

CLASSIFICATION AND RATE LIST

2006



Effective January 1, 2006

WORK SAFE BC

WORKING TO MAKE A DIFFERENCE

WORKERS' COMPENSATION BOARD OF B.C.

How to use this booklet

This booklet lists the base rates for all industries in British Columbia for 2006.

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

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 payroll (these are the earnings you insure, to a maximum of \$62,400 per worker for 2006). For example, *Restaurant*, a classification unit in the *Service Sector*, under the *Accommodation, Food, and Leisure Services Subsector*, has a 2006 base rate of \$0.91 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 this booklet or in our classification structure.

All base rates listed in this booklet are effective from January 1 to December 31, 2006.

How is my business classified?

When you register with WorkSafeBC (the Workers' Compensation Board), your business is classified according to your industrial undertaking 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. WorkSafeBC is a statutory agency of the provincial government and premium payments are not part of provincial revenue.

Contacting WorkSafeBC

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

ALPHABETICAL LISTING

2006



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

A

Abattoir.....	711001	3.58
Abrasives Manufacture.....	713002	1.78
Abuse Counselling.....	766007	0.74
Abused Persons Centre.....	766007	0.74
Abutment Construction.....	722001	8.87
Academy, Riding.....	701023	6.43
Accommodation Registry.....	761044	0.15
Accounting.....	762001	0.14
Accounting – Outsourced.....	762048	0.30
Acetylene Distribution.....	732019	7.28
Acetylene Manufacture.....	713006	2.46
Acid, Base, Salt, Chemical, or Dye Manufacture (not elsewhere specified).....	713001	1.47
Acid Manufacture.....	713001	1.47
Acoustic Board Installation.....	721018	6.02
Acoustical System Design – Consulting Engineering.....	763010	0.26
Acrylic Household Fixture Manufacture.....	713011	2.51
Acting School.....	765004	0.56
Activity Centre (for social services).....	766007	0.74
Actuarial Services.....	762002	0.24
Acupuncture Service.....	766003	0.30
Acute Care.....	766001	1.15
Addressing Services (mail).....	764036	1.30
Adhesive Manufacture.....	713015	2.44
Administration of an Operation Conducted Outside B.C.	762003	0.15
Administrative Functions – Outsourced.....	762048	0.30
Adoption – Abandoned Pets or Animal Humane Society.....	763002	1.57
Adoption Agency.....	766007	0.74
Adult Daycare.....	764013	0.74
Advertising Agency (no printing).....	762004	0.30
Advertising or Public Relations Services.....	762004	0.30
Aerial Advertising.....	732015	3.62
Aerial Construction.....	732042	3.63
Aerial Erection.....	721006	5.21
Aerial Photography by Fixed Wing Aircraft.....	732015	3.62
Aerial Photography by Helicopter.....	732042	3.63
Aerial Spraying by Fixed Wing Aircraft.....	732015	3.62
Aerial Spraying by Helicopter.....	732042	3.63
Agility and Flyball Training – Pets.....	763003	1.57
Agricultural Equipment (heavy) Rental.....	764031	2.66
Agricultural Equipment Manufacture.....	712016	2.33
Aids Counselling.....	766007	0.74
Air Conditioner (window) Installation, Service or Repair.....	764037	1.43
Air Conditioning Contractor – Commercial.....	721008	4.23
Air Conditioning Contractor – Residential.....	721043	3.89
Air Navigation Support.....	763035	0.27
Air Quality Testing – Industrial Testing.....	763018	1.53
Air Services – Charter, Fixed Wing Instrument Flight Rule.....	732017	0.95
Air Services – Charter, Fixed Wing Visual Flight Rule.....	732016	3.61
Air Services – Charter, Helicopter Instrument Flight Rule.....	732041	0.95
Air Services – Charter, Helicopter Visual Flight Rule.....	732021	3.61

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Air Services – Scheduled, Fixed Wing Instrument Flight Rule	732017	0.95
Air Services – Scheduled, Fixed Wing Visual Flight Rule	732016	3.61
Air Services – Scheduled, Helicopter Instrument Flight Rule	732041	0.95
Air Services – Scheduled, Helicopter Visual Flight Rule	732021	3.61
Air Services – Specific Point, Fixed Wing Instrument Flight Rule	732017	0.95
Air Services – Specific Point, Fixed Wing Visual Flight Rule	732016	3.61
Air Services – Specific Point, Helicopter Instrument Flight Rule	732041	0.95
Air Services – Specific Point, Helicopter Visual Flight Rule	732021	3.61
Air Traffic Control	763035	0.27
Air Vent Cleaning and Servicing	764066	4.89
Aircraft and Aircraft Equipment Sales and Leasing	741001	1.42
Aircraft, Automobile or Truck Assembly	712001	1.76
Aircraft Fueling	732002	5.44
Aircraft Handling	732003	5.44
Aircraft Maintenance or Repair	764001	0.95
Aircraft Sales	741001	1.42
Airline Catering	761052	3.15
Airport Construction (entire airport)	721028	5.91
Airport Limousine Service	732022	3.60
Airport Operation	732004	0.97
Alarm System Installation (wiring only, no component hook-up)	764058	1.60
Alarm System Manufacture – Electronic	715014	0.44
Alarm Systems (monitoring only)	762007	0.46
Alcohol Treatment Centre	766002	0.74
Alcoholic Beverage Manufacture	711002	2.03
Alkalis Manufacture	713001	1.47
Alkyd Resin Manufacture	713033	2.44
All-Terrain Vehicle Sales, Service, or Repair	764045	2.15
Alternative Health Care	766003	0.30
Aluminum Product Manufacture – Small	712028	2.25
Aluminum Smelter	712035	2.07
Aluminum Window Manufacture	712024	2.51
Ambulance Service	766004	1.15
Ammunition Manufacture	713009	1.47
Ampoule Manufacture – Glass	715019	3.77
Amusement Facility (not elsewhere specified)	761001	1.36
Amusement Machine Distribution	764055	1.43
Amusement Park	761010	1.57
Anaesthesiology – Private Medical Practice	766015	0.28
Animal Breeding, Domestic	763020	1.57
Animal Breeding Service	701001	3.37
Animal Clinic	763032	1.57
Animal Feed and Supplement Sales – Dry	742007	0.92
Animal Feed or Supplement Manufacture – Dry and/or Packaging	711003	2.41
Animal Food – Canning	711016	3.58
Animal Hospital	763032	1.57
Animal Humane Society	763002	1.57
Animal Shelter	763002	1.57
Animal Training	763003	1.57
Animation Services; Motion Picture, Commercial or Television Post Production	763024	0.29

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Anode Manufacture – Large (made in a foundry)	712013	4.89
Anode Manufacture – Small (die cast).....	712008	4.89
Antacid Manufacture	713008	0.47
Antennae – Erection, Installation or Servicing	721006	5.21
Apartment Building Operation	761033	0.99
Apiary.....	701002	3.37
Apple Orchard.....	701017	3.37
Appliance Manufacture – Household, Large.....	712018	1.47
Appliance Manufacture – Household, Small Electrical	715014	0.44
Appliance (reconditioned) Sales.....	764037	1.43
Appliance Rental.....	741013	0.91
Appliances – Household, Large, Installation, Service or Repair.....	764037	1.43
Appliances – Household, Small Electrical, Service or Repair.....	764021	0.49
Appraisal Service – Items.....	762034	0.08
Appraisal Service – Real Estate.....	762034	0.08
Aptitude Testing.....	762017	0.30
Aquarium.....	761032	1.57
Aquatic Centre.....	761040	1.57
Arbitration – Consumer, Business.....	762016	0.19
Arbitration – Disputes, Labour Relations	762022	0.15
Arboretum	761032	1.57
Arcade	761002	1.36
Architectural Drafting or Design	763004	0.17
Arena	761040	1.57
Argent Recovery Processes	713024	5.98
Armament Manufacture.....	712032	1.47
Armature Winding for Small Motors.....	764002	1.37
Armoured Car Service	732005	1.63
Aromatherapy	766003	0.30
Arsenical Product Manufacture.....	713005	1.47
Art Council.....	761039	0.53
Art Exhibit Assembly or Display.....	761039	0.53
Art Gallery – Public.....	761039	0.53
Art Gallery – Retail	741020	0.44
Art Piece Manufacture.....	715001	0.44
Art Restoration Services.....	761039	0.53
Art Supplies – Retail.....	741013	0.91
Art Therapy – Occupational Therapy.....	766014	0.36
Art Therapy Programs – Community Service Organization	766007	0.74
Artifact Assembly or Display.....	761039	0.53
Artificial Ice Manufacture.....	713021	1.47
Artificial Insemination	701001	3.37
Artificial Limb Sales, Service, Repair or Manufacture.....	715028	0.44
Arts Council	765003	0.46
Asbestos Abatement	721001	6.13
Asbestos Mining (open pit).....	704006	3.02
Asbestos Mining (underground).....	704013	6.21
Asphalt Manufacture	723004	4.39
Asphalt Paving Material Manufacture.....	723004	4.39
Asphalt Roofing Application	721036	10.86
Asphalt Roofing, Shingles, Siding or Tile Manufacture.....	713002	1.78
Asphalt Testing – Industrial Testing.....	763018	1.53

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Assaying.....	763018.....	1.53
Athletic Therapy.....	766014.....	0.36
ATV Sales, Service, or Repair.....	764045.....	2.15
Auctioning Services.....	741002.....	0.91
Audio Duplicating.....	763008.....	0.46
Audio or Video Duplicating.....	763008.....	0.46
Audio Services – Motion Picture, Commercial or Television Post Production.....	763024.....	0.29
Audio Visual System Sales, Service or Repair.....	764058.....	1.60
Audiometric Testing.....	766020.....	0.28
Auditing.....	762001.....	0.14
Autism Counselling.....	766007.....	0.74
Auto Dealership (sales and service).....	764003.....	1.08
Auto Delivery – Single Car, Point-to-point.....	732032.....	3.60
Auto Detailing.....	764010.....	2.60
Auto Glass Installation, Tinting or Repair.....	764004.....	2.79
Auto Glass Manufacture.....	715020.....	3.77
Auto Glass Shop.....	764004.....	2.79
Auto Painting.....	764007.....	2.79
Auto Parts Supply.....	741027.....	0.91
Auto Race Course.....	761003.....	1.57
Auto Recycling.....	764005.....	2.79
Auto Sales (no service).....	741003.....	1.42
Auto Sales (with service).....	764003.....	1.08
Auto Service or Repair.....	764006.....	2.79
Auto Spring or Chain Manufacture.....	712002.....	3.84
Auto Towing.....	732006.....	3.64
Autobody Shop.....	764007.....	2.79
Automated Banking Machine Servicing.....	732005.....	1.63
Automated Wood Processing Equipment Manufacture.....	712045.....	1.78
Automatic Door or Gate Installation, Service or Repair.....	764068.....	1.37
Automobile Driving School.....	765002.....	0.56
Automobile Gas Conversions.....	764006.....	2.79
Automobile Manufacture.....	712001.....	1.76
Automobile Parts – Manufacture.....	712011.....	4.62
Automobile Parts Sales – Used.....	764005.....	2.79
Automobile Rental (without driver).....	741006.....	1.06
Automobile Tire Manufacture.....	713034.....	2.50
Automobile Washing and Polishing.....	764010.....	2.60
Avalanche Control.....	721003.....	4.22
Aviation Flying School.....	732007.....	3.61
Awning Cleaning.....	764057.....	5.87
Awning or Awning Sign Manufacture.....	715002.....	2.04
Awning or Gutter Installation or Repair.....	721049.....	7.98

B

Babysitting.....	764029.....	0.74
Backpack Manufacture, Canvas or Nylon.....	715005.....	2.04
Bacteria Detection – Medical Diagnostic Laboratory.....	763023.....	0.33
Bacteriology – Private Medical Practice.....	766015.....	0.28

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Bag (luggage) Manufacture (not elsewhere specified).....	715025.....	2.04
Bag Manufacture – Leather.....	715023.....	2.04
Bag Manufacture – Plastic.....	713023.....	3.40
Bag Repair – Leather.....	715029.....	2.04
Baggage Transfer Service.....	732003.....	5.44
Bailiff Services.....	762029.....	0.46
Baked Goods Manufacture (mass production – non-retail).....	711004.....	3.53
Bakery – Retail.....	741021.....	1.96
Bakery, Commercial (mass production – non-retail).....	711004.....	3.53
Bakery Equipment (heavy) Sales, Service or Repair.....	764028.....	3.69
Ballast Manufacture, Installation, Service or Repair.....	712009.....	1.47
Balloon Manufacture.....	713031.....	1.78
Ballooning.....	732015.....	3.62
Ballroom Operation.....	761015.....	0.99
Bands (musical).....	761030.....	0.63
Bank.....	762019.....	0.08
Banner Installation, Service or Repair.....	721050.....	5.21
Baptismal Services.....	766016.....	0.46
Bar.....	761034.....	0.91
Barber Shop.....	761014.....	0.63
Barber Supply House.....	742003.....	0.60
Barge Building or Servicing.....	712025.....	5.13
Barge, Tug, or Other Water Transport of Goods (not elsewhere specified).....	732008.....	6.26
Barrel Manufacture (made of staves).....	714038.....	3.37
Barter Exchange.....	762016.....	0.19
Battery and Battery Pack Manufacture.....	713003.....	1.47
Bead or Pellet Manufacture – Coloured Plastic.....	713022.....	0.47
Beam Manufacture – Laminated.....	714009.....	2.46
Beam Manufacture – Precast Concrete.....	712038.....	4.89
Beauty Aid Manufacture.....	713007.....	0.47
Beauty Parlour.....	761014.....	0.63
Beauty Supplies – Wholesale.....	742003.....	0.60
Bed and Breakfast Operation.....	761004.....	1.69
Bed and Breakfast Registry.....	761044.....	0.15
Bed Manufacture – Iron.....	712021.....	3.28
Bedspring Manufacture (assembled).....	712021.....	3.28
Beekeeping.....	701002.....	3.37
Beer Making Shop – Retail.....	741022.....	0.91
Beer Manufacture (mass production – non-retail).....	711002.....	2.03
Beer Parlour.....	761034.....	0.91
Beetle Surveys.....	763015.....	1.76
Behaviour Management Training.....	766010.....	1.06
Belting, Rubber, and Rubberized Textile Manufacture.....	713016.....	5.98
Bereavement Counselling.....	766007.....	0.74
Berry Farming.....	701003.....	3.37
Better Business Bureau.....	762016.....	0.19
Bevelling Glass.....	715020.....	3.77
Beverage Manufacture – Alcoholic.....	711002.....	2.03
Beverage Manufacture – Fruit or Vegetable Drink.....	711018.....	2.65
Beverage Manufacture – Non-alcoholic.....	711018.....	2.65
Beverage Room.....	761034.....	0.91
Beverage Wholesale.....	742006.....	1.71

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Bicycle Manufacture.....	712028.....	2.25
Bicycle Sales, Rental or Repair Shop	741004.....	0.91
Bifold Door Manufacture – Wood.....	714007.....	2.46
Big Brothers or Big Sisters	764064.....	0.74
Billiard Parlour.....	761005.....	1.36
Bindery.....	764008.....	1.30
Bingo Operations	761053.....	1.36
Biscuit Manufacture.....	711007.....	3.53
Blacksmithing.....	763014.....	1.57
Blasting.....	721003.....	4.22
Bleach Manufacture, Powder or Liquid.....	713032.....	1.47
Blind Manufacture.....	715003.....	2.04
Blind or Drapery Cleaning.....	764009.....	1.57
Blind or Drapery Track Installation.....	764069.....	1.57
Block Manufacture – Building, Concrete.....	712006.....	4.89
Block Parent Program	766007.....	0.74
Blow Moulding Plastic Products	713026.....	2.50
Blow Wool Manufacture (not elsewhere specified).....	713012.....	2.51
Bluing Manufacture – Laundry.....	713032.....	1.47
Board Game Manufacture	715001.....	0.44
Boarding Car Operation.....	761018.....	2.66
Boat Detailing.....	764045.....	2.15
Boat Painting	764051.....	3.65
Boat Rental.....	761051.....	1.60
Boat Retail – Canoes.....	764045.....	2.15
Boat Tours	761050.....	1.60
Boat Towing.....	732029.....	3.64
Body Manufacture – Truck and Bus.....	712040.....	3.53
Body Shop – Motor Vehicle Repair.....	764007.....	2.79
Bodyguard Services	764046.....	2.04
Boiler Installation or Removal.....	721053.....	7.28
Boiler Manufacture.....	712003.....	2.33
Bolt Manufacture	712023.....	3.46
Bonding Services.....	762021.....	0.24
Bookbinding	764008.....	1.30
Booking Agency.....	762026.....	0.30
Bookkeeping.....	762001.....	0.14
Books Wholesale	742015.....	0.92
Booming	703009.....	9.34
Boot Manufacture.....	715017.....	2.04
Botanical Garden – Private.....	761032.....	1.57
Bottle Depot (includes salvage, cleaning, sorting, but not physical recycling).....	731004.....	3.63
Bottle Manufacture – Plastic.....	713026.....	2.50
Bottling Water.....	711018.....	2.65
Bowling Centre	761007.....	1.36
Bowling Club – Lawn	761031.....	1.05
Bowling Equipment Installation and Repairs	764028.....	3.69
Box Manufacture – Cardboard or Paper.....	714001.....	1.78
Box Manufacture – Wood	714031.....	8.32
Boys and Girls Club	766007.....	0.74

