consulting Engineering	763010	0.20
Acrylic Household Fixture Manufacture	713011	3.18
Acting School	765004	0.64
Activity Centre (for social services)	766007	0.96
Actuarial Services	762002	0.16
Acupuncture Service	766003	0.38
Acute Care	766001	2.38
Addressing Services (mail)	764036	1.04
Adhesive Manufacture	713015	1.90
Adjusters – Insurance	762021	0.16
Administration of an Operation Conducted Outside B.C.	762003	0.11
Adoption – Abandoned Pets or Animal Humane Society	763002	1.43
Adoption Agency	766007	0.96
Adult Daycare	764013	0.96
Advertising Agency (no printing)	762004	0.31
Advertising or Public Relations Services	762004	0.31
Aerial Advertising	732015	3.18
Aerial Construction	732042	3.25
Aerial Erection	721006	6.73
Aerial Photography by Fixed Wing Aircraft	732015	3.18
Aerial Photography by Helicopter	732042	3.25
Aerial Spraying by Fixed Wing Aircraft	732015	3.18
Aerial Spraying by Helicopter	732042	3.25
Agility and Flyball Training – Pets	763003	1.43
Agricultural Equipment (heavy) Rental	764031	3.66
Aids Counselling	766007	0.96
Air Conditioner (window) Installation, Service or Repair	764037	1.51
Air Conditioning Contractor – Commercial	721008	3.93
Air Conditioning Contractor – Residential	721043	5.00
Air Navigation Support	763035	0.21
Air Quality Testing – Industrial Testing	763018	1.43
Air Services – Charter, Fixed Wing Instrument Flight Rule	732017	1.12
Air Services – Charter, Fixed Wing Visual Flight Rule	732016	3.19
Air Services – Charter, Helicopter Instrument Flight Rule	732041	1.13
Air Services – Charter, Helicopter Visual Flight Rule	732021	4.83
Air Services – Scheduled, Fixed Wing Instrument Flight Rule	732017	1.12

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Air Services – Scheduled, Fixed Wing Visual Flight Rule	732016	3.19
Air Services – Scheduled, Helicopter Instrument Flight Rule	732041	1.13
Air Services – Scheduled, Helicopter Visual Flight Rule	732021	4.83
Air Services – Specific Point, Fixed Wing Instrument Flight Rule	732017	1.12
Air Services – Specific Point, Fixed Wing Visual Flight Rule	732016	3.19
Air Services – Specific Point, Helicopter Instrument Flight Rule	732041	1.13
Air Services – Specific Point, Helicopter Visual Flight Rule	732021	4.83
Air Traffic Control	763035	0.21
Air Vent Cleaning and Servicing	764066	5.71
Aircraft and Aircraft Equipment Sales and Leasing	741001	1.61
Aircraft Fueling	732002	3.58
Aircraft Handling	732003	3.58
Aircraft Maintenance or Repair	764001	1.13
Aircraft Sales	741001	1.61
Aircraft, Automobile or Truck Assembly	712001	3.44
Airline Catering	761052	3.90
Airport Construction (entire airport)	721028	5.55
Airport Limousine Service	732022	3.01
Airport Operation	732004	1.16
Alarm System Installation (wiring only, no component hook-up)	764058	1.33
Alarm System Manufacture – Electronic	715014	0.37
Alarm Systems (monitoring only)	762007	0.37
Alcohol Treatment Centre	766002	0.96
Alcoholic Beverage Manufacture	711002	2.68
Alkalis Manufacture	713001	1.48
Alkyd Resin Manufacture	713033	1.90
All-Terrain Vehicle Sales, Service or Repair	764045	1.93
Alternative Health Care	766003	0.38
Aluminum Product Manufacture – Small	712028	2.68
Aluminum Smelter	712035	2.29
Aluminum Window Manufacture	712024	3.18
Ambulance Service	766004	2.37
Ammunition Manufacture	713009	1.48
Ampoule Manufacture – Glass	715019	3.38
Amusement Facility (not elsewhere specified)	761001	0.96
Amusement Machine Distribution	764055	1.51
Amusement Park	761010	1.43
Anaesthesiology – Private Medical Practice	766015	0.38
Animal Breeding Service	701001	2.99
Animal Breeding, Domestic	763020	1.43
Animal Clinic	763032	1.43
Animal Feed and Supplement Sales – Dry	742007	0.94
Animal Feed or Supplement Manufacture – Dry and/or Packaging	711003	2.14
Animal Food – Canning	711016	4.20
Animal Hospital	763032	1.43
Animal Humane Society	763002	1.43
Animal Shelter, Animal Humane Society	763002	1.43
Animal Training	763003	1.43
Animation Services; Motion Picture, Commercial or Television Post Production	763024	0.22
Anode Manufacture – Large (made in a foundry)	712013	4.27
Anode Manufacture – Small (die cast)	712008	4.27

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Antacid Manufacture	713008	0.76
Antennae, Erection, Installation or Servicing	721006	6.73
Apartment Building Operation	761033	1.17
Apiary	701002	2.99
Apple Farming	701017	2.99
Appliance (reconditioned) Sales	764037	1.51
Appliance Manufacture – Household, Large	712018	1.48
Appliance Manufacture – Household, Small Electrical	715014	0.37
Appliance Rental	741013	0.89
Appliances – Household, Large, Installation, Service or Repair	764037	1.51
Appliances – Household, Small Electrical, Service or Repair	764021	0.28
Appraisal Service – Items	762034	0.16
Appraisal Service – Real Estate	762034	0.16
Aptitude Testing	762017	0.31
Aquarium	761032	1.43
Aquatic Centre	761040	1.43
Arbitration – Consumer, Business	762016	0.11
Arbitration – Disputes, Labour Relations	762022	0.15
Arboretum	761032	1.43
Arcade	761002	0.96
Architectural Drafting or Design	763004	0.17
Arena	761040	1.43
Argent Recovery Processes	713024	5.41
Armament Manufacture	712032	1.48
Armature Winding for Small Motors	764002	1.59
Armoured Car Service	732005	2.54
Arsenical Product Manufacture	713005	1.48
Art Council	761039	1.04
Art Exhibit Assembly or Display	761039	1.04
Art Gallery – Retail	741020	0.37
Art Piece Manufacture	715001	0.37
Art Restoration Services	761039	1.04
Art Supplies – Retail	741013	0.89
Art Therapy – Occupational Therapy	766014	0.37
Art Therapy Programs – Community Service Organization	766007	0.96
Artifact Assembly or Display	761039	1.04
Artificial Ice Manufacture	713021	1.48
Artificial Insemination	701001	2.99
Artificial Limb Sales, Service, Repair or Manufacture	715028	0.37
Arts Council	765003	0.37
Asbestos Abatement	721001	4.96
Asbestos Mining (open pit)	704006	2.80
Asbestos Mining (underground)	704013	6.36
Asphalt Manufacture	723004	4.07
Asphalt Paving Material Manufacture	723004	4.07
Asphalt Roofing Application	721036	9.54
Asphalt Roofing, Shingles, Siding or Tile Manufacture	713002	2.14
Asphalt Testing – Industrial Testing	763018	1.43
Assaying	763018	1.43
Athletic Therapy	766014	0.37
ATV Sales, Service or Repair	764045	1.93
Auctioning Services	741002	0.89

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Audio Duplicating	763008	0.37
Audio or Video Duplicating	763008	0.37
Audio Services – Motion Picture, Commercial or Television		
Post Production	763024	0.22
Audio Visual System Sales, Service or Repair	764058	1.33
Audiometric Testing	766020	0.38
Auditing	762001	0.11
Autism Counselling	766007	0.96
Auto Dealership (sales and service)	764003	1.85
Auto Delivery – Single Car, Point-to-point	732032	3.01
Auto Detailing	764010	2.71
Auto Glass Installation, Tinting or Repair	764004	2.77
Auto Glass Manufacture	715020	3.38
Auto Glass Shop	764004	2.77
Auto Painting	764007	2.77
Auto Parts Supply	741027	0.89
Auto Race Course	761003	1.43
Auto Recycling	764005	2.77
Auto Sales (no service)	741003	1.61
Auto Service or Repair	764006	2.77
Auto Spring or Chain Manufacture	712002	4.33
Auto Towing	732006	3.01
Autobody Shop	764007	2.77
Automated Banking Machine Servicing	732005	2.54
Automatic Door or Gate Installation, Service or Repair	764068	1.59
Automobile Driving School	765002	0.64
Automobile Gas Conversions	764006	2.77
Automobile Manufacture	712001	3.44
Automobile Parts – Manufacture	712011	4.30
Automobile Parts Sales – Used	764005	2.77
Automobile Rental (without driver)	741006	1.06
Automobile Tire Manufacture	713034	3.28
Automobile Washing and Polishing	764010	2.71
Avalanche Control	721003	3.98
Aviation Flying School	732007	3.20
Awning Cleaning	764057	5.72
Awning or Awning Sign Manufacture	715002	2.16
Awning or Gutter Installation or Repair	721049	7.79

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Babysitting	764029	0.96
Backpack Manufacture, Canvas or Nylon	715005	2.16
Bacteria Detection – Medical Diagnostic Laboratory	763023	0.31
Bacteriology – Private Medical Practice	766015	0.38
Bag (luggage) Manufacture (not elsewhere specified)	715025	2.16
Bag Manufacture – Leather	715023	2.16
Bag Manufacture – Plastic	713023	4.10
Bag Repair – Leather	715029	2.16
Baggage Transfer Service	732003	3.58
Bailiff Services	762029	0.37
Baked Goods Manufacture (mass production – non-retail)	711004	4.76

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Bakery – Retail	741021	2.41
Bakery Equipment (heavy) Sales, Service or Repair	764028	3.19
Bakery, Commercial (mass production – non-retail)	711004	4.76
Ballast Manufacture, Installation, Service or Repair	712009	1.48
Balloon Manufacture	713031	2.14
Ballooning	732015	3.18
Ballroom Operation	761015	1.17
Bands (musical)	761030	1.17
Bank	762019	0.12
Baptismal Services	766016	0.37
Bar	761034	1.02
Barber Shop	761014	0.84
Barber Supply House	742003	0.43
Barge Building or Servicing	712025	12.64
Barge, Tug or Other Water Transport of Goods (not elsewhere specified)	732008	8.90
Barrel Manufacture (made of staves)	714038	2.68
Barter Exchange	762016	0.11
Battery and Battery Pack Manufacture	713003	1.48
Bead or Pellet Manufacture – Coloured Plastic	713022	0.76
Beam Manufacture – Laminated	714009	3.38
Beam Manufacture – Precast Concrete	712038	4.27
Beauty Aid Manufacture	713007	0.76
Beauty Parlour	761014	0.84
Beauty Supplies – Wholesale	742003	0.43
Bed and Breakfast Operation	761004	1.94
Bed and Breakfast Registry	761044	0.11
Bed Manufacture – Iron	712021	4.27
Bedspring Manufacture (assembled)	712021	4.27
Beekeeping	701002	2.99
Beer Making Shop – Retail	741022	0.89
Beer Manufacture (mass production – non-retail)	711002	2.68
Beer Parlour	761034	1.02
Beetle Surveys	763015	1.62
Behaviour Management Training	766010	1.33
Belting, Rubber and Rubberized Textile Manufacture	713016	5.41
Bereavement Counselling	766007	0.96
Berry Farming	701003	2.99
Better Business Bureau	762016	0.11
Bevelling Tinting	715020	3.38
Beverage Manufacture – Alcoholic	711002	2.68
Beverage Manufacture – Fruit or Vegetable Drink	711018	3.38
Beverage Manufacture – Non-Alcoholic	711018	3.38
Beverage Room	761034	1.02
Beverage Wholesale	742006	1.59
Bicycle Manufacture	712028	2.68
Bicycle Sales, Rental or Repair Shop	741004	0.89
Bifolding Door Manufacture – Wood	714007	3.38
Big Brothers or Big Sisters	764064	0.96
Billiard Parlour	761005	0.96
Bindery	764008	1.04
Bingo Operations	761053	0.96

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Biscuit Manufacture	711007	4.76
Blacksmithing	763014	1.43
Blasting	721003	3.98
Bleach Manufacture, Powder or Liquid	713032	1.48
Blind Manufacture	715003	2.16
Blind or Drapery Cleaning	764009	1.33
Blind or Drapery Track Installation	764069	1.33
Block Manufacture – Building, Concrete	712006	4.27
Block Parent Program	766007	0.96
Blow Moulding Plastic Products	713026	3.28
Blow Wool Manufacture (not elsewhere specified)	713012	3.18
Bluing Manufacture – Laundry	713032	1.48
Board Game Manufacture	715001	0.37
Boarding Car Operation	761018	3.66
Boat Detailing	764045	1.93
Boat Painting	764051	3.17
Boat Rental	761051	1.33
Boat Retail – Canoes	764045	1.93
Boat Tours	761050	1.33
Boat Towing	732029	3.01
Body Manufacture – Truck and Bus	712040	4.76
Body Shop – Motor Vehicle Repair	764007	2.77
Bodyguard Services	764046	1.51
Boiler Installation or Removal	721053	7.79
Boiler Manufacture	712003	4.10
Bolt Manufacture	712023	4.33
Bonding Services	762021	0.16
Bookbinding	764008	1.04
Booking Agency	762026	0.31
Bookkeeping	762001	0.11
Books Wholesale	742015	0.94
Booming	703009	7.17
Boot Manufacture	715017	2.16
Botanical Garden – Private	761032	1.43
Bottle Depot (includes salvage, cleaning, sorting, but not physical recycling)	731004	3.25
Bottle Manufacture – Plastic	713026	3.28
Bottling Water	711018	3.38
Bowling Alley	761007	0.96
Bowling Club – Lawn	761031	1.43
Bowling Equipment Installation and Repairs	764028	3.19
Box Manufacture – Cardboard or Paper	714001	2.14
Box Manufacture – Wood	714031	6.59
Boys and Girls Club	766007	0.96
Brain Injury Rehabilitation	766014	0.37
Brake Shop, Motor Vehicle Repair	764006	2.77
Brass Product Manufacture – Small	712028	2.68
Breed Horses	701023	6.64
Breeding, Animal Service	701001	2.99
Brewery (mass production – non-retail)	711002	2.68
Brick Manufacture	712005	2.14
Brick Manufacture – Glass	715019	3.38

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Brick Wholesale	742010	2.41
Bricklaying	721037	9.96
Bridge Cleaning	722006	12.65
Bridge Club	761020	1.43
Bridge Girder Manufacture – Precast Concrete	712038	4.27
Bridge Operation	761029	1.94
Bridge Painting	722006	12.65
Bridge, Overpass or Viaduct Construction or Repair	722001	12.65
Broadcasting – Radio or Television	763031	0.21
Broadloom Manufacture	715006	2.16
Brokerage – Stock, Securities	762036	0.12
Brokers – Mortgage	762027	0.12
Brokers (not elsewhere specified)	762005	0.31
Brush or Broom Manufacture	715004	2.16
Brushing and Weeding (chemical)	703001	6.51
Brushing and Weeding (manual)	703002	6.51
Bucking (manual)	703013	10.79
Bucking (mechanical)	703011	7.30
Builders' Supplies – Dealers, Bulk	742010	2.41
Builders' Supplies – Dealers, Packaged	742012	0.94
Building Cleaning – External	764022	3.66
Building Construction – House or Other Wood Frame Structure	721027	6.54
Building Construction – Industrial, Commercial, Institutional or Highrise	721028	5.55
Building Demolition	721005	6.54
Building Design – Architectural Drafting or Design	763004	0.17
Building Inspection – Consulting Engineering	763010	0.20
Building Inspection (not elsewhere specified)	763006	0.37
Building Insulation	721029	6.73
Building Manufacture – Portable or Prefabricated (not elsewhere specified)	715033	5.41
Building Moving	722002	12.65
Building Operation – Apartments	761033	1.17
Building Operation – Commercial	761033	1.17
Building Rental	761033	1.17
Building Supplies – Retail	741014	2.08
Bulk Oil Depot	713019	1.48
Bulk Terminal – Marine	732025	6.35
Bulldozer Operation	721031	3.98
Bullet Manufacture	713009	1.48
Bulletin Board Service (computer)	767002	0.28
Bungee Jumping	761001	0.96
Burglar Alarm Installation	764058	1.33
Burglar Alarms (monitoring only)	762007	0.37
Burial Casket Sales – Funeral Undertaking	764027	1.17
Burial Plot Sales	764012	1.17
Burial Preparation – Funeral Undertaking	764027	1.17
Bus Body Manufacture	712040	4.76
Bus Repair	764006	2.77
Bus Service – Chartered or School	732009	2.38
Bus Service – Coach Line	732009	2.38
Business Consulting	762006	0.11

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Business Machine (reconditioned) Sales	764037	1.51
Business Machine (stationary) Service, Repair or Installation	764037	1.51
Business Machine Manufacture	715014	0.37
Butcher Shop	741005	2.41
Butter, Cheese or Ice Cream Manufacture	711005	4.33
Button Manufacture	715008	0.76

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Cab Service	732037	4.88
Cabaret or Night Club	761034	1.02
Cabin Operation	761008	1.94
Cabinet Installation	721021	4.96
Cable Car Operation	761038	3.66
Cable Logging	703003	11.67
Cable Manufacture	712041	4.33
Cable Television Service	767001	1.27
Cable Television Wiring	764058	1.33
Café	761035	1.02
Cafeteria Operation	761035	1.02
Caisson Work	722004	12.65
Call Centre	762007	0.37
Camera Repairs	764021	0.28
Camper Conversion	764007	2.77
Camper Manufacture	715033	5.41
Camper or Camper Van Sales and Service	764047	1.93
Campground Operation	761009	1.17
Campground or Campsite Maintenance	761049	1.17
Can Manufacture	712022	2.68
Candle Manufacture	713004	0.76
Candy Manufacture	711006	4.76
Candy Shop (little or no food preparation)	741026	0.89
Canned Meat Product Manufacture	711016	4.20
Canning – Animal Food	711016	4.20
Canning – Fish	711009	5.71
Canning – Meat	711016	4.20
Canning, Bottling or Processing Fruit or Vegetables	711013	4.20
Canoe Manufacture – Aluminum	712034	4.76
Canoe Manufacture – Fibreglass	713011	3.18
Canoe Manufacture – Wood	714042	3.54
Canoe Tours	761028	1.08
Canopy and Other Parts or Accessories Manufacture – Fibreglass	713011	3.18
Canopy Installation or Repair	721049	7.79
Canvas Product Manufacture (not elsewhere specified)	715005	2.16
Car Dealership	764003	1.85
Car or Truck Rental	741006	1.06
Car Wash (full service or self-serve)	764010	2.71
Card Access System Sales, Service or Repair	764058	1.33
Cardboard Box Manufacture	714001	2.14
Cardiology – Private Medical Practice	766015	0.38
Cargo Container Manufacture	712027	5.92
Carnival	761010	1.43

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Carpentry Shop	714042	3.54
Carpet and Rug Cleaning (at a cleaning facility)	764020	1.33
Carpet and Rug Cleaning (using portable equipment)	764011	2.71
Carpet and Rug Repair or Dyeing	764011	2.71
Carpet Laying	721023	6.73
Carpet Manufacture	715006	2.16
Cartage (trucking)	732019	6.90
Cash Register Installation, Service or Repair	764021	0.28
Cash Register Manufacture	715014	0.37
Cashing Cheques	762009	0.12
Casino	761054	1.02
Casket Manufacture	714043	2.68
Cat Food Canning	711016	4.20
Cat Litter Manufacture	712005	2.14
Catalogue Sales Office – Retail	741008	1.06
Catering – Airline	761052	3.90
Catering – Industrial, Construction Sites, Logging Camps, Motion Picture Sets or Trains	761018	3.66
Catering – Institutional	761035	1.02
Catering – Mobile	761023	1.33
Catering – Weddings, Banquets or Parties	761019	1.33
Catering (not elsewhere specified)	761019	1.33
Cattery	763020	1.43
Cattle Farming	701022	6.64
Causeway or Jetty Construction – Earth and Rock-filled	723010	5.10
Causeway or Jetty Construction or Repair – Structural Concrete	722007	12.65
Cellular Phone Service Sales – Telephone or Telecommunication Services	767006	0.27
Cellular Tower Erection, Installation, Service or Repair	721006	6.73
Cellulose Film Manufacture	713023	4.10
Cellulose Insulation Manufacture	714014	2.16
Cement Block Laying	721037	9.96
Cement Manufacture	712004	2.14
Cemetery Operation or Cemetery Board	764012	1.17
Central Vacuum System Installation or Repair	721043	5.00
Ceramic Finishing – Clay Ornaments	715001	0.37
Ceramic Finishing – Clay Tile	712005	2.14
Ceramic or Terra Cotta Tile Manufacture	712005	2.14
Ceramic Product Manufacture (not elsewhere specified)	712005	2.14
Cereal Products Manufacture	711007	4.76
Chainsaw Repair or Sharpening	764035	1.59
Chair Lift Operation	761038	3.66
Chamber of Commerce	762008	0.11
Charcoal Manufacture	713002	2.14
Charitable Institution or Organization	766009	0.37
Charter Air Services – Fixed Wing Instrument Flight Rule	732017	1.12
Charter Air Services – Fixed Wing Visual Flight Rule	732016	3.19
Charter Air Services – Helicopter Instrument Flight Rule	732041	1.13
Charter Air Services – Helicopter Visual Flight Rule	732021	4.83
Chartered Accountants	762001	0.11
Chartered Boat Tours (other than sport fishing)	761050	1.33
Chartered Bus Tours	732009	2.38