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Brain Injury Rehabilitation	766014	0.36
Brake Shop, Motor Vehicle Repair	764006	2.79
Brass Product Manufacture – Small	712028	2.25
Breed Horses.....	701023	6.43
Breeding, Animal Service	701001	3.37
Brewery (mass production – non-retail).....	711002	2.03
Brick Manufacture.....	712005	1.78
Brick Manufacture – Glass	715019	3.77
Brick Wholesale	742010	1.96
Bricklaying.....	721037	8.48
Bridge Cleaning	722006	8.87
Bridge Club	761020	1.57
Bridge Girder Manufacture – Precast Concrete	712038	4.89
Bridge Operation	761029	1.69
Bridge Painting	722006	8.87
Bridge, Overpass, or Viaduct Construction or Repair.....	722001	8.87
Broadcasting – Radio or Television	763031	0.27
Broadloom Manufacture	715006	2.04
Brokerage – Mortgage	762027	0.08
Brokerage – Stock, Securities	762036	0.08
Brokers (not elsewhere specified).....	762005	0.32
Brush or Broom Manufacture	715004	2.04
Brushing and Weeding (chemical)	703001	6.41
Brushing and Weeding (manual).....	703002	6.43
Bucking (manual).....	703013	9.45
Bucking (mechanical)	703011	9.45
Builders' Supplies – Dealers, Bulk.....	742010	1.96
Builders' Supplies – Dealers, Packaged.....	742012	0.92
Building Cleaning – External	764022	3.86
Building Construction – House or Other Wood Frame Structure	721027	5.72
Building Construction – Industrial, Commercial, Institutional or Highrise	721028	5.91
Building Demolition	721005	5.74
Building Design – Architectural Drafting or Design	763004	0.17
Building Inspection – Consulting Engineering	763010	0.26
Building Inspection (not elsewhere specified).....	763006	0.46
Building Insulation	721029	7.02
Building Manufacture – Portable or Prefabricated (not elsewhere specified).....	715033	5.98
Building Moving	722002	4.47
Building Operation – Apartments	761033	0.99
Building Operation – Commercial	761033	0.99
Building Rental	761033	0.99
Building Supplies – Retail.....	741014	1.94
Bulk Oil Depot.....	732045	2.32
Bulk Terminal – Marine.....	732025	3.36
Bulldozer Operation	721031	4.20
Bullet Manufacture.....	713009	1.47
Bulletin Board Service (computer).....	767002	0.48
Bungee Jumping.....	761001	1.36
Burglar Alarm Installation.....	764058	1.60
Burglar Alarms (monitoring only).....	762007	0.46

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Burial Casket Sales – Funeral Undertaking.....	764027.....	0.99
Burial Plot Sales.....	764012.....	0.99
Burial Preparation – Funeral Undertaking.....	764027.....	0.99
Bus Body Manufacture.....	712040.....	3.53
Bus Repair.....	764006.....	2.79
Bus Service – Chartered or School.....	732009.....	1.66
Bus Service – Coach Line.....	732009.....	1.66
Business Consulting.....	762006.....	0.16
Business Consulting – Outsourced.....	762048.....	0.30
Business Machine (reconditioned) Sales.....	764037.....	1.43
Business Machine (stationary) Service, Repair or Installation.....	764037.....	1.43
Business Machine Manufacture.....	715014.....	0.44
Butcher Shop.....	741005.....	1.96
Butter, Cheese, or Ice Cream Manufacture.....	711005.....	4.51
Button Manufacture.....	715008.....	0.47

C

Cab Service.....	732037.....	5.46
Cabaret or Night Club.....	761034.....	0.91
Cabin Operation.....	761008.....	1.69
Cabinet Installation.....	721021.....	6.13
Cable Car Operation.....	761038.....	2.66
Cable Logging.....	703003.....	9.45
Cable Manufacture.....	712041.....	3.46
Cable Television Service.....	767001.....	1.59
Cable Television Wiring.....	764058.....	1.60
Café.....	761035.....	0.91
Cafeteria Operation.....	761035.....	0.91
Caisson Work.....	722004.....	5.52
Call Centre.....	762007.....	0.46
Camera Repairs.....	764021.....	0.49
Camper Conversion.....	764007.....	2.79
Camper Manufacture.....	715033.....	5.98
Camper or Camper Van Sales and Service.....	764047.....	2.15
Campground Operation.....	761009.....	0.99
Campground or Campsite Maintenance.....	761049.....	0.99
Can Manufacture.....	712022.....	2.25
Candle Manufacture.....	713004.....	0.47
Candy Manufacture.....	711006.....	1.01
Candy Shop (little or no food preparation).....	741026.....	1.01
Canned Meat Product Manufacture.....	711016.....	3.58
Canning – Animal Food.....	711016.....	3.58
Canning – Fish.....	711009.....	2.93
Canning – Meat.....	711016.....	3.58
Canning, Bottling, or Processing Fruit or Vegetables.....	711013.....	3.58
Canoe Manufacture – Aluminum.....	712034.....	3.53
Canoe Manufacture – Fibreglass.....	713011.....	2.51
Canoe Manufacture – Wood.....	714042.....	3.72
Canoe Tours.....	761028.....	1.49
Canopy and Other Parts or Accessories Manufacture – Fibreglass.....	713011.....	2.51
Canopy Installation or Repair.....	721049.....	7.98

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Canvas Product Manufacture (not elsewhere specified).....	715005	2.04
Car Dealership	764003	1.08
Car or Truck Rental	741006	1.06
Car Wash (full service or self-serve)	764010	2.60
Card Access System Sales, Service or Repair	764058	1.60
Cardboard Box Manufacture	714001	1.78
Cardiology – Private Medical Practice.....	766015	0.28
Cargo Container Manufacture	712027	6.68
Carnival.....	761010	1.57
Carpentry Shop	714042	3.72
Carpet and Rug Cleaning (at a cleaning facility).....	764020	1.57
Carpet and Rug Cleaning (using portable equipment).....	764011	3.90
Carpet and Rug Repair or Dyeing	764011	3.90
Carpet Laying	721023	5.19
Carpet Manufacture	715006	2.04
Cartage (trucking).....	732019	7.28
Cash Register Installation, Service, or Repair	764021	0.49
Cash Register Manufacture.....	715014	0.44
Cashing Cheques	762009	0.08
Casino.....	761054	0.68
Casket Manufacture	714043	3.37
Cat Food Canning	711016	3.58
Cat Litter Manufacture	712005	1.78
Catalogue Sales Office – Retail.....	741008	1.06
Catering – Airline.....	761052	3.15
Catering – Industrial, Construction Sites, Logging Camps, Motion Picture Sets, or Trains.....	761018	2.66
Catering – Institutional	761035	0.91
Catering – Mobile	761023	1.60
Catering (not elsewhere specified).....	761019	1.60
Catering – Weddings, Banquets or Parties.....	761019	1.60
Cattle Farming	701022	6.43
Causeway or Jetty Construction – Earth and Rock-filled	723010	5.87
Causeway or Jetty Construction or Repair – Structural Concrete.....	722007	16.01
Cellular Phone Service, Sales – Telephone or Telecommunication Services	767006	0.48
Cellular Tower Erection, Installation, Service, or Repair.....	721006	5.21
Cellulose Film Manufacture	713023	3.40
Cellulose Insulation Manufacture	714014	2.04
Cement Block Laying.....	721037	8.48
Cement Manufacture	712004	1.78
Cemetery Operation or Cemetery Board	764012	0.99
Central Vacuum System Installation or Repair.....	721043	3.89
Ceramic Finishing – Clay Ornaments.....	715001	0.44
Ceramic Finishing – Clay Tile.....	712005	1.78
Ceramic or Terra Cotta Tile Manufacture	712005	1.78
Ceramic Product Manufacture (not elsewhere specified).....	712005	1.78
Cereal Products Manufacture	711007	3.53
Chainsaw Repair or Sharpening	764035	1.37
Chair Lift Operation.....	761038	2.66
Chamber of Commerce	762008	0.19
Charcoal Manufacture.....	713002	1.78
Charitable Institution or Organization.....	766009	0.46

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Charter Air Services – Fixed Wing Instrument Flight Rule.....	732017.....	0.95
Charter Air Services – Fixed Wing Visual Flight Rule.....	732016.....	3.61
Charter Air Services – Helicopter Instrument Flight Rule.....	732041.....	0.95
Charter Air Services – Helicopter Visual Flight Rule.....	732021.....	3.61
Chartered Accountants.....	762001.....	0.14
Chartered Boat Tours (other than sport fishing).....	761050.....	1.60
Chartered Bus Tours.....	732009.....	1.66
Chartered Public School.....	765008.....	0.70
Chauffeur Service.....	732022.....	3.60
Cheese Manufacture.....	711005.....	4.51
Chemical Brushing and Weeding or Chemical Tree Thinning or Spacing.....	703001.....	6.41
Chemical Engineering – Consulting Engineering.....	763010.....	0.26
Chemical Industry Equipment (heavy) Sales, Service or Repair.....	764028.....	3.69
Chemical Manufacture – Industrial.....	713001.....	1.47
Chemical Pesticide, Insecticide, or Herbicide Manufacture.....	713005.....	1.47
Chemical Pulp and Paper Mill.....	714002.....	2.05
Chemical Wholesale.....	742001.....	0.60
Cheque Cashing.....	762009.....	0.08
Chicken Catching.....	701019.....	3.37
Chicken Farming.....	701020.....	3.37
Chicken Hatchery.....	701021.....	3.37
Child Caregivers – In-home.....	764029.....	0.74
Child Development Centre.....	766014.....	0.36
Children's Camp.....	761026.....	1.69
Chimney Cleaning.....	764065.....	4.89
Chinese Medicine.....	766003.....	0.30
Chipping, Wood Chip Manufacture.....	714028.....	4.89
Chiropody Service.....	766003.....	0.30
Chiropractic Services, Chiropractic Care, or Chiropractic Practice.....	766005.....	0.36
Chocolate Manufacture.....	711006.....	1.01
Chocolate Shop (little or no food preparation).....	741026.....	1.01
Chopstick Manufacture.....	714038.....	3.37
Christmas Tree Cutting.....	701018.....	2.16
Christmas Tree Farming.....	701018.....	2.16
Church.....	766016.....	0.46
Cider Manufacture – Alcoholic.....	711002.....	2.03
Cider Manufacture – Non-alcoholic.....	711018.....	2.65
Cinema.....	761046.....	1.36
Circus.....	761010.....	1.57
Civil Engineering – Consulting Engineering.....	763010.....	0.26
Claims Adjudication.....	762021.....	0.24
Clay Brick or Other Clay Product Manufacture (not elsewhere specified).....	712005.....	1.78
Clay Digging or Processing.....	704001.....	2.65
Clay Ornament Manufacture.....	715001.....	0.44
Clay Pit.....	704001.....	2.65
Cleaning – Automobiles.....	764010.....	2.60
Cleaning – Buildings, External.....	764022.....	3.86
Cleaning – Chimneys.....	764065.....	4.89
Cleaning – Domestic.....	764018.....	4.89
Cleaning – Heavy Equipment.....	764050.....	2.66
Cleaning – Janitorial.....	764014.....	1.22
Cleaning – Windows.....	764057.....	5.87

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Cleaning Compound Manufacture.....	713032	1.47
Clearing, Land.....	721031	4.20
Clerical Worker – Outsourced.....	762048	0.30
Clerical Worker – Supply.....	762010	0.14
Clinical Allergy – Private Medical Practice.....	766015	0.28
Clinical Immunology – Private Medical Practice.....	766015	0.28
Clinical Pharmacology – Private Medical Practice.....	766015	0.28
Clinics – Medical.....	766015	0.28
Clock or Watch Manufacture.....	715007	0.44
Clock, Watch, or Trophy Sales and Repair.....	741015	0.44
Closed Circuit TV Service (CCTV).....	767001	1.59
Closet System Installation.....	721021	6.13
Cloth Manufacture.....	715016	2.04
Clothing – Custom Tailored.....	715012	0.47
Clothing, Clothing Accessory, or Other Cloth Product Manufacture (not elsewhere specified).....	715008	0.47
Clothing, Linen, or Other Textile Wholesale.....	742002	0.58
Clubs – Private.....	761020	1.57
Coal Distribution.....	732019	7.28
Coal Exploration.....	704016	2.78
Coal Mining (open pit).....	704005	3.24
Coal Mining (underground).....	704013	6.21
Coal Yard Operation.....	741010	1.70
Cocktail Lounge.....	761034	0.91
Coffee Roasting, Packaging, or Manufacture.....	711008	1.66
Coffee Shop.....	761045	0.70
Coffin Manufacture.....	714043	3.37
Cold Storage.....	731001	3.43
Collection Services.....	762029	0.46
College, Trade School, or Vocational School.....	765001	0.19
Cologne Manufacture.....	713007	0.47
Coloured Plastic Pellet or Bead Manufacture.....	713022	0.47
Commercial Artwork.....	762020	0.46
Commercial Building Construction.....	721028	5.91
Commercial Building or Property Operation.....	761033	0.99
Commercial Cleaning or Janitorial Services.....	764014	1.22
Commercial Diving.....	764015	2.79
Commercial Laundry or Linen, Uniform, or Diaper Supply.....	764016	3.69
Commercial Marine Vessel Manufacture, Service or Repair.....	712025	5.13
Commercial Refrigeration or Commercial Air Conditioning Work.....	721008	4.23
Commercial Retail Sign Shop.....	764063	1.30
Commercial Salvage.....	721005	5.74
Commercial Sign Manufacture.....	715009	2.25
Commercial Stock Audit.....	762011	0.70
Commercial Tank or Boiler Installation or Removal.....	721053	7.28
Commercial Traveler Representing an Industry Located Outside the Province.....	762005	0.32
Commercials – Post Production.....	763024	0.29
Commercials – Production.....	763025	1.44
Communication System Installation, Service or Repair.....	764058	1.60
Communication System Manufacture.....	715014	0.44
Community Centre or Community Service Organization.....	766007	0.74

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Community Festivals or Events (not elsewhere specified).....	761027	0.63
Community Health Support Services.....	766006	0.87
Community Recreation Centre	753004	1.41
Community Television Service	767001	1.59
Composting.....	701004	2.78
Comprehensive Business Outsourcing.....	762048	0.30
Compressed Gas Manufacture	713006	2.46
Compressed Sawdust Fire Log Manufacture	714019	2.07
Computer Bulletin Board Service.....	767002	0.48
Computer Consulting – Hardware and Software	763007	0.10
Computer Generated Imaging – Motion Picture, Commercial or Television Post Production.....	763024	0.29
Computer Installation.....	764058	1.60
Computer Manufacture.....	715014	0.44
Computer Network Sales, Service, or Repair	764058	1.60
Computer Programming – Custom.....	763007	0.10
Computer Sales or Rental	741013	0.91
Computer Service and Repair (in shop).....	764021	0.49
Computer Software Duplicating	763008	0.46
Computer Software Package Design and Production.....	763009	0.10
Computer Wholesale.....	742008	0.59
Concert – Organizing or Conducting	761027	0.63
Concert Hall (with production support).....	761011	0.63
Concert Hall (without production support)	761025	0.63
Concrete Beam Manufacture – Prestressed	712038	4.89
Concrete Block Manufacture	712006	4.89
Concrete Cutting, Coring, or Drilling.....	721009	6.00
Concrete Forming.....	721052	8.46
Concrete Mixing and Delivery.....	712033	3.58
Concrete Placing, Finishing, Surfacing, or Repair.....	721010	6.02
Concrete Product Manufacture (not elsewhere specified).....	712006	4.89
Concrete Pumping	721011	6.00
Concrete Reinforcing.....	721012	12.45
Concrete Testing – Industrial Testing	763018	1.53
Condominium Operation	761033	0.99
Cone Picking.....	703016	3.21
Confectionery Manufacture	711006	1.01
Confectionery Retail.....	741026	1.01
Conference or Convention Centre Operation.....	761015	0.99
Conservation Group.....	762018	0.19
Constituency Office	762012	0.18
Construction, Building, House or Other Wood Frame Structure	721027	5.72
Construction Equipment (heavy) Rental	764031	2.66
Construction (Industrial, Commercial, Institutional, Highrise Residential Buildings).....	721028	5.91
Construction Labour Supply.....	721013	7.71
Construction Management.....	763005	0.26
Construction Management Consulting.....	763005	0.26
Construction Management – Wood Frame Construction or Renovation Work.....	721027	5.72
Construction Management (Industrial, Commercial, Institutional or Highrise Residential)	721028	5.91

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Consulate	762012	0.18
Consulting – Business	762006	0.16
Consulting – Computer.....	763007	0.10
Consulting – Construction Management	763005	0.26
Consulting – Engineering	763010	0.26
Consulting – Forest Management	763015	1.76
Consulting – Interior Design	763019	0.46
Consulting (not elsewhere specified)	763011	0.46
Contact Lens – Manufacture.....	715015	0.44
Contact Lens – Prescription.....	766013	0.28
Container Hauling	732019	7.28
Container Manufacture – Cardboard or Paper	714001	1.78
Container Manufacture – Plastic	713026	2.50
Container Terminal – Marine	732026	3.36
Contract Mail Delivery.....	732031	3.60
Control Panel Manufacture, Installation, Service, or Repair.....	712007	1.47
Convalescent Home – Long Term Care	766011	2.07
Conveyor System Manufacture or Installation.....	712016	2.33
Cooking – Homemaker Services.....	764030	2.66
Cooperage or Stave Manufacture.....	714038	3.37
Cooperage Stock Manufacture.....	714015	4.27
Copper Roofing – Steep Slope.....	721051	15.75
Cord Manufacture.....	715010	2.04
Corner Store	741013	0.91
Correctional Services.....	753003	1.25
Corrective Surgery – Dentistry.....	766008	0.28
Corrosion Control – Electrical	763013	1.53
Cosmetic Dental Services.....	766008	0.28
Cosmetics Manufacture.....	713007	0.47
Cosmetics Wholesale.....	742003	0.60
Cottage Operation.....	761008	1.69
Counselling Clinic	766007	0.74
Counselling – Religious Organization	766016	0.46
Courier Service.....	732011	3.60
Court Reporting	762022	0.15
Craft Piece Manufacture	715001	0.44
Crane Operation.....	721014	5.21
Crate Manufacture.....	714031	8.32
Credit Union	762019	0.08
Creek Cleaning – Fish Enhancement	764025	2.79
Creek or Stream Clearing or Enhancement (other than for the purpose of fish enhancement)	764017	2.79
Crematorium Operation	764012	0.99
Creosoting	714030	3.58
Crew Transport – Marine	732038	1.37
Crime Prevention Programs.....	766007	0.74
Crisis Centre.....	766007	0.74
Crop Dusting or Spraying by Fixed Wing Aircraft.....	732015	3.62
Crop Dusting or Spraying by Helicopter.....	732042	3.63
Cross Country Ski Operation	761032	1.57
Crushing – Stone	704011	2.64
Cultivation – Oyster.....	702004	3.57