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Chartered Public School	765008	0.81
Chauffeur Service	732022	3.01
Cheese Manufacture	711005	4.33
Chemical Brushing and Weeding or Chemical Tree Thinning or Spacing.....	703001	6.51
Chemical Engineering – Consulting Engineering	763010	0.20
Chemical Industry Equipment (heavy) Sales, Service or Repair	764028	3.19
Chemical Manufacture – Industrial	713001	1.48
Chemical Pesticide, Insecticide or Herbicide Manufacture	713005	1.48
Chemical Pulp and Paper Mill	714002	2.16
Chemical Wholesale	742001	0.43
Cheque Cashing	762009	0.12
Chicken Catching	701019	2.99
Chicken Farming	701020	2.99
Chicken Hatchery	701021	2.99
Child Caregivers – In-Home	764029	0.96
Children’s Camp	761026	1.94
Chimney Cleaning	764065	5.71
Chinese Medicine	766003	0.38
Chipping, Wood Chip Manufacture	714028	4.27
Chiropractic Service	766003	0.38
Chiropractic Services, Chiropractic Care or Chiropractic Practice	766005	0.37
Chocolate Manufacture	711006	4.76
Chocolate Shop (little or no food preparation)	741026	0.89
Chopstick Manufacture	714038	2.68
Christmas Tree Cutting	701018	2.06
Christmas Tree Farming	701018	2.06
Church Employees	766016	0.37
Cider Manufacture – Alcoholic	711002	2.68
Cider Manufacture – Non-Alcoholic	711018	3.38
Cinema	761046	0.96
Circus	761010	1.43
Civil Engineering – Consulting Engineering	763010	0.20
Clay Brick or Other Clay Product Manufacture (not elsewhere specified)	712005	2.14
Clay Digging or Processing	704001	4.88
Clay Ornament Manufacture	715001	0.37
Clay Pit	704001	4.88
Cleaning – Automobiles	764010	2.71
Cleaning – Buildings, External	764022	3.66
Cleaning – Chimneys	764065	5.71
Cleaning – Domestic	764018	5.71
Cleaning – Heavy Equipment	764050	3.66
Cleaning – Janitorial	764014	1.59
Cleaning – Windows	764057	5.72
Cleaning Compound Manufacture	713032	1.48
Clearing, Land	721031	3.98
Clerical Worker – Supply	762010	0.40
Clinical Allergy – Private Medical Practice	766015	0.38
Clinical Immunology – Private Medical Practice	766015	0.38
Clinical Pharmacology – Private Medical Practice	766015	0.38
Clinics – Medical	766015	0.38
Clock or Watch Manufacture	715007	0.37
Clock, Watch or Trophy Sales and Repair	741015	0.37

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Closed Circuit TV Service (CCTV)	767001	1.27
Closet System Installation	721021	4.96
Cloth Manufacture	715016	2.16
Clothing – Custom Tailored	715012	0.76
Clothing, Clothing Accessory or Other Cloth Product Manufacture (not elsewhere specified)	715008	0.76
Clothing, Linen or Other Textile – Wholesale	742002	0.60
Clubs – Private	761020	1.43
Coal Distribution	732019	6.90
Coal Exploration	704016	3.30
Coal Mining (open pit)	704005	2.81
Coal Mining (underground)	704012	10.82
Coal Yard Operation	741010	2.23
Cocktail Lounge	761034	1.02
Coffee Roasting, Packaging or Manufacture	711008	2.29
Coffee Shop	761045	0.40
Coffin Manufacture	714043	2.68
Cold Storage	731001	3.25
Collection Services	762029	0.37
College, Trade School or Vocational School	765001	0.28
Cologne Manufacture	713007	0.76
Coloured Plastic Pellet or Bead Manufacture	713022	0.76
Commercial Artwork	762020	0.37
Commercial Building Construction	721028	5.55
Commercial Building or Property Operation	761033	1.17
Commercial Cleaning or Janitorial Services	764014	1.59
Commercial Diving	764015	2.77
Commercial Laundry or Linen, Uniform or Diaper Supply	764016	3.19
Commercial Marine Vessel Manufacture, Service or Repair	712025	12.64
Commercial Refrigeration or Commercial Air Conditioning Work	721008	3.93
Commercial Retail Sign Shop	764063	1.04
Commercial Salvage	721005	6.54
Commercial Sign Manufacture	715009	2.68
Commercial Stock Audit	762011	0.40
Commercial Tank or Boiler Installation or Removal	721053	7.79
Commercial Traveler Representing an Industry Located Outside the Province	762005	0.31
Commercials – Post Production	763024	0.22
Commercials – Production	763025	1.21
Communication System Installation, Service or Repair	764058	1.33
Communication System Manufacture	715014	0.37
Community Centre or Community Service Organization	766007	0.96
Community Festivals or Events (not elsewhere specified)	761027	1.17
Community Health Support Services	766006	1.59
Community Recreation Centre	753004	1.87
Community Television Service	767001	1.27
Composting	701004	3.43
Compressed Gas Manufacture	713006	3.38
Compressed Sawdust Fire Log Manufacture	714019	1.87
Computer Bulletin Board Service	767002	0.28
Computer Consulting – Hardware and Software	763007	0.11

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Computer Generated Imaging – Motion Picture, Commercial or Television Post Production	763024	0.22
Computer Installation	764058	1.33
Computer Manufacture	715014	0.37
Computer Network Sales, Service or Repair	764058	1.33
Computer Programming – Custom	763007	0.11
Computer Sales or Rental	741013	0.89
Computer Service and Repair (in shop)	764021	0.28
Computer Software Duplicating	763008	0.37
Computer Software Package Design and Production	763009	0.11
Computer Wholesale	742008	0.55
Concert – Organizing or Conducting	761027	1.17
Concert Hall (with production support)	761011	1.17
Concert Hall (without production support)	761025	1.17
Concrete Beam Manufacture – Prestressed	712038	4.27
Concrete Block Manufacture	712006	4.27
Concrete Cutting, Coring or Drilling	721009	7.79
Concrete Forming	721052	9.96
Concrete Mixing and Delivery	712033	4.20
Concrete Placing, Finishing, Surfacing or Repair	721010	7.79
Concrete Product Manufacture (not elsewhere specified)	712006	4.27
Concrete Pumping	721011	7.79
Concrete Reinforcing	721012	11.73
Concrete Testing – Industrial Testing	763018	1.43
Condominium Operation	761033	1.17
Cone Picking	703016	3.30
Confectionery Manufacture	711006	4.76
Conference or Convention Centre Operation	761015	1.17
Conservation Group	762018	0.11
Constituency Office	762012	0.11
Construction (Industrial, Commercial, Institutional, Highrise Residential Buildings)	721028	5.55
Construction Equipment (heavy) Rental	764031	3.66
Construction Labour Supply	721013	6.54
Construction Management	763005	0.20
Construction Management – Wood Frame Construction or Renovation Work	721027	6.54
Construction Management (Industrial, Commercial, Institutional or Highrise Residential)	721028	5.55
Construction Management Consulting	763005	0.20
Construction, Building, House or Other Wood Frame Structure	721027	6.54
Consulate	762012	0.11
Consulting – Business	762006	0.11
Consulting – Computer	763007	0.11
Consulting – Construction Management	763005	0.20
Consulting – Engineering	763010	0.20
Consulting – Forest Management	763015	1.62
Consulting – Interior Design	763019	0.37
Consulting (not elsewhere specified)	763011	0.37
Contact Lens – Manufacture	715015	0.37
Contact Lens – Prescription	766013	0.38
Container Hauling	732019	6.90

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Container Manufacture – Cardboard or Paper	714001	2.14
Container Manufacture – Plastic	713026	3.28
Container Terminal – Marine	732026	6.35
Contract Mail Delivery	732031	3.01
Control Panel Manufacture, Installation, Service or Repair	712007	1.48
Convalescent Home – Long Term Care	766011	4.63
Conveyor System Manufacture or Installation	712016	4.10
Cooking – Homemaker Services	764030	3.66
Cooperage or Stave Manufacture	714038	2.68
Cooperage Stock Manufacture	714015	6.59
Copper Roofing – Steep Slope	721051	12.66
Cord Manufacture	715010	2.16
Corner Store	741013	0.89
Correctional Services	753003	1.87
Corrective Surgery – Dentistry	766008	0.38
Corrosion Control – Electrical	763013	1.43
Cosmetic Dental Services	766008	0.38
Cosmetics Manufacture	713007	0.76
Cosmetics Wholesale	742003	0.43
Cottage Operation	761008	1.94
Counselling – Religious Organization	766016	0.37
Counselling Clinic	766007	0.96
Courier Service	732011	3.01
Court Reporting	762022	0.15
Craft Piece Manufacture	715001	0.37
Crane Operation	721014	6.73
Crate Manufacture	714031	6.59
Credit Union	762019	0.12
Creek Cleaning – Fish Enhancement	764025	2.77
Creek or Stream Clearing or Enhancement (other than for the purpose of fish enhancement)	764017	2.77
Crematorium Operation	764012	1.17
Creosoting	714030	4.20
Crew Transport – Marine	732038	2.38
Crime Prevention Programs	766007	0.96
Crisis Centre	766007	0.96
Crop Dusting or Spraying by Fixed Wing Aircraft	732015	3.18
Crop Dusting or Spraying by Helicopter	732042	3.25
Cross Country Ski Operation	761032	1.43
Crushing – Stone	704011	4.88
Cultivation – Oyster	702004	3.30
Cultural Centre	766007	0.96
Cultured Marble Product Manufacture	713011	3.18
Cured Meat Product Manufacture (not elsewhere specified)	711021	5.41
Curing Hides	715030	2.16
Curling Rink	761040	1.43
Cushion Manufacture	715011	2.16
Custom Brokerage (excluding handling of goods)	762013	0.11
Custom Brokerage (including handling of goods)	762014	0.40
Custom Computer Programming	763007	0.11
Custom Tailoring	715012	0.76
Cylinder Manufacture or Rebuilding	712011	4.30

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Dairy Farming	701005	2.99
Dam Construction – Earth and Rock-filled	723010	5.10
Dam Construction – Structural Concrete	722007	12.65
Dance Club	761034	1.02
Dance Hall Operation	761015	1.17
Dance or Movement Therapy	766014	0.37
Dance School	765004	0.64
Data Processing	762015	0.40
Dating Service	764064	0.96
Day Care	764013	0.96
Debris Removal	732018	6.90
Deck Installation	721015	6.73
Decking Application	721016	6.73
Decorating Service – Interior	721030	6.73
De-ice Aircraft	732003	3.58
Delicatessen	741021	2.41
Delicatessen Product Manufacture	711021	5.41
Delimiting Felled Trees	703011	7.30
Delivery Service	732019	6.90
Demolition – Buildings	721005	6.54
Dental Implantology	766008	0.38
Dental Instruments Manufacture	712032	1.48
Dental Laboratory	763012	0.31
Dental Prosthetics	763012	0.31
Dental Supply House	742011	0.43
Dental Surgery	766008	0.38
Dentistry or Ancillary Dental Services	766008	0.38
Deodorant Manufacture	713007	0.76
Department Store	741008	1.06
Depot – Bottles, Cans, Paper and Glass (not engaged in physical recycling of products)	731004	3.25
Depot – Bulk Oil	713019	1.48
Dermatology – Private Medical Practice	766015	0.38
Design – Computer Consulting or Custom Computer Programming	763007	0.11
Detailing Boats	764045	1.93
Detective Agency	762029	0.37
Detergent Manufacture	713032	1.48
Detoxification Centre	766002	0.96
Development Centre	766007	0.96
Diagnostic and Treatment Centre	766015	0.38
Diagnostic Laboratory	763023	0.31
Diagnostic Radiology – Private Medical Practice	766015	0.38
Diagnostic Services – Acute Care	766001	2.38
Diamond Drilling	704010	6.51
Diaper Supply	764016	3.19
Die Casting	712008	4.27
Die Making	712039	4.30
Digging – Water Well	721056	3.98
Digital Printing	762046	0.76
Digital Wireless Network Operation	767006	0.27

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Dimensional Stock Manufacture	714015	6.59
Dinner Cruises	761050	1.33
Direct Sales	762005	0.31
Directional Drilling	721056	3.98
Discotheque	761034	1.02
Disk Jockey Service	761030	1.17
Dispatch Services	762007	0.37
Display Booth Rental and Installation	721047	5.55
Display Painting	715009	2.68
Distillery	711002	2.68
Distribution Centre	732012	3.01
Distribution of Automatic Amusement, Music or Vending Machines or Devices	764055	1.51
Distribution of Dairy Products	732019	6.90
Dive Fishing	702005	5.17
Diving Service – Commercial	764015	2.77
Diving Suit Manufacture	715008	0.76
Divorce Counselling	766007	0.96
Doctors' Office	766015	0.38
Document Copying, Commercial Retail Sign Shop	764063	1.04
Document Scanning	763008	0.37
Document Storage	762044	0.40
Documentary Production	763025	1.21
Dog Boarding	763020	1.43
Dog Breeding	763020	1.43
Dog Catching	753004	1.87
Dog Food Canning	711016	4.20
Dog Show – Organizing or Conducting	761027	1.17
Domestic Animal Breeding	763020	1.43
Domestic Cleaning	764018	5.71
Domestic Freight Forwarding	732019	6.90
Donut Shop	761035	1.02
Door Assembly and Installing – Overhead or Garage	721040	5.55
Door Manufacture – Glass	715020	3.38
Door Manufacture – Wood, Flush	714007	3.38
Door Manufacture – Wood, Pre-Hung	714017	3.38
Door Manufacture – Wood, Stile and Rail	714025	3.46
Door-to-door Sales	762005	0.31
Drafting and Designing – Architectural	763004	0.17
Drafting, Consulting Engineering	763010	0.20
Drag Strip	761003	1.43
Drapery Cleaning	764009	1.33
Drapery Cleaning (at a cleaning facility only)	764020	1.33
Drapery Manufacture	715013	0.76
Drapery Track Installation	764069	1.33
Drapery Track Manufacture	715003	2.16
Drawing, Architectural Drafting or Design	763004	0.17
Dredging (canals, harbours, etc)	721017	3.98
Drilling – Diamond	704010	6.51
Drilling – Oil or Gas Wells	704002	3.30
Drilling – Seismic or Shot Hole	704010	6.51
Drilling – Water Wells, Directional, Foundational	721056	3.98

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Drive-in Theatre	761046	0.96
Driving Range	761031	1.43
Driving School	765002	0.64
Drop-in Centre	766007	0.96
Drug Detection – Medical Diagnostic Laboratory	763023	0.31
Drug Manufacture	713008	0.76
Drug Store	741013	0.89
Drug Treatment Centre	766002	0.96
Drugs Wholesale	742003	0.43
Dry Animal Feed or Other Farm Product Wholesale	742007	0.94
Dry Animal Feed or Supplement Manufacture and/or Packaging	711003	2.14
Dry Animal Feed Wholesale	742007	0.94
Dry Cleaning	764020	1.33
Dry Cleaning Equipment (heavy) Sales, Service or Repair	764028	3.19
Dry Dock Construction or Repair	722003	12.65
Dry Dock Operation	712044	12.06
Dry Food Product Manufacture (not elsewhere specified)	711007	4.76
Dry Land Sort	703004	7.17
Drywall Manufacture	712015	2.14
Drywall Work	721018	7.79
Duct Insulation	721058	4.96
Ducts – Cleaning and Servicing	764066	5.71
Dump Truck Operation	732013	3.25
Dyeing – Carpets	764011	2.71
Dyke Construction or Repair – Structural Concrete	722007	12.65

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Earth and Rock-filled Structure Construction	723010	5.10
Earth Moving Equipment (heavy) Sales, Service or Repair	764028	3.19
Eavestrough Installation or Repair	721049	7.79
Eavestrough Manufacture – Sheet Metal	712034	4.76
Editing – Motion Picture, Commercial or Television Post Production	763024	0.22
Educational Programs – Motion Picture, Commercial or Television Production	763025	1.21
Egg Farming	701006	2.99
Elderly Companion Service	764064	0.96
Electric Light and Power Plant Construction (by an electric light and power company for the purpose of its business)	767003	1.04
Electric Light and Power Plant Operation (not elsewhere specified)	767003	1.04
Electric Lighting System – Construction or Installation (not elsewhere specified)	721019	2.47
Electric Motor Armature Rewinding	764002	1.59
Electric or Electronic Product or Component Manufacture (not elsewhere specified)	715014	0.37
Electric Utilities	767003	1.04
Electric Welding	721057	6.73
Electrical Control Panel Manufacture, Installation, Service or Repair	712007	1.48
Electrical Corrosion Control	763013	1.43
Electrical or Electronic Engineering, Consulting Engineering	763010	0.20
Electrical Supplies – Retail	741014	2.08
Electrical Supplies Wholesale	742012	0.94

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Electrical Switchgear Manufacture, Installation, Service or Repair	712009	1.48
Electrical Work	721019	2.47
Electronic Equipment – Installation	764058	1.33
Electronic Equipment – Manufacture	715014	0.37
Electronic Equipment – Sales or Rental (other than electric hand tools)	741013	0.89
Electronic Equipment – Service or Repair (at customer's premises)	764037	1.51
Electronic Equipment – Service or Repair (in shop)	764021	0.28
Electronic Equipment – Wholesale	742008	0.55
Electronic or Illuminated Sign Manufacture	715021	2.68
Electroplating	712014	2.68
Elementary School – Private	765005	0.64
Elementary School – Public	765008	0.81
Elevated Approach – Construction	722001	12.65
Elevator or Escalator Manufacture, Installation, Service or Repair	712010	3.18
E-mail Service Provider	767002	0.28
Embalming – Funeral Undertaking	764027	1.17
Embassy, Foreign	762012	0.11
Employers' Association	762016	0.11
Employment Agency	762017	0.31
Employment Insurance Job Creation	753001	1.17
Emu or Ostrich Farming	701007	2.99
Enameling – Metal or Porcelain	712031	2.68
Endocrinology – Private Medical Practice	766015	0.38
Endodontics	766008	0.38
Engine Installation or Removal	764006	2.77
Engine Manufacture or Rebuilding	712011	4.30
Engine Overhaul	764006	2.77
Engine Service or Repair – Boats	764045	1.93
Engine Service or Repair – Small	764035	1.59
Engineering Consulting	763010	0.20
Engraving – Stone Lettering	712037	6.59
Engraving Jewellery	741015	0.37
Envelope Manufacture	714006	2.14
Environmental Conservation	762018	0.11
Equipment – Light Service or Repair (less than 500 lbs weight)	764035	1.59
Equipment (heavy) Sales, Service, or Repair (greater than 500 lbs weight)	764028	3.19
Equipment Manufacture or Installation, Heavy (greater than 500 lbs weight)	712016	4.10
Equipment Moving (where it is braced/jacked and dolly wheels placed under it)	722002	12.65
Equipment Rental (light) (less than 500 lbs weight)	741016	2.41
Equipment Testing – Industrial Testing	763018	1.43
Ergonomic Assessment	766014	0.37
Escort Service	761021	0.84
Esthetic Dentistry	766008	0.38
Esthetic Services	761014	0.84
Event Photography or Videotaping	763027	0.37
Excavation Work	721031	3.98
Excelsior Manufacture – Wood Wool	714038	2.68
Executive Search	762017	0.31

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Exhibition – Organizing or Conducting	761027	1.17
Exotic Poultry Farming	701007	2.99
Exploration – Coal, Mineral or Oil or Gas	704016	3.30
Exploration – Seismic	704009	3.30
Explosives, Fireworks or Munitions Manufacture	713009	1.48
Exporting Goods (excluding handling of goods)	762013	0.11
Exporting Goods (including handling of goods)	762014	0.40
Exposition – Organizing or Conducting	761027	1.17
Extended Care Facility – Long Term Care	766011	4.63
Exterminating Service	764054	1.59
Extracts and Syrups (flavouring) Manufacture	711012	3.38
Eye Examination and Eyeglass Prescription	766013	0.38
Eyewear Manufacture	715015	0.37
Eyewear Sales or Repair	741009	0.37

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Fabric Manufacture	715016	2.16
Fair – Organizing or Conducting	761027	1.17
Falling (mechanized)	703014	7.30
Falling and Bucking (manual)	703013	10.79
Family Counselling – Religious Organization	766016	0.37
Family Crisis Support	766006	1.59
Family Planning Counselling	766007	0.96
Farm Equipment or Parts Sales, Service, Repair or Leasing (greater than 500 lbs weight)	764023	3.19
Farm Labour Supply or Farm Services	701008	2.99
Farm Supply Dealers	742007	0.94
Farming – Berry	701003	2.99
Farming – Cattle, Sheep, Bison	701022	6.64
Farming – Chicken	701020	2.99
Farming – Christmas Tree	701018	2.06
Farming – Dairy	701005	2.99
Farming – Dry Animal Feed or Other Farm Product Wholesale	742007	0.94
Farming – Egg	701006	2.99
Farming – Fin Fish	702001	3.30
Farming – Fur Bearing Animal	701010	2.99
Farming – Grain	701011	3.43
Farming – Hay or Seed	701013	3.43
Farming – Hog	701014	2.99
Farming – Llama	701022	6.64
Farming – Mink	701010	2.99
Farming – Ostrich or Emu	701007	2.99
Farming – Peach or Apple	701017	2.99
Farming – Poultry	701020	2.99
Farming – Rabbit	701010	2.99
Farming – Sheep	701022	6.64
Farming – Shell Fish	702004	3.30
Farming – Sod or Turf	701024	3.43
Farming – Vegetable	701025	3.43
Farrier Services	763014	1.43
Fascia Installation or Repair	721049	7.79

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Fashion Consulting – Consulting (not elsewhere specified)	763011	0.37
Feed and Supplement Sales – Animal, Dry	742007	0.94
Feed Lots	701009	6.64
Feed or Supplement Manufacture and/or Packaging – Animal, Dry	711003	2.14
Fence Installation	721015	6.73
Fence Manufacture – Chain Link or Wire	712041	4.33
Fence Manufacture – Wood	714033	6.59
Fence Post Manufacture	714037	4.20
Ferry Operation	732014	2.38
Fertilizer Manufacture – Non-Organic	713010	1.48
Festival or Event, Community Operated (not elsewhere specified)	761027	1.17
Fibreglass Insulation Manufacture	713012	3.18
Fibreglass Product Manufacture (not elsewhere specified)	713011	3.18
Field Surveys and Investigation – Consulting Engineering	763010	0.20
Figure Salon	761012	1.08
Filler Manufacture	713020	1.90
Film Distribution	742004	0.94
Film Production	763025	1.21
Filter or Gasket Manufacture	715035	2.16
Fin Fish Farming	702001	3.30
Financial or Lending Institution	762019	0.12
Financial Planning Service	762036	0.12
Finger-Jointed Lumber Manufacture	714032	6.59
Finishing Carpentry	721021	4.96
Fire and Flood Restoration	721022	5.55
Fire Brigade	753004	1.87
Fire Prevention Equipment – Sales, Service, Installation or Inspection	764024	1.59
Fire Sprinkler System Installation or Service	721043	5.00
Firelog Manufacture – Compressed Sawdust	714019	1.87
Firelog Manufacture – Wax	713004	0.76
Fireplace Installation or Service – Gas	721043	5.00
Fireproofing	721029	6.73
Firewood Cutting (as a business)	741010	2.23
Firewood Yard	741010	2.23
Fireworks – Organizing or Conducting	761027	1.17
Fireworks Manufacture	713009	1.48
First Aid Service	766004	2.37
Fish Canning	711009	5.71
Fish Enhancement	764025	2.77
Fish Farming – Fin	702001	3.30
Fish Farming – Shell	702004	3.30
Fish Fertilizer Manufacture	711010	5.71
Fish Hatchery	702002	3.30
Fish Loading or Unloading	732023	6.38
Fish Monitoring or Counting	764025	2.77
Fish Oil Manufacture	711010	5.71
Fish Packing and Hand Picking	702010	5.17
Fish Processing or Fish Reduction	711010	5.71
Fish Research Consulting, Consulting (not elsewhere specified)	763011	0.37
Fish Wholesale	742005	2.08
Fishboat Manufacture, Service or Repair	712025	12.64

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Fishing – Dive	702005	5.17
Fishing – Gillnet	702006	5.17
Fishing – Longline	702007	5.17
Fishing – Seine	702008	5.17
Fishing – Sport Charter (guiding)	761028	1.08
Fishing – Trap	702007	5.17
Fishing – Trawl	702009	5.17
Fishing – Troll	702006	5.17
Fishing Tackle Manufacture	712012	1.48
Fitness Centre and Fitness Testing	761012	1.08
Fixed Wing Aerial Work or Other Specialty Operations (not elsewhere specified)	732015	3.18
Fixed Wing Instrument Flight Rule Operation	732017	1.12
Fixed Wing Visual Flight Rule Operation	732016	3.19
Fixture Manufacture – Household, Acrylic	713011	3.18
Flagging Service – Road	723009	4.07
Flakeboard Manufacture – Wood	714019	1.87
Flares Manufacture	713009	1.48
Flat Deck Hauling	732019	6.90
Flat Top Roofing	721036	9.54
Flat-Deck Trailer Manufacture	712040	4.76
Flea and Tick Treatment – Pet Grooming	763001	1.43
Flexible Packaging Manufacture – Plastic	713023	4.10
Flight School	732007	3.20
Floating Roof Installation or Removal	721053	7.79
Floor Cleaning or Waxing Service	764014	1.59
Floor Covering Installation (not elsewhere specified)	721023	6.73
Floor Laying – Hardwood	721026	6.73
Florist Shop – Retail	741013	0.89
Flour Mill	711011	2.06
Flume Construction – Earth and Rock-filled	723010	5.10
Flume Construction or Repair – Structural Concrete	722007	12.65
Flush Door Manufacture	714007	3.38
Flyer Distribution	732031	3.01
Foam Product Manufacture	713013	3.38
Food Bank	766009	0.37
Food Concession (little or no food preparation)	761045	0.40
Food Court Booth	761035	1.02
Food Demonstration	762030	0.31
Food Processing Equipment (heavy) Sales, Service or Repair	764028	3.19
Food Product Manufacture (not elsewhere specified)	711012	3.38
Food Testing – Industrial Testing	763018	1.43
Food Wholesale	742006	1.59
Footwear Manufacture	715017	2.16
Footwear Wholesale	742002	0.60
Foreign Embassy	762012	0.11
Forensic Laboratory	763023	0.31
Forest Fire Fighting	703005	6.51
Forest Management Consulting	763015	1.62
Forest Management Services	763015	1.62
Forestry Engineering – Consulting Engineering	763010	0.20

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Forestry Surveys	763015	1.62
Forming – Concrete	721052	9.96
Foster Care	764029	0.96
Foundational Drilling	721056	3.98
Foundry	712013	4.27
Foundry Equipment (heavy) Sales, Service or Repair	764028	3.19
Framing	721024	9.27
Franchisor Services	762045	0.31
Fraud Investigation – Corporate	762029	0.37
Freezer Installation, Service or Repair	764037	1.51
Freight Forwarding – Domestic	732019	6.90
Freight Forwarding – International (excluding handling of goods)	762013	0.11
Freight Forwarding – International (including handling of goods)	762014	0.40
Freighting (not elsewhere specified)	732019	6.90
French Polishing Furniture	714008	2.68
Fresco Painting	721042	9.96
Friendship Centre	766007	0.96
Frozen Dinner Manufacture	711012	3.38
Fruit or Vegetable Canning, Bottling or Processing	711013	4.20
Fruit or Vegetable Drink Manufacture	711018	3.38
Fruit or Vegetable Packing or Packaging	764026	2.71
Fruit or Vegetable Product Manufacture (not elsewhere specified)	711013	4.20
Fuel Cell Manufacture	712042	1.48
Fuel Station – Marine	741012	1.06
Fuel Storage Tank Operation	713019	1.48
Fugitive Apprehension	764046	1.51
Fumigating Service	764054	1.59
Fundraising Organization	766009	0.37
Funeral Services – Religious Organization	766016	0.37
Funeral Undertaking	764027	1.17
Fur Bearing Animal Farming	701010	2.99
Fur Goods Manufacture	715018	2.16
Furnace Manufacture	712003	4.10
Furnace, Cleaning and Servicing	764066	5.71
Furniture Manufacture – Metal	712021	4.27
Furniture Manufacture – Wood	714034	2.68
Furniture Refinishing, Stripping, Painting or Restoration	714008	2.68
Furniture Sales or Rental	741013	0.89
Furniture Steamcleaning	764011	2.71
Furniture Upholstering	714026	2.68
Fuse Manufacture	712009	1.48

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Galvanizing	712014	2.68
Gaming House Operation	761054	1.02
Garage Door Installation	721040	5.55
Garage Door Manufacture – Wood	714007	3.38
Garages – Auto Service and Repair	764006	2.77
Garages – Parking	761029	1.94
Garbage Collection Service	732018	6.90
Garbage Dump (operated by Indian Band)	753002	1.43

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Garbage Dump (operated by municipality)	753004	1.87
Garbage Dump (private)	721031	3.98
Garden Supply – Retail	741011	2.23
Garden Supply – Wholesale	742015	0.94
Garden Tool Sharpening	764032	1.59
Gardening – Hiring Workers for Own Home Maintenance	764059	5.71
Gardening or Garden Maintenance	764061	2.71
Gas Bar	741012	1.06
Gas Conversion – Automobile	764006	2.77
Gas Distribution – Acetylene	732019	6.90
Gas Distribution – Oxygen	732019	6.90
Gas Distribution – Propane	732019	6.90
Gas Fireplace Installation or Service	721043	5.00
Gas Fitting	721043	5.00
Gas or Oil Pipeline Construction	721038	3.98
Gas or Oil Pipeline Inspection	763028	1.43
Gas or Oil Production	713018	1.48
Gas or Oil Well (servicing by means of service rigs)	704004	3.30
Gas or Oil Well (servicing by means other than service rigs)	704003	3.30
Gas or Oil Well Drilling	704002	3.30
Gas Powered Equipment (light) Service or Repair	764035	1.59
Gas Utilities	767004	0.34
Gas, Acetylene, Oxygen, Propane Manufacture	713006	3.38
Gas, Natural, Distribution System Operation (exclusive of trans-provincial pipeline systems)	767004	0.34
Gasket or Filter Manufacture	715035	2.16
Gasoline Sales – Service Station	764049	1.08
Gastroenterology – Private Medical Practice	766015	0.38
Gate Manufacture – Metal	712029	4.27
Gate Manufacture – Wood	714033	6.59
Genealogy Services	762035	0.18
General Hospital	766001	2.38
General Labour Supply (not elsewhere specified)	721013	6.54
General Retail	741013	0.89
General Trucking (not elsewhere specified) or Domestic Freight Forwarding	732019	6.90
General Wharf Operations	732020	6.35
Geoduck Cultivation	702004	3.30
Geological or Geophysical Engineering, Consulting Engineering	763010	0.20
Geological, Geophysical or Geochemical Analysis	763033	0.20
Geological, Geophysical or Geochemical Fieldwork	704015	3.30
Geriatric Medicine – Private Medical Practice	766015	0.38
Gillnet Fishing	702006	5.17
Glass Bottle or Jar Reconditioning or Manufacture	715019	3.38
Glass Brick, Bottle or Other Container Manufacture	715019	3.38
Glass Installation – Auto	764004	2.77
Glass Ornament Manufacture	715001	0.37
Glass Product Manufacture (not elsewhere specified)	715019	3.38
Glass Recycling	715019	3.38
Glass Shop	715020	3.38
Glass Tinting, Glazing, Bevelling or Etching	715020	3.38
Glider Instruction	732015	3.18

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Glue Manufacture	713015	1.90
Go-Kart Race Track	761001	0.96
Golf Club Manufacture	712028	2.68
Golf Club Repair	741013	0.89
Golf Course or Golf Range	761031	1.43
Golf School	761042	1.08
Gondola Operation	761038	3.66
Grain Elevator	731002	3.19
Grain Farming	701011	3.43
Grain Lining	731002	3.19
Graphic Art or Graphic Design Services	762020	0.37
Gravel Hauling	732013	3.25
Gravel or Sand Sales	741011	2.23
Gravel Pit	704008	4.86
Gravel Roofing Work	721036	9.54
Gravelling Roads, Runways or Sidewalks	723004	4.07
Greenery – Picking of	701027	2.99
Greenhouse	701012	2.06
Greenhouse Kit Manufacture	712024	3.18
Ground Skidding or Log Loading	703006	7.30
Groundwater Cleanup	764033	2.77
Group Home – Long Term Care	766011	4.63
Group Home (accommodation only)	766017	1.51
Guest Home	761004	1.94
Guide Dog Training	763003	1.43
Guided Tour or Sightseeing (not elsewhere specified)	761013	1.43
Guided Tour, Hiking, River Expeditions, Hunting or Fishing	761028	1.08
Guitar Manufacture	714036	2.68
Gun Manufacture	712032	1.48
Gutter Cleaning	764057	5.72
Gutter Installation or Repair	721049	7.79
Gutter Manufacture – Sheet Metal	712034	4.76
Gym	761012	1.08
Gynaecology – Private Medical Practice	766015	0.38
Gyproc Wholesale	742010	2.41
Gypsum or Gypsum Product Manufacture	712015	2.14

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Haematology – Private Medical Practice	766015	0.38
Hair Styling	761014	0.84
Halfway House (accommodation only)	766017	1.51
Hall Rental	761015	1.17
Hand Tool Sharpening	764032	1.59
Hand Tools – Wholesale	742012	0.94
Hand Tools Service or Repair – Electric	764035	1.59
Handbag Manufacture – Leather	715023	2.16
Handbag Repair – Leather	715029	2.16
Handydart Service	732022	3.01
Handyman Services	721027	6.54
Hang Gliding Instruction	761042	1.08
Harbour Commission or Authority	732040	1.16

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Harbour Patrol	732040	1.16
Hardboard Manufacture	714019	1.87
Hardware – Wholesale	742012	0.94
Hardware Item (small) Packaging	764044	1.04
Hardware Store	741013	0.89
Hardwood Floor Laying or Refinishing	721026	6.73
Hardwood Flooring Manufacture	714032	6.59
Hat Manufacture	715008	0.76
Hatchery – Fish	702002	3.30
Hatchery – Poultry	701021	2.99
Hauling – Flat Deck, Container, Tanker	732019	6.90
Hauling – Gravel	732013	3.25
Hauling – Liquid, Livestock, Lumber	732019	6.90
Hauling – Logs	732044	7.06
Hauling Upstream	732019	6.90
Hay Farming	701013	3.43
Haying	701013	3.43
Hazardous Waste Cleanup, Land Pollution Control	764033	2.77
Healing Arts or Sciences Services (not elsewhere specified)	766003	0.38
Health Care – In-home	766006	1.59
Health Club or Spa	761012	1.08
Health Food Store	741013	0.89
Heating Equipment Insulation	721058	4.96
Heating Supplies Wholesale	742012	0.94
Heating System Installation or Service (not elsewhere specified)	721043	5.00
Heavy Equipment Inspection	763028	1.43
Heavy Equipment or Machinery Rental (excluding scaffolding supply and installation)	764031	3.66
Heavy Equipment or Machinery Sales, Service, Rental, Repair or Cleaning	764028	3.19
Heavy Equipment, Machinery or Parts, Manufacture or Installation (greater than 500 lbs weight)	712016	4.10
Heli Ski Tours	761028	1.08
Helicopter Aerial Work	732042	3.25
Helicopter Instrument Flight Rule Operation	732041	1.13
Helicopter Logging	732043	10.48
Helicopter Repair	764001	1.13
Helicopter Sales	741001	1.61
Helicopter Visual Flight Rule Operation	732021	4.83
Herb Packaging or Manufacture	711008	2.29
Herbicide Manufacture	713005	1.48
Hide and Pelt Treatment (not elsewhere specified)	715030	2.16
Hide Curing, Dressing and Trimming	715030	2.16
Highrise Construction	721028	5.55
Highway Guard Rail Manufacture	712027	5.92
Highway Maintenance	723002	4.07
Highway, Road or Parking Lot Line Painting	723003	4.07
Hi-Lead Logging	703003	11.67
Hiring or Providing Domestic Childcare	764029	0.96
Hiring Workers for Own Home Maintenance	764059	5.71
Historic Site	761039	1.04
Historical Document Assembly or Display	761039	1.04

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Hobby Shop	741013	0.89
Hockey School	761042	1.08
Hog Farming	701014	2.99
Hoisting or Elevating Equipment (heavy) Sales, Service or Repair	764028	3.19
Home Improvement Centre	741014	2.08
Home Inspection	763006	0.37
Home Repairs (small)	764059	5.71
Home Sales – Prepackaged	741014	2.08
Home Support Services – Medical	766006	1.59
Home Support Services – Non-medical	764030	3.66
Homemaker Services	764030	3.66
Homeopathy Service	766003	0.38
Hop Farming	701011	3.43
Horse and Buggy Tours	761013	1.43
Horse Breeding	701023	6.64
Horse Logging	703006	7.30
Horse Race Course	761016	1.43
Horse Raising, Boarding or Training	701023	6.64
Horse Riding Tours	761028	1.08
Horse Shoeing	763014	1.43
Horse Trailer Manufacture	712040	4.76
Horse Trailer Sales and Service	764003	1.85
Horticultural Nursery	701018	2.06
Hose Manufacture – Rubber	713031	2.14
Hospital – Acute Care	766001	2.38
Hospital – Animal	763032	1.43
Hospital – General	766001	2.38
Hospital – Specialty	766001	2.38
Hospital – Teaching, Acute Care	766001	2.38
Hospital Relief Staffing	766006	1.59
Hostel	761037	1.94
Hot Air Ballooning	732015	3.18
Hot Dog Cart	761023	1.33
Hot Tub Manufacture – Fibreglass	713011	3.18
Hot Tub Manufacture – Plastic Moulded	713025	2.29
Hot Tub Manufacture – Wood	714042	3.54
Hot Tub or Spa Installation or Structural Repair	721044	6.54
Hot Tub or Spa Maintenance	764067	1.59
Hotel	761017	1.94
House or Other Wood Frame Construction or Renovation Work	721027	6.54
House Raising or Structural Moving of Buildings or Heavy Equipment	722002	12.65
House Rentals	761033	1.17
House Trailer Manufacture (not mobile homes)	712001	3.44
House Trailer Sales and Service	741017	0.89
Houseboat Manufacture	715034	3.53
Housecleaning Services – Domestic Cleaning	764018	5.71
Housecleaning Services – Home Support Services	764030	3.66
Household Appliance Manufacture	712018	1.48
Household Furnishings Wholesale	742015	0.94
Household or Other Domestic Employees	764018	5.71
Household or Property Maintenance	721027	6.54

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Housesitting	764029	0.96
Housing Registry	761044	0.11
Hunting or Trapping (as a business)	701015	2.99
Hydraulic Equipment (heavy) Sales, Service or Repair	764028	3.19
Hydrocarbon Transmission via Pipeline	767005	0.34
Hypnotherapy Service	766003	0.38

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Ice Cream Manufacture	711005	4.33
Ice Cream Parlour	761045	0.40
Ice Cream Truck	761023	1.33
Ice Distribution	732019	6.90
Ice Harvesting	711014	3.38
Ice Manufacture	711014	3.38
Ice Manufacture – Artificial	713021	1.48
Ice Removal	723007	4.07
Ice Rink	761040	1.43
Ice Skate Sharpening	764032	1.59
Illuminated or Electronic Sign Manufacture	715021	2.68
Illuminated Sign Installation or Maintenance	721050	6.73
Illuminated Sign Leasing	741016	2.41
Immigration Services	766007	0.96
Importing Goods (excluding handling of goods)	762013	0.11
Importing Goods (including handling of goods)	762014	0.40
Improvement District	753004	1.87
Income Tax Service	762001	0.11
Indian Band and Related Operations	753002	1.43
Industrial Catering	761018	3.66
Industrial Dismantling	721005	6.54
Industrial Engineering – Consulting Engineering	763010	0.20
Industrial Equipment (heavy) Rental	764031	3.66
Industrial Equipment (heavy) Sales, Service or Repair	764028	3.19
Industrial Kiln Furnace (heavy) Sales, Service or Repair	764028	3.19
Industrial Property Operation	761033	1.17
Industrial Rubber Belt Manufacture, Installation, Service or Repair	713016	5.41
Industrial Saw Blade Manufacture, Sharpening, Service or Repair	712017	2.68
Industrial Testing	763018	1.43
Industrial Waste Removal	732018	6.90
Industrial, Commercial, Institutional or Highrise Residential Construction	721028	5.55
Infectious Diseases – Private Medical Practice	766015	0.38
In-home Child Caregivers	764029	0.96
Injection Moulding – Plastic Products	713025	2.29
Injured Worker Rehabilitation	766014	0.37
Ink Manufacture	713017	0.76
Insect Raising	701002	2.99
Insecticide – Wholesale	742001	0.43
Insecticide Manufacture	713005	1.48
Insemination – Artificial	701001	2.99
Installation of Lawn Irrigation Systems	764060	2.71
Institutional Catering	761035	1.02

Classification Unit Description	Classification Unit Code	Base Rate for 2003
In-store Marketing	762030	0.31
Insulation Manufacture – Cellulose	714014	2.16
Insulation Manufacture – Fibreglass	713012	3.18
Insulation Work or Fireproofing	721029	6.73
Insurance Services	762021	0.16
Integrated Forest Management	703008	7.30
Interior Decorating	721030	6.73
Interior Design Consulting	763019	0.37
Internal Medicine – Private Medical Practice	766015	0.38
International Freight Forwarding (excluding handling of goods)	762013	0.11
Internet Service Provider	767002	0.28
Internet Service via Cable TV	767001	1.27
Interpreting Services	762040	0.11
Intranet Sales, Service or Repair	764058	1.33
Introduction Service – Social Companion Services	764064	0.96
Investigative Agencies	762029	0.37
Investment – Venture Capital	762042	0.12
Investment Services (not elsewhere specified)	762036	0.12
Iron Bed Manufacture	712021	4.27
Iron Work Installation – Ornamental	721057	6.73
Iron Work Manufacture – Ornamental	712028	2.68
Irrigation Equipment (heavy) Sales, Service or Repair	764028	3.19
Irrigation System Installation – Lawn	764060	2.71
Irrigation System Manufacture or Installation – Farm	712016	4.10
Irrigation Work – Operation	712016	4.10
Irrigation Works – Maintenance	764028	3.19

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Janitorial Services	764014	1.59
Jetty or Causeway Construction – Earth and Rock-filled	723010	5.10
Jetty or Causeway Construction – Structural Concrete	722007	12.65
Jewellery Manufacture	715022	0.37
Jewellery Wholesale	742015	0.94
Jewellery, Clock, Watch or Trophy Sales and Repair	741015	0.37
Job Skills Training	766010	1.33
Juice Bar	761045	0.40
Jukebox Distribution or Service	764055	1.51
Junk Dealers	712030	6.59

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Karaoke Lounge	761034	1.02
Karaoke Service	761030	1.17
Kayak Manufacture – Fibreglass	713011	3.18
Kayak Manufacture – Metal or Aluminum	712034	4.76
Kayaking Tours	761028	1.08
Kennel	763020	1.43
Key Cutting	741015	0.37
Key Cutting – Locksmithing	764034	0.28
Keyboard Musical Instrument Manufacture – Wood	714036	2.68
Kiln – Lime	712019	2.14

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Kiln Drying of Lumber	714004	4.19
Kindergarten – Private	765005	0.64
Kindergarten – Public	765008	0.81
Knife Sharpening	764032	1.59
Knitting Mill	715016	2.16
Kraft Paper Roll Manufacture	714002	2.16