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Cultural Centre	766007	0.74
Cultured Marble Product Manufacture	713011	2.51
Cured Meat Product Manufacture (not elsewhere specified)	711021	5.98
Curing Hides	715030	2.04
Curling Rink	761040	1.57
Cushion Manufacture	715011	2.04
Custom Brokerage (excluding handling of goods)	762013	0.14
Custom Brokerage (including handling of goods)	762014	0.70
Custom Computer Programming	763007	0.10
Custom Tailoring	715012	0.47
Cylinder Manufacture or Rebuilding	712011	4.62

D

Dairy Farming	701005	3.37
Dam Construction – Earth and Rock-filled	723010	5.87
Dam Construction – Structural Concrete	722007	16.01
Dance Club	761034	0.91
Dance Hall Operation	761015	0.99
Dance or Movement Therapy	766014	0.36
Dance School	765004	0.56
Data Processing	762015	0.14
Dating Service	764064	0.74
Daycare	764013	0.74
Debris Removal	732018	8.72
Deck Installation	721015	5.19
Decking Application	721016	5.19
Decorating Service – Interior	721030	5.19
De-ice Aircraft	732003	5.44
Delicatessen	741021	1.96
Delicatessen Product Manufacture	711021	5.98
Delimiting Felled Trees	703011	9.45
Delivery Service	732019	7.28
Demolition – Buildings	721005	5.74
Dental Implantology	766008	0.28
Dental Instruments Manufacture	712032	1.47
Dental Laboratory	763012	0.33
Dental Prosthetics	763012	0.33
Dental Supply House	742011	0.60
Dental Surgery	766008	0.28
Dentistry or Ancillary Dental Services	766008	0.28
Deodorant Manufacture	713007	0.47
Department Store	741008	1.06
Depot – Bottles, Cans, Paper, and Glass (not engaged in physical recycling of products)	731004	3.63
Depot – Bulk Oil	732045	3.32
Dermatology – Private Medical Practice	766015	0.28
Design – Computer Consulting or Custom Computer Programming	763007	0.10
Detailing Boats	764045	2.15
Detective Agency	762029	0.46
Detergent Manufacture	713032	1.47
Detoxification Centre	766002	0.74

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Developmentally Challenged Care – Long Term	766011	2.07
Diagnostic and Treatment Centre	766015	0.28
Diagnostic Laboratory	763023	0.33
Diagnostic Radiology – Private Medical Practice.....	766015	0.28
Diagnostic Services – Acute Care	766001	1.15
Diamond Drilling	704010	6.43
Diaper Supply.....	764016	3.69
Die Casting	712008	4.89
Die Making	712039	4.62
Digging – Water Well	721056	4.20
Digital Printing	762046	0.47
Digital Wireless Network Operation	767006	0.48
Dimensional Stock Manufacture.....	714015	4.27
Dinner Cruises.....	761050	1.60
Direct Sales	762005	0.32
Directional Drilling	721056	4.20
Disc Jockey Service	761030	0.63
Discotheque.....	761034	0.91
Dispatch Services	762007	0.46
Display Booth Rental and Installation.....	721047	5.93
Display Painting	715009	2.25
Distillery.....	711002	2.03
Distribution Centre	732012	4.51
Distribution of Automatic Amusement, Music, or Vending Machines or Devices	764055	1.43
Distribution of Dairy Products.....	732019	7.28
Dive Fishing	702005	5.89
Diving Service – Commercial	764015	2.79
Diving Suit Manufacture	715008	0.47
Divorce Counselling	766007	0.74
Doctor's Office	766015	0.28
Document Copying, Commercial Retail Sign Shop	764063	1.30
Document Scanning	763008	0.46
Document Storage	762044	0.70
Documentary Production	763025	1.44
Dog Boarding.....	763020	1.57
Dog Breeding	763020	1.57
Dog Catching	753004	1.41
Dog Food Canning.....	711016	3.58
Dog Show – Organizing or Conducting	761027	0.63
Domestic Animal Breeding.....	763020	1.57
Domestic Cleaning	764018	4.89
Domestic Freight Forwarding (excluding handling of goods).....	762013	0.14
Door Assembly and Installing – Overhead or Garage	721040	6.31
Door Manufacture – Glass.....	715020	3.77
Door Manufacture – Wood, Flush.....	714007	2.46
Door Manufacture – Wood, Pre-hung.....	714017	2.46
Door Manufacture – Wood, Stile and Rail	714025	2.64
Door-to-door Sales	762005	0.32
Doughnut Shop	761035	0.91
Drafting and Designing – Architectural	763004	0.17
Drafting, Consulting Engineering.....	763010	0.26

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Drag Strip	761003	1.57
Drapery Cleaning	764009	1.57
Drapery Cleaning (at a cleaning facility only).....	764020	1.57
Drapery Manufacture.....	715013	0.47
Drapery Track Installation	764069	1.57
Drapery Track Manufacture	715003	2.04
Drawing, Architectural Drafting or Design.....	763004	0.17
Dredging (canals, harbours, etc.).....	721017	4.20
Drilling – Diamond	704010	6.43
Drilling – Oil or Gas Wells.....	704002	2.78
Drilling – Seismic or Shot Hole.....	704010	6.43
Drilling – Water Wells, Directional, Foundational.....	721056	4.20
Drive-in Theatre.....	761046	1.36
Driving Range	761031	1.05
Driving School.....	765002	0.56
Drop-in Centre	766007	0.74
Drug Detection – Medical Diagnostic Laboratory	763023	0.33
Drug Manufacture	713008	0.47
Drug Treatment Centre.....	766002	0.74
Drugs Wholesale	742003	0.60
Drugstore.....	741013	0.91
Dry Animal Feed, or Other Farm Product Wholesale	742007	0.92
Dry Animal Feed or Supplement Manufacture and/or Packaging	711003	2.41
Dry Animal Feed Wholesale	742007	0.92
Dry Cleaning	764020	1.57
Dry Cleaning Equipment (heavy) Sales, Service or Repair	764028	3.69
Dry Dock Construction or Repair.....	722003	5.54
Dry Dock Operation.....	712044	5.13
Dry Food Product Manufacture (not elsewhere specified).....	711007	3.53
Dry Land Sort	703004	9.34
Drywall Manufacture	712015	1.78
Drywall Work.....	721018	6.02
Duct Insulation	721058	6.15
Ducts – Cleaning and Servicing	764066	4.89
Dump Truck Operation	732013	3.63
Dye Manufacture	713001	1.47
Dyeing – Carpets.....	764011	3.90
Dyke Construction or Repair – Structural Concrete.....	722007	16.01
Dynamic Compaction.....	722004	5.52

E

Earth and Rock Filled Structure Construction.....	723010	5.87
Earth Moving Equipment (heavy) Sales, Service or Repair.....	764028	3.69
Eavestrough Installation or Repair	721049	7.98
Eavestrough Manufacture – Sheet Metal.....	712034	3.53
Editing – Motion Picture, Commercial or Television Post Production.....	763024	0.29
Educational Programs – Motion Picture, Commercial or Television Production.....	763025	1.44
Egg Farming	701006	3.37
Elderly Companion Service.....	764064	0.74

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Electric Light and Power Plant Construction (by an electric light and power company for the purpose of its business).....	767003	0.90
Electric Light and Power Plant Operation (not elsewhere specified).....	767003	0.90
Electric Lighting System – Construction or Installation (not elsewhere specified).....	721019	2.18
Electric Motor Armature Rewinding	764002	1.37
Electric or Electronic Product or Component Manufacture (not elsewhere specified).....	715014	0.44
Electric Utilities.....	767003	0.90
Electric Welding.....	721057	5.21
Electrical Control Panel Manufacture, Installation, Service or Repair	712007	1.47
Electrical Corrosion Control.....	763013	1.53
Electrical or Electronic Engineering, Consulting Engineering	763010	0.26
Electrical Supplies – Retail	741014	1.94
Electrical Supplies Wholesale	742012	0.92
Electrical Switchgear Manufacture, Installation, Service, or Repair	712009	1.47
Electrical Work	721019	2.18
Electronic Equipment – Installation.....	764058	1.60
Electronic Equipment – Manufacture.....	715014	0.44
Electronic Equipment – Sales or Rental (other than electric hand tools)	741013	0.91
Electronic Equipment – Service or Repair (at customer's premises)	764037	1.43
Electronic Equipment – Service or Repair (in shop)	764021	0.49
Electronic Equipment – Wholesale.....	742008	0.59
Electronic or Illuminated Sign Manufacture	715021	2.25
Electroplating.....	712014	3.01
Elementary School – Private.....	765005	0.56
Elementary School – Public.....	765008	0.70
Elevated Approach – Construction.....	722001	8.87
Elevator or Escalator Manufacture, Installation, Service or Repair.....	712010	2.51
E-mail Service Provider	767002	0.48
Embalming – Funeral Undertaking	764027	0.99
Embassy, Foreign	762012	0.18
Employers' Association	762016	0.19
Employment Agency	762017	0.30
Employment Insurance Job Creation.....	753001	0.87
Emu or Ostrich Farming.....	701007	3.37
Enameling – Metal or Porcelain	712031	3.01
Endocrinology – Private Medical Practice	766015	0.28
Endodontics	766008	0.28
Engine Installation or Removal.....	764006	2.79
Engine Manufacture or Rebuilding.....	712011	4.62
Engine Overhaul.....	764006	2.79
Engine Service or Repair – Boats.....	764045	2.15
Engine Service or Repair – Small	764035	1.37
Engineering Consulting.....	763010	0.26
Engraving Jewellery.....	741015	0.44
Engraving – Stone Lettering.....	712037	6.48
Envelope Manufacture.....	714006	1.78
Environmental Conservation.....	762018	0.19
Equipment (heavy) Sales, Service, or Repair (greater than 500 lbs weight)	764028	3.69
Equipment – Light Service, or Repair (less than 500 lbs weight)	764035	1.37

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Equipment Manufacture or Installation, Heavy (greater than 500 lbs weight)	712016	2.33
Equipment Moving (where it is braced/jacked and dolly wheels placed under it).....	722002	4.47
Equipment Rental (light) (less than 500 lbs weight)	741016	1.96
Equipment Testing – Industrial Testing	763018	1.53
Ergonomic Assessment	766014	0.36
Escort Service.....	761021	0.63
Esthetic Dentistry	766008	0.28
Esthetic Services	761014	0.63
Event Photography or Videotaping.....	763027	0.46
Excavation Work.....	721031	4.20
Excelsior Manufacture – Wood Wool	714038	3.37
Executive Search.....	762017	0.30
Exhibition – Organizing or Conducting.....	761027	0.63
Exotic Poultry Farming.....	701007	3.37
Exploration – Coal, Mineral or Oil or Gas.....	704016	2.78
Exploration – Seismic.....	704009	2.78
Explosives, Fireworks, or Munitions Manufacture.....	713009	1.47
Exporting Goods (excluding handling of goods)	762013	0.14
Exporting Goods (including handling of goods).....	762014	0.70
Exposition – Organizing or Conducting.....	761027	0.63
Extended Care Facility – Long Term Care.....	766011	2.07
Exterminating Service.....	764054	1.22
Extracts and Syrups (flavouring) Manufacture	711012	2.46
Eye Examination and Eyeglass Prescription	766013	0.28
Eyewear Manufacture.....	715015	0.44
Eyewear Sales or Repair.....	741009	0.44

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Fabric Manufacture	715016	2.04
Fair – Organizing or Conducting.....	761027	0.63
Falling (mechanized).....	703014	9.45
Falling and Bucking (manual).....	703013	9.45
Family Counselling – Religious Organization.....	766016	0.46
Family Crisis Support.....	766006	0.87
Family Planning Counselling	766007	0.74
Farm Equipment or Parts Sales, Service, Repair or Leasing (greater than 500 lbs weight)	764023	3.69
Farm Labour Supply or Farm Services.....	701008	3.37
Farm Supply Dealers	742007	0.92
Farming – Berry.....	701003	3.37
Farming – Cattle, Sheep, Bison	701022	6.43
Farming – Chicken	701020	3.37
Farming – Christmas Tree.....	701018	2.16
Farming – Dairy.....	701005	3.37
Farming – Egg.....	701006	3.37
Farming – Fin Fish.....	702001	3.57
Farming – Fur Bearing Animal.....	701010	3.37
Farming – Grain.....	701011	2.78
Farming – Hay or Seed	701013	2.78

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Farming – Hog	701014	3.37
Farming – Llama	701022	6.43
Farming – Mink	701010	3.37
Farming – Ostrich or Emu	701007	3.37
Farming – Poultry	701020	3.37
Farming – Rabbit	701010	3.37
Farming – Sheep	701022	6.43
Farming – Shellfish	702004	3.57
Farming – Sod or Turf	701024	2.78
Farming – Vegetable	701025	2.78
Farrier Services	763014	1.57
Fascia Installation or Repair	721049	7.98
Fashion Consulting – Consulting (not elsewhere specified)	763011	0.46
Feed and Supplement Sales – Animal, Dry	742007	0.92
Feed Lots	701009	6.43
Feed or Supplement Manufacture and/or Packaging – Animal, Dry	711003	2.41
Fence Installation	721015	5.19
Fence Manufacture – Chain Link or Wire	712041	3.46
Fence Manufacture – Wood	714033	8.32
Fence Post Manufacture	714037	3.58
Ferry Operation	732014	1.37
Fertilizer Manufacture – Non-organic	713010	1.47
Festival or Event, Community Operated (not elsewhere specified)	761027	0.63
Fibreglass Insulation Manufacture	713012	2.51
Fibreglass Product Manufacture (not elsewhere specified)	713011	2.51
Field Surveys and Investigation – Consulting Engineering	763010	0.26
Figure Salon	761012	1.17
Filler Manufacture	713020	2.44
Film Distribution	742004	0.92
Film Production	763025	1.44
Filter or Gasket Manufacture	715035	2.04
Fin Fish Farming	702001	3.57
Financial or Lending Institution	762019	0.08
Financial Planning Service	762036	0.08
Finger-Jointed Lumber Manufacture	714032	5.61
Finishing Carpentry	721021	6.13
Fire and Flood Restoration	721022	5.91
Fire Brigade	753004	1.41
Fire Prevention Equipment – Sales, Service, Installation or Inspection	764024	1.37
Fire Sprinkler System Installation or Service	721043	3.89
Firelog Manufacture – Compressed Sawdust	714019	2.07
Firelog Manufacture – Wax	713004	0.47
Fireplace Installation or Service – Gas	721043	3.89
Fireproofing	721029	7.02
Firewood Cutting (as a business)	741010	1.70
Firewood Yard	741010	1.70
Fireworks – Organizing or Conducting	761027	0.63
Fireworks Manufacture	713009	1.47
First Aid Service	766004	1.15
Fish Canning	711009	2.93
Fish Enhancement	764025	2.79

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Fish Farming – Fin	702001	3.57
Fish Farming – Shell	702004	3.57
Fish Fertilizer Manufacture	711010	2.93
Fish Hatchery	702002	3.57
Fish Loading or Unloading	732023	3.36
Fish Monitoring or Counting	764025	2.79
Fish Oil Manufacture	711010	2.93
Fish Packing and Hand Picking	702010	5.89
Fish Processing or Fish Reduction	711010	2.93
Fish Research Consulting, Consulting (not elsewhere specified)	763011	0.46
Fish Wholesale	742005	1.67
Fishboat Manufacture, Service, or Repair	712025	5.13
Fishing – Dive	702005	5.89
Fishing – Gillnet	702006	5.89
Fishing – Longline	702007	5.89
Fishing – Seine	702008	5.89
Fishing – Sport Charter (guiding)	761028	1.49
Fishing – Trap	702007	5.89
Fishing – Trawl	702009	5.89
Fishing – Troll	702006	5.89
Fishing Tackle Manufacture	712012	1.47
Fitness Centre and Fitness Testing	761012	1.17
Fixed Wing Aerial Work or Other Specialty Operations (not elsewhere specified)	732015	3.62
Fixed Wing Instrument Flight Rule Operation	732017	0.95
Fixed Wing Visual Flight Rule Operation	732016	3.61
Fixture Manufacture – Household, Acrylic	713011	2.51
Flagging Service – Road	723009	4.39
Flakeboard Manufacture – Wood	714019	2.07
Flares Manufacture	713009	1.47
Flat Deck Hauling	732019	7.28
Flat Deck Trailer Manufacture	712040	3.53
Flat Top Roofing	721036	10.86
Flea and Tick Treatment – Pet Grooming	763001	1.57
Flexible Packaging Manufacture – Plastic	713023	3.40
Flight School	732007	3.61
Floating Roof Installation or Removal	721053	7.28
Floor Cleaning or Waxing Service	764014	1.22
Floor Covering Installation (not elsewhere specified)	721023	5.19
Floor Laying – Hardwood	721026	5.19
Florist Shop – Retail	741013	0.91
Flour Mill	711011	1.72
Flume Construction – Earth and Rock-filled	723010	5.87
Flume Construction or Repair – Structural Concrete	722007	16.01
Flush Door Manufacture	714007	2.46
Flyer Distribution	732031	3.60
Foam Product Manufacture	713013	2.46
Food Bank	766009	0.46
Food Concession (little or no food preparation)	761045	0.70
Food Court Booth	761035	0.91
Food Demonstration	762030	0.30
Food Processing Equipment (heavy) Sales, Service, or Repair	764028	3.69