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Labour Relations – Legal	762022	0.15
Labour Union	762041	0.84
Ladder Manufacture – Metal	712021	4.27
Ladder Manufacture – Wood	714038	2.68
Laminated Beam Manufacture	714009	3.38
Laminating Plastic	764044	1.04
Lamp Shade Manufacture	715001	0.37
Land Clearing or Grading	721031	3.98
Land Development	721031	3.98
Land Pollution Control	764033	2.77
Land Surveying	763021	1.33
Land Title Searches	762035	0.18
Landfill Site Operation (private)	721031	3.98
Landscaping	764060	2.71
Landscaping Supply	741011	2.23
Laser Therapy Treatment	766021	0.38
Lath Manufacture	714031	6.59
Lathing Work	721033	9.96
Laundromat (full serve and self-serve)	764020	1.33
Laundry – Homemaker Services	764030	3.66
Laundry Equipment (heavy) Sales, Service or Repair	764028	3.19
Laundry Services	764020	1.33
Law Enforcement	753003	1.87
Law Office	762022	0.15
Lawn Bowling Facility	761031	1.43
Lawn Maintenance	764061	2.71
Lawn Maintenance – Hiring Workers for Own Home Maintenance	764059	5.71
Lawnmower Blade Sharpening	764032	1.59
Lawnmower Service or Repair	764035	1.59
Laxative Manufacture	713008	0.76
Lead Article Manufacture	712013	4.27
Leather Goods Repair	715029	2.16
Leather Product Manufacture	715023	2.16
Legal Services	762022	0.15
Legion	761020	1.43
Leisure Club	761020	1.43
Leisure Craft Sales and Service (not elsewhere specified)	764045	1.93
Lending Institution	762019	0.12
Lens Grinding (not affiliated with a retail operation)	715015	0.37
Library Board	765003	0.37
Library or Resource Centre	765003	0.37
Licensed Public House or Lounge	761034	1.02
Life and Job Skills Training	766010	1.33

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Life Raft Manufacture, Rubber	713030	2.14
Light and Power Plant	767003	1.04
Light Equipment, Machinery or Parts Wholesale (less than 500 lbs weight)	742008	0.55
Light Industrial Equipment, Machinery or Power Tool Manufacture (less than 500 lbs weight)	712018	1.48
Light Industrial Equipment, Machinery or Power Tool Rental (less than 500 lbs weight)	741016	2.41
Light Industrial Equipment, Machinery or Power Tool Service or Repair (less than 500 lbs weight)	764035	1.59
Lighting Fixture Manufacture	715024	2.16
Lighting Fixture or System Installation, Service or Repair	721019	2.47
Lighting Fixture Service or Repair – Portable	764021	0.28
Lime Kiln or Lime Manufacture	712019	2.14
Lime Quarry	704008	4.86
Limousine Service	732022	3.01
Line Cutting, Slashing	721031	3.98
Line Painting – Highway or Parking Lots	723003	4.07
Linen Supply and Uniform Service	764016	3.19
Linen Wholesale	742002	0.60
Linoleum Laying	721023	6.73
Liquefied Gas Manufacture	713006	3.38
Liquid Dairy Product Manufacture	711015	4.33
Liquid Hauling	732019	6.90
Liquid Moulding Plastic Products	713027	3.28
Liquor Store	741013	0.89
Lithographing	714020	1.48
Lithographing Industry Equipment (heavy) Sales, Service or Repair	764028	3.19
Live Performance Production House	761011	1.17
Live Performance Road House	761025	1.17
Live Theatre (with production support)	761011	1.17
Live Theatre (without production support)	761025	1.17
Livestock Hauling	732019	6.90
Loading or Unloading Goods (not elsewhere specified)	732023	6.38
Local Area Network Sales, Service or Repair	764058	1.33
Local Government and Related Operations	753004	1.87
Lock Installation, Repairs, Re-keying	764034	0.28
Locker Rental	761047	1.17
Locksmithing	764034	0.28
Lodge Operation	761008	1.94
Lodging House	761037	1.94
Log – Wholesale, Trading	742009	2.41
Log Booming	703009	7.17
Log Grading	763022	1.62
Log Hauling	732044	7.06
Log Home Construction	721035	6.54
Log Home Kit Manufacture	714018	6.59
Log Loading or Ground Skidding	703006	7.30
Log Peeling	714037	4.20
Log Processing	703011	7.30
Log Salvage – Marine	764040	11.72

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Log Scaling	763022	1.62
Log Sorting	703004	7.17
Log Towing – Marine	732024	8.77
Logged Area Inspection, Forest Management Services	763015	1.62
Logging Equipment (heavy) Sales, Service or Repair	764028	3.19
Logging Road Construction or Maintenance	703012	7.17
Long Distance Telephone Service	767006	0.27
Long Term Care	766011	4.63
Longline Fishing	702007	5.17
Long-lining (not elsewhere specified)	732042	3.25
Longshoreman Services	732036	6.34
Long-term Care Relief Staffing	766006	1.59
Lounge	761034	1.02
Low Slope Roofing	721036	9.54
Luggage Manufacture	715025	2.16
Luggage Repair – Leather	715029	2.16
Lumber – Kiln Drying of	714004	4.19
Lumber – Wholesale or Lumber Yard	742010	2.41
Lumber Hauling	732019	6.90
Lumber Remanufacture (where not part of a sawmill operation and where not elsewhere specified)	714032	6.59

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Macaroni Manufacture	711007	4.76
Machine Shop	712020	4.30
Machinery – Heavy, Rental (greater than 500 lbs weight)	764028	3.19
Machinery Manufacture or Installation – Heavy (greater than 500 lbs weight)	712016	4.10
Machinery Moving (where it is braced/jacked and dolly wheels placed under it)	722002	12.65
Machinery or Parts Wholesale (less than 500 lbs weight)	742008	0.55
Magazine Distribution	732031	3.01
Magnetic Healing Service	766003	0.38
Mail Box Rentals	764036	1.04
Mail Delivery	732031	3.01
Mailing Service	764036	1.04
Major Household Appliance Installation, Service or Repair	764037	1.51
Major Household Appliance Manufacture	712018	1.48
Manicures	761014	0.84
Manual Tree Falling and Bucking	703013	10.79
Manufacturers' Agent	762005	0.31
Map Production (no printing)	762043	0.37
Map Reproduction	762047	0.76
Marble Cutting, Dressing, Shaping or Marble Product Manufacture	712037	6.59
Marina Operation	761051	1.33
Marine Bulk Terminal	732025	6.35
Marine Cargo Inspection	762023	0.37
Marine Container Terminal	732026	6.35
Marine Engineering – Consulting Engineering	763010	0.20
Marine Garbage Collection	764040	11.72
Marine Inspection	764015	2.77

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Marine Log Salvage	764040	11.72
Marine Log Towing	732024	8.77
Marine Piloting	732027	8.74
Marine Pleasure Craft Manufacture	715034	3.53
Marine Pleasure Craft Structural Repair	764051	3.17
Marine Pollution Control	764039	2.77
Marine Railway — Operation	712044	12.06
Marine Salvage, Marine Log Salvage or Marine Garbage Collection	764040	11.72
Marine Service Station	741012	1.06
Marine Ship Agency and Related Services	762024	0.31
Marine Sightseeing Tours	761050	1.33
Marine Vessel Structural Inspection	763034	1.39
Marine Vessel Surveying	763034	1.39
Market Research	762025	0.37
Marketing	762004	0.31
Marketing Board	762016	0.11
Marriage Counselling	766007	0.96
Martial Arts Instruction	761042	1.08
Masonry	721037	9.96
Massage Parlour	761021	0.84
Massage Therapy (licensed)	766012	0.37
Mat Manufacture — Rubber	713030	2.14
Matches Manufacture	714038	2.68
Material Handling Equipment (heavy) Rental	764031	3.66
Maternity Care — In-home	766006	1.59
Mattress Manufacture — Rubber	713030	2.14
Mattress or Spring Manufacture	715026	4.33
Meals-on-Wheels Program	766007	0.96
Meat Canning	711016	4.20
Meat Cutting, Packing or Processing	711017	4.20
Meat Pie Manufacture	711012	3.38
Meat Salting, Smoking or Dry Pickling	711021	5.41
Meat Wholesale (no cutting or processing)	742006	1.59
Mechanical Amusement Ride Operation	761010	1.43
Mechanical Bus Service	764006	2.77
Mechanical Engineering — Consulting Engineering	763010	0.20
Mechanical Insulation	721058	4.96
Mechanical Pulp and Paper Mill	714010	2.29
Mechanized Tree Falling	703014	7.30
Media Monitoring	762004	0.31
Mediation — Consumer, Business	762016	0.11
Mediation — Disputes, Labour Relations	762022	0.15
Medical Care — Emergency	766001	2.38
Medical Clinic	766015	0.38
Medical Equipment (reconditioned) Sales	764037	1.51
Medical Equipment Installation, Service or Repair	764037	1.51
Medical Equipment Manufacture	715014	0.37
Medical Examination — Private Medical Practice	766015	0.38
Medical Genetics — Private Medical Practice	766015	0.38
Medical Instrument Manufacture	712032	1.48
Medical Laboratory	763023	0.31

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Medical or Dental Supplies Wholesale	742011	0.43
Medical Research Laboratory	763030	0.31
Medicine Manufacture	713008	0.76
Mentally Challenged Home – Long Term Care	766011	4.63
Messenger Service	732011	3.01
Metal Article Manufacture – Sheet	712034	4.76
Metal Bed, Furniture, Shelving or Ladder Manufacture	712021	4.27
Metal Building – Prefabricated Construction	721020	7.79
Metal Can or Tinware Product Manufacture	712022	2.68
Metal Door Manufacture	712024	3.18
Metal Enamelling	712031	2.68
Metal Fabrication Shop – Sheet Metal	712034	4.76
Metal Fabrication Shop – Structural Metal	712027	5.92
Metal Fastener Manufacture	712023	4.33
Metal Pipe or Fitting Manufacture	712026	4.33
Metal Product Assembly – Small	712028	2.68
Metal Product Manufacture – Small	712028	2.68
Metal Product Manufacture (not elsewhere specified)	712028	2.68
Metal Products Wholesale (not elsewhere specified)	742012	0.94
Metal Railing or Gate Manufacture	712029	4.27
Metal Recycling	712030	6.59
Metal Stamping	712028	2.68
Metal Wholesale (primary form)	742014	3.18
Metal Working Equipment (heavy) Sales, Service or Repair	764028	3.19
Metalware Manufacture – Small (not elsewhere specified)	712028	2.68
Metalwork Installation – Ornamental	721057	6.73
Microfilming	763026	0.37
Microwave Oven Service or Repair (in shop)	764021	0.28
Microwave Radio Relay System Operation	767006	0.27
Microwave Tower Erection, Installation, Service or Repair	721006	6.73
Midwifery	766006	1.59
Milk Manufacture	711015	4.33
Mill Equipment (heavy) Sales, Service or Repair	764028	3.19
Milling – Flour or Rice	711011	2.06
Mineral Exploration	704016	3.30
Mini Golf	761001	0.96
Mini Motor Home Manufacture	715033	5.41
Mini Motor Home Sales and Service	764047	1.93
Mini Storage	761047	1.17
Mining – Clay	704001	4.88
Mining – Coal (open pit)	704005	2.81
Mining – Coal (underground)	704012	10.82
Mining – Mineral (open pit)	704006	2.80
Mining – Mineral (underground)	704013	6.36
Mining – Placer	704007	2.86
Mining Engineering – Consulting Engineering	763010	0.20
Mining Equipment (heavy) Rental	764031	3.66
Mink Farming	701010	2.99
Mirror Manufacture	715020	3.38
Missing Person Investigation	762029	0.37
Missionary Activities	766016	0.37

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Miticides Manufacture	713005	1.48
MLA Office	762012	0.11
Mobile Catering	761023	1.33
Mobile Home Manufacture	715033	5.41
Mobile Home Park Operation	761033	1.17
Mobile Home Repair	721027	6.54
Mobile Home Sales or Installation	741017	0.89
Mobile Home Towing	732029	3.01
Mobile Welding	721057	6.73
Modeling – Booking or Talent Agency	762026	0.31
Modeling School	765004	0.64
Modular Building Manufacture (not elsewhere specified)	715033	5.41
Monument Lettering or Setting	712037	6.59
Mop Manufacture	715004	2.16
Mortgage Brokerage	762027	0.12
Mosque Employees	766016	0.37
Motel	761024	1.94
Motion Picture Production	763025	1.21
Motion Picture Theatre	761046	0.96
Motion Pictures – Post Production	763024	0.22
Motor (heavy) Sales, Service or Repair	764028	3.19
Motor Home Manufacture	715033	5.41
Motor Home Sales and Service	764047	1.93
Motorcycle Rental	741006	1.06
Motorcycle Sales and Service	764045	1.93
Moulded Rubber Goods	713031	2.14
Moulding Manufacture – Wood	714035	4.33
Mouldings Wholesale	742012	0.94
Mountain Guiding	761028	1.08
Movie Production	763025	1.21
Movie Theatre	761046	0.96
Moving and Storage	732030	6.90
Moving Sidewalk Manufacture, Installation, Service or Repair	712010	3.18
MRI Clinic – Private Medical Practice	766015	0.38
Mucilage Manufacture	713015	1.90
Muffler Shop – Auto	764006	2.77
Municipal Corporation	753004	1.87
Municipal Parks Board	753004	1.87
Municipal School Board	765008	0.81
Municipal Town Planning Board	753004	1.87
Municipal Water Board	753004	1.87
Munitions Manufacture	713009	1.48
Museum	761039	1.04
Music Hall (with production support)	761011	1.17
Music Hall (without production support)	761025	1.17
Music School	765004	0.64
Music Shop	741018	0.37
Music Therapy	766014	0.37
Musician (not elsewhere specified)	761030	1.17

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Nail Manufacture	712023	4.33
Nanny Services	764029	0.96
Native Centre	766007	0.96
Natural Gas Conversion – Auto	764006	2.77
Natural Gas Distribution System, Operation (exclusive of trans-provincial pipeline systems)	767004	0.34
Natural Gas or Oil Pipeline Construction	721038	3.98
Natural Gas or Oil Pipeline Inspection	763028	1.43
Natural Gas or Oil Pipeline Operation	767005	0.34
Nature Tours	761013	1.43
Naturopathy Service	766003	0.38
Navigation Services – Air	763035	0.21
Navigation Services – Marine	732027	8.74
Neighbourhood Watch Program	766007	0.96
Neon Sign Installation or Maintenance	721050	6.73
Neon Sign Manufacture	715021	2.68
Neonatal-perinatal Medicine – Private Medical Practice	766015	0.38
Nephrology – Private Medical Practice	766015	0.38
Nets Manufacture	715010	2.16
Neurology – Private Medical Practice	766015	0.38
Neuropathology – Private Medical Practice	766015	0.38
Neuroradiology – Private Medical Practice	766015	0.38
Newspaper Delivery	732031	3.01
Newspaper Publishing and Printing	762047	0.76
Newsprint Roll Manufacture	714010	2.29
Nightclub	761034	1.02
Non-Academic School (not elsewhere specified)	765004	0.64
Non-Alcoholic Beverage Manufacture	711018	3.38
Noodle Manufacture	711007	4.76
Notary Public	762022	0.15
Nuclear Medicine – Private Medical Practice	766015	0.38
Nursery – Horticultural or Ornamental	701018	2.06
Nursery – Turf or Sod	701024	3.43
Nursery School	764013	0.96
Nursing Care – Acute Care	766001	2.38
Nursing Care – In-home	766006	1.59
Nursing Home (accommodation only)	766018	1.51
Nursing Home (with personal care provided)	766011	4.63
Nut and Bolt Manufacture	712023	4.33
Nylon Product Manufacture (not elsewhere specified)	715005	2.16

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Obedience School – Pets	763003	1.43
Obstetrics – Private Medical Practice	766015	0.38
Occupational Medicine – Private Medical Practice	766015	0.38
Occupational Therapy	766014	0.37
Occupational Therapy – In-home	766006	1.59
Office Plant Services or Rental	764041	1.51
Office Service (packaged office)	762028	0.40

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Offroad Equipment (heavy) Sales, Service or Repair	764028	3.19
Offtrack Racing Centre	761054	1.02
Oil Depot	713019	1.48
Oil Distribution	732019	6.90
Oil or Gas (well servicing by means of service rigs)	704004	3.30
Oil or Gas (well servicing by means other than service rigs)	704003	3.30
Oil or Gas Exploration	704016	3.30
Oil or Gas Pipeline Construction or Repair	721038	3.98
Oil or Gas Production	713018	1.48
Oil or Gas Transmission (oil or gas pipeline)	767005	0.34
Oil or Gas Well Drilling	704002	3.30
Oil or Natural Gas Pipeline Operation	767005	0.34
Oil or Natural Gas Pipelines Inspection	763028	1.43
Oil Recycling	713019	1.48
Oil Refining	713019	1.48
Oil Spill Cleanup – Land Pollution Control	764033	2.77
Oil Spill Cleanup – Marine Pollution Control	764039	2.77
Oil Well Drilling Equipment (heavy) Rental	764031	3.66
Oilfield Equipment (heavy) Sales, Service or Repair	764028	3.19
Oilfield Hauling	732019	6.90
Oncology – Private Medical Practice	766015	0.38
On-road Utility Vehicle Sales, Service or Rental	764047	1.93
Open Pit Coal Mining	704005	2.81
Open Pit Metal or Mineral Mining	704006	2.80
Ophthalmology – Private Medical Practice	766015	0.38
Optical Goods Manufacture (mass-produced, non-retail)	715015	0.37
Optical Goods Sales – Optometry	766013	0.38
Optometry	766013	0.38
Orchard	701017	2.99
Orchestra	761030	1.17
Ore Reduction (open pit)	704006	2.80
Ore Reduction (underground)	704013	6.36
Organizing a Leisure, Social or Sport Club	761020	1.43
Organizing or Conducting Special Events (not elsewhere specified)	761027	1.17
Organizing or Operating a Private Camp	761026	1.94
Oriental Medicine	766003	0.38
Oriented Strand Board Manufacture	714012	3.38
Ornament Manufacture	715001	0.37
Ornamental Iron Work Manufacture	712028	2.68
Ornamental Iron Work or Metal Installation	721057	6.73
Ornamental Plant Rental	764041	1.51
Ornamental, Nursery	701018	2.06
Orthodontics	766008	0.38
Orthopaedics – Private Medical Practice	766015	0.38
Orthopy Service	766003	0.38
Orthotics Manufacture, Sales, Service or Repair	715028	0.37
Ostrich or Emu Farming	701007	2.99
Otolaryngology – Private Medical Practice	766015	0.38
Outboard Motor Repair or Service	764045	1.93
Outdoor Sport or Adventure Tours	761028	1.08
Outfitting	761028	1.08

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Out-of-province Operation – Administration	762003	0.11
Outreach Program	766007	0.96
Overhead Door Installation	721040	5.55
Overnight Rental Accommodation (not elsewhere specified)	761008	1.94
Overpass Construction	722001	12.65
Oxygen Distribution – Compressed or Liquefied	732019	6.90
Oxygen Manufacture – Compressed or Liquefied	713006	3.38
Oyster Cultivation	702004	3.30
Oyster Mushroom Farming	701012	2.06

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Packaged Building Supplies Wholesale	742012	0.94
Packaged Office Service	762028	0.40
Packaged Petroleum Products Wholesale	742013	0.43
Packaging of Articles – Plastic	764044	1.04
Packaging Topsoil, Peat or Other Similar Gardening Materials	712043	2.14
Packing Fruit or Vegetables	764026	2.71
Packing Meat	711017	4.20
Paediatric Care – In-home	766006	1.59
Paediatrics – Private Medical Practice	766015	0.38
Pager Service Sales – Telephone or Telecommunication Services	767006	0.27
Paging Service – Telephone or Telecommunication Services	767006	0.27
Pail Manufacture – Wood	714038	2.68
Pain Management Training	766014	0.37
Paint Manufacture	713020	1.90
Paintball Facility	761001	0.96
Painting – Highway or Parking Lot Lines	723003	4.07
Painting – Interior or Exterior Building	721041	6.73
Painting – Steel Frame or Bridge	722006	12.65
Painting and Auto Body Work	764007	2.77
Painting Contractor	721041	6.73
Pallet Manufacture	714031	6.59
Panels – Electrical, Control, Manufacture, Installation, Service or Repair	712007	1.48
Paper Bag Manufacture	714013	2.14
Paper Box Manufacture	714001	2.14
Paper Container Manufacture	714001	2.14
Paper Mill (chemical)	714002	2.16
Paper Mill (mechanical)	714010	2.29
Paper Product Manufacture (not elsewhere specified)	714013	2.14
Paper Recycling	714014	2.16
Paper Recycling Depot (includes salvage and bailing, but not physical recycling of products)	731004	3.25
Paper Shredding Service	764042	1.51
Paper, Tar or Asphalt Manufacture	713002	2.14
Paper-Hanging	721041	6.73
Parachute Diving Instruction	732015	3.18
Paralegal Services	762022	0.15
Para-Sailing	761028	1.08
Parasite Detection – Medical Diagnostic Laboratory	763023	0.31
Parcel Delivery Service	732011	3.01