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Food Product Manufacture (not elsewhere specified)	711012	2.46
Food Testing – Industrial Testing	763018	1.53
Food Wholesale	742006	1.71
Footwear Manufacture	715017	2.04
Footwear Wholesale	742002	0.58
Foreign Embassy.....	762012	0.18
Forensic Laboratory	763023	0.33
Forest Fire Fighting	703005	6.41
Forest Management Consulting.....	763015	1.76
Forest Management Services	763015	1.76
Forestry Engineering – Consulting Engineering	763010	0.26
Forestry Surveys.....	763015	1.76
Forming – Concrete.....	721052	8.46
Foster Care	764029	0.74
Foundational Drilling.....	721056	4.20
Foundry	712013	4.89
Foundry Equipment (heavy) Sales, Service, or Repair.....	764028	3.69
Framing.....	721024	10.86
Franchisor Services.....	762045	0.30
Fraud Investigation – Corporate.....	762029	0.46
Freezer Installation, Service or Repair.....	764037	1.43
Freight Forwarding (excluding handling of goods).....	762013	0.14
Freight Forwarding – International (including handling of goods).....	762014	0.70
Freighting (not elsewhere specified)	732019	7.28
French Polishing Furniture.....	714008	3.37
Fresco Painting.....	721042	8.48
Friendship Centre	766007	0.74
Frozen Dinner Manufacture	711012	2.46
Fruit or Vegetable Canning, Bottling or Processing	711013	3.58
Fruit or Vegetable Drink Manufacture	711018	2.65
Fruit or Vegetable Packing or Packaging	764026	2.09
Fruit or Vegetable Product Manufacture (not elsewhere specified)	711013	3.58
Fruit Orchard	701017	3.37
Fuel Cell Manufacture	712042	1.47
Fuel Station – Marine.....	741012	1.06
Fuel Storage Tank Operation	732045	2.32
Fugitive Apprehension.....	764046	2.04
Fumigating Service	764054	1.22
Fundraising Organization	766009	0.46
Funeral Services – Religious Organization	766016	0.46
Funeral Undertaking	764027	0.99
Fur Bearing Animal Farming.....	701010	3.37
Fur Goods Manufacture.....	715018	2.04
Furnace Cleaning and Servicing	764066	4.89
Furnace Manufacture.....	712003	2.33
Furniture Manufacture – Metal	712021	3.28
Furniture Manufacture – Wood	714034	3.37
Furniture Refinishing, Stripping, Painting, or Restoration.....	714008	3.37
Furniture Sales or Rental.....	741013	0.91
Furniture Steamcleaning.....	764011	3.90
Furniture Upholstering	714026	3.37
Fuse Manufacture	712009	1.47

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Galvanizing	712014	3.01
Gaming House Operation	761054	0.68
Garage Door Installation	721040	6.31
Garage Door Manufacture – Wood	714007	2.46
Garages – Auto Service and Repair	764006	2.79
Garages – Parking	761029	1.69
Garbage Collection Service	732018	8.72
Garbage Dump (operated by Indian Band).....	753002	1.17
Garbage Dump (operated by municipality).....	753004	1.41
Garbage Dump (private).....	721031	4.20
Garden Supply – Retail	741011	1.70
Garden Supply – Wholesale	742015	0.92
Garden Tool Sharpening.....	764032	1.37
Gardening – Hiring Workers for Own Home Maintenance.....	764059	0.99
Gardening or Garden Maintenance	764061	2.91
Gas Bar.....	741012	1.06
Gas Conversion – Automobile	764006	2.79
Gas Distribution – Acetylene	732019	7.28
Gas Distribution – Oxygen.....	732019	7.28
Gas Distribution – Propane	732019	7.28
Gas Fireplace Installation or Service	721043	3.89
Gas Fireplace Manufacture	712003	2.33
Gas Fitting.....	721043	3.89
Gas or Oil Pipeline Construction.....	721038	4.30
Gas or Oil Pipeline Inspection	763028	1.53
Gas or Oil Production.....	713018	1.23
Gas or Oil Well (servicing by means of service rigs).....	704004	2.78
Gas or Oil Well (servicing by means other than service rigs)	704003	2.78
Gas or Oil Well Drilling.....	704002	2.78
Gas Powered Equipment (light) Service or Repair.....	764035	1.37
Gas Utilities	767004	0.60
Gas, Acetylene, Oxygen, Propane Manufacture	713006	2.46
Gas, Natural, Distribution System Operation (exclusive of trans-provincial pipeline systems).....	767004	0.60
Gasket or Filter Manufacture.....	715035	2.04
Gasoline Sales – Service Station	764049	1.34
Gastroenterology – Private Medical Practice.....	766015	0.28
Gate Manufacture – Metal	712029	3.28
Gate Manufacture – Wood	714033	8.32
Genealogy Services.....	762035	0.17
General Hospital	766001	1.15
General Labour Supply (not elsewhere specified).....	721013	7.71
General Retail	741013	0.91
General Trucking (not elsewhere specified)	732019	7.28
General Wharf Operations.....	732020	3.36
Geoduck Cultivation.....	702004	3.57
Geological or Geophysical Engineering, Consulting Engineering.....	763010	0.26
Geological, Geophysical, or Geochemical Analysis	763033	0.26
Geological, Geophysical, or Geochemical Fieldwork.....	704015	2.78
Geriatric Medicine – Private Medical Practice	766015	0.28

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Gillnet Fishing	702006	5.89
Glass Bottle or Jar Reconditioning or Manufacture	715019	3.77
Glass Brick, Bottle, or Other Container Manufacture	715019	3.77
Glass Installation – Auto	764004	2.79
Glass Ornament Manufacture	715001	0.44
Glass Product Manufacture (not elsewhere specified)	715019	3.77
Glass Recycling	715019	3.77
Glass Shop	715020	3.77
Glass Tinting, Glazing, Bevelling or Etching	715020	3.77
Glider Instruction	732015	3.62
Glue Manufacture	713015	2.44
Go-Kart Race Track	761001	1.36
Golf Club Manufacture	712028	2.25
Golf Club Repair	741013	0.91
Golf Course or Golf Range	761031	1.05
Golf School	761042	1.49
Gondola Operation	761038	2.66
Grain Elevator	731002	3.61
Grain Farming	701011	2.78
Grain Lining	731002	3.61
Graphic Art or Graphic Design Services	762020	0.46
Gravel Hauling	732013	3.63
Gravel or Sand Sales	741011	1.70
Gravel Pit	704008	2.64
Gravel Roofing Work	721036	10.86
Gravelling Roads, Runways, or Sidewalks	723004	4.39
Greenery – Picking of	701027	3.37
Greenhouse	701012	2.16
Greenhouse Kit Manufacture	712024	2.51
Ground Skidding or Log Loading	703006	9.45
Groundwater Cleanup	764033	2.79
Group Home – Long Term Care	766011	2.07
Group Home (accommodation only)	766017	2.04
Guest House	761004	1.69
Guide Dog Training	763003	1.57
Guided Tour, Hiking, River Expeditions, Hunting or Fishing	761028	1.49
Guided Tour or Sightseeing (not elsewhere specified)	761013	1.57
Guitar Manufacture	714036	3.37
Gun Manufacture	712032	1.47
Gutter Cleaning	764057	5.87
Gutter Installation or Repair	721049	7.98
Gutter Manufacture – Sheet Metal	712034	3.53
Gym	761012	1.17
Gynaecology – Private Medical Practice	766015	0.28
Gyproc Wholesale	742010	1.96
Gypsum or Gypsum Product Manufacture	712015	1.78

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Haematology – Private Medical Practice	766015	0.28
Hair Styling	761014	0.63
Halfway House (accommodation only)	766017	2.04

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Hall Rental.....	761015.....	0.99
Hand Tool Sharpening.....	764032.....	1.37
Hand Tools – Wholesale.....	742012.....	0.92
Hand Tools Service or Repair – Electric.....	764035.....	1.37
Handbag Manufacture – Leather.....	715023.....	2.04
Handbag Repair – Leather.....	715029.....	2.04
Handydart Service.....	732022.....	3.60
Handyman Services.....	721027.....	5.72
Hang Gliding Instruction.....	761042.....	1.49
Harbour Commission or Authority.....	732040.....	0.98
Harbour Patrol.....	732040.....	0.98
Hardboard Manufacture.....	714019.....	2.07
Hardware Item (small) Packaging.....	764044.....	1.30
Hardware Store.....	741013.....	0.91
Hardware – Wholesale.....	742012.....	0.92
Hardwood Floor Laying or Refinishing.....	721026.....	5.19
Hardwood Flooring Manufacture.....	714032.....	5.61
Hat Manufacture.....	715008.....	0.47
Hatchery – Fish.....	702002.....	3.57
Hatchery – Poultry.....	701021.....	3.37
Hauling – Flat Deck, Container, Tanker.....	732019.....	7.28
Hauling – Gravel.....	732013.....	3.63
Hauling – Liquid, Livestock, Lumber.....	732019.....	7.28
Hauling – Logs.....	732044.....	5.28
Hauling Upstream.....	732019.....	7.28
Hay Farming.....	701013.....	2.78
Haying.....	701013.....	2.78
Hazardous Waste Cleanup, Land Pollution Control.....	764033.....	2.79
Healing Arts or Sciences Services (not elsewhere specified).....	766003.....	0.30
Health Care – In-home.....	766006.....	0.87
Health Club or Spa.....	761012.....	1.17
Health Food Store.....	741013.....	0.91
Heating Equipment Insulation.....	721058.....	6.15
Heating Supplies Wholesale.....	742012.....	0.92
Heating System Installation or Service (not elsewhere specified).....	721043.....	3.89
Heavy Equipment Inspection.....	763028.....	1.53
Heavy Equipment or Machinery Rental (excluding scaffolding supply and installation).....	764031.....	2.66
Heavy Equipment or Machinery Sales, Service, Rental, Repair or Cleaning.....	764028.....	3.69
Heavy Equipment, Machinery or Parts, Manufacture or Installation (greater than 500 lbs weight).....	712016.....	2.33
Heli Ski Tours.....	761028.....	1.49
Helicopter Aerial Work.....	732042.....	3.63
Helicopter Instrument Flight Rule Operation.....	732041.....	0.95
Helicopter Logging.....	703019.....	9.24
Helicopter Repair.....	764001.....	0.95
Helicopter Sales.....	741001.....	1.42
Helicopter Visual Flight Rule Operation.....	732021.....	3.61
Herb Packaging or Manufacture.....	711008.....	1.66
Herbicide Manufacture.....	713005.....	1.47
Hide and Pelt Treatment (not elsewhere specified).....	715030.....	2.04
Hide Curing, Dressing, and Trimming.....	715030.....	2.04

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Highrise Construction	721028	5.91
Highway Guard Rail Manufacture	712027	6.68
Highway Maintenance	723002	4.39
Highway, Road, or Parking Lot Line Painting	723003	4.39
Hi-Lead Logging	703003	9.45
Hiring or Providing Domestic Childcare	764029	0.74
Hiring Workers for Own Home Maintenance	764059	0.99
Historic Site	761039	0.53
Historical Document Assembly or Display	761039	0.53
Hobby Shop	741013	0.91
Hockey School	761042	1.49
Hog Farming	701014	3.37
Hoisting or Elevating Equipment (heavy) Sales, Service, or Repair	764028	3.69
Home Improvement Centre	741014	1.94
Home Inspection	763006	0.46
Home Repairs (small)	764059	0.99
Home Sales – Prepackaged	741014	1.94
Home Support Services – Medical	766006	0.87
Home Support Services – Non-medical	764030	2.66
Homemaker Services	764030	2.66
Homeopathy Service	766003	0.30
Hop Farming	701011	2.78
Horse and Buggy Tours	761013	1.57
Horse Breeding	701023	6.43
Horse Logging	703006	9.45
Horse Race Course	761016	1.57
Horse Raising, Boarding or Training	701023	6.43
Horse Riding Tours	761028	1.49
Horse Shoeing	763014	1.57
Horse Trailer Manufacture	712040	3.53
Horse Trailer Sales and Service	764003	1.08
Horticultural Nursery	701018	2.16
Hose Manufacture – Rubber	713031	1.78
Hospital – Acute Care	766001	1.15
Hospital – Animal	763032	1.57
Hospital – General	766001	1.15
Hospital – Specialty	766001	1.15
Hospital – Teaching, Acute Care	766001	1.15
Hospital Relief Staffing	766006	0.87
Hostel	761037	1.69
Hot Air Ballooning	732015	3.62
Hot Dog Cart	761023	1.60
Hot Tub Manufacture – Fibreglass	713011	2.51
Hot Tub Manufacture – Plastic Moulded	713025	2.07
Hot Tub Manufacture – Wood	714042	3.72
Hot Tub or Spa Installation or Structural Repair	721044	5.72
Hot Tub or Spa Maintenance	764067	1.22
Hotel	761017	1.69
House or Other Wood Frame Construction or Renovation Work	721027	5.72
House Raising or Structural Moving of Buildings or Heavy Equipment	722002	4.47
House Rentals	761033	0.99

Classification Unit Description	Classification Unit Code	Base Rate for 2006
House Trailer Manufacture (not mobile homes)	712001	1.76
House Trailer Sales and Service	741017	0.91
Houseboat Manufacture	715034	3.72
Housecleaning Services – Home Support Services	764030	2.66
Housecleaning Services – Homeowners hiring domestic cleaners	764059	0.99
Household Furnishings Wholesale	742015	0.92
Household or Property Maintenance	721027	5.72
Housesitting	764029	0.74
Housing Registry	761044	0.15
Human Resources – Outsourced	762048	0.30
Hunting or Trapping (as a business)	701015	3.37
Hydraulic Equipment (heavy) Sales, Service, or Repair	764028	3.69
Hydrocarbon Transmission via Pipeline	767005	0.65
Hypnotherapy Service	766003	0.30

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Ice Cream Manufacture	711005	4.51
Ice Cream Parlour	761045	0.70
Ice Cream Truck	761023	1.60
Ice Distribution	732019	7.28
Ice Harvesting	711014	2.65
Ice Manufacture	711014	2.65
Ice Manufacture – Artificial	713021	1.47
Ice Removal	723007	4.39
Ice Rink	761040	1.57
Ice Skate Sharpening	764032	1.37
Illuminated or Electronic Sign Manufacture	715021	2.25
Illuminated Sign Installation or Maintenance	721050	5.21
Illuminated Sign Leasing	741016	1.96
Immigration Services	766007	0.74
Importing Goods (excluding handling of goods)	762013	0.14
Importing Goods (including handling of goods)	762014	0.70
Improvement District	753004	1.41
Income Tax Service	762001	0.14
Indian Band and Related Operations	753002	1.17
Industrial Catering	761018	2.66
Industrial, Commercial, Institutional or Highrise Residential Construction	721028	5.91
Industrial Dismantling	721005	5.74
Industrial Engineering – Consulting Engineering	763010	0.26
Industrial Equipment (heavy) Rental	764031	2.66
Industrial Equipment (heavy) Sales, Service, or Repair	764028	3.69
Industrial Kiln Furnace (heavy) Sales, Service, or Repair	764028	3.69
Industrial Property Operation	761033	0.99
Industrial Rubber Belt Manufacture, Installation, Service, or Repair	713016	5.98
Industrial Saw Blade Manufacture, Sharpening, Service, or Repair	712017	3.01
Industrial Testing	763018	1.53
Industrial Waste Removal	732018	8.72
Infectious Diseases – Private Medical Practice	766015	0.28
In-home Child Caregivers	764029	0.74
Injection Moulding – Plastic Products	713025	2.07
Injured Worker Rehabilitation	766014	0.36

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Ink Manufacture.....	713017	0.47
Insect Raising.....	701002	3.37
Insecticide Manufacture.....	713005	1.47
Insecticide – Wholesale.....	742001	0.60
Insemination – Artificial.....	701001	3.37
Installation of Lawn Irrigation Systems.....	764060	2.91
Institutional Catering.....	761035	0.91
In-store Marketing.....	762030	0.30
Insulation Manufacture – Cellulose.....	714014	2.04
Insulation Manufacture – Fibreglass.....	713012	2.51
Insulation Work or Fireproofing.....	721029	7.02
Insurance Services.....	762021	0.24
Integrated Forest Management.....	703008	9.45
Interior Decorating.....	721030	5.19
Interior Design Consulting.....	763019	0.46
Internal Medicine – Private Medical Practice.....	766015	0.28
International Freight Forwarding (including handling of goods).....	762014	0.70
Internet Service Provider.....	767002	0.48
Internet Service via Cable TV.....	767001	1.59
Interpreting Services.....	762040	0.19
Intranet Sales, Service, or Repair.....	764058	1.60
Introduction Service – Social Companion Services.....	764064	0.74
Investigative Agencies.....	762029	0.46
Investment Services (not elsewhere specified).....	762036	0.08
Investment – Venture Capital.....	762042	0.08
Iron Bed Manufacture.....	712021	3.28
Iron Work Installation – Ornamental.....	721057	5.21
Iron Work Manufacture – Ornamental.....	712028	2.25
Irrigation Equipment (heavy) Sales, Service, or Repair.....	764028	3.69
Irrigation System Installation – Lawn.....	764060	2.91
Irrigation System Manufacture or Installation – Farm.....	712016	2.33
Irrigation Works – Maintenance.....	764028	3.69
Irrigation Work – Operation.....	712016	2.33

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Janitorial Services.....	764014	1.22
Jetty or Causeway Construction – Earth and Rock-filled.....	723010	5.87
Jetty or Causeway Construction – Structural Concrete.....	722007	16.01
Jewellery, Clock, Watch, or Trophy Sales and Repair.....	741015	0.44
Jewellery Manufacture.....	715022	0.44
Jewellery Wholesale.....	742015	0.92
Job Skills Training.....	766010	1.06
Juice Bar.....	761045	0.70
Jukebox Distribution or Service.....	764055	1.43

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Karaoke Lounge.....	761034	0.91
Karaoke Service.....	761030	0.63
Kayak Manufacture – Fibreglass.....	713011	2.51
Kayak Manufacture – Metal or Aluminum.....	712034	3.53
Kayaking Tours.....	761028	1.49

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Kennel	763020.....	1.57
Key Cutting	741015.....	0.44
Key Cutting – Locksmithing	764034.....	0.49
Keyboard Musical Instrument Manufacture – Wood.....	714036.....	3.37
Kiln Drying of Lumber	714004.....	3.96
Kiln – Lime	712019.....	1.78
Kindergarten – Private.....	765005.....	0.56
Kindergarten – Public	765008.....	0.70
Knife Sharpening.....	764032.....	1.37
Knitting Mill.....	715016.....	2.04
Kraft Paper Roll Manufacture.....	714002.....	2.05

L

Labour Relations – Legal.....	762022.....	0.15
Labour Union.....	762041.....	0.62
Ladder Manufacture – Metal	712021.....	3.28
Ladder Manufacture – Wood	714038.....	3.37
Laminate Flooring Installation	721026.....	5.19
Laminated Beam Manufacture.....	714009.....	2.46
Laminating Plastic	764044.....	1.30
Lamp Shade Manufacture	715001.....	0.44
Land Clearing or Grading	721031.....	4.20
Land Development.....	721031.....	4.20
Land Pollution Control.....	764033.....	2.79
Land Surveying	763021.....	1.06
Land Title Searches.....	762035.....	0.17
Landfill Site Operation (private)	721031.....	4.20
Landfill Site Operation (public).....	753004.....	1.41
Landscaping.....	764060.....	2.91
Landscaping Supply	741011.....	1.70
Large Household Appliance Manufacture.....	712018.....	1.47
Laser Hair Removal.....	761014.....	0.63
Laser Therapy Treatment.....	766021.....	0.28
Lath Manufacture	714031.....	8.32
Lathing Work	721033.....	8.48
Laundromat (full serve and self-serve).....	764020.....	1.57
Laundry Equipment (heavy) Sales, Service, or Repair.....	764028.....	3.69
Laundry – Homemaker Services	764030.....	2.66
Laundry Services.....	764020.....	1.57
Law Enforcement.....	753003.....	1.25
Law Office	762022.....	0.15
Lawn Bowling Facility	761031.....	1.05
Lawn Maintenance	764061.....	2.91
Lawn Maintenance – Hiring Workers for Own Home Maintenance	764059.....	0.99
Lawnmower Blade Sharpening.....	764032.....	1.37
Lawnmower Service or Repair.....	764035.....	1.37
Laxative Manufacture	713008.....	0.47
Lead Article Manufacture	712013.....	4.89
Leather Goods Repair.....	715029.....	2.04
Leather Product Manufacture.....	715023.....	2.04
Legal Services.....	762022.....	0.15

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Legion.....	761020.....	1.57
Leisure Club.....	761020.....	1.57
Leisure Craft Sales and Service (not elsewhere specified).....	764045.....	2.15
Lending Institution.....	762019.....	0.08
Lens Grinding (not affiliated with a retail operation).....	715015.....	0.44
Library Board.....	765003.....	0.46
Library or Resource Centre.....	765003.....	0.46
Licensed Public House or Lounge.....	761034.....	0.91
Life and Job Skills Training.....	766010.....	1.06
Life Raft Manufacture, Rubber.....	713030.....	1.78
Light and Power Plant.....	767003.....	0.90
Light Equipment, Machinery, or Parts Wholesale (less than 500 lbs weight).....	742008.....	0.59
Light Industrial Equipment, Machinery, or Power Tool Manufacture (less than 500 lbs weight).....	712018.....	1.47
Light Industrial Equipment, Machinery, or Power Tool Rental (less than 500 lbs weight).....	741016.....	1.96
Light Industrial Equipment, Machinery, or Power Tool Service or Repair (less than 500 lbs weight).....	764035.....	1.37
Lighting Fixture Manufacture.....	715024.....	2.04
Lighting Fixture or System Installation, Service, or Repair.....	721019.....	2.18
Lighting Fixture Service or Repair – Portable.....	764021.....	0.49
Lime Kiln or Lime Manufacture.....	712019.....	1.78
Lime Quarry.....	704008.....	2.64
Limousine Service.....	732022.....	3.60
Line Cutting, Slashing.....	721031.....	4.20
Line Painting – Highway or Parking Lots.....	723003.....	4.39
Linen Supply and Uniform Service.....	764016.....	3.69
Linen Wholesale.....	742002.....	0.58
Linoleum Floor Laying.....	721023.....	5.19
Liquefied Gas Manufacture.....	713006.....	2.46
Liquid Dairy Product Manufacture.....	711015.....	4.51
Liquid Hauling.....	732019.....	7.28
Liquid Moulding Plastic Products.....	713027.....	2.50
Liquor Store.....	741013.....	0.91
Lithographing.....	714020.....	1.47
Lithographing Industry Equipment (heavy) Sales, Service, or Repair.....	764028.....	3.69
Live Performance Production House.....	761011.....	0.63
Live Performance Road House.....	761025.....	0.63
Live Theatre (with production support).....	761011.....	0.63
Live Theatre (without production support).....	761025.....	0.63
Livestock Hauling.....	732019.....	7.28
Loading or Unloading Goods (not elsewhere specified).....	732023.....	3.36
Local Area Network Sales, Service, or Repair.....	764058.....	1.60
Local Government and Related Operations.....	753004.....	1.41
Lock Installation, Repairs, Re-keying.....	764034.....	0.49
Locker Rental.....	761047.....	0.99
Locksmithing.....	764034.....	0.49
Lodge Operation.....	761008.....	1.69
Lodge Operation (Resort Timeshare Operations).....	761055.....	0.90
Lodging House.....	761004.....	1.69
Lodging House.....	761037.....	1.69

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Log Booming	703009	9.34
Log Grading	763022	1.76
Log Hauling	732044	5.28
Log Home Construction.....	721035	5.74
Log Home Kit Manufacture.....	714018	5.95
Log Loading or Ground Skidding.....	703006	9.45
Log Peeling	714037	3.58
Log Processing	703011	9.45
Log Salvage – Marine.....	703018	11.22
Log Scaling.....	763022	1.76
Log Sorting.....	703004	9.34
Log Towing – Marine.....	732024	6.16
Log Wholesale, Trading	742009	1.96
Logged Area Inspection, Forest Management Services.....	763015	1.76
Logging Equipment (heavy) Sales, Service or Repair.....	764028	3.69
Logging Road Construction or Maintenance	703012	9.34
Long Distance Telephone Service	767006	0.48
Long Term Care.....	766011	2.07
Longline Fishing	702007	5.89
Long-lining (not elsewhere specified)	732042	3.63
Longshoreman Services	732036	3.36
Long-term Care Relief Staffing.....	766006	0.87
Lounge	761034	0.91
Low Slope Roofing	721036	10.86
Luggage Manufacture	715025	2.04
Luggage Repair – Leather.....	715029	2.04
Lumber – Kiln Drying of.....	714004	3.96
Lumber – Wholesale or Lumber Yard	742010	1.96
Lumber Hauling.....	732019	7.28
Lumber Remanufacture (where not part of a sawmill operation and where not elsewhere specified)	714032	5.61

M

Macaroni Manufacture	711007	3.53
Machine Shop	712020	4.62
Machinery – Heavy, Rental (greater than 500 lbs weight).....	764031	2.66
Machinery – Heavy, Sales (greater than 500lbs weight).....	764028.....	3.69
Machinery Manufacture or Installation – Heavy (greater than 500 lbs weight)	712016	2.33
Machinery Moving (where it is braced/jacked and dolly wheels placed under it).....	722002	4.47
Machinery or Parts Wholesale (less than 500 lbs weight).....	742008	0.59
Magazine Distribution	732031	3.60
Magnetic Healing Service.....	766003.....	0.30
Mail Delivery.....	732031	3.60
Mailbox Rentals.....	764036.....	1.30
Mailing Service	764036	1.30
Major Household Appliance Installation, Service or Repair	764037	1.43
Major Household Appliance Manufacture.....	712018	1.47
Manicures.....	761014	0.63
Manual Tree Falling and Bucking.....	703013	9.45

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Manufacturers' Agent.....	762005.....	0.32
Map Production (no printing).....	762043.....	0.46
Map Reproduction.....	762047.....	0.47
Marble Cutting, Dressing, Shaping, or Marble Product Manufacture.....	712037.....	6.48
Marina Operation.....	761051.....	1.60
Marine Bulk Terminal.....	732025.....	3.36
Marine Cargo Inspection.....	762023.....	0.68
Marine Container Terminal.....	732026.....	3.36
Marine Engineering – Consulting Engineering.....	763010.....	0.26
Marine Garbage Collection.....	732008.....	6.26
Marine Inspection.....	764015.....	2.79
Marine Log Salvage.....	703018.....	11.22
Marine Log Towing.....	732024.....	6.16
Marine Piloting.....	732027.....	0.96
Marine Pleasure Craft Manufacture.....	715034.....	3.72
Marine Pleasure Craft Structural Repair.....	764051.....	3.65
Marine Pollution Control.....	764039.....	2.79
Marine Railway – Operation.....	712044.....	5.13
Marine Salvage.....	732008.....	6.26
Marine Salvage – Commercial Diving.....	764015.....	2.79
Marine Service Station.....	741012.....	1.06
Marine Ship Agency and Related Services.....	762024.....	0.32
Marine Sightseeing Tours.....	761050.....	1.60
Marine Vessel Structural Inspection.....	763034.....	1.48
Marine Vessel Surveying.....	763034.....	1.48
Market Research.....	762025.....	0.46
Marketing.....	762004.....	0.30
Marketing Board.....	762016.....	0.19
Marriage Counselling.....	766007.....	0.74
Martial Arts Instruction.....	761042.....	1.49
Masonry.....	721037.....	8.48
Massage Parlour.....	761021.....	0.63
Massage Therapy (licensed).....	766012.....	0.36
Mat Manufacture – Rubber.....	713030.....	1.78
Matches Manufacture.....	714038.....	3.37
Material Handling Equipment (heavy) Rental.....	764031.....	2.66
Maternity Care – In-home.....	766006.....	0.87
Mattress Manufacture – Rubber.....	713030.....	1.78
Mattress or Spring Manufacture.....	715026.....	5.76
Meals-on-Wheels Program.....	766007.....	0.74
Meat Canning.....	711016.....	3.58
Meat Cutting, Packing, or Processing.....	711017.....	3.58
Meat Pie Manufacture.....	711012.....	2.46
Meat Salting, Smoking, or Dry Pickling.....	711021.....	5.98
Meat Wholesale (no cutting or processing).....	742006.....	1.71
Mechanical Amusement Ride Operation.....	761010.....	1.57
Mechanical Bus Service.....	764006.....	2.79
Mechanical Engineering – Consulting Engineering.....	763010.....	0.26
Mechanical Insulation.....	721058.....	6.15
Mechanical Pulp and Paper Mill.....	714010.....	2.08
Mechanized Tree Falling.....	703014.....	9.45
Media Monitoring.....	762004.....	0.30

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Mediation – Consumer, Business	762016	0.19
Mediation – Disputes, Labour Relations	762022	0.15
Medical Care – Emergency	766001	1.15
Medical Clinic	766015	0.28
Medical Equipment (reconditioned) Sales	764037	1.43
Medical Equipment Installation, Service or Repair	764037	1.43
Medical Equipment Manufacture	715014	0.44
Medical Examination – Private Medical Practice	766015	0.28
Medical Genetics – Private Medical Practice	766015	0.28
Medical Instrument Manufacture	712032	1.47
Medical Laboratory	763023	0.33
Medical or Dental Supplies Wholesale	742011	0.60
Medical Research Laboratory	763030	0.33
Medicine Manufacture	713008	0.47
Messenger Service	732011	3.60
Metal Article Manufacture – Sheet	712034	3.53
Metal Bed, Furniture, Shelving, or Ladder Manufacture	712021	3.28
Metal Building – Pre-engineered Construction	721020	7.28
Metal Can or Tinware Product Manufacture	712022	2.25
Metal Door Manufacture	712024	2.51
Metal Enamelling	712031	3.01
Metal Fabrication Shop – Sheet Metal	712034	3.53
Metal Fabrication Shop – Structural Metal	712027	6.68
Metal Fastener Manufacture	712023	3.46
Metal Pipe or Fitting Manufacture	712026	3.46
Metal Product Assembly – Small	712028	2.25
Metal Product Manufacture – Small	712028	2.25
Metal Product Manufacture (not elsewhere specified)	712028	2.25
Metal Products Wholesale (not elsewhere specified)	742012	0.92
Metal Railing or Gate Manufacture	712029	3.28
Metal Recycling	712030	5.61
Metal Stamping	712028	2.25
Metal Wholesale (primary form)	742014	2.51
Metal Working Equipment (heavy) Sales, Service, or Repair	764028	3.69
Metalware Manufacture – Small (not elsewhere specified)	712028	2.25
Metallwork Installation – Ornamental	721057	5.21
Microfilming	763026	0.46
Microwave Oven Service or Repair (in shop)	764021	0.49
Microwave Radio Relay System Operation	767006	0.48
Microwave Tower Erection, Installation, Service or Repair	721006	5.21
Midwifery	766006	0.87
Milk Manufacture	711015	4.51
Mill Equipment (heavy) Sales, Service or Repair	764028	3.69
Milling – Flour or Rice	711011	1.72
Mineral Exploration	704016	2.78
Mini Golf	761001	1.36
Mini Motor Home Manufacture	715033	5.98
Mini Motor Home Sales and Service	764047	2.15
Mini Storage	761047	0.99
Mining – Clay	704001	2.65
Mining – Coal (open pit)	704005	3.24
Mining – Coal (underground)	704013	6.21

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Mining – Mineral (open pit).....	704006	3.02
Mining – Mineral (underground).....	704013	6.21
Mining – Placer.....	704007	3.05
Mining Engineering – Consulting Engineering.....	763010	0.26
Mining Equipment (heavy) Rental.....	764031	2.66
Mink Farming.....	701010	3.37
Mirror Manufacture.....	715020	3.77
Missing Person Investigation.....	762029	0.46
Missionary Activities.....	766016	0.46
Miticides Manufacture.....	713005	1.47
MLA Office.....	762012	0.18
Mobile Catering.....	761023	1.60
Mobile Home Manufacture.....	715033	5.98
Mobile Home Park Operation.....	761033	0.99
Mobile Home Repair.....	721027	5.72
Mobile Home Sales or Installation.....	741017	0.91
Mobile Home Towing.....	732029	3.64
Mobile Welding.....	721057	5.21
Modeling – Booking or Talent Agency.....	762026	0.30
Modeling School.....	765004	0.56
Modular Building Manufacture (not elsewhere specified).....	715033	5.98
Monument Lettering or Setting.....	712037	6.48
Mop Manufacture.....	715004	2.04
Mortgage Brokerage.....	762027	0.08
Mosque.....	766016	0.46
Motel.....	761024	1.69
Motion Picture Production.....	763025	1.44
Motion Picture Theatre.....	761046	1.36
Motion Pictures – Post Production.....	763024	0.29
Motor (heavy) Sales, Service, or Repair.....	764028	3.69
Motor Home Manufacture.....	715033	5.98
Motor Home Sales and Service.....	764047	2.15
Motorcycle Rental.....	741006	1.06
Motorcycle Sales and Service.....	764045	2.15
Moulded Rubber Goods.....	713031	1.78
Moulding Manufacture – Wood.....	714035	3.84
Mouldings Wholesale.....	742012	0.92
Mountain Guiding.....	761028	1.49
Movie Editing.....	763024	0.29
Movie Production.....	763025	1.44
Movie Theatre.....	761046	1.36
Moving and Storage.....	732030	7.28
Moving Sidewalk Manufacture, Installation, Service, or Repair.....	712010	2.51
MRI Clinic – Private Medical Practice.....	766015	0.28
Mucilage Manufacture.....	713015	2.44
Muffler Shop – Auto.....	764006	2.79
Municipal Corporation.....	753004	1.41
Municipal Parks Board.....	753004	1.41
Municipal School Board.....	765008	0.70
Municipal Town Planning Board.....	753004	1.41
Municipal Water Board.....	753004	1.41

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Munitions Manufacture.....	713009.....	1.47
Museum	761039.....	0.53
Music Hall (with production support)	761011.....	0.63
Music Hall (without production support).....	761025.....	0.63
Music School.....	765004.....	0.56
Music Shop.....	741018.....	0.44
Music Therapy.....	766014.....	0.36
Musician (not elsewhere specified).....	761030.....	0.63

N

Nail Manufacture	712023.....	3.46
Nanny Services.....	764029.....	0.74
Native Centre	766007.....	0.74
Natural Gas Conversion – Auto.....	764006.....	2.79
Natural Gas Distribution System, Operation (exclusive of trans-provincial pipeline systems).....	767004.....	0.60
Natural Gas or Oil Pipeline Construction	721038.....	4.30
Natural Gas or Oil Pipeline Inspection	763028.....	1.53
Natural Gas or Oil Pipeline Operation	767005.....	0.65
Nature Tours	761013.....	1.57
Naturopathy Service.....	766003.....	0.30
Navigation Services – Air.....	763035.....	0.27
Navigation Services – Marine	732027.....	0.96
Neighbourhood Watch Program	766007.....	0.74
Neon Sign Installation or Maintenance.....	721050.....	5.21
Neon Sign Manufacture	715021.....	2.25
Neonatal-perinatal Medicine – Private Medical Practice.....	766015.....	0.28
Nephrology – Private Medical Practice	766015.....	0.28
Nets Manufacture	715010.....	2.04
Neurology – Private Medical Practice.....	766015.....	0.28
Neuropathology – Private Medical Practice	766015.....	0.28
Neuroradiology – Private Medical Practice.....	766015.....	0.28
Newspaper Delivery.....	732031.....	3.60
Newspaper Publishing and Printing	762047.....	0.47
Newsprint Roll Manufacture	714010.....	2.08
Nightclub.....	761034.....	0.91
Non-academic School (not elsewhere specified).....	765004.....	0.56
Non-alcoholic Beverage Manufacture.....	711018.....	2.65
Noodle Manufacture	711007.....	3.53
Notary Public.....	762022.....	0.15
Nuclear Medicine – Private Medical Practice.....	766015.....	0.28
Nursery – Horticultural or Ornamental	701018.....	2.16
Nursery – Turf or Sod.....	701024.....	2.78
Nursery School.....	764013.....	0.74
Nursing Care – Acute Care.....	766001.....	1.15
Nursing Care – In-home	766006.....	0.87
Nursing Home (accommodation only).....	766018.....	2.04
Nursing Home (with personal care provided).....	766011.....	2.07
Nut and Bolt Manufacture	712023.....	3.46
Nylon Product Manufacture (not elsewhere specified).....	715005.....	2.04