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Park Interpretation	761013	1.43
Park Maintenance	761049	1.17
Park Operation other than Municipal (not elsewhere specified)	761032	1.43
Parking Lot Cleaning – Pressure Washing	764022	3.66
Parking Lot Curb Manufacture	712006	4.27
Parking Lot or Parkade Operation	761029	1.94
Parking Meter Distribution and Servicing	764055	1.51
Parks Board – Municipal	753004	1.87
Parquet Floor Laying or Refinishing	721026	6.73
Particle Board Manufacture	714019	1.87
Partition Manufacture – Glass	715020	3.38
Party Boat Tours	761050	1.33
Party Supply	741019	0.89
Pasta Product Manufacture	711007	4.76
Pathology – Private Medical Practice	766015	0.38
Pathology Laboratory	763023	0.31
Patrol Services	764046	1.51
Patrolling Services – Public Venues	764046	1.51
Pattern Making – Wood	714042	3.54
Paving Services	723004	4.07
Peach Farming	701017	2.99
Peanut Butter Manufacture	711012	3.38
Peat Digging or Processing	704001	4.88
Pellet or Bead Manufacture – Coloured Plastic	713022	0.76
Pelt and Hide Treatment (not elsewhere specified)	715030	2.16
Performing Arts	761030	1.17
Perfume Manufacture	713007	0.76
Periodical Publishing and Printing	762047	0.76
Periodontics	766008	0.38
Personal Care – In-home	766006	1.59
Pest Control Service	764054	1.59
Pesticide Manufacture	713005	1.48
Pet Breeding	763020	1.43
Pet Care – In-home	764029	0.96
Pet Grooming	763001	1.43
Pet Hospital	763032	1.43
Pet Sitting	764029	0.96
Petrochemical Manufacture	713021	1.48
Petroleum Engineering – Consulting Engineering	763010	0.20
Petting Zoo	761032	1.43
Pewter Products Manufacture – Small	712028	2.68
Pharmaceutical Development	763030	0.31
Pharmaceutical Manufacture	713008	0.76
Pharmaceuticals Wholesale	742003	0.43
Pharmacy	741013	0.89
Phenol Manufacture	713021	1.48
Phenolic Resin Manufacture	713033	1.90
Photo Film Processing	763026	0.37
Photo Surveillance System Sales, Service or Repair	764058	1.33
Photocopier (large) Installation, Service or Repair	764037	1.51
Photocopying, Commercial Retail Sign Shop	764063	1.04

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Photographic Film Processing	763026	0.37
Photographic Services	763027	0.37
Photography Studio	763027	0.37
Physical Medicine – Private Medical Practice	766015	0.38
Physical Rehabilitation	766014	0.37
Physical Rehabilitation – Private Medical Practice	766015	0.38
Physically Challenged Home – Long Term Care	766011	4.63
Physically Challenged Person Care – Non-medical	764029	0.96
Physicians' Supply House	742011	0.43
Physiotherapy	766014	0.37
Physiotherapy – In-home	766006	1.59
Physiotherapy Equipment Installation, Service or Repair	764037	1.51
Physiotherapy Equipment Manufacture	715014	0.37
Piano Manufacture	714036	2.68
Piano Tuning	741018	0.37
Pick-up Truck Canopy Manufacture – Metal	712040	4.76
Picnic Ground Maintenance	761049	1.17
Picture Framing	741020	0.37
Pier Construction or Repair	722003	12.65
Pile Driving	722004	12.65
Pilot Car Service	732032	3.01
Pine Cone Picking	703016	3.30
Pipe Fitting Manufacture – Metal	712026	4.33
Pipe Insulation	721058	4.96
Pipe Manufacture – Plastic	713028	2.68
Pipe Manufacture – Wood	714038	2.68
Pipeline Construction – Oil or Natural Gas	721038	3.98
Pipeline Inspection – Oil or Natural Gas	763028	1.43
Pipeline Inspection or Monitoring	763028	1.43
Pipeline Maintenance	767005	0.34
Pipeline Operation – Oil or Natural Gas	767005	0.34
Piston Manufacture	712011	4.30
Pitch and Putt	761031	1.43
Placer Mining	704007	2.86
Planetarium	761039	1.04
Planing Mill	714015	6.59
Plant Care – In-home	764018	5.71
Plant Harvesting – Wild	701027	2.99
Plant Servicing or Rental – Office or Public Building	764041	1.51
Plant Servicing or Rental – Residential	764041	1.51
Plaster Ornament Manufacture	715001	0.37
Plastering Work	721042	9.96
Plastic Article Assembly – Small	713031	2.14
Plastic Bag Manufacture	713023	4.10
Plastic Bottle or Container Manufacture	713026	3.28
Plastic Colour Concentrate Manufacture	713022	0.76
Plastic Film Extrusion	713023	4.10
Plastic Flexible Packaging Manufacture	713023	4.10
Plastic Industry Equipment (heavy) Sales, Service or Repair	764028	3.19
Plastic Laminating, Packing or Packaging (not elsewhere specified)	764044	1.04
Plastic Packaging of Articles (not elsewhere specified)	764044	1.04

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Plastic Product Manufacture (by blow moulding)	713026	3.28
Plastic Product Manufacture (by profile extrusion)	713028	2.68
Plastic Product Manufacture (by rotational moulding or liquid moulding)	713027	3.28
Plastic Product Manufacture (by thermoforming, injection moulding or other moulding processes) (not elsewhere specified)	713025	2.29
Plastic Product Manufacture (post extrusion fabrication)	713029	2.16
Plastic Recycling	713024	5.41
Plastics Manufacture	713033	1.90
Plating with Precious Metals	715022	0.37
Plating, Equipment or Parts	712014	2.68
Plating, Small Metal or Plastic Articles	712014	2.68
Playhouse (with production support)	761011	1.17
Playhouse (without production support)	761025	1.17
Playschool	764013	0.96
Pleasure Boat Manufacture	715034	3.53
Pleasure Boat Sales and Service	764045	1.93
Plumbing Installation or Repair	721043	5.00
Plumbing Supplies – Retail	741014	2.08
Plumbing Supplies – Wholesale	742012	0.94
Plywood Manufacture	714027	3.38
Plywood Wholesale	742010	2.41
Podiatry Service	766003	0.38
Poetry Club	761020	1.43
Poison Detection – Medical Diagnostic Laboratory	763023	0.31
Poker Club	761054	1.02
Pole or Post Manufacture – Wood	714037	4.20
Police Force (non-federal)	753003	1.87
Polish Manufacture	713004	0.76
Pool Cleaning	764067	1.59
Pool Equipment Service and Repair	764067	1.59
Pool Hall	761005	0.96
Pool Installation or Structural Repair	721044	6.54
Pool Maintenance	764067	1.59
Pop Manufacture	711018	3.38
Popcorn Manufacture	711006	4.76
Popcorn Shop	741026	0.89
Porcelain Enamelling	712031	2.68
Portable Crushing	712030	6.59
Portable Electronic Equipment Service or Repair	764021	0.28
Portable Toilet Rental	741016	2.41
Portable Toilets Service and Repair	764035	1.59
Portable Wood Mill	714016	4.27
Post Extrusion Fabrication of Plastic Products	713029	2.16
Post-surgery Care – In-home	766006	1.59
Pottery Manufacture	715001	0.37
Poultry Catching	701019	2.99
Poultry Farming	701020	2.99
Poultry Hatchery	701021	2.99
Poultry Processing or Dressing	711019	3.44
Poundkeeping	753004	1.87

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Powder Coating	712031	2.68
Power and Light Generation and Distribution	767003	1.04
Power Boiler Installation or Removal	721053	7.79
Power Boiler Service and Repair	764028	3.19
Power Line or Power Pole Installation, Service or Repair	721046	6.73
Power Plant Equipment (heavy) Sales, Service or Repair	764028	3.19
Power Tool Service or Repair – Electric	764035	1.59
Precision Instrument Manufacture or Assembly	712032	1.48
Prefabricated Building Manufacture (not elsewhere specified)	715033	5.41
Prefabricated Log Home Kit Manufacture	714018	6.59
Prefabricated Steel Building Construction	721020	7.79
Pre-Hung Door Assembly	714017	3.38
Prepackaged Home Sales	741014	2.08
Prepared Meat Product Manufacture (not elsewhere specified)	711021	5.41
Preschool	764013	0.96
Pressed Board Manufacture (not elsewhere specified)	714019	1.87
Pressure Washing of Buildings, Pools or Parking Lots	764022	3.66
Prestressed Concrete Beam Manufacture	712038	4.27
Prevocational Training	766010	1.33
Primary School – Private	765005	0.64
Primary School – Public	765008	0.81
Printing – Commercial	714020	1.48
Printing – Digital	762046	0.76
Printing Industry Equipment (heavy) Sales, Service or Repair	764028	3.19
Private Academic School	765005	0.64
Private Camp – Organizing or Operating	761026	1.94
Private Club	761020	1.43
Private Investigation	762029	0.37
Private Medical Practice, (not elsewhere specified)	766015	0.38
Private Park, Beach, Garden or Zoo	761032	1.43
Process Serving	762029	0.37
Processing Fish	711010	5.71
Product Demonstration	762030	0.31
Professional Association	762031	0.11
Profile Extrusion of Plastic Products	713028	2.68
Programming, Computer Consulting or Custom Computer Programming	763007	0.11
Propane Gas Distribution	732019	6.90
Propane Gas Sales (gas Bar)	741012	1.06
Propane Gas Sales (wholesale)	742001	0.43
Property Management (administration only – no direct workers in physical maintenance/no contracts to maintain clients' properties)	762032	0.26
Property Management (not elsewhere specified)	761033	1.17
Property Protection	764046	1.51
Prospecting	704016	3.30
Prosthetics Manufacture, Sales, Service or Repair	715028	0.37
Protection Plating	712014	2.68
Psychiatry – Private Medical Practice	766015	0.38
Psychiatry Services	766015	0.38
Psychic Reading	761030	1.17
Psychological Counselling	766007	0.96
Psychology Services	766020	0.38

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Pub	761034	1.02
Public Art Gallery	761039	1.04
Public Lecturing	762006	0.11
Public Relations Service	762004	0.31
Public Telephone Service	767006	0.27
Public Warehouse Operation	731005	6.38
Publishing (no printing)	762043	0.37
Publishing (with printing)	762047	0.76
Pulp and Paper Industry Equipment (heavy) Sales, Service or Repair	764028	3.19
Pulp Mill (chemical)	714002	2.16
Pulp Mill (mechanical)	714010	2.29
Putty Manufacture	713020	1.90

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Quality Assurance Consulting – Consulting (not elsewhere specified)	763011	0.37
Quantity Surveying – Construction Management Consulting	763005	0.20
Quarry, Gravel, Sand, Shale, Lime or Stone	704008	4.86

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Rabbit Farming	701010	2.99
Race Track – Auto Racing	761003	1.43
Race Track – Horse Racing	761016	1.43
Radar System Installation or Maintenance	721006	6.73
Radar Tower Erection, Installation, Service or Repair	721006	6.73
Radiator Repair Shop – Auto	764006	2.77
Radio Commercial Production	763031	0.21
Radio Installation	764058	1.33
Radio Manufacture	715014	0.37
Radio or Television Broadcasting	763031	0.21
Radio Sales or Rental	741013	0.89
Radio Service or Repair (at customer's premises)	764037	1.51
Radio Service or Repair (in shop)	764021	0.28
Radio Station	763031	0.21
Radiography – Dentistry	766008	0.38
Railing Installation – Welded	721057	6.73
Railing Installation – Other than Welded	721015	6.73
Railing Manufacture – Metal	712029	4.27
Railway Construction, Maintenance or Demolition	723005	5.10
Railway Maintenance	723005	5.10
Railway Operation	732033	2.38
Raise Insects	701002	2.99
Raising Horses	701023	6.64
Ranching	701022	6.64
Rat Hole Drilling	704003	3.30
Ready Mix Concrete Delivery	712033	4.20
Ready Mix Powder Manufacture	712004	2.14
Real Estate Agency	762033	0.26
Real Estate Appraisal	762034	0.16
Rebar Work	721012	11.73
Recording Studio	763029	0.22

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Records Storage	762044	0.40
Recreation Commission	753004	1.87
Recreation Programs	766007	0.96
Recreational Camp	761026	1.94
Recreational Vehicle Manufacture	715033	5.41
Recreational Vehicle Sales, Service or Rental	764047	1.93
Recreational Vehicles Park	761009	1.17
Recyclable Material Removal	732018	6.90
Recycling – Glass	715019	3.38
Recycling – Metal	712030	6.59
Recycling – Paper	714014	2.16
Recycling – Plastic or Rubber	713024	5.41
Recycling – Rubber	713024	5.41
Recycling Depot, Bottles, Cans, Paper and Glass (not engaged in physical recycling of products)	731004	3.25
Reduction – Ore (open pit)	704006	2.80
Reduction – Ore (underground)	704013	6.36
Referee Services	761041	1.04
Refining – Oil	713019	1.48
Refinishing Furniture	714008	2.68
Reflexology Service	766003	0.38
Reforestation	703016	3.30
Refrigerated Warehouse	731001	3.25
Refrigeration Equipment, Industrial, Installation or Repairs (not elsewhere specified)	721008	3.93
Refrigerator Installation, Service or Repair	764037	1.51
Refugee Services	766007	0.96
Regeneration Surveys	763015	1.62
Regional District – General Activities	753004	1.87
Regional District – Planning and Financing	753004	1.87
Rehabilitation Centre – Drug or Alcohol Treatment	766002	0.96
Rehabilitation Centre – Life and Job Skills Training	766010	1.33
Rehabilitation Facility – Palliative Care	766019	3.02
Rehabilitation Therapy – In-home	766006	1.59
Relief Staff – Hospital	766006	1.59
Relief Staff – Long Term Care	766006	1.59
Religious Camp	761026	1.94
Religious Education – Religious Organization	766016	0.37
Religious Organization	766016	0.37
Remedial Gymnastics	766014	0.37
Remedial Therapy	766014	0.37
Renovation Work – Exterior Industrial, Commercial, Institutional or Highrise Residential	721028	5.55
Renovation Work – House or Other Wood Frame Structure	721027	6.54
Renovation Work – Interior	721027	6.54
Rental – Appliances	741013	0.89
Rental – Automobiles or Trucks (without driver)	741006	1.06
Rental – Bicycles	741004	0.89
Rental – Boats	761051	1.33
Rental – Computers	741013	0.89
Rental – Machinery or Heavy Equipment	764031	3.66

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Rental – Office Plants	764041	1.51
Rental – Portable Toilets	741016	2.41
Rental – Restaurant Equipment or Light Industrial Equipment	741016	2.41
Rental – Signs	741016	2.41
Rental – Ski Equipment	741004	0.89
Rental – Tools	741016	2.41
Rental – Vacuum Cleaners	741013	0.89
Research Services (not elsewhere specified)	762035	0.18
Reservoir Construction – Earth and Rock-filled	723010	5.10
Reservoir Construction or Repair – Structural Concrete	722007	12.65
Residential Air Conditioning Installation or Repair	721043	5.00
Residential Bottle or Container Return Centre	741013	0.89
Residential Forming	721024	9.27
Residential Social Service Facility (accommodation only)	766017	1.51
Resilient Flooring Installation	721023	6.73
Resin Manufacture	713033	1.90
Resort Operation	761008	1.94
Resource Centre (excluding counselling)	765003	0.37
Respiratory Medicine – Private Medical Practice	766015	0.38
Respirology – Private Medical Practice	766015	0.38
Restaurant Equipment (heavy) Sales, Service or Repair	764028	3.19
Restaurant Equipment (light) Service or Repair	764035	1.59
Restaurant or Other Dining Establishment (not elsewhere specified)	761035	1.02
Restorative Dentistry	766008	0.38
Retail Art Gallery	741020	0.37
Retail Bakery or Delicatessen	741021	2.41
Retail Brewing or Wine Making Shop	741022	0.89
Retail Confectionery	741026	0.89
Retail Store – General	741013	0.89
Retaining Wall Manufacture – Metal	712027	5.92
Retirement Home (accommodation only)	766018	1.51
Return-to-work Program	766014	0.37
Rheumatology – Private Medical Practice	766015	0.38
Rice Mill	711011	2.06
Rice Product Manufacture	711007	4.76
Rickshaw Rides	761013	1.43
Riding Academy	701023	6.64
River Expeditions	761028	1.08
Rivet Manufacture	712023	4.33
Road Construction Equipment (heavy) Sales, Service or Repair	764028	3.19
Road Construction or Repair – Logging	703012	7.17
Road Construction or Repair (not elsewhere specified)	723006	5.10
Road Graveling or Surfacing	723004	4.07
Road or Parking Lot Line Painting	723003	4.07
Rock Climbing Centre	761040	1.43
Rock Tunneling (not elsewhere specified)	722008	12.65
Rod Manufacture – Fishing	712012	1.48
Rodeo	761010	1.43
Roller Skating Rink	761040	1.43
Rollerblade Rental	741004	0.89
Rolling Mill	712027	5.92

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Roof Truss Placement	721024	9.27
Roofing (low slope), Flat Top, Gravel or Tar	721036	9.54
Roofing (steep slope), Shingle, Metal or Tile	721051	12.66
Roofing Products, Tar or Asphalt Manufacture	713002	2.14
Rooming House	761037	1.94
Rope Manufacture	715010	2.16
Rotational Moulding Plastic Products	713027	3.28
Rowboat Manufacture – Fibreglass	713011	3.18
Rowboat Manufacture – Metal or Aluminum	712034	4.76
Rowboat Manufacture – Wood	714042	3.54
Rubber Belting Manufacture	713016	5.41
Rubber Coating	712031	2.68
Rubber Goods Manufacture – Small	713031	2.14
Rubber Hose or Gloves Manufacture	713031	2.14
Rubber Industry Equipment (heavy) Sales, Service or Repair	764028	3.19
Rubber Mat, Mattress or Life Raft Manufacture	713030	2.14
Rubber Recycling	713024	5.41
Rubber Stamp Manufacture	715001	0.37
Rubbish Removal	732018	6.90
Rug Cleaning Using Portable Equipment	764011	2.71
Rug Manufacture	715006	2.16
Rug Repair	764011	2.71
Runway Graveling or Surfacing	723004	4.07

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Sail Manufacture	715005	2.16
Sailboat Manufacture	715034	3.53
Sailing School	761042	1.08
Sailing Tours	761050	1.33
Salad Dressing Manufacture	711012	3.38
Salmon Enhancement	764025	2.77
Salt Manufacture – Industrial	713001	1.48
Salvage – Marine	764040	11.72
Sanatorium	766011	4.63
Sand or Gravel Sales	741011	2.23
Sand Pit	704008	4.86
Sandblasting of Heavy Equipment	764050	3.66
Sandblasting or Pressure Washing of Buildings, Pools or Parking Lots	764022	3.66
Sanitation Service (plumbing)	721043	5.00
Sash Manufacture – Wood	714041	3.38
Satellite TV Dish Assembly or Manufacture	715014	0.37
Satellite TV Dish Sales, Service or Installation	741024	0.89
Sauna Manufacture – Wood	714042	3.54
Sausages or Sausage Casing Manufacture	711020	5.41
Sawblade Sharpening – Handsaws	764032	1.59
Sawblade, Industrial, Manufacture, Repair or Sharpening	712017	2.68
Sawdust Yard	741010	2.23
Sawmill	714022	4.19
Sawmill Equipment (heavy) Sales, Service or Repair	764028	3.19
Scaffolding Manufacture	712026	4.33
Scaffolding Rental (no installation)	764031	3.66

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Scaffolding Rental and Installation	721047	5.55
Scale Assembly	712032	1.48
Scale Model Manufacture	763004	0.17
Scarification – Brushing, Weeding or Tree Thinning (not elsewhere specified)	703002	6.51
Scarification – Land Clearing, Excavation or Site Development	721031	3.98
Scheduled Air Services – Fixed Wing Instrument Flight Rule	732017	1.12
Scheduled Air Services – Fixed Wing Visual Flight Rule	732016	3.19
Scheduled Air Services – Helicopter Instrument Flight Rule	732041	1.13
Scheduled Air Services – Helicopter Visual Flight Rule	732021	4.83
School – Driving, Automobile	765002	0.64
School – Flight	732007	3.20
School – Kindergarten, Primary, Secondary, Municipal, Private	765005	0.64
School – Kindergarten, Primary, Secondary, Municipal, Public	765008	0.81
School – Language	765006	0.39
School – Music, Dance, Non-Academic (not elsewhere specified)	765004	0.64
School – Ski or Other Sports Instruction	761042	1.08
School – Trade or Vocational	765001	0.28
School Board or District	765008	0.81
School Bus Service	732009	2.38
Science Centre	761039	1.04
Scientific Instrument Manufacture	712032	1.48
Scientific Research Laboratory	763030	0.31
Scissor Sharpening	764032	1.59
Scouring Powder Manufacture	713032	1.48
Scrap Car Pickup	764005	2.77
Scrap Metal Handling	712030	6.59
Screen Door Manufacture	712024	3.18
Screw Manufacture	712023	4.33
Sea-doo Sales, Service or Repair	764045	1.93
Seafood Products – Canning	711009	5.71
Sealant Manufacture	713020	1.90
Secondary School – Private	765005	0.64
Secondary School – Public	765008	0.81
Securities Brokers and Dealers	762036	0.12
Securities or Stock Brokerage	762036	0.12
Security Alarm System Sales, Service, Installation and Repair	764058	1.33
Security Bar or Gate Manufacture	712029	4.27
Security Services	764046	1.51
Seed Farming	701013	3.43
Seed Wholesale	742007	0.94
Seine Fishing	702008	5.17
Seismic Analysis	763033	0.20
Seismic Drilling	704010	6.51
Seismic Exploration	704009	3.30
Seminar and Conferencing Recording	763029	0.22
Senior Citizens' Centre	766007	0.96
Seniors' Home (accommodation only)	766018	1.51
Seniors' Personal Care, Long Term Care	766011	4.63
Septic Tank, Sewer or Sewage Disposal System Services	764048	3.66
Service Dog Training	763003	1.43