O

Obedience School – Pets	763003	1.57
Obstetrics – Private Medical Practice	766015	0.28
Occupational Medicine – Private Medical Practice	766015	0.28
Occupational Therapy	766014	0.36
Occupational Therapy – In-home	766006	0.87
Office Plant Services or Rental	764041	1.43
Office Service (packaged office)	762028	0.14
Offroad Equipment (heavy) Sales, Service or Repair	764028	3.69
Offtrack Racing Centre	761054	0.68
Oil Depot	732045	2.32
Oil Distribution (trucking)	732019	7.28
Oil or Gas Exploration	704016	2.78
Oil or Gas Pipeline Construction or Repair	721038	4.30
Oil or Gas Production	713018	1.23
Oil or Gas Transmission (oil or gas pipeline)	767005	0.65
Oil or Gas Well (servicing by means of service rigs)	704004	2.78
Oil or Gas Well (servicing by means other than service rigs)	704003	2.78
Oil or Gas Well Drilling	704002	2.78
Oil or Natural Gas Pipeline Operation	767005	0.65
Oil or Natural Gas Pipelines, Inspection	763028	1.53
Oil Recycling	713036	1.23
Oil Refining	713036	1.23
Oil Spill Cleanup – Land Pollution Control	764033	2.79
Oil Spill Cleanup – Marine Pollution Control	764039	2.79
Oil Well Drilling Equipment (heavy) Rental	764031	2.66
Oilfield Equipment (heavy) Sales, Service or Repair	764028	3.69
Oilfield Hauling	732019	7.28
Oncology – Private Medical Practice	766015	0.28
On-road Utility Vehicle Sales, Service or Rental	764047	2.15
Open Pit Coal Mining	704005	3.24
Open Pit Metal or Mineral Mining	704006	3.02
Ophthalmology – Private Medical Practice	766015	0.28
Optical Goods Manufacture (mass-produced, non-retail)	715015	0.44
Optical Goods Sales – Optometry	766013	0.28
Optometry	766013	0.28
Orchard	701017	3.37
Orchestra	761030	0.63
Ore Reduction (open pit)	704006	3.02
Ore Reduction (underground)	704013	6.21
Organizing a Leisure, Social, or Sport Club	761020	1.57
Organizing or Conducting Special Events (not elsewhere specified)	761027	0.63
Organizing or Operating a Private Camp	761026	1.69
Oriented Strand Board Manufacture	714012	2.46
Ornament Manufacture	715001	0.44
Ornamental Iron Work Manufacture	712028	2.25
Ornamental Iron Work or Metal Installation	721057	5.21
Ornamental Nursery	701018	2.16
Ornamental Plant Rental	764041	1.43
Orthodontics	766008	0.28

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Orthopaedics – Private Medical Practice	766015	0.28
Orthopy Service.....	766003	0.30
Orthotics Manufacture, Sales, Service or Repair	715028	0.44
Ostrich or Emu Farming.....	701007	3.37
Otolaryngology – Private Medical Practice.....	766015	0.28
Outboard Motor Repair or Service	764045	2.15
Outdoor Sport or Adventure Tours	761028	1.49
Outfitting.....	761028	1.49
Out-of-province Operation – Administration	762003	0.15
Outreach Program.....	766007	0.74
Overhead Door Installation.....	721040	6.31
Overnight Rental Accommodation (not elsewhere specified)	761008	1.69
Overpass Construction.....	722001	8.87
Oxygen Distribution – Compressed or Liquefied	732019	7.28
Oxygen Manufacture – Compressed or Liquefied	713006	2.46
Oyster Cultivation	702004	3.57
Oyster Mushroom Farming	701012	2.16

P

Packaged Building Supplies Wholesale	742012	0.92
Packaged Office Service	762028	0.14
Packaged Petroleum Products Wholesale	742013	0.60
Packaging of Articles – Plastic.....	764044	1.30
Packaging Topsoil, Peat, or Other Similar Gardening Materials.....	712043	1.78
Packing Fruit or Vegetables.....	764026	2.09
Packing Meat.....	711017	3.58
Paediatric Care – In-home	766006	0.87
Paediatrics – Private Medical Practice.....	766015	0.28
Pager Service Sales – Telephone or Telecommunication Services.....	767006	0.48
Paging Service – Telephone or Telecommunication Services	767006	0.48
Pail Manufacture – Wood	714038	3.37
Pain Management Training.....	766014	0.36
Paint Manufacture	713020	2.44
Paintball Facility.....	761001	1.36
Painting – Highway, Road or Parking Lot Lines.....	723003	4.39
Painting – Interior or Exterior Building	721041	5.21
Painting – Steel Frame or Bridge.....	722006	8.87
Painting and Autobody Work	764007	2.79
Painting Contractor	721041	5.21
Pallet Manufacture	714031	8.32
Panels – Electrical, Control, Manufacture, Installation, Service or Repair	712007	1.47
Paper Bag Manufacture	714013	1.78
Paper Box Manufacture.....	714001	1.78
Paper Container Manufacture	714001	1.78
Paper Hanging.....	721041	5.21
Paper Mill (chemical)	714002	2.05
Paper Mill (mechanical)	714010	2.08
Paper Product Manufacture (not elsewhere specified).....	714013	1.78
Paper Recycling	714014	2.04
Paper Recycling Depot (includes salvage and bailing, but not physical recycling of products)	731004	3.63

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Paper Shredding Service.....	764042.....	1.43
Paper, Tar or Asphalt Manufacture	713002.....	1.78
Parachute Diving Instruction	732015.....	3.62
Paralegal Services	762022.....	0.15
Parasailing	761028.....	1.49
Parasite Detection – Medical Diagnostic Laboratory.....	763023.....	0.33
Parcel Delivery Service.....	732011.....	3.60
Park Interpretation.....	761013.....	1.57
Park Maintenance	761049.....	0.99
Park Operation Other than Municipal (not elsewhere specified)	761032.....	1.57
Parking Lot Cleaning – Pressure Washing.....	764022.....	3.86
Parking Lot Curb Manufacture	712006.....	4.89
Parking Lot or Parkade Operation	761029.....	1.69
Parking Meter Distribution and Servicing.....	764055.....	1.43
Parks Board – Municipal	753004.....	1.41
Parquet Floor Laying or Refinishing.....	721026.....	5.19
Particle Board Manufacture	714019.....	2.07
Partition Manufacture – Glass.....	715020.....	3.77
Party Boat Tours.....	761050.....	1.60
Party Supply.....	741019.....	0.91
Pasta Product Manufacture.....	711007.....	3.53
Pathology Laboratory.....	763023.....	0.33
Pathology – Private Medical Practice	766015.....	0.28
Patrol Services.....	764046.....	2.04
Patrolling Services – Public Venues.....	764046.....	2.04
Pattern Making – Wood.....	714042.....	3.72
Paving Services	723004.....	4.39
Payroll Processing – Outsourced	762048.....	0.30
Payroll Service	762001.....	0.14
Peach Orchard.....	701017.....	3.37
Peanut Butter Manufacture.....	711012.....	2.46
Peat Digging or Processing.....	704001.....	2.65
Pellet or Bead Manufacture – Coloured Plastic.....	713022.....	0.47
Pelt and Hide Treatment (not elsewhere specified)	715030.....	2.04
Performing Arts.....	761030.....	0.63
Perfume Manufacture	713007.....	0.47
Periodical Publishing and Printing.....	762047.....	0.47
Periodontics	766008.....	0.28
Personal Care – In-home	766006.....	0.87
Pest Control Service.....	764054.....	1.22
Pesticide Manufacture	713005.....	1.47
Pet Adoption.....	763002.....	1.57
Pet Breeding	763020.....	1.57
Pet Care – In-home	764029.....	0.74
Pet Grooming	763001.....	1.57
Pet Hospital	763032.....	1.57
Pet Sitting.....	764029.....	0.74
Petrochemical Manufacture	713021.....	1.47
Petroleum Engineering – Consulting Engineering.....	763010.....	0.26
Petting Zoo.....	761032.....	1.57
Pewter Products Manufacture – Small	712028.....	2.25

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Pharmaceutical Development	763030.....	0.33
Pharmaceutical Manufacture	713008.....	0.47
Pharmaceutical Wholesale	742003.....	0.60
Pharmacy.....	741013.....	0.91
Phenol Manufacture.....	713021.....	1.47
Phenolic Resin Manufacture	713033.....	2.44
Photo Film Processing.....	763026.....	0.46
Photo Surveillance System Sales, Service, or Repair	764058.....	1.60
Photocopier (large) Installation, Service or Repair.....	764037.....	1.43
Photocopying, Commercial Retail Sign Shop.....	764063.....	1.30
Photographic Film Processing	763026.....	0.46
Photographic Services.....	763027.....	0.46
Photography Studio.....	763027.....	0.46
Physical Medicine – Private Medical Practice	766015.....	0.28
Physical Rehabilitation	766014.....	0.36
Physical Rehabilitation – Private Medical Practice.....	766015.....	0.28
Physically Challenged Care – Long Term	766011.....	2.07
Physically Challenged Person Care – Non-medical.....	764029.....	0.74
Physicians' Supply House.....	742011.....	0.60
Physiotherapy.....	766014.....	0.36
Physiotherapy – In-home.....	766006.....	0.87
Physiotherapy Equipment Installation, Service, or Repair.....	764037.....	1.43
Physiotherapy Equipment Manufacture.....	715014.....	0.44
Piano Manufacture	714036.....	3.37
Piano Tuning	741018.....	0.44
Pick-up Truck Canopy Manufacture – Metal.....	712040.....	3.53
Picnic Ground Maintenance.....	761049.....	0.99
Picture Framing.....	741020.....	0.44
Pier Construction or Repair.....	722003.....	5.54
Pile Driving	722004.....	5.52
Pilot Car Service.....	732032.....	3.60
Pine Cone Picking	703016.....	3.21
Pipe Fitting Manufacture – Metal	712026.....	3.46
Pipe Insulation.....	721058.....	6.15
Pipe Manufacture – Plastic.....	713028.....	2.01
Pipe Manufacture – Wood	714038.....	3.37
Pipeline Construction – Oil or Natural Gas.....	721038.....	4.30
Pipeline Inspection – Oil or Natural Gas	763028.....	1.53
Pipeline Inspection or Monitoring.....	763028.....	1.53
Pipeline Maintenance.....	767005.....	0.65
Pipeline Operation – Oil or Natural Gas.....	767005.....	0.65
Pipeline Welding.....	721057.....	5.21
Piston Manufacture.....	712011.....	4.62
Pitch and Putt	761031.....	1.05
Placer Mining	704007.....	3.05
Planetarium	761039.....	0.53
Planing Mill.....	714015.....	4.27
Plant Care – In-home	764018.....	4.89
Plant Harvesting – Wild	701027.....	3.37
Plant Servicing or Rental – Office or Public Building.....	764041.....	1.43
Plant Servicing or Rental – Residential.....	764041.....	1.43

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Plaster Ornament Manufacture.....	715001	0.44
Plastering Work.....	721042	8.48
Plastic Article Assembly – Small	713031	1.78
Plastic Bag Manufacture.....	713023	3.40
Plastic Bottle or Container Manufacture.....	713026	2.50
Plastic Colour Concentrate Manufacture.....	713022	0.47
Plastic Film Extrusion.....	713023	3.40
Plastic Flexible Packaging Manufacture.....	713023	3.40
Plastic Industry Equipment (heavy) Sales, Service or Repair.....	764028	3.69
Plastic Laminating, Packing, or Packaging (not elsewhere specified).....	764044	1.30
Plastic Packaging of Articles (not elsewhere specified).....	764044	1.30
Plastic Product Manufacture (by blow moulding).....	713026	2.50
Plastic Product Manufacture (by profile extrusion).....	713028	2.01
Plastic Product Manufacture (by rotational moulding or liquid moulding).....	713027	2.50
Plastic Product Manufacture (by thermoforming, injection moulding or other moulding processes) (not elsewhere specified).....	713025	2.07
Plastic Product Manufacture (post extrusion fabrication).....	713029	2.04
Plastic Recycling.....	713024	5.98
Plastics Manufacture.....	713033	2.44
Plating with Precious Metals.....	715022	0.44
Plating, Equipment or Parts.....	712014	3.01
Plating, Small Metal or Plastic Articles.....	712014	3.01
Playhouse (with production support).....	761011	0.63
Playhouse (without production support).....	761025	0.63
Playschool.....	764013	0.74
Pleasure Boat Manufacture.....	715034	3.72
Pleasure Boat Sales and Service.....	764045	2.15
Plumbing Installation or Repair.....	721043	3.89
Plumbing Supplies – Retail.....	741014	1.94
Plumbing Supplies – Wholesale.....	742012	0.92
Plywood Manufacture.....	714027	2.46
Plywood Wholesale.....	742010	1.96
Podiatry Service.....	766003	0.30
Poetry Club.....	761020	1.57
Poison Detection – Medical Diagnostic Laboratory.....	763023	0.33
Poker Club.....	761054	0.68
Pole or Post Manufacture – Wood.....	714037	3.58
Police Force (non-federal).....	753003	1.25
Polish Manufacture.....	713004	0.47
Pool Cleaning.....	764067	1.22
Pool Equipment Service and Repair.....	764067	1.22
Pool Hall.....	761005	1.36
Pool Installation or Structural Repair.....	721044	5.72
Pool Maintenance.....	764067	1.22
Pop Manufacture.....	711018	2.65
Popcorn Manufacture.....	711006	1.01
Popcorn Shop.....	741026	1.01
Porcelain Enamelling.....	712031	3.01
Portable Crushing.....	712030	5.61
Portable Electronic Equipment Service or Repair.....	764021	0.49
Portable Toilet Rental.....	741016	1.96
Portable Toilets Service and Repair.....	764035	1.37

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Portable Wood Mill	714016	4.89
Post Extrusion Fabrication of Plastic Products	713029	2.04
Post-surgery Care – In-home	766006	0.87
Pottery Manufacture	715001	0.44
Poultry Catching	701019	3.37
Poultry Farming	701020	3.37
Poultry Hatchery.....	701021	3.37
Poultry Processing or Dressing	711019	1.78
Poundkeeping	753004	1.41
Powder Coating	712031	3.01
Power and Light Generation and Distribution.....	767003	0.90
Power Boiler Installation or Removal	721053	7.28
Power Boiler Service and Repair	764028	3.69
Power Line or Power Pole Installation, Service, or Repair.....	721046	5.21
Power Plant Equipment (heavy) Sales, Service, or Repair.....	764028	3.69
Power Tool Service or Repair – Electric	764035	1.37
Precision Instrument Manufacture or Assembly.....	712032	1.47
Pre-engineered Steel Building Construction.....	721020	7.28
Prefabricated Building Manufacture (not elsewhere specified).....	715033	5.98
Prefabricated Log Home Kit Manufacture	714018	5.95
Pre-Hung Door Assembly.....	714017	2.46
Prepackaged Home Sales	741014	1.94
Prepared Meat Product Manufacture (not elsewhere specified)	711021	5.98
Preschool	764013	0.74
Pressed Board Manufacture (not elsewhere specified)	714019	2.07
Pressure Washing of Buildings, Pools, or Parking Lots.....	764022	3.86
Prestressed Concrete Beam Manufacture.....	712038	4.89
Prevocational Training.....	766010	1.06
Primary School – Private.....	765005	0.56
Primary School – Public.....	765008	0.70
Printing – Commercial	714020	1.47
Printing – Digital.....	762046	0.47
Printing Industry Equipment (heavy) Sales, Service, or Repair	764028	3.69
Private Academic School.....	765005	0.56
Private Camp – Organizing or Operating	761026	1.69
Private Club	761020	1.57
Private Investigation	762029	0.46
Private Medical Practice, (not elsewhere specified)	766015	0.28
Private Park, Beach, Garden or Zoo.....	761032	1.57
Process Serving	762029	0.46
Processing Fish.....	711010	2.93
Product Demonstration	762030	0.30
Professional Association	762031	0.13
Profile Extrusion of Plastic Products	713028	2.01
Programming, Computer Consulting or Custom Computer Programming	763007	0.10
Propane Gas Distribution.....	732019	7.28
Propane Gas Sales (gas bar)	741012	1.06
Propane Gas Sales (wholesale)	742001	0.60
Property Management (administration only – no direct workers in physical maintenance/no contracts to maintain clients' properties).....	762032	0.22
Property Management (not elsewhere specified)	761033	0.99
Property Protection	764046	2.04

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Prospecting	704016	2.78
Prosthetics Manufacture, Sales, Service, or Repair	715028	0.44
Protection Plating	712014	3.01
Psychiatry – Private Medical Practice	766015	0.28
Psychiatry Services	766015	0.28
Psychic Reading	763011	0.46
Psychological Counselling	766007	0.74
Psychology Services	766020	0.28
Pub	761034	0.91
Public Art Gallery	761039	0.53
Public Lecturing	762006	0.16
Public Relations Service	762004	0.30
Public Telephone Service	767006	0.48
Public Warehouse Operation	731005	3.26
Publishing (no printing)	762043	0.46
Publishing (with printing)	762047	0.47
Pulp and Paper Industry Equipment (heavy) Sales, Service, or Repair	764028	3.69
Pulp Mill (chemical)	714002	2.05
Pulp Mill (mechanical)	714010	2.08
Putty Manufacture	713020	2.44

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Quality Assurance Consulting – Consulting (not elsewhere specified)	763011	0.46
Quantity Surveying – Construction Management Consulting	763005	0.26
Quarry (gravel, sand, shale, lime or stone)	704008	2.64