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Service Outboard Motors or Other Small Gasoline Engines	764045	1.93
Service Station	764049	1.08
Service Station Equipment (heavy) Sales, Service or Repair	764028	3.19
Servicing Aircraft	764001	1.13
Servicing Heating Equipment (not elsewhere specified)	721043	5.00
Servicing of Oil or Gas Wells (by means of service rigs)	704004	3.30
Servicing of Oil or Gas Wells (by means other than service rigs)	704003	3.30
Sewage Disposal Plant Construction	721028	5.55
Sewage Disposal System Construction	721031	3.98
Sewage Removal – Septic Tank, Sewer or Sewage Disposal System Services	764048	3.66
Sewer Construction	721031	3.98
Sewer Pipe Inspection or Cleaning	764048	3.66
Sewing Machines Service or Repair (in shop)	764021	0.28
Shake Block Cutting	703015	11.54
Shake or Shingle Mill	714023	11.72
Shale Pit	704008	4.86
Shampoo Manufacture	713007	0.76
Sheep Farming	701022	6.64
Sheers Manufacture	715013	0.76
Sheet Metal – Fabrication	712034	4.76
Sheet Metal – Roofing	721036	9.54
Sheet Metalwork – Duct Work	721043	5.00
Sheet Metalwork – Flat Roofing	721036	9.54
Sheet Metalwork – Heating	721043	5.00
Sheet Metalwork – Siding	721049	7.79
Sheet Metalwork – Steep Slope Roofing	721051	12.66
Shell Fish Farming	702004	3.30
Shelter (accommodation only)	766017	1.51
Shelter (women's)	766007	0.96
Sheltered Workshops	766010	1.33
Shelving Manufacture – Metal	712021	4.27
Shiitake Mushroom Farming	701012	2.06
Shingle or Shake Mill	714023	11.72
Shingle Roofing	721051	12.66
Shingles, Tar or Asphalt Manufacture	713002	2.14
Ship Chandlery or Ship Husbandry	762037	0.37
Ship Docking	732034	8.77
Ship Garbage Collection	764040	11.72
Ship Navigation	732027	8.74
Shipbuilding or Ship Repair	712025	12.64
Shoe Manufacture	715017	2.16
Shoe Repair Shop	715029	2.16
Shopping Centre Operation	761033	1.17
Shore and Tieback Work	722004	12.65
Short Term Care	766019	3.02
Shot Hole Drilling	704010	6.51
Showcard Painting	715009	2.68
Shutters Installation or Repair	721049	7.79
Sidewalks – Graveling	723002	4.07
Sidewalks – Surfacing	721010	7.79

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Siding Installation or Repair	721049	7.79
Siding Manufacture – Plastic	713028	2.68
Siding Manufacture – Sheet Metal	712034	4.76
Siding, Tar or Asphalt Manufacture	713002	2.14
Sightseeing Tours	761013	1.43
Sign Installation, Service or Repair	721050	6.73
Sign Language Services	762040	0.11
Sign Manufacture – Illuminated or Neon	715021	2.68
Sign Manufacture – Plastic, Wood or Metal	715009	2.68
Sign Rental	741016	2.41
Silk Flowers Manufacture	715001	0.37
Silviculture	703016	3.30
Sintering Tungsten	712028	2.68
Site Development	721031	3.98
Site Supervision – Industrial, Commercial, Institutional or Highrise Residential Construction	721028	5.55
Site Supervision – Wood Frame Construction or Renovation Work	721027	6.54
Skate Manufacture	715017	2.16
Skating Club	761042	1.08
Skating Rink	761040	1.43
Ski Hill or Gondola Ride	761038	3.66
Ski Rental or Repair (not affiliated with a ski resort)	741004	0.89
Ski School (where not allied with a retail store or lodge)	761042	1.08
Ski Tow Operation	761038	3.66
Slashing for Line Cutting (e.g. Hydro)	721031	3.98
Slashing or Slash Burning	703002	6.51
Slat Manufacture – Wood	714034	2.68
Slope Stabilization	721003	3.98
Small Electric Motor Service or Repair	764035	1.59
Small Household Appliance Service or Repair	764021	0.28
Small Rubber or Plastic Product Manufacture	713031	2.14
Small Rubber or Plastic Product Manufacture (not elsewhere specified)	713031	2.14
Smelter	712035	2.29
Smoked Meat Product Manufacture (not elsewhere specified)	711021	5.41
Snack Bar Operation – Service Station	764049	1.08
Snow Clearing Streets, Highways or Parking Lots	723007	4.07
Snow Grooming Equipment (heavy) Sales, Service or Repair	764028	3.19
Snowmobile Sales, Service or Repair	764045	1.93
Soap, Bleach or Cleaning Compound Manufacture	713032	1.48
Social Assistance Program	766007	0.96
Social Club	761020	1.43
Social Companion Services	764064	0.96
Social Rehabilitation Centre (not elsewhere specified)	766007	0.96
Social Rehabilitation Centre, Life and Job Skills Training	766010	1.33
Social Service Agency	766007	0.96
Social Service or Health Facility with Overnight Accommodations (no physical assistance)	766017	1.51
Social Services (not elsewhere specified)	766007	0.96
Sod Nursery	701024	3.43
Sod or Turf Farming	701024	3.43

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Soft Drink Manufacture	711018	3.38
Software Training, Computer Consulting or Custom Computer Programming	763007	0.11
Soil Decontamination	764033	2.77
Soil Digging or Processing	704001	4.88
Soil Testing	763018	1.43
Soil, Topsoil, Peat or Other Similar Gardening Material Packaging	712043	2.14
Sound Recording Studio	763029	0.22
Sound System Installation	764058	1.33
Sound System Manufacture	715014	0.37
Sound System Sales or Rental	741013	0.89
Sound System Service or Repair (at customer's premises)	764037	1.51
Sound System Service or Repair (in shop)	764021	0.28
Sour Cream Manufacture	711015	4.33
Soya Bean Paste Manufacture	711012	3.38
Spaghetti Manufacture	711007	4.76
Special Effects – Motion Picture, Commercial or Television Post Production	763024	0.22
Special Interest Building	761039	1.04
Specialty Air Services (not elsewhere specified)	732015	3.18
Specific Point Air Services – Fixed Wing Instrument Flight Rule	732017	1.12
Specific Point Air Services – Fixed Wing Visual Flight Rule	732016	3.19
Specific Point Air Services – Helicopter Instrument Flight Rule	732041	1.13
Specific Point Air Services – Helicopter Visual Flight Rule	732021	4.83
Specification Writing – Construction Management Consulting	763005	0.20
Speedboat Manufacture	715034	3.53
Speedway	761003	1.43
Spice Packaging or Manufacture	711008	2.29
Spike Manufacture	712023	4.33
Spinner Manufacture – Fishing	712012	1.48
Spinning Mill – Cotton	715016	2.16
Spokes Manufacture – Wood	714038	2.68
Sport Club	761020	1.43
Sport Facility	761040	1.43
Sport Fishing, Charter (guiding)	761028	1.08
Sporting Good Manufacture – Metal	712028	2.68
Sporting Goods Wholesale	742015	0.94
Sports Administration	761041	1.04
Sports Instruction School	761042	1.08
Spring Manufacture – Automobile	712002	4.33
Sprinkler System Manufacture or Installation – Farm Irrigation	712016	4.10
Sprinkler System Sales, Installation and Service – Underground	764060	2.71
Sprinkler Systems Installation and/or Service – Fire	721043	5.00
Staging Rental and Installation	721047	5.55
Stain Manufacture	713020	1.90
Stained Glass Manufacture	715020	3.38
Stamp Manufacture – Rubber	715001	0.37
Stationary Business Machine Installation, Service or Repair	764037	1.51
Stationary Business Machine Manufacture	715014	0.37
Stationery Manufacture	714024	2.14
Statistical Sampling	762025	0.37

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Stave or Head Manufacture	714038	2.68
Steam Bath	761021	0.84
Steam Cleaning – Automobiles	764010	2.71
Steam Cleaning, Sandblasting or Pressure Washing of Buildings, Pools or Parking Lots	764022	3.66
Steam Cleaning, Sandblasting or Pressure Washing of Heavy Equipment	764050	3.66
Steam Fitting	721043	5.00
Steel Building – Prefabricated Construction	721020	7.79
Steel Frame Erection or Repair	722005	12.65
Steel Frame Painting	722006	12.65
Steel or Metal Wholesale (primary form)	742014	3.18
Steep Slope Roofing	721051	12.66
Stenography	762022	0.15
Stevedoring	732036	6.34
Stile and Rail Door Manufacture	714025	3.46
Stock Audit	762011	0.40
Stock Trailer Manufacture	712040	4.76
Stock Trailer Sales and Service	764047	1.93
Stockbrokers	762036	0.12
Stockyard	701009	6.64
Stone Crushing	704011	4.88
Stone Cutting, Dressing, Shaping or Stone Product Manufacture	712037	6.59
Stonework	721037	9.96
Storage – Mini	761047	1.17
Stores – Retail	741013	0.89
Stove or Oven Installation, Service or Repair	764037	1.51
Strata Corporation	761033	1.17
Stream Clearing or Enhancement (other than for the purpose of fish enhancement)	764017	2.77
Street Cleaning	723008	4.07
Street Light Pole Installation, Service or Repair	721046	6.73
Stress Management Counselling	766007	0.96
Stringed Musical Instrument Manufacture	714036	2.68
Stripping Furniture	714008	2.68
Structural Concrete Forming	721052	9.96
Structural Concrete Product Manufacture	712038	4.27
Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway or Jetty Construction or Repair	722007	12.65
Structural Engineering – Consulting Engineering	763010	0.20
Structural Metal Product Fabrication	712027	5.92
Structural Moving of Buildings or Heavy Equipment	722002	12.65
Structural Pest Control or Fumigation	764054	1.59
Structural Repair of Marine Pleasure Craft	764051	3.17
Stucco Work	721042	9.96
Stuffed Toy Manufacture	715011	2.16
Stump to Dump Logging	703008	7.30
Styrofoam Product Manufacture	713013	3.38
Sugar Refining and Packaging	711022	2.29
Summer Camp	761026	1.94
Sun Tan Studio	761043	0.84

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Sunroof Installation	764007	2.77
Sunroom Kit Manufacture	712024	3.18
Supermarket	741025	1.88
Supplementary Health Care	766020	0.38
Supplementary Legal Services (not elsewhere specified)	762022	0.15
Supplying Clerical Workers	762010	0.40
Surfacing Roads or Runways	723004	4.07
Surfacing Sidewalks	721010	7.79
Surgery – Acute Care	766001	2.38
Surgery – Private Medical Practice	766015	0.38
Surgical Centre	766021	0.38
Surveillance Services	764046	1.51
Survey Engineering – Consulting Engineering	763010	0.20
Surveying – Land, Private Practice	763021	1.33
Surveying Instrument Manufacture	712032	1.48
Sway Bridge Operation	761029	1.94
Sweep Chimneys	764065	5.71
Swimming Pool	761040	1.43
Synagogue Employees	766016	0.37
Synthetic Resin Manufacture	713033	1.90
Syphilology – Private Medical Practice	766015	0.38
Syrups Manufacture	711012	3.38

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Taco Product Manufacture	711007	4.76
Tailor Shop	715012	0.76
Take-out Food	761035	1.02
Talent Agency	762026	0.31
Tank Erection, Installation or Removal	721053	7.79
Tank Manufacture	712003	4.10
Tanker Hauling	732019	6.90
Tannery	715030	2.16
Tanning Salon	761043	0.84
Tar Manufacture	723004	4.07
Tar or Asphalt Roofing Product Manufacture	713002	2.14
Tar Roofing Work	721036	9.54
Tarpaulin Manufacture – Canvas or Nylon	715005	2.16
Tavern	761034	1.02
Taxi Service	732037	4.88
Taxidermy	715031	2.16
T-bar Installation	721018	7.79
Tea Blending, Packaging or Manufacture	711008	2.29
Teaching Hospital – Acute Care	766001	2.38
Teeth Cleaning	766008	0.38
Telecommunication or Cable Television Wiring	764058	1.33
Telegraph Communication System	767006	0.27
Telegraph Service	767006	0.27
Telemarketing	762038	0.37
Telephone Answering Services	762039	0.37
Telephone Dating Service	764064	0.96
Telephone Network Operation	767006	0.27

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Telephone or Telecommunication Services	767006	0.27
Telephone Receiver Installation	764058	1.33
Telephone Receiver Manufacture	715014	0.37
Telephone Receiver or System Service or Repair (at customer's premises)	764037	1.51
Telephone Receiver or System Service or Repair (in shop)	764021	0.28
Telephone System Installation – Private	764058	1.33
Telephone System Rental – Private	741013	0.89
Telephone Wake-up Services	762039	0.37
Teletyping – Telephone or Telecommunication Services	767006	0.27
Television – Post Production	763024	0.22
Television or Radio Broadcasting	763031	0.21
Television Production	763025	1.21
Television Service or Repair (in shop)	764021	0.28
Television Station	763031	0.21
Temple Employees	766016	0.37
Temporary Office Staff Supply	762010	0.40
Tendering – Construction Management Consulting	763005	0.20
Tennis Courts	761040	1.43
Tennis School	761042	1.08
Tent Manufacture	715005	2.16
Tent Trailer Manufacture	712040	4.76
Tent Trailer Sales and Service	764047	1.93
Tents Rental and Installation	721047	5.55
Terminal – Marine Bulk	732025	6.35
Terminal – Marine Container	732026	6.35
Terminal – Railway	732033	2.38
Terra Cotta Manufacture	712005	2.14
Terrazzo Work	721054	3.93
Testing Laboratory	763018	1.43
Textile Industry Equipment (heavy) Sales, Service or Repair	764028	3.19
Textiles Wholesale	742002	0.60
Theatre – Live Performance Road House	761025	1.17
Theatre – Motion Picture or Drive-in	761046	0.96
Theatre or Live Performance Production House	761011	1.17
Therapeutic Massage	766012	0.37
Thermoforming Plastic Products	713025	2.29
Thermoplastic Resin Manufacture	713033	1.90
Thermoplastics Manufacture	713033	1.90
Threshing Services	701008	2.99
Tile Manufacture (not elsewhere specified)	712005	2.14
Tile Roofing	721051	12.66
Tile Work	721054	3.93
Tile, Tar or Asphalt Manufacture	713002	2.14
Timber Cruising	763015	1.62
Timber Grading	763022	1.62
Tint Auto Glass	764004	2.77
Tinting Glass	715020	3.38
Tinware Manufacture	712022	2.68
Tire Manufacture – Rubber (retreading, recapping)	713034	3.28
Tire Sales and Repair	764006	2.77

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Tobacco Wholesale	742006	1.59
Toilet Manufacture	712005	2.14
Toilet Preparations Manufacture	713007	0.76
Toilets Service and Repair – Portable	764035	1.59
Toll Bridge Operation	761029	1.94
Tool and Die Making	712039	4.30
Tool Rental (hand-held)	741016	2.41
Topsoil Digging or Processing	704001	4.88
Topsoil, Peat or Other Similar Gardening Material Packaging	712043	2.14
Tourist Home	761004	1.94
Tourist Resort	761008	1.94
Towing – Auto	732006	3.01
Towing Mobile Homes or Boats	732029	3.01
Town Planning Board	753004	1.87
Townhouse Operation	761033	1.17
Toy Manufacture – Stuffed	715011	2.16
Toy Manufacture – Wood	714039	2.68
Trade School	765001	0.28
Trade Show – Organizing or Conducting	761027	1.17
Trade Union	762041	0.84
Traffic Control	723009	4.07
Trail Maintenance	761049	1.17
Trailer or Truck Body Manufacture (not elsewhere specified)	712040	4.76
Trailer Rental or Leasing	764047	1.93
Trailer Sales or Service	764003	1.85
Trailer Service or Repair Only	764006	2.77
Training Wall to Deflect Water – Construction	722007	12.65
Tramway Operation	761038	3.66
Transformer Manufacture, Installation, Service or Repair	712009	1.48
Translating or Interpreting Services	762040	0.11
Transmission Line, Installation, Service or Repair	721046	6.73
Transmission Repair Shop – Auto	764006	2.77
Transmission Tower Erection, Installation, Service or Repair	721006	6.73
Trap Fishing	702007	5.17
Trapping (as a business)	701015	2.99
Trauma Care – Acute Care	766001	2.38
Travel Agency	761044	0.11
Travelling Wood Saw	714016	4.27
Trawl Fishing	702009	5.17
Tree Falling (mechanized)	703014	7.30
Tree Falling and Bucking (manual)	703013	10.79
Tree Nursery	701018	2.06
Tree Pest Surveys	763015	1.62
Tree Planting	703016	3.30
Tree Surveys	763015	1.62
Tree Thinning and Spacing (chemical)	703001	6.51
Tree Thinning and Spacing (manual)	703002	6.51
Tree Topping or Other Related Services	764062	8.86
Troll Fishing	702006	5.17
Trophy Manufacture or Assembly	715022	0.37
Trophy Sales and Repair	741015	0.37

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Truck Manufacture	712001	3.44
Truck or Trailer Inspection	764006	2.77
Truck or Trailer Manufacture (not elsewhere specified)	712040	4.76
Truck Rental (without driver)	741006	1.06
Truck Sales or Service	764003	1.85
Truck Service or Repair	764006	2.77
Trucking – Dump Truck	732013	3.25
Trucking – Flat Deck, Container or Tanker	732019	6.90
Trucking – Liquid, Livestock or Lumber	732019	6.90
Trucking – Logs	732044	7.06
Trucking – Upstream	732019	6.90
Trunks Manufacture	715025	2.16
Truss Manufacture – Wood	714040	3.82
Tub Manufacture – Wood	714038	2.68
Tugboat Service	732008	8.90
Tungsten, Sintering	712028	2.68
Tunneling	722008	12.65
Turf Nursery	701024	3.43
Turkish Bath	761021	0.84
Tutoring Centre	765006	0.39
Tutoring Service	765006	0.39
Twine Manufacture	715010	2.16
Typesetting	714020	1.48
Typewriter Manufacture – Electric	715014	0.37
Typewriter Rental – Electric	741013	0.89
Typewriter Service or Repair (at customer's premises)	764037	1.51
Typewriter Service or Repair (in shop)	764021	0.28

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U-Brew	741022	0.89
U-Drive Service	741006	1.06
Ultralite Instruction	732015	3.18
Umbrella Manufacture – Canvas or Nylon	715005	2.16
Underground Coal Mining	704012	10.82
Underground Metal or Mineral Mining	704013	6.36
Underwater Blasting and Burning	764015	2.77
Underwater Construction and Demolition	764015	2.77
Underwater Photography	764015	2.77
Underwater Services	764015	2.77
Underwater Surveying	764015	2.77
Underwriting	762021	0.16
Uniform and Linen Supply	764016	3.19
Union	762041	0.84
University	765007	0.39
Upholstering Furniture – Automobiles	714026	2.68
Upholstery Cleaning Using Portable Equipment	764011	2.71
Upholstery Repair	764011	2.71
Urology – Private Medical Practice	766015	0.38
Used Car Sales (no service)	741003	1.61
Utility Trailer Manufacture	712040	4.76
Utility Trailer Sales and Service	764003	1.85

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Vacation Resort	761008	1.94
Vacuum Cleaner Manufacture	715014	0.37
Vacuum Cleaner Rental	741013	0.89
Vacuum Cleaner Service or Repair – Electric (in shop)	764021	0.28
Valet Parking	761029	1.94
Van Conversion to Camper Units	764007	2.77
Varnish Manufacture	713020	1.90
Vegetable Canning, Bottling or Processing	711013	4.20
Vegetable Canning, Packing or Packaging	764026	2.71
Vegetable Drink Manufacture	711018	3.38
Vegetable Farming	701025	3.43
Vegetable or Fruit Drink Manufacture	711018	3.38
Vegetable Product Manufacture (not elsewhere specified)	711013	4.20
Vegetation Surveys	763015	1.62
Vehicle Inspection	764006	2.77
Vehicle Recovery	732006	3.01
Vehicle Rustproofing	764010	2.71
Vending Machine Distribution	764055	1.51
Veneer Manufacture	714027	3.38
Venetian Blind Cleaning	764009	1.33
Venetian Blind Manufacture	715003	2.16
Vent Installation or Repair	721043	5.00
Venture Capital Investment	762042	0.12
Vertical Reference Operations	732042	3.25
Veterinary Hospital or Veterinary Services	763032	1.43
Viaduct Construction	722001	12.65
Vial Manufacture – Glass	715019	3.38
Victim Counselling	766007	0.96
Video Arcade	761002	0.96
Video Distribution	742004	0.94
Video Equipment Service or Repair (in shop)	764021	0.28
Video Game, Pinball or Arcade Machine Distribution or Service	764055	1.51
Video or Audio Duplicating	763008	0.37
Video Production	763025	1.21
Video Rental	741013	0.89
Vineyard	701026	2.99
Vinyl Resin Manufacture	713033	1.90
Vinyl Window Manufacture	715032	3.38
Virus Detection – Medical Diagnostic Laboratory	763023	0.31
Vitamin Manufacture	713008	0.76
Vitamins Wholesale	742003	0.43
Vocational Rehabilitation	766010	1.33
Vocational School	765001	0.28
Volunteer Fire Brigade	753004	1.87

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Waferboard Manufacture	714012	3.38
Wagon Rides	761013	1.43
Walk-in Clinic – Private Medical Practice	766015	0.38