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Rabbit Farming	701010	3.37
Race Track – Auto Racing	761003	1.57
Race Track – Horse Racing	761016	1.57
Radar System Installation or Maintenance	721006	5.21
Radar Tower Erection, Installation, Service, or Repair	721006	5.21
Radiator Repair Shop – Auto	764006	2.79
Radio Commercial Production	763031	0.27
Radio Installation	764058	1.60
Radio Manufacture	715014	0.44
Radio or Television Broadcasting	763031	0.27
Radio Sales or Rental	741013	0.91
Radio Service or Repair (at customer's premises)	764037	1.43
Radio Service or Repair (in shop)	764021	0.49
Radio Station	763031	0.27
Radiography – Dentistry	766008	0.28
Railing Installation – Welded	721057	5.21
Railing Installation – Other than Welded	721015	5.19
Railing Manufacture – Metal	712029	3.28
Railway Construction, Maintenance, or Demolition	723005	5.87
Railway Maintenance	723005	5.87
Railway Operation	732033	1.66
Raise Insects	701002	3.37
Raising Horses	701023	6.43
Ranching	701022	6.43

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Rathole Drilling	704003	2.78
Ready Mix Concrete Delivery.....	712033	3.58
Ready Mix Powder Manufacture.....	712004	1.78
Real Estate Agency.....	762033	0.22
Real Estate Appraisal.....	762034	0.08
Rebar Work.....	721012	12.45
Recording Studio.....	763029	0.29
Records Storage.....	762044	0.70
Recreation Commission.....	753004	1.41
Recreation Programs.....	766007	0.74
Recreational Camp.....	761026	1.69
Recreational Vehicle Manufacture.....	715033	5.98
Recreational Vehicle Park.....	761009	0.99
Recreational Vehicle Sales, Service, or Rental.....	764047	2.15
Recyclable Material Removal.....	732018	8.72
Recycling – Glass.....	715019	3.77
Recycling – Metal.....	712030	5.61
Recycling – Oil.....	713036	1.23
Recycling – Paper.....	714014	2.04
Recycling – Plastic or Rubber.....	713024	5.98
Recycling – Rubber.....	713024	5.98
Recycling Depot – Bottles, Cans, Paper and Glass (not engaged in physical recycling of products).....	731004	3.63
Reduction – Ore (open pit).....	704006	3.02
Reduction – Ore (underground).....	704013	6.21
Referee Services.....	761041	0.53
Refining – Oil.....	713036	1.23
Refinishing Furniture.....	714008	3.37
Reflexology Service.....	766003	0.30
Reforestation.....	703016	3.21
Refrigerated Warehouse.....	731001	3.43
Refrigeration Equipment, Industrial, Installation or Repairs (not elsewhere specified).....	721008	4.23
Refrigerator Installation, Service or Repair.....	764037	1.43
Refugee Services.....	766007	0.74
Regeneration Surveys.....	763015	1.76
Regional District – General Activities.....	753004	1.41
Regional District – Planning and Financing.....	753004	1.41
Rehabilitation Centre – Drug or Alcohol Treatment.....	766002	0.74
Rehabilitation Centre – Life and Job Skills Training.....	766010	1.06
Rehabilitation Facility – Palliative Care.....	766019	1.36
Rehabilitation Therapy – In-home.....	766006	0.87
Relief Staff – Hospital.....	766006	0.87
Relief Staff – Long Term Care.....	766006	0.87
Religious Camp.....	761026	1.69
Religious Education – Religious Organization.....	766016	0.46
Religious Organization.....	766016	0.46
Remedial Gymnastics.....	766014	0.36
Remedial Therapy.....	766014	0.36
Renovation Work – Exterior Industrial, Commercial, Institutional or Highrise Residential.....	721028	5.91
Renovation Work – House or Other Wood Frame Structure.....	721027	5.72

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Renovation Work – Interior.....	721027	5.72
Rental – Appliances.....	741013	0.91
Rental – Automobiles or Trucks (without driver).....	741006	1.06
Rental – Bicycles.....	741004	0.91
Rental – Boats.....	761051	1.60
Rental – Computers.....	741013	0.91
Rental – Machinery or Heavy Equipment.....	764031	2.66
Rental – Office Plants.....	764041	1.43
Rental – Portable Toilets.....	741016	1.96
Rental – Restaurant Equipment or Light Industrial Equipment.....	741016	1.96
Rental – Signs.....	741016	1.96
Rental – Ski Equipment.....	741004	0.91
Rental – Tools.....	741016	1.96
Rental – Vacuum Cleaners.....	741013	0.91
Research Services (not elsewhere specified).....	762035	0.17
Reservoir Construction – Earth and Rock-filled.....	723010	5.87
Reservoir Construction or Repair – Structural Concrete.....	722007	16.01
Residential Air Conditioning Installation or Repair.....	721043	3.89
Residential Bottle or Container Return Centre.....	741013	0.91
Residential Forming.....	721024	10.86
Residential Social Service Facility (accommodation only).....	766017	2.04
Resilient Flooring Installation.....	721023	5.19
Resin Manufacture.....	713033	2.44
Resort Operation.....	761008	1.69
Resort Timeshare Operation.....	761055	0.90
Resource Centre (excluding counselling).....	765003	0.46
Respiratory Medicine – Private Medical Practice.....	766015	0.28
Respirology – Private Medical Practice.....	766015	0.28
Restaurant Equipment (heavy) Sales, Service or Repair.....	764028	3.69
Restaurant Equipment (light) Service or Repair.....	764035	1.37
Restaurant or Other Dining Establishment (not elsewhere specified).....	761035	0.91
Restorative Dentistry.....	766008	0.28
Retail Art Gallery.....	741020	0.44
Retail Bakery or Delicatessen.....	741021	1.96
Retail Brewing or Wine Making Shop.....	741022	0.91
Retail Confectionery.....	741026	1.01
Retail Store – General.....	741013	0.91
Retaining Wall Manufacture – Metal.....	712027	6.68
Retirement Home (accommodation only).....	766018	2.04
Return To Work Program.....	766014	0.36
Rheumatology – Private Medical Practice.....	766015	0.28
Rice Mill.....	711011	1.72
Rice Product Manufacture.....	711007	3.53
Rickshaw Rides.....	761013	1.57
Riding Academy.....	701023	6.43
River Expeditions.....	761028	1.49
Rivet Manufacture.....	712023	3.46
Road Construction Equipment (heavy) Sales, Service or Repair.....	764028	3.69
Road Construction or Repair – Logging.....	703012	9.34
Road Construction or Repair (not elsewhere specified).....	723006	5.89
Road Gravelling or Surfacing.....	723004	4.39
Road or Parking Lot Line Painting.....	723003	4.39

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Rock Climbing Centre.....	766001.....	1.15
Rock Tunneling (not elsewhere specified).....	722008.....	15.99
Rod Manufacture – Fishing.....	712012.....	1.47
Rodeo.....	761010.....	1.57
Roller Skating Rink.....	761040.....	1.57
Rollerblade Rental.....	741004.....	0.91
Rolling Mill.....	712027.....	6.68
Roof Truss Placement.....	721024.....	10.86
Roofing (low slope) – Flat Top, Gravel, or Tar.....	721036.....	10.86
Roofing (steep slope) – Shingle, Metal, or Tile.....	721051.....	15.75
Roofing Products, Tar or Asphalt Manufacture.....	713002.....	1.78
Rooming House.....	761037.....	1.69
Rope Manufacture.....	715010.....	2.04
Rotational Moulding Plastic Products.....	713027.....	2.50
Rowboat Manufacture – Fibreglass.....	713011.....	2.51
Rowboat Manufacture – Metal or Aluminum.....	712034.....	3.53
Rowboat Manufacture – Wood.....	714042.....	3.72
Rubber Belting Manufacture.....	713016.....	5.98
Rubber Coating.....	712031.....	3.01
Rubber Goods Manufacture – Small.....	713031.....	1.78
Rubber Hose or Gloves Manufacture.....	713031.....	1.78
Rubber Industry Equipment (heavy) Sales, Service or Repair.....	764028.....	3.69
Rubber Mat, Mattress, or Life Raft Manufacture.....	713030.....	1.78
Rubber Recycling.....	713024.....	5.98
Rubber Stamp Manufacture.....	715001.....	0.44
Rubbish Removal.....	732018.....	8.72
Rug Cleaning Using Portable Equipment.....	764011.....	3.90
Rug Manufacture.....	715006.....	2.04
Rug Repair.....	764011.....	3.90
Runway Graveling or Surfacing.....	723004.....	4.39

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Sail Manufacture.....	715005.....	2.04
Sailboat Manufacture.....	715034.....	3.72
Sailing School.....	761042.....	1.49
Sailing Tours.....	761050.....	1.60
Salad Dressing Manufacture.....	711012.....	2.46
Salmon Enhancement.....	764025.....	2.79
Salt Manufacture – Industrial.....	713001.....	1.47
Salvage – Marine.....	732008.....	6.26
Sand or Gravel Sales.....	741011.....	1.70
Sand Pit.....	704008.....	2.64
Sandblasting of Heavy Equipment.....	764050.....	2.66
Sandblasting or Pressure Washing of Buildings, Pools, or Parking lots.....	764022.....	3.86
Sanitation Service (plumbing).....	721043.....	3.89
Sash Manufacture – Wood.....	714041.....	2.46
Satellite TV Dish Assembly or Manufacture.....	715014.....	0.44
Satellite TV Dish Sales, Service, or Installation.....	741024.....	0.91
Sauna Manufacture – Wood.....	714042.....	3.72
Sausage or Sausage Casing Manufacture.....	711020.....	5.98
Sawblade (Industrial) – Manufacture, Repair or Sharpening.....	712017.....	3.01

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Sawblade Sharpening – Handsaws	764032	1.37
Sawdust Yard	741010	1.70
Sawmill	714022	3.97
Sawmill Equipment (heavy) Sales, Service or Repair	764028	3.69
Scaffolding Manufacture	712026	3.46
Scaffolding Rental and Installation	721047	5.93
Scaffolding Rental (no installation)	764031	2.66
Scale Assembly	712032	1.47
Scale Model Manufacture	763004	0.17
Scarification – Brushing, Weeding or Tree Thinning (not elsewhere specified)	703002	6.43
Scarification – Land Clearing, Excavation or Site Development	721031	4.20
Scheduled Air Services – Fixed Wing Instrument Flight Rule	732017	0.95
Scheduled Air Services – Fixed Wing Visual Flight Rule	732016	3.61
Scheduled Air Services – Helicopter Instrument Flight Rule	732041	0.95
Scheduled Air Services – Helicopter Visual Flight Rule	732021	3.61
School – Driving (Automobile)	765002	0.56
School – Flight	732007	3.61
School – Kindergarten, Primary, Secondary, Municipal, Private	765005	0.56
School – Kindergarten, Primary, Secondary, Municipal, Public	765008	0.70
School – Language	765006	0.22
School – Music, Dance, Non-academic (not elsewhere specified)	765004	0.56
School – Ski or Other Sports Instruction	761042	1.49
School – Trade or Vocational	765001	0.19
School Board or District	765008	0.70
School Bus Service	732009	1.66
Science Centre	761039	0.53
Scientific Instrument Manufacture	712032	1.47
Scientific Research Laboratory	763030	0.33
Scissor Sharpening	764032	1.37
Scouring Powder Manufacture	713032	1.47
Scrap Car Pickup	764005	2.79
Scrap Metal Handling	712030	5.61
Screen Door Manufacture	712024	2.51
Screw Manufacture	712023	3.46
Sea-doo Sales, Service, or Repair	764045	2.15
Seafood Products – Canning	711009	2.93
Sealant Manufacture	713020	2.44
Secondary School – Private	765005	0.56
Secondary School – Public	765008	0.70
Securities Brokers and Dealers	762036	0.08
Securities or Stock Brokerage	762036	0.08
Security Alarm System Sales, Service, Installation, and Repair	764058	1.60
Security Bar or Gate Manufacture	712029	3.28
Security Services	764046	2.04
Seed Farming	701013	2.78
Seed Wholesale	742007	0.92
Seine Fishing	702008	5.89
Seismic Analysis	763033	0.26
Seismic Drilling	704010	6.43
Seismic Exploration	704009	2.78
Seminar and Conferencing Recording	763029	0.29

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Senior Citizens' Centre.....	766007.....	0.74
Seniors' Home (accommodation only).....	766018.....	2.04
Seniors' Personal Care (Long Term Care).....	766011.....	2.07
Septic Tank, Sewer, or Sewage Disposal System Services.....	764048.....	2.66
Service Dog Training.....	763003.....	1.57
Service Outboard Motors or Other Small Gasoline Engines.....	764045.....	2.15
Service Station.....	764049.....	1.34
Service Station Equipment (heavy) Sales, Service or Repair.....	764028.....	3.69
Servicing Aircraft.....	764001.....	0.95
Servicing Heating Equipment (not elsewhere specified).....	721043.....	3.89
Servicing of Oil or Gas Wells (by means of service rigs).....	704004.....	2.78
Servicing of Oil or Gas Wells (by means other than service rigs).....	704003.....	2.78
Sewage Disposal Plant Construction.....	721028.....	5.91
Sewage Disposal System Construction.....	721031.....	4.20
Sewage Removal – Septic Tank, Sewer or Sewage Disposal System Services.....	764048.....	2.66
Sewer Construction.....	721031.....	4.20
Sewer Pipe Inspection or Cleaning.....	764048.....	2.66
Sewing Machines Service or Repair (in shop).....	764021.....	0.49
Shake Block Cutting.....	703015.....	9.34
Shake or Shingle Mill.....	714023.....	12.61
Shale Pit.....	704008.....	2.64
Shampoo Manufacture.....	713007.....	0.47
Sheep Farming.....	701022.....	6.43
Sheers Manufacture.....	715013.....	0.47
Sheet Metal Fabrication.....	712034.....	3.53
Sheet Metal – Roofing.....	721036.....	10.86
Sheet Metalwork – Duct Work.....	721043.....	3.89
Sheet Metalwork – Flat Roofing.....	721036.....	10.86
Sheet Metalwork – Heating.....	721043.....	3.89
Sheet Metalwork – Siding.....	721049.....	7.98
Sheet Metalwork – Steep Slope Roofing.....	721051.....	15.75
Shellfish Farming.....	702004.....	3.57
Shelter (accommodation only).....	766017.....	2.04
Shelter (women's).....	766007.....	0.74
Sheltered Workshops.....	766010.....	1.06
Shelving Manufacture – Metal.....	712021.....	3.28
Shiitake Mushroom Farming.....	701012.....	2.16
Shingle or Shake Mill.....	714023.....	12.61
Shingle Roofing.....	721051.....	15.75
Shingles (Tar or Asphalt Manufacture).....	713002.....	1.78
Ship Chandlery or Ship Husbandry.....	762037.....	0.68
Ship Docking.....	732034.....	6.15
Ship Garbage Collection.....	732008.....	6.26
Ship Navigation.....	732027.....	0.96
Shipbuilding or Ship Repair.....	712025.....	5.13
Shoe Manufacture.....	715017.....	2.04
Shoe Repair Shop.....	715029.....	2.04
Shopping Centre Operation.....	761033.....	0.99
Shore and Tieback Work.....	722004.....	5.52
Short Term Care.....	766019.....	1.36
Shot Hole Drilling.....	704010.....	6.43

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Showcard Painting.....	715009.....	2.25
Shutters Installation or Repair.....	721049.....	7.98
Sidewalks – Graveling.....	723002.....	4.39
Sidewalks – Surfacing.....	721010.....	6.02
Siding (Tar or Asphalt Manufacture).....	713002.....	1.78
Siding Installation or Repair.....	721049.....	7.98
Siding Manufacture – Plastic.....	713028.....	2.01
Siding Manufacture – Sheet Metal.....	712034.....	3.53
Sightseeing Tours.....	761013.....	1.57
Sign Installation, Service, or Repair.....	721050.....	5.21
Sign Language Services.....	762040.....	0.19
Sign Manufacture – Illuminated or Neon.....	715021.....	2.25
Sign Manufacture – Plastic, Wood or Metal.....	715009.....	2.25
Sign Rental.....	741016.....	1.96
Silk Flowers Manufacture.....	715001.....	0.44
Silviculture.....	703016.....	3.21
Sintering Tungsten.....	712028.....	2.25
Site Supervision – Industrial, Commercial, Institutional or Highrise Residential Construction.....	721028.....	5.91
Site Supervision – Wood Frame Construction or Renovation Work.....	721027.....	5.72
Site Surface Preparation.....	721031.....	4.20
Skate Manufacture.....	715017.....	2.04
Skating Club.....	761042.....	1.49
Skating Rink.....	761040.....	1.57
Ski Hill or Gondola Ride.....	761038.....	2.66
Ski Rental or Repair (not affiliated with a ski resort).....	741004.....	0.91
Ski School (where not allied with a retail store or lodge).....	761042.....	1.49
Ski Tow Operation.....	761038.....	2.66
Skis Manufacture – Fibreglass.....	713011.....	2.51
Slashing for Line Cutting (e.g. Hydro).....	721031.....	4.20
Slashing or Slash Burning.....	703002.....	6.43
Slat Manufacture – Wood.....	714034.....	3.37
Slope Stabilization.....	721003.....	4.22
Small Electric Motor Service or Repair.....	764035.....	1.37
Small Household Appliance Service or Repair.....	764021.....	0.49
Small Rubber or Plastic Product Manufacture.....	713031.....	1.78
Small Rubber or Plastic Product Manufacture (not elsewhere specified).....	713031.....	1.78
Smelter.....	712035.....	2.07
Smoked Meat Product Manufacture (not elsewhere specified).....	711021.....	5.98
Snack Bar Operation – Service Station.....	764049.....	1.34
Snow Clearing Streets, Highways or Parking Lots.....	723007.....	4.39
Snow Grooming Equipment (heavy) Sales, Service or Repair.....	764028.....	3.69
Snowboard Manufacture – Fibreglass.....	713011.....	2.51
Snowmobile Sales, Service, or Repair.....	764045.....	2.15
Soap, Bleach, or Cleaning Compound Manufacture.....	713032.....	1.47
Social Assistance Program.....	766007.....	0.74
Social Club.....	761020.....	1.57
Social Companion Services.....	764064.....	0.74
Social Rehabilitation Centre (not elsewhere specified).....	766007.....	0.74
Social Rehabilitation Centre, Life and Job Skills Training.....	766010.....	1.06
Social Service Agency.....	766007.....	0.74