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Walking Tours	761013	1.43
Wallpapering	721041	6.73
Warehouse – Mini	761047	1.17
Warehouse – Public	731005	6.38
Warehouse – Refrigerated	731001	3.25
Warehouse (not elsewhere specified)	731005	6.38
Washing Machine Installation, Service or Repair	764037	1.51
Washing Machine Manufacture	712018	1.48
Washing Machine or Dryer Distribution (coin-operated)	764056	1.51
Washing Machine Rental	741013	0.89
Waste Removal, Septic Tank, Sewer or Sewage Disposal		
System Services	764048	3.66
Waste Spillage Cleanup, Marine Pollution Control	764039	2.77
Waste Treatment, Septic Tank, Sewer or Sewage Disposal		
System Services	764048	3.66
Watch or Clock Manufacture	715007	0.37
Watch or Trophy Sales and Repair	741015	0.37
Water Board – Municipal	753004	1.87
Water Bombing – Aerial, Fixed Wing	732015	3.18
Water Bombing – Helicopter	732042	3.25
Water Bottling	711018	3.38
Water Taxi Service	732038	2.38
Water Testing	763018	1.43
Water Treatment System Operation	753004	1.87
Water Well Digging or Drilling	721056	3.98
Water Wholesale	742006	1.59
Waterbed Mattress Manufacture	713030	2.14
Waterproof Roofing Fabric Manufacture	713002	2.14
Waterproofing	721016	6.73
Waterproofing Agent Manufacture	713020	1.90
Waterslide Park	761001	0.96
Waterway Dredging, Expansion or Cleaning	721017	3.98
Waterworks or Water Treatment Plant Construction	721028	5.55
Waterworks or Water Treatment Plant or System Operation	753004	1.87
Wax Museum	761039	1.04
Wax Product Manufacture (not elsewhere specified)	713004	0.76
Weather Forecasting, Scientific Research Laboratory	763030	0.31
Weather Stations	763030	0.31
Weaving Mill	715016	2.16
Web Site Development	763007	0.11
Wedding Ceremonies – Religious Organization	766016	0.37
Wedding Hall Operation	761015	1.17
Weed Control	764061	2.71
Weed Control Product Manufacture (not elsewhere specified)	713005	1.48
Welding Services	721057	6.73
Well Digging or Drilling – Water	721056	3.98
Well Drilling – Oil or Gas	704002	3.30
Well Drilling – Oil or Gas (servicing by means of service rigs)	704004	3.30
Well Drilling – Oil or Gas (servicing by means other than service rigs)	704003	3.30
Well Maintenance, Obstruction Removal or Downhole		
Component Replacement	704004	3.30

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Well Maintenance, Perforating Rig Anchoring	704003	3.30
Whale Watching Tours	761050	1.33
Wharf Construction or Repair	722003	12.65
Wharf Operation – Marine Bulk Terminal	732025	6.35
Wharf Operation – Marine Container Terminal	732026	6.35
Wharf Operations – General	732020	6.35
Wheelchair Manufacture – Aluminum	712028	2.68
Wheelchair Sport Program	766007	0.96
White Mushroom Farming	701016	3.43
Wholesale – Beauty Supplies, Drugs or Vitamins	742003	0.43
Wholesale – Books	742015	0.94
Wholesale – Chemicals, Propane Gas or Insecticides	742001	0.43
Wholesale – Clothing, Linen or Other Textiles	742002	0.60
Wholesale – Dry Animal Feed or Supplements	742007	0.94
Wholesale – Fish	742005	2.08
Wholesale – Food, Beverages or Tobacco	742006	1.59
Wholesale – Garden Supplies	742015	0.94
Wholesale – Hand Tools or Metal Products	742012	0.94
Wholesale – Hardware, Electrical, Heating or Plumbing Supplies or Packaged Builders' Supplies	742012	0.94
Wholesale – Hay or Seed	742007	0.94
Wholesale – Household Furnishings	742015	0.94
Wholesale – Jewellery	742015	0.94
Wholesale – Light Equipment, Machinery or Parts or Electronic Equipment	742008	0.55
Wholesale – Logs	742009	2.41
Wholesale – Lumber, Plywood or Bulk Builders' Supplies	742010	2.41
Wholesale – Medical or Dental Supplies	742011	0.43
Wholesale – Packaged Petroleum Products	742013	0.43
Wholesale – Plastic	742015	0.94
Wholesale – Sporting Goods	742015	0.94
Wholesale – Steel or Metal	742014	3.18
Wholesale (not elsewhere specified)	742015	0.94
Wholesale (with no stock of goods)	762005	0.31
Wholesale Meats (no cutting or processing)	742006	1.59
Wholesale Raw Hides	742002	0.60
Wild Plant Harvesting	701027	2.99
Wildlife Conservation	762018	0.11
Wildlife Rehabilitation or Relocation	763002	1.43
Will Endowment Investigation	762035	0.18
Window Blind Manufacture	715003	2.16
Window Cleaning	764057	5.72
Window Glass Repair or Replacement	715020	3.38
Window Installation	715020	3.38
Window Lineals Manufacture	713028	2.68
Window Manufacture – Aluminum	712024	3.18
Window Manufacture – Wood	714041	3.38
Window Sign Painting	715009	2.68
Window Washing, Hiring Workers for Own Home Maintenance	764059	5.71
Wine Making Shop – Retail	741022	0.89
Wine Manufacture (mass production – non-retail)	711002	2.68

Classification Unit Description	Classification Unit Code	Base Rate for 2003
Wine Tasting Club	761020	1.43
Winter Games – Organizing or Conducting	761027	1.17
Wire Communications	767006	0.27
Wire Extruding	712041	4.33
Wire, Wire Fence or Other Wire Product Manufacture (not elsewhere specified)	712041	4.33
Wireless Communications	767006	0.27
Women’s Centre	766007	0.96
Wood Chip Mill	714028	4.27
Wood Filler Manufacture	713020	1.90
Wood Frame Construction or Renovation Work	721027	6.54
Wood Kiln	714004	4.19
Wood Mill Saw Manufacture	712045	2.14
Wood Preserving	714030	4.20
Wood Yard Operation	741010	2.23
Wooden Box, Crate, Pallet or Lath Manufacture	714031	6.59
Wooden Component Manufacture (not elsewhere specified)	714032	6.59
Wooden Fence or Gate Manufacture	714033	6.59
Wooden Furniture Manufacture	714034	2.68
Woodworking Shop	714042	3.54
Word Processing	762015	0.40
Writing Contract – Construction Management Consulting	763005	0.20
Writing, Publishing or Map Production (no printing)	762043	0.37

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X-ray Clinic – Private Medical Practice	766015	0.38
X-ray Equipment Installation, Service or Repair	764037	1.51
X-ray Equipment Manufacture	715014	0.37
X-ray Equipment Rental	741016	2.41
X-ray Laboratory	763023	0.31
X-ray Testing – Industrial Testing	763018	1.43
X-ray Testing – Industrial, Electrical Corrosion Control	763013	1.43

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Yacht Manufacture	715034	3.53
Yachts – Retail Sales	764045	1.93
Yard Maintenance	764061	2.71
Yoga Instruction	761042	1.08
Yogurt Manufacture	711015	4.33
Youth Counselling	766007	0.96

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Zoo	761032	1.43
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Industry Rates by Sector

2003



The Classification and Rate list is published policy of the Panel of Administrators under the provisions of Section 82 of the *Workers Compensation Act*.

70 – PRIMARY RESOURCES SECTOR

7010 – Agriculture Subsector

701001	Artificial Insemination or Animal Breeding	2.99
701002	Apiary	2.99
701003	Berry Farming	2.99
701004	Composting	3.43
701005	Dairy Farming	2.99
701006	Egg Farming	2.99
701007	Exotic Poultry Farming	2.99
701008	Farm Labour Supply or Farm Services	2.99
701009	Feed Lot or Stockyard	6.64
701010	Fur Bearing Animal Farming	2.99
701011	Grain Farming	3.43
701012	Greenhouse	2.06
701013	Hay or Seed Farming	3.43
701014	Hog Farming	2.99
701015	Hunting or Trapping	2.99
701016	White Mushroom Farming	3.43
701017	Orchard	2.99
701018	Ornamental Nursery	2.06
701019	Poultry Catching	2.99
701020	Poultry Farming	2.99
701021	Poultry Hatchery	2.99
701022	Ranch	6.64
701023	Riding Academy or Boarding or Breeding or Raising Horses	6.64
701024	Sod or Turf Nursery	3.43
701025	Vegetable Farming	3.43
701026	Vineyard	2.99
701027	Wild Plant Harvesting	2.99

7020 – Fishing Subsector

702001	Fin Fish Farming	3.30
702002	Fish Hatchery	3.30
702004	Shell Fish Farming	3.30
702005	Dive Fishing	5.17
702006	Gillnet and Troll Fishing	5.17
702007	Longline and Trap Fishing	5.17
702008	Seine Fishing	5.17
702009	Trawl Fishing	5.17
702010	Fish Packing and Hand Picking	5.17

7030 – Forestry Subsector

703001	Chemical Brushing and Weeding or Chemical Tree Thinning or Spacing	6.51
703002	Brushing and Weeding or Tree Thinning or Spacing (not elsewhere specified)	6.51
703003	Cable or Hi-Lead Logging	11.67
703004	Dry Land Sort	7.17

Classification Unit Code	Classification Unit Description	Base Rate for 2003
703005	Forest Fire Fighting	6.51
703006	Ground Skidding, Horse Logging or Log Loading	7.30
703008	Integrated Forest Management	7.30
703009	Log Booming	7.17
703011	Log Processing	7.30
703012	Logging Road Construction or Maintenance	7.17
703013	Manual Tree Falling and Bucking	10.79
703014	Mechanized Tree Falling	7.30
703015	Shake Block Cutting	11.54
703016	Tree Planting or Cone Picking	3.30

7030 – Oil and Gas or Mineral Resources Subsector

704001	Clay, Peat, Soil or Topsoil Digging or Processing	4.88
704002	Oil or Gas Drilling	3.30
704003	Oil or Gas Field Servicing (by means other than service rigs)	3.30
704004	Oil or Gas Well Servicing (by means of service rigs)	3.30
704005	Open Pit Coal Mining	2.81
704006	Open Pit Metal or Mineral Mining	2.80
704007	Placer Mining	2.86
704008	Quarry	4.86
704009	Seismic Exploration	3.30
704010	Diamond Drilling, Seismic Drilling or Shot Hole Drilling	6.51
704011	Stone Crushing	4.88
704012	Underground Coal Mining	10.82
704013	Underground Metal or Mineral Mining	6.36
704015	Geological, Geophysical or Geochemical Field Work	3.30
704016	Oil and Gas or Mineral Exploration or Prospecting	3.30

71 – MANUFACTURING SECTOR

7110 – Food and Beverage Products Subsector

711001	Abattoir	4.19
711002	Alcoholic Beverage Manufacture	2.68
711003	Animal Feed or Supplement Manufacture or Packaging	2.14
711004	Baked Goods Manufacture	4.76
711005	Butter, Cheese or Ice Cream Manufacture	4.33
711006	Candy or Chocolate Manufacture	4.76
711007	Cereal, Biscuit, Taco or Rice Product, Pasta or Other Dry Food Product Manufacture (not elsewhere specified)	4.76
711008	Coffee, Tea, Herb or Spice Packaging or Manufacture	2.29
711009	Fish Canning	5.71
711010	Fish Processing or Fish Reduction	5.71
711011	Flour Mill or Rice Mill	2.06
711012	Food Product Manufacture (not elsewhere specified)	3.38
711013	Fruit or Vegetable Canning, Bottling or Processing or Fruit or Vegetable Product Manufacture	4.20
711014	Ice Manufacture	3.38
711015	Liquid Dairy Product Manufacture	4.33

Classification Unit Code	Classification Unit Description	Base Rate for 2003
711016	Meat Canning or Canned Meat Product Manufacture	4.20
711017	Meat Cutting, Packing or Processing	4.20
711018	Non-Alcoholic Beverage Manufacture or Water Bottling	3.38
711019	Poultry Processing	3.44
711020	Sausage or Sausage Casing Manufacture	5.41
711021	Smoked, Cured or Prepared Meat Product Manufacture (not elsewhere specified)	5.41
711022	Sugar Refining and Packaging	2.29

7120 – Metal and Non-Metallic Products Subsector

712001	Aircraft, Automobile or Truck Assembly	3.44
712002	Auto Spring or Chain Manufacture	4.33
712003	Boiler, Tank or Furnace Manufacture	4.10
712004	Cement Manufacture	2.14
712005	Ceramic or Terra Cotta Tile, Clay Brick or other Ceramic or Clay Product Manufacture (not elsewhere specified)	2.14
712006	Concrete Product Manufacture	4.27
712007	Control Panel Manufacture, Installation, Service or Repair	1.48
712008	Die Casting	4.27
712009	Electrical Switchgear or Transformer Manufacture, Installation, Service or Repair	1.48
712010	Elevator or Escalator Manufacture, Installation, Service or Repair	3.18
712011	Engine or Cylinder Manufacture or Rebuilding or Automobile Part Manufacture	4.30
712012	Fishing Tackle Manufacture	1.48
712013	Foundry	4.27
712014	Galvanizing, Electroplating or Protection Plating	2.68
712015	Gypsum Product Manufacture	2.14
712016	Heavy Equipment, Machinery or Parts Manufacture or Installation (greater than 500 lbs weight)	4.10
712017	Industrial Saw Blade Manufacture, Sharpening, Service or Repair	2.68
712018	Light Industrial Equipment, Machinery or Power Tool Manufacture (less than 500 lbs weight)	1.48
712019	Lime Kiln or Lime Manufacture	2.14
712020	Machine Shop	4.30
712021	Metal Bed, Furniture or Ladder Manufacture	4.27
712022	Metal Can or Tinware Product Manufacture	2.68
712023	Metal Fastener Manufacture	4.33
712024	Metal Door, Screen Door or Aluminum Window Manufacture	3.18
712025	Commercial Marine Vessel Manufacture, Service or Repair	12.64
712026	Metal Pipe or Fitting Manufacture	4.33
712027	Structural Metal Product Fabrication	5.92
712028	Metal Product Manufacture (not elsewhere specified)	2.68
712029	Metal Railing or Gate Manufacture	4.27
712030	Metal Recycling	6.59
712031	Powder Coating or Metal Enamelling	2.68
712032	Precision Instrument Manufacture	1.48
712033	Ready Mix Concrete Manufacture and Delivery	4.20
712034	Sheet Metal Fabrication	4.76
712035	Smelter	2.29

712037	Stone or Marble Cutting, Dressing, Shaping or Lettering or Stone or Marble Product Manufacture	6.59
712038	Structural Concrete Product Manufacture	4.27
712039	Tool and Die Making	4.30
712040	Truck Body or Trailer Manufacture	4.76
712041	Wire, Cable or Other Wire Product Manufacture (not elsewhere specified)	4.33
712042	Fuel Cell Manufacture	1.48
712043	Soil, Topsoil, Peat or Other Similar Gardening Material Packaging	2.14
712044	Dry Dock or Marine Railway	12.06
712045	Wood Mill Saw Manufacture	2.14

7130 – Petroleum, Coal, Rubber, Plastic and Chemical Products Subsector

713001	Acid, Base, Salt, Chemical or Dye Manufacture (not elsewhere specified)	1.48
713002	Asphalt or Tar Roofing Product Manufacture	2.14
713003	Battery Manufacture	1.48
713004	Candle, Polish or Other Wax Product Manufacture	0.76
713005	Chemical Pesticide or Herbicide Manufacture	1.48
713006	Compressed or Liquefied Gas Manufacture	3.38
713007	Cosmetic Product or Beauty Aid Manufacture	0.76
713008	Drug, Vitamin or Pharmaceutical Manufacture	0.76
713009	Explosives, Fireworks or Munitions Manufacture	1.48
713010	Fertilizer Manufacture	1.48
713011	Fibreglass or Cultured Marble Product or Acrylic Household Fixture Manufacture	3.18
713012	Fibreglass Insulation Manufacture	3.18
713013	Foam Product Manufacture	3.38
713015	Glue or Adhesive Manufacture	1.90
713016	Industrial Rubber Belt Manufacture, Installation, Service or Repair	5.41
713017	Ink Manufacture	0.76
713018	Oil or Gas Production	1.48
713019	Oil Refining, Oil Recycling or Operation of Fuel Storage Tanks	1.48
713020	Paint, Putty, Stain, Sealant, Wood Filler, Varnish or Waterproofing Agent Manufacture	1.90
713021	Petrochemical Manufacture	1.48
713022	Plastic Colour Concentrate Manufacture	0.76
713023	Plastic Film Extrusion and Flexible Packaging Manufacture	4.10
713024	Plastic or Rubber Recycling	5.41
713025	Plastic Product Manufacture (by thermoforming, injection moulding or other moulding processes) (not elsewhere specified)	2.29
713026	Plastic Product Manufacture (by blow moulding)	3.28
713027	Plastic Product Manufacture (by rotational moulding or liquid moulding)	3.28
713028	Plastic Product Manufacture (by profile extrusion)	2.68
713029	Post Extrusion Fabrication of Plastic Products	2.16
713030	Rubber Mat, Mattress or Life Raft Manufacture	2.14
713031	Small Rubber or Plastic Product Manufacture	2.14
713032	Soap, Bleach or Cleaning Compound Manufacture	1.48
713033	Synthetic Resin Compound Manufacture	1.90
713034	Tire Retreading or Recapping	3.28

7140 – Wood and Paper Products Subsector

714001	.....	Cardboard or Paper Container Manufacture	.....	2.14
714002	.....	Chemical Pulp and Paper Mill	.....	2.16
714004	.....	Custom Wood Kiln	.....	4.19
714006	.....	Envelope Manufacture	.....	2.14
714007	.....	Flush Door Manufacture	.....	3.38
714008	.....	Furniture Refinishing or Restoration	.....	2.68
714009	.....	Laminated Wood Structural Support Product Manufacture	.....	3.38
714010	.....	Mechanical Pulp and Paper Mill	.....	2.29
714012	.....	Oriented Strand Board Manufacture	.....	3.38
714013	.....	Paper Product Manufacture (not elsewhere specified)	.....	2.14
714014	.....	Paper Recycling or Cellulose Insulation Manufacture	.....	2.16
714015	.....	Planing Mill	.....	6.59
714016	.....	Portable Wood Mill	.....	4.27
714017	.....	Pre-Hung Door Assembly	.....	3.38
714018	.....	Prefabricated Log Home Kit Manufacture	.....	6.59
714019	.....	Pressed Board Manufacture (not elsewhere specified)	.....	1.87
714020	.....	Printing	.....	1.48
714022	.....	Sawmill	.....	4.19
714023	.....	Shake or Shingle Mill	.....	11.72
714024	.....	Stationery Manufacture	.....	2.14
714025	.....	Stile and Rail Door Manufacture	.....	3.46
714026	.....	Upholstering	.....	2.68
714027	.....	Veneer or Plywood Manufacture	.....	3.38
714028	.....	Wood Chip Mill	.....	4.27
714030	.....	Wood Preserving	.....	4.20
714031	.....	Wooden Box, Crate, Pallet or Lath Manufacture	.....	6.59
714032	.....	Wooden Component Manufacture (not elsewhere specified)	.....	6.59
714033	.....	Wooden Fence or Gate Manufacture	.....	6.59
714034	.....	Wooden Furniture Manufacture	.....	2.68
714035	.....	Wooden Moulding Manufacture	.....	4.33
714036	.....	Wooden Musical Instrument Manufacture	.....	2.68
714037	.....	Wooden Post or Pole Manufacture	.....	4.20
714038	.....	Wooden Product Manufacture (not elsewhere specified)	.....	2.68
714039	.....	Wooden Toy Manufacture	.....	2.68
714040	.....	Wooden Truss Manufacture	.....	3.82
714041	.....	Wood Window Manufacture	.....	3.38
714042	.....	Woodworking or Carpentry Shop	.....	3.54
714043	.....	Coffin or Casket Manufacture	.....	2.68

7150 – Other Products Subsector (not elsewhere specified)

715001	.....	Art, Craft or Ornament Manufacture	.....	0.37
715002	.....	Awning or Awning Sign Manufacture	.....	2.16
715003	.....	Blind or Drapery Track Manufacture	.....	2.16
715004	.....	Brush, Broom or Mop Manufacture	.....	2.16
715005	.....	Canvas or Nylon Product Manufacture (not elsewhere specified)	.....	2.16
715006	.....	Carpet or Rug Manufacture	.....	2.16
715007	.....	Clock or Watch Manufacture	.....	0.37
715008	.....	Clothing, Clothing Accessory or Other Cloth Product Manufacture (not elsewhere specified)	.....	0.76

Classification Unit Code	Classification Unit Description	Base Rate for 2003
715009	Commercial Sign Manufacture	2.68
715010	Cord, Rope or Net Manufacture	2.16
715011	Cushion or Stuffed Toy Manufacture	2.16
715012	Custom Tailoring	0.76
715013	Drapery Manufacture	0.76
715014	Electric or Electronic Product or Component Manufacture (not elsewhere specified)	0.37
715015	Eyewear Manufacture	0.37
715016	Fabric Manufacture	2.16
715017	Footwear Manufacture	2.16
715018	Fur Product Manufacture	2.16
715019	Glass Recycling or Glass Brick, Bottle or Other Container Manufacture	3.38
715020	Glass Shop, Window Installation or Window Glass Repair or Replacement	3.38
715021	Illuminated or Electronic Sign Manufacture	2.68
715022	Jewellery or Trophy Manufacture	0.37
715023	Leather Product Manufacture	2.16
715024	Lighting Fixture Manufacture	2.16
715025	Luggage Manufacture or Repair	2.16
715026	Mattress Manufacture	4.33
715028	Orthotics or Prosthetics Manufacture, Sales, Service or Repair	0.37
715029	Shoe Repair Shop or Leather Goods Repair	2.16
715030	Tannery	2.16
715031	Taxidermy	2.16
715032	Vinyl Window Manufacture	3.38
715033	Modular or Prefabricated Building Manufacture (not elsewhere specified)	5.41
715034	Marine Pleasure Craft Manufacture	3.53
715035	Gasket or Filter Manufacture	2.16

72 – CONSTRUCTION SECTOR

7210 – General Construction Subsector

721001	Asbestos Abatement	4.96
721003	Blasting or Avalanche Control	3.98
721005	Building Demolition	6.54
721006	Cellular, Microwave, Radar or Transmission Tower Erection, Installation, Service or Repair	6.73
721008	Commercial Refrigeration or Commercial Air Conditioning Work	3.93
721009	Concrete Cutting or Coring	7.79
721010	Concrete Placing, Finishing, Surfacing or Repair	7.79
721011	Concrete Pumping	7.79
721012	Concrete Reinforcing	11.73
721013	Construction Labour Supply or General Labour Supply (not elsewhere specified)	6.54
721014	Crane Operation	6.73
721015	Deck, Railing or Fence Installation	6.73
721016	Decking Application or Waterproofing	6.73
721017	Dredging	3.98
721018	Drywalling or Acoustic Board Installation	7.79
721019	Electrical Work	2.47

Classification Unit Code	Classification Unit Description	Base Rate for 2003
721020	Prefabricated Steel Building Construction	7.79
721021	Finishing Carpentry	4.96
721022	Fire and Flood Restoration	5.55
721023	Floor Covering Installation (not elsewhere specified)	6.73
721024	Framing or Residential Forming	9.27
721026	Hardwood Floor Laying or Refinishing	6.73
721027	House or Other Wood Frame Construction or Renovation Work	6.54
721028	Industrial, Commercial, Institutional or Highrise Residential Construction	5.55
721029	Insulation Work or Fireproofing	6.73
721030	Interior Decorating	6.73
721031	Land Clearing, Excavation or Site Development	3.98
721033	Lathing	9.96
721035	Log Home Construction	6.54
721036	Low Slope Roofing	9.54
721037	Masonry	9.96
721038	Oil or Gas Pipeline Construction or Repair	3.98
721040	Overhead Door Installation	5.55
721041	Painting or Wallpapering	6.73
721042	Plastering or Stucco Work	9.96
721043	Plumbing, Heating, Vent, Residential Air Conditioning or Central Vacuum System Installation or Repair	5.00
721044	Pool, Spa or Hot Tub Installation or Structural Repair	6.54
721046	Power Pole, Powerline or Transmission Line Installation, Service or Repair	6.73
721047	Scaffolding, Tent, Staging or Display Booth Rental and Installation	5.55
721049	Siding, Awning or Gutter Installation, Service or Repair	7.79
721050	Sign Installation, Service or Repair	6.73
721051	Steep Slope Roofing	12.66
721052	Structural Concrete Forming	9.96
721053	Commercial Tank or Boiler Installation or Removal	7.79
721054	Tile Work or Terrazzo Laying	3.93
721056	Water Well, Foundational or Directional Drilling	3.98
721057	Welding Services or Ornamental Metal Installation	6.73
721058	Mechanical Insulation	4.96

7220 – Heavy Construction Subsector

722001	Bridge, Overpass or Viaduct Construction or Repair	12.65
722002	House Raising or Structural Moving of Buildings or Heavy Equipment	12.65
722003	Pier, Wharf or Dry Dock Construction or Repair	12.65
722004	Pile Driving	12.65
722005	Steel Frame Erection or Structural Repair of Steel Frames	12.65
722006	Steel Frame Painting, Bridge Painting or Bridge Cleaning	12.65
722007	Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway or Jetty Construction or Repair	12.65
722008	Tunneling	12.65

7230 – Road Construction or Maintenance Subsector

723002	Highway Maintenance (routine maintenance of all aspects of a specific section of highway)	4.07
723003	Highway, Road or Parking Lot Painting	4.07
723004	Paving Services or Asphalt Manufacture	4.07

Classification Unit Code	Classification Unit Description	Base Rate for 2003
723005	Railway Construction, Maintenance or Demolition	5.10
723006	Road Construction or Maintenance (not elsewhere specified)	5.10
723007	Snow or Ice Removal	4.07
723008	Street Cleaning	4.07
723009	Traffic Control	4.07
723010	Earth and Rock Filled Structure Construction	5.10

73 – TRANSPORTATION AND WAREHOUSING SECTOR

7310 – Warehousing Subsector

731001	Cold Storage Plant	3.25
731002	Grain Elevator Operation	3.19
731004	Recycling Depot	3.25
731005	Warehouse Operation	6.38

7320 – Transportation and Related Services Subsector

732002	Aircraft Fueling	3.58
732003	Aircraft Handling	3.58
732004	Airport	1.16
732005	Armoured Car Service	2.54
732006	Auto Towing	3.01
732007	Aviation or Flying School	3.20
732008	Barge, Tug or Other Water Transport of Goods (not elsewhere specified)	8.90
732009	Bus Line or Chartered Bus Tours	2.38
732011	Courier Services	3.01
732012	Distribution Centre	3.01
732013	Dump Truck Operation	3.25
732014	Ferry Service	2.38
732015	Fixed Wing Aerial Work or Other Specialty Air Operations (not elsewhere specified)	3.18
732016	Fixed Wing Visual Flight Rule Operation	3.19
732017	Fixed Wing Instrument Flight Rule Operation	1.12
732018	Garbage, Debris, Industrial Waste or Recyclable Material Removal	6.90
732019	General Trucking (not elsewhere specified) or Domestic Freight Forwarding	6.90
732020	General Wharf Operations	6.35
732021	Helicopter Visual Flight Rule Operation	4.83
732022	Limousine, Chauffeur or Handydart Services	3.01
732023	Loading or Unloading Goods (not elsewhere specified)	6.38
732024	Log Towing	8.77
732025	Marine Bulk Terminal	6.35
732026	Marine Container Terminal	6.35
732027	Marine Piloting	8.74
732029	Mobile Home or Boat Towing	3.01
732030	Moving and Storage	6.90
732031	Newspaper, Magazine or Flyer Distribution or Contract Mail Delivery	3.01
732032	Pilot Car or Auto Delivery Services	3.01
732033	Railway	2.38
732034	Ship Docking	8.77

Classification Unit Code	Classification Unit Description	Base Rate for 2003
732036	Stevedoring	6.34
732037	Taxi Service	4.88
732038	Water Taxi or Crew Transport	2.38
732040	Harbour Commission or Port Authority	1.16
732041	Helicopter Instrument Flight Rule Operation	1.13
732042	Helicopter Aerial Work (not elsewhere specified)	3.25
732043	Helicopter Logging	10.48
732044	Log Hauling	7.06

74 – TRADE SECTOR

7410 – Retail Subsector

741001	Aircraft and Aircraft Equipment Sales and Leasing	1.61
741002	Auctioning Services	0.89
741003	Auto Sales (no service)	1.61
741004	Bicycle Shop or Sports Equipment Rental	0.89
741005	Butcher Shop	2.41
741006	Car or Truck Rental	1.06
741008	Department Store	1.06
741009	Eyewear Sales or Repair	0.37
741010	Firewood Yard	2.23
741011	Garden or Landscaping Supply	2.23
741012	Gas Bar	1.06
741013	General Retail (not elsewhere specified)	0.89
741014	Home Improvement Centre	2.08
741015	Jewellery, Clock, Watch or Trophy Sales and Repair or Key Cutting	0.37
741016	Light Industrial Equipment, Machinery or Power Tool Rental (less than 500 lbs weight)	2.41
741017	Mobile Home Sales or Installation	0.89
741018	Music Shop	0.37
741019	Party Supply	0.89
741020	Retail Art Gallery and Picture Framing	0.37
741021	Retail Bakery or Delicatessen	2.41
741022	Retail Brewing or Wine Making Shop	0.89
741024	Satellite TV Dish Sales, Service or Installation	0.89
741025	Supermarket	1.88
741026	Retail Confectionery	0.89
741027	Auto Parts Supply	0.89

7420 – Wholesale Subsector

742001	Chemical Wholesale	0.43
742002	Clothing, Linen or Other Textile Wholesale	0.60
742003	Drug, Vitamin, Pharmaceutical or Beauty Aid Wholesale	0.43
742004	Film Distribution	0.94
742005	Fish Wholesale	2.08
742006	Food, Beverage or Tobacco Product Wholesale	1.59
742007	Hay, Seed, Dry Animal Feed or Other Similar Farm Product Wholesale	0.94
742008	Electronic Equipment or Light Equipment, Machinery or Parts Wholesale (less than 500 lbs weight)	0.55

Classification Unit Code	Classification Unit Description	Base Rate for 2003
742009	Log Wholesale Trading	2.41
742010	Lumber, Plywood, Gyproc, Brick or Other Similar Building Material Wholesale	2.41
742011	Medical or Dental Supplies Wholesale	0.43
742012	Electrical, Plumbing or Heating Supplies or Packaged Building Supplies, Hardware or Other Metal Product Wholesale	0.94
742013	Packaged Petroleum Product Wholesale	0.43
742014	Steel or Metal Wholesale (primary form)	3.18
742015	Wholesale (not elsewhere specified)	0.94

75 – PUBLIC SECTOR

7530 – Public Administration Subsector

753001	Employment Insurance Job Creation	1.17
753002	Indian Band and Related Operations	1.43
753003	Law Enforcement	1.87
753004	Local Government and Related Operations	1.87

76 – SERVICE SECTOR

7610 – Accommodation, Food and Leisure Services Subsector

761001	Amusement Facility (not elsewhere specified)	0.96
761002	Arcade	0.96
761003	Auto Race Course	1.43
761004	Bed and Breakfast	1.94
761005	Billiard or Pool Hall	0.96
761007	Bowling Alley	0.96
761008	Cabin, Cottage, Lodge, Resort or Other Overnight Rental Accommodation (not elsewhere specified)	1.94
761009	Campground	1.17
761010	Circus, Carnival, Rodeo or Mechanical Amusement Ride	1.43
761011	Live Performance Production House	1.17
761012	Fitness Centre, Gym or Health Centre	1.08
761013	Guided Tour (not elsewhere specified)	1.43
761014	Hair Styling Establishment or Esthetic Services	0.84
761015	Hall Rental	1.17
761016	Horse Race Course	1.43
761017	Hotel	1.94
761018	Industrial Catering	3.66
761019	Catering Services (not elsewhere specified)	1.33
761020	Organizing a Leisure, Social or Sport Club	1.43
761021	Massage Parlour, Steam Bath or Escort Services	0.84
761023	Mobile Catering	1.33
761024	Motel	1.94
761025	Live Performance Road House	1.17
761026	Organizing or Operating a Private Camp	1.94
761027	Organizing or Conducting Special Events (not elsewhere specified)	1.17

Classification Unit Code	Classification Unit Description	Base Rate for 2003
761028	Outdoor Sport Tour	1.08
761029	Parking Lot or Valet Parking	1.94
761030	Performing Arts	1.17
761031	Golf Course, Driving Range, Pitch and Putt or Lawn Bowling Facility	1.43
761032	Private Park, Garden or Zoo	1.43
761033	Property Management, Building Rental or Mobile Home Parks and Strata Corporations	1.17
761034	Pub, Bar, Night Club or Lounge	1.02
761035	Restaurant or Other Dining Establishment	1.02
761037	Rooming House or Hostel	1.94
761038	Ski Hill or Gondola Ride	3.66
761039	Public Art Gallery, Museum or Other Special Interest Building Operation or Related Services	1.04
761040	Sport Facility	1.43
761041	Sports Administration	1.04
761042	Sports Instruction School	1.08
761043	Tanning Salon	0.84
761044	Travel Agency or Accommodation Registry	0.11
761045	Coffee Shops, Ice Cream Parlours or Other Food Concessions (not elsewhere specified)	0.40
761046	Movie Theatre or Drive-In Theatre	0.96
761047	Mini Storage	1.17
761049	Park, Campground or Trail Maintenance	1.17
761050	Chartered Boat Tours	1.33
761051	Marina or Boat Rental	1.33
761052	Airline Catering	3.90
761053	Bingo Operations	0.96
761054	Casino or Other Gaming Operations (not elsewhere specified)	1.02

7620 – Business Services Subsector

762001	Accounting or Bookkeeping	0.11
762002	Actuarial Services	0.16
762003	Administration of an Operation Conducted Outside B.C.	0.11
762004	Advertising or Public Relations Services	0.31
762005	Broker (not elsewhere specified) or Wholesale (with no stock of goods in B.C.)	0.31
762006	Business Consulting	0.11
762007	Call Centre	0.37
762008	Chamber of Commerce	0.11
762009	Cheque Cashing	0.12
762010	Clerical Worker Supply	0.40
762011	Commercial Stock Audit	0.40
762012	Constituency Office, Consulate, Foreign Embassy or MLA Office	0.11
762013	Custom Brokerage or International Freight Forwarding (excluding handling of goods)	0.11
762014	Custom Brokerage or International Freight Forwarding (including handling of goods)	0.40
762015	Data Processing	0.40
762016	Employers' Association, Marketing Board or Better Business Bureau	0.11
762017	Employment Agency or Aptitude Testing	0.31
762018	Environmental Conservation Services	0.11

Classification Unit Code	Classification Unit Description	Base Rate for 2003
762019	Financial or Lending Institution	0.12
762020	Graphic Design	0.37
762021	Insurance or Bonding Services	0.16
762022	Law Office, Notary Public, Labour Relations or Supplementary Legal Services	0.15
762023	Marine Cargo Inspection	0.37
762024	Marine Ship Agency and Related Services	0.31
762025	Market Research	0.37
762026	Modeling, Booking or Talent Agency	0.31
762027	Mortgage Brokerage	0.12
762028	Packaged Office Service	0.40
762029	Private Investigation, Process Serving, Collection or Bailiff Services	0.37
762030	Product Demonstration	0.31
762031	Professional Association	0.11
762032	Property Management (administration only)	0.26
762033	Real Estate Agency	0.26
762034	Real Estate Appraisal or Appraisal Services (not elsewhere specified)	0.16
762035	Research Services (not elsewhere specified)	0.18
762036	Security or Stock Brokerage, Financial Planning or Investment Services	0.12
762037	Ship Chandlery or Ship Husbandry	0.37
762038	Telemarketing	0.37
762039	Telephone Answering Service	0.37
762040	Translating or Interpreting Services	0.11
762041	Union	0.84
762042	Venture Capital Investment	0.12
762043	Writing, Publishing or Map Production (no printing)	0.37
762044	Records Storage	0.40
762045	Franchisor Services	0.31
762046	Digital Printing	0.76
762047	Publishing (with printing)	0.76

7630 – Professional, Scientific and Technical Services Subsector

763001	Pet Grooming	1.43
763002	Animal Humane Society or Wildlife Rehabilitation	1.43
763003	Animal Training	1.43
763004	Architectural Drafting or Design	0.17
763005	Construction Management Consulting	0.20
763006	Building or Home Inspection	0.37
763007	Computer Consulting or Custom Computer Programming	0.11
763008	Computer Software, Audio or Video Duplicating or Document Scanning Services	0.37
763009	Computer Software Package Design and Production	0.11
763010	Consulting Engineering	0.20
763011	Consulting (not elsewhere specified)	0.37
763012	Dental Laboratory	0.31
763013	Electrical Corrosion Control	1.43
763014	Farrier Services	1.43
763015	Forest Management Services	1.62
763018	Industrial Testing	1.43
763019	Interior Design Consulting	0.37

Classification Unit Code	Classification Unit Description	Base Rate for 2003
763020	Domestic Animal Breeding or Boarding	1.43
763021	Land Surveying	1.33
763022	Log Scaling	1.62
763023	Medical Diagnostic Laboratory	0.31
763024	Motion Picture, Commercial or Television Post Production	0.22
763025	Motion Picture, Commercial or Television Production	1.21
763026	Photo Film Processing or Microfilming	0.37
763027	Photography Studio or Photographic Services	0.37
763028	Pipeline or Heavy Equipment Inspection	1.43
763029	Recording Studio	0.22
763030	Scientific Research Laboratory	0.31
763031	Television or Radio Broadcasting	0.21
763032	Veterinary Hospital or Veterinary Services	1.43
763033	Geological, Geophysical or Geochemical Consulting or Analysis	0.20
763034	Marine Vessel Surveying	1.39
763035	Air Navigation Support	0.21

7640 – Other Services Subsector (not elsewhere specified)

764001	Aircraft Maintenance or Repair	1.13
764002	Armature Winding for Small Motors	1.59
764003	Auto Dealership (sales and service)	1.85
764004	Auto Glass Shop	2.77
764005	Auto Recycling	2.77
764006	Auto Service or Repair	2.77
764007	Autobody Shop	2.77
764008	Bindery	1.04
764009	Blind or Drapery Cleaning	1.33
764010	Car Wash or Auto Detailing	2.71
764011	Carpet, Rug or Upholstery Cleaning Using Portable Equipment	2.71
764012	Cemetery or Crematorium	1.17
764013	Day Care Centre, Preschool or Playschool	0.96
764014	Commercial Cleaning or Janitorial Services	1.59
764015	Commercial Diving	2.77
764016	Commercial Laundry or Linen, Uniforms or Diaper Supply	3.19
764017	Creek or Stream Enhancement	2.77
764018	Domestic Cleaning	5.71
764020	Dry Cleaning Facility or Laundromat	1.33
764021	Portable Electronic Equipment or Small Household Appliance Service or Repair	0.28
764022	Steam Cleaning, Sandblasting or Pressure Washing of Buildings, Pools or Parking Lots	3.66
764023	Farm Equipment or Parts Sales, Service or Repair (greater than 500 lbs weight)	3.19
764024	Fire Prevention Equipment Sales, Service, Installation or Inspection	1.59
764025	Fish Enhancement	2.77
764026	Fruit or Vegetable Packing or Packaging	2.71
764027	Funeral Undertaking	1.17
764028	Heavy Equipment, Machinery or Parts Sales, Service or Repair (greater than 500 lbs weight) (not elsewhere specified)	3.19
764029	Hiring or Providing Domestic Childcare	0.96
764030	Home Support Services	3.66

Classification Unit Code	Classification Unit Description	Base Rate for 2003
764031	..... Heavy Equipment or Machinery Rental (excluding scaffolding supply and installation)	3.66
764032	..... Knife, Scissor, Handsaw or Hand Tool Sharpening	1.59
764033	..... Land Pollution Control	2.77
764034	..... Locksmithing	0.28
764035	..... Light Industrial Equipment, Machinery or Parts or Power Tool Service or Repair (less than 500 lbs weight)	1.59
764036	..... Mailing or Addressing Services	1.04
764037	..... Major Household Appliance or Stationary Business Machines or Medical Equipment Service, Repair or Installation	1.51
764039	..... Marine Pollution Control	2.77
764040	..... Marine Salvage, Marine Log Salvage or Marine Garbage Collection	11.72
764041	..... Ornamental Plant Rental or Office Plant Services	1.51
764042	..... Paper Shredding	1.51
764044	..... Plastic Laminating, Packing or Packaging (not elsewhere specified)	1.04
764045	..... Pleasure Boat, Motorcycle, Snowmobile or Other Leisure Craft Sales and Service	1.93
764046	..... Security or Patrol Services	1.51
764047	..... Recreational Vehicle Sales, Service or Rental	1.93
764048	..... Septic Tank, Sewer or Sewage Disposal System Services	3.66
764049	..... Service Station	1.08
764050	..... Steam Cleaning, Sandblasting or Pressure Washing of Heavy Equipment	3.66
764051	..... Structural Repair of Marine Pleasure Craft	3.17
764054	..... Structural Pest Control or Fumigation	1.59
764055	..... Vending Machine or Amusement Machine Distribution	1.51
764056	..... Washing Machine or Dryer Distribution (coin-operated)	1.51
764057	..... Window, Gutter or Awning Cleaning	5.72
764058	..... Security Alarm System Sales, Service, Installation, and Repair or Telecommunication, Cable TV or Other Similar Wiring	1.33
764059	..... Hiring Workers for Own Home Maintenance	5.71
764060	..... Landscaping or Installation of Lawn Irrigation Systems	2.71
764061	..... Lawn Maintenance, Garden Maintenance or Weed Control	2.71
764062	..... Tree Services (not directly related to the forestry industry)	8.86
764063	..... Commercial Retail Sign Shop or Document Copying Services	1.04
764064	..... Social Companion Services	0.96
764065	..... Chimney Cleaning	5.71
764066	..... Furnace, Duct or Air Vent Cleaning and Servicing	5.71
764067	..... Pool, Spa or Hot Tub Service	1.59
764068	..... Automatic Door or Gate Installation, Service or Repair	1.59
764069	..... Blind or Drapery Track Installation	1.33

7650 – Education Subsector

765001	..... College, Trade School or Vocational School	0.28
765002	..... Driving School	0.64
765003	..... Library or Resource Centre	0.37
765004	..... Non-Academic School (not elsewhere specified)	0.64
765005	..... Independent or Private Primary or Secondary School	0.64
765006	..... Tutoring Service	0.39
765007	..... University	0.39
765008	..... Public School District	0.81

7660 – Health Care and Social Assistance Subsector

766001	Acute Care	2.38
766002	Alcohol or Drug Treatment Centre	0.96
766003	Alternative Health Care	0.38
766004	Ambulance or First Aid Services	2.37
766005	Chiropractic Services, Chiropractic Care or Chiropractic Practice	0.37
766006	Community Health Support Services	1.59
766007	Counselling or Social Services (not elsewhere specified)	0.96
766008	Dentistry or Ancillary Dental Services	0.38
766009	Fundraising or Charitable Organization	0.37
766010	Life and Job Skills Training	1.33
766011	Long Term Care	4.63
766012	Massage Therapy (licensed)	0.37
766013	Optometry	0.38
766014	Physiotherapy or Occupational Therapy	0.37
766015	Medical Clinic or Medical Practice (not elsewhere specified)	0.38
766016	Religious Organization	0.37
766017	Residential Social Service Facility	1.51
766018	Retirement Home or Seniors' Home (accommodation only)	1.51
766019	Short Term Care	3.02
766020	Supplementary Health Care	0.38
766021	Surgical Centre	0.38

7670 – Utilities Subsector

767001	Cable Television Service	1.27
767002	Internet Services	0.28
767003	Electric Utilities	1.04
767004	Gas Utilities	0.34
767005	Oil or Gas Transmission (oil or gas pipeline)	0.34
767006	Telephone or Telecommunication Services	0.27