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Social Service or Health Facility with Overnight Accommodations (no physical assistance)	766017	2.04
Social Services (not elsewhere specified)	766007	0.74
Sod Nursery	701024	2.78
Sod or Turf Farming	701024	2.78
Soft Drink Manufacture	711018	2.65
Software Training, Computer Consulting or Custom Computer Programming	763007	0.10
Soil Decontamination	764033	2.79
Soil Digging or Processing	704001	2.65
Soil Testing	763018	1.53
Soil, Topsoil, Peat, or Other Similar Gardening Material Packaging	712043	1.78
Sound Recording Studio	763029	0.29
Sound System Installation	764058	1.60
Sound System Manufacture	715014	0.44
Sound System Sales or Rental	741013	0.91
Sound System Service or Repair (at customer's premises)	764037	1.43
Sound System Service or Repair (in shop)	764021	0.49
Sour Cream Manufacture	711015	4.51
Soya Bean Paste Manufacture	711012	2.46
Spaghetti Manufacture	711007	3.53
Special Effects – Motion Picture, Commercial, or Television Post Production	763024	0.29
Special Interest Building	761039	0.53
Specialty Air Services (not elsewhere specified)	732015	3.62
Specific Point Air Services – Fixed Wing Instrument Flight Rule	732017	0.95
Specific Point Air Services – Fixed Wing Visual Flight Rule	732016	3.61
Specific Point Air Services – Helicopter Instrument Flight Rule	732041	0.95
Specific Point Air Services – Helicopter Visual Flight Rule	732021	3.61
Specification Writing – Construction Management Consulting	763005	0.26
Speedboat Manufacture	715034	3.72
Speedway	761003	1.57
Spice Packaging or Manufacture	711008	1.66
Spike Manufacture	712023	3.46
Spinner Manufacture – Fishing	712012	1.47
Spinning Mill – Cotton	715016	2.04
Spokes Manufacture – Wood	714038	3.37
Sport Club	761020	1.57
Sport Facility	761040	1.57
Sport Fishing, Charter (guiding)	761028	1.49
Sporting Goods Manufacture – Metal	712028	2.25
Sporting Goods Wholesale	742015	0.92
Sports Administration	761041	0.53
Sports Instruction School	761042	1.49
Spring Manufacture – Automobile	712002	3.84
Sprinkler System Installation and/or Service – Fire	721043	3.89
Sprinkler System Manufacture or Installation – Farm Irrigation	712016	2.33
Sprinkler System Sales, Installation, and Service – Underground	764060	2.91
Staging Rental and Installation	721047	5.93
Stain Manufacture	713020	2.44
Stained Glass Manufacture	715020	3.77
Stamp Manufacture – Rubber	715001	0.44

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Stationary Business Machine Installation, Service, or Repair.....	764037.....	1.43
Stationary Business Machine Manufacture	715014	0.44
Stationery Manufacture	714024	1.78
Statistical Sampling.....	762025.....	0.46
Stave or Head Manufacture.....	714038.....	3.37
Steam Bath	761021.....	0.63
Steam Cleaning – Automobiles.....	764010.....	2.60
Steam Cleaning, Sandblasting or Pressure Washing of Buildings, Pools or Parking lots	764022.....	3.86
Steam Cleaning, Sandblasting or Pressure Washing of Heavy Equipment.....	764050.....	2.66
Steam Fitting	721043.....	3.89
Steel Building – Pre-engineered Construction	721020.....	7.28
Steel Frame Erection or Repair.....	722005.....	16.01
Steel Frame Painting	722006.....	8.87
Steel or Metal Wholesale (primary form)	742014.....	2.51
Steep Slope Roofing.....	721051.....	15.75
Stenography.....	762022.....	0.15
Stevedoring.....	732036.....	3.36
Stile and Rail Door Manufacture.....	714025.....	2.64
Stock Audit.....	762011.....	0.70
Stock Trailer Manufacture.....	712040.....	3.53
Stock Trailer Sales and Service	764047.....	2.15
Stockbrokers.....	762036.....	0.08
Stockyard	701009.....	6.43
Stone Crushing.....	704011.....	2.64
Stone Cutting, Dressing, Shaping, or Stone Product Manufacture	712037.....	6.48
Stonework.....	721037.....	8.48
Storage – Mini.....	761047.....	0.99
Stores – Retail	741013.....	0.91
Stove or Oven Installation, Service, or Repair.....	764037.....	1.43
Strata Corporation	761033.....	0.99
Stream Clearing or Enhancement (other than for the purpose of fish enhancement).....	764017.....	2.79
Street Cleaning	723008.....	4.39
Street Light Pole Installation, Service, or Repair	721046.....	5.21
Stress Management Counselling	766007.....	0.74
Stringed Musical Instrument Manufacture	714036.....	3.37
Stripping Furniture.....	714008.....	3.37
Structural Concrete Forming	721052.....	8.46
Structural Concrete Product Manufacture	712038.....	4.89
Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway, or Jetty Construction or Repair.....	722007.....	16.01
Structural Engineering – Consulting Engineering.....	763010.....	0.26
Structural Metal Product Fabrication	712027.....	6.68
Structural Moving of Buildings or Heavy Equipment	722002.....	4.47
Structural Pest Control or Fumigation.....	764054.....	1.22
Structural Repair of Marine Pleasure Craft.....	764051.....	3.65
Stucco Work	721042.....	8.48
Stuffed Toy Manufacture	715011.....	2.04
Stump to Dump Logging.....	703008.....	9.45
Styrofoam Product Manufacture.....	713013.....	2.46

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Sugar Refining and Packaging.....	711022.....	1.66
Summer Camp.....	761026.....	1.69
Sunroof Installation.....	764007.....	2.79
Sunroom Kit Manufacture.....	712024.....	2.51
Suntan Studio.....	761043.....	0.63
Supermarket.....	741025.....	1.23
Supplementary Health Care.....	766020.....	0.28
Supplementary Legal Services (not elsewhere specified).....	762022.....	0.15
Supplying Clerical Workers.....	762010.....	0.14
Surfacing Roads or Runways.....	723004.....	4.39
Surfacing Sidewalks.....	721010.....	6.02
Surgery – Acute Care.....	766001.....	1.15
Surgery – Private Medical Practice.....	766015.....	0.28
Surgical Centre.....	766021.....	0.28
Surveillance Services.....	764046.....	2.04
Survey Engineering – Consulting Engineering.....	763010.....	0.26
Surveying – Land, Private Practice.....	763021.....	1.06
Surveying Instrument Manufacture.....	712032.....	1.47
Sway Bridge Operation.....	761029.....	1.69
Sweep Chimneys.....	764065.....	4.89
Swimming Pool.....	761040.....	1.57
Synagogue.....	766016.....	0.46
Synthetic Resin Manufacture.....	713033.....	2.44
Syphilology – Private Medical Practice.....	766015.....	0.28
Syrup Manufacture.....	711012.....	2.46

T

Taco Product Manufacture.....	711007.....	3.53
Tailor Shop.....	715012.....	0.47
Take-out Food.....	761035.....	0.91
Talent Agency.....	762026.....	0.30
Tank Erection, Installation, or Removal.....	721053.....	7.28
Tank Manufacture.....	712003.....	2.33
Tanker Hauling.....	732019.....	7.28
Tannery.....	715030.....	2.04
Tanning Salon.....	761043.....	0.63
Tar Manufacture.....	723004.....	4.39
Tar or Asphalt Roofing Product Manufacture.....	713002.....	1.78
Tar Roofing Work.....	721036.....	10.86
Tarpaulin Manufacture – Canvas or Nylon.....	715005.....	2.04
Tavern.....	761034.....	0.91
Taxi Service.....	732037.....	5.46
Taxidermy.....	715031.....	2.04
T-bar Ceiling Installation.....	721018.....	6.02
Tea Blending, Packaging, or Manufacture.....	711008.....	1.66
Teaching Hospital – Acute Care.....	766001.....	1.15
Teeth Cleaning.....	766008.....	0.28
Telecommunication or Cable Television Wiring.....	764058.....	1.60
Telegraph Communication System.....	767006.....	0.48
Telegraph Service.....	767006.....	0.48
Telemarketing.....	762038.....	0.46

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Telephone Answering Service	762039	0.46
Telephone Dating Service	764064	0.74
Telephone Network Operation	767006	0.48
Telephone or Telecommunication Services	767006	0.48
Telephone Receiver Installation	764058	1.60
Telephone Receiver Manufacture	715014	0.44
Telephone Receiver or System Service or Repair (at customer's premises)	764037	1.43
Telephone Receiver or System Service or Repair (in shop)	764021	0.49
Telephone System Installation – Private	764058	1.60
Telephone System Rental – Private	741013	0.91
Telephone Wake-up Service	762039	0.46
Teletyping – Telephone or Telecommunication Services	767006	0.48
Television – Post Production	763024	0.29
Television or Radio Broadcasting	763031	0.27
Television Production	763025	1.44
Television Service or Repair (in shop)	764021	0.49
Television Station	763031	0.27
Temple	766016	0.46
Temporary Office Staff Supply	762010	0.14
Tendering – Construction Management Consulting	763005	0.26
Tennis Courts	761040	1.57
Tennis School	761042	1.49
Tent Manufacture	715005	2.04
Tent Rental and Installation	721047	5.93
Tent Trailer Manufacture	712040	3.53
Tent Trailer Sales and Service	764047	2.15
Terminal – Marine Bulk	732025	3.36
Terminal – Marine Container	732026	3.36
Terminal – Railway	732033	1.66
Terra Cotta Manufacture	712005	1.78
Terrazzo Work	721054	6.58
Testing Laboratory	763018	1.53
Textile Industry Equipment (heavy) Sales, Service or Repair	764028	3.69
Textile Wholesale	742002	0.58
Theatre – Live Performance Road House	761025	0.63
Theatre – Motion Picture or Drive-in	761046	1.36
Theatre or Live Performance Production House	761011	0.63
Therapeutic Massage	766012	0.36
Therapeutic Riding	766014	0.36
Thermoforming Plastic Products	713025	2.07
Thermoplastic Resin Manufacture	713033	2.44
Thermoplastics Manufacture	713033	2.44
Threshing Services	701008	3.37
Tile (Tar or Asphalt Manufacture)	713002	1.78
Tile Manufacture (not elsewhere specified)	712005	1.78
Tile Roofing	721051	15.75
Tile Work	721054	6.58
Timber Cruising	763015	1.76
Timber Grading	763022	1.76
Tint Auto Glass	764004	2.79
Tinting Glass	715020	3.77

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Tinware Manufacture.....	712022.....	2.25
Tire Manufacture – Rubber (retreading, recapping).....	713034.....	2.50
Tire Sales and Repair.....	764006.....	2.79
Tobacco Wholesale.....	742006.....	1.71
Toilet Manufacture.....	712005.....	1.78
Toilet Service and Repair – Portable.....	764035.....	1.37
Toiletries Manufacture.....	713007.....	0.47
Toll Bridge Operation.....	761029.....	1.69
Tool and Die Making.....	712039.....	4.62
Tool Rental (hand-held).....	741016.....	1.96
Topsoil Digging or Processing.....	704001.....	2.65
Topsoil, Peat or Other Similar Gardening Material Packaging.....	712043.....	1.78
Tourist House.....	761004.....	1.69
Tourist Resort.....	761008.....	1.69
Towing – Auto.....	732006.....	3.64
Towing Mobile Homes or Boats.....	732029.....	3.64
Town Planning Board.....	753004.....	1.41
Townhouse Operation.....	761033.....	0.99
Toy Manufacture – Stuffed.....	715011.....	2.04
Toy Manufacture – Wood.....	714039.....	3.37
Trade School.....	765001.....	0.19
Trade Show – Organizing or Conducting.....	761027.....	0.63
Trade Union.....	762041.....	0.62
Traffic Control.....	723009.....	4.39
Trail Maintenance.....	761049.....	0.99
Trailer or Truck Body Manufacture (not elsewhere specified).....	712040.....	3.53
Trailer Rental or Leasing.....	764047.....	2.15
Trailer Sales or Service.....	764003.....	1.08
Trailer Service or Repair Only.....	764006.....	2.79
Training Wall to Deflect Water – Construction.....	722007.....	16.01
Tramway Operation.....	761038.....	2.66
Transformer Manufacture, Installation, Service, or Repair.....	712009.....	1.47
Translating or Interpreting Services.....	762040.....	0.19
Transmission Line (Installation, Service, or Repair).....	721046.....	5.21
Transmission Repair Shop, Auto.....	764006.....	2.79
Transmission Tower Erection, Installation, Service, or Repair.....	721006.....	5.21
Trap Fishing.....	702007.....	5.89
Trapping (as a business).....	701015.....	3.37
Trauma Care – Acute Care.....	766001.....	1.15
Travel Agency.....	761044.....	0.15
Travelling Wood Saw.....	714016.....	4.89
Trawl Fishing.....	702009.....	5.89
Tree Falling (mechanized).....	703014.....	9.45
Tree Falling and Bucking (manual).....	703013.....	9.45
Tree Nursery.....	701018.....	2.16
Tree Pest Surveys.....	763015.....	1.76
Tree Planting.....	703016.....	3.21
Tree Surveys.....	763015.....	1.76
Tree Thinning and Spacing (chemical).....	703001.....	6.41
Tree Thinning and Spacing (manual).....	703002.....	6.43
Tree Topping or Other Related Services.....	764062.....	12.63

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Troll Fishing	702006	5.89
Trophy Manufacture or Assembly.....	715022	0.44
Trophy Sales and Repair.....	741015	0.44
Truck Manufacture.....	712001	1.76
Truck or Trailer Inspection	764006	2.79
Truck or Trailer Manufacture (not elsewhere specified).....	712040	3.53
Truck Rental (without driver).....	741006	1.06
Truck Sales or Service.....	764003	1.08
Truck Service or Repair	764006	2.79
Trucking – Dump Truck.....	732013	3.63
Trucking – Flat Deck, Container or Tanker	732019	7.28
Trucking – Liquid, Livestock or Lumber	732019	7.28
Trucking – Logs	732044	5.28
Trucking – Upstream	732019	7.28
Trunk Manufacture	715025	2.04
Truss Manufacture – Wood.....	714040	3.67
Tub Manufacture – Wood.....	714038	3.37
Tugboat Service	732008	6.26
Tungsten (Sintering).....	712028	2.25
Tunneling.....	722008	15.99
Turf Nursery	701024	2.78
Turkish Bath.....	761021	0.63
Tutoring Centre.....	765006	0.22
Tutoring Service.....	765006	0.22
Twine Manufacture.....	715010	2.04
Typesetting.....	714020	1.47
Typewriter Manufacture – Electric.....	715014	0.44
Typewriter Rental – Electric.....	741013	0.91
Typewriter Service or Repair (at customer's premises).....	764037	1.43
Typewriter Service or Repair (in shop).....	764021	0.49

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U-Brew.....	741022	0.91
U-Drive Service.....	741006	1.06
Ultralite Instruction	732015	3.62
Umbrella Manufacture – Canvas or Nylon.....	715005	2.04
Underground Coal Mining.....	704013	6.21
Underground Metal or Mineral Mining	704013	6.21
Underwater Blasting and Burning	764015	2.79
Underwater Construction and Demolition.....	764015	2.79
Underwater Photography	764015	2.79
Underwater Services.....	764015	2.79
Underwater Surveying	764015	2.79
Underwriting	762021	0.24
Uniform and Linen Supply.....	764016	3.69
Union.....	762041	0.62
University.....	765007	0.22
Upholstering Furniture – Automobiles.....	714026	3.37
Upholstery Cleaning Using Portable Equipment	764011	3.90
Upholstery Repair	764011	3.90

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Urology – Private Medical Practice	766015	0.28
Used Car Sales (no service)	741003	1.42
Utility Trailer Manufacture	712040	3.53
Utility Trailer Sales and Service.....	764003	1.08

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Vacation Resort.....	761008	1.69
Vacation Timeshare Operation	761055	0.90
Vacuum Cleaner Manufacture	715014	0.44
Vacuum Cleaner Rental.....	741013	0.91
Vacuum Cleaner Service or Repair – Electric (in shop).....	764021	0.49
Valet Parking	761029	1.69
Van Conversion to Camper Units.....	764007	2.79
Varnish Manufacture	713020	2.44
Vegetable Canning, Bottling or Processing	711013	3.58
Vegetable Canning, Packing or Packaging	764026	2.09
Vegetable Drink Manufacture	711018	2.65
Vegetable Farming.....	701025	2.78
Vegetable or Fruit Drink Manufacture	711018	2.65
Vegetable Product Manufacture (not elsewhere specified)	711013	3.58
Vegetation Surveys	763015	1.76
Vehicle Inspection.....	764006	2.79
Vehicle Recovery.....	732006	3.64
Vehicle Rustproofing	764010	2.60
Vending Machine Distribution	764055	1.43
Veneer Manufacture	714027	2.46
Venetian Blind Cleaning	764009	1.57
Venetian Blind Manufacture.....	715003	2.04
Vent Installation or Repair	721043	3.89
Venture Capital Investment	762042	0.08
Vertical Reference Operations	732042	3.63
Veterinary Hospital or Veterinary Services.....	763032	1.57
Viaduct Construction	722001	8.87
Vial Manufacture – Glass.....	715019	3.77
Victim Counselling.....	766007	0.74
Video Arcade	761002	1.36
Video Distribution.....	742004	0.92
Video Equipment Service or Repair (in shop)	764021	0.49
Video Game, Pinball or Arcade Machine Distribution or Service	764055	1.43
Video or Audio Duplicating	763008	0.46
Video Production.....	763025	1.44
Video Rental	741013	0.91
Vineyard.....	701026	3.37
Vinyl Resin Manufacture	713033	2.44
Vinyl Window Manufacture.....	715032	3.77
Virus Detection – Medical Diagnostic Laboratory	763023	0.33
Vitamin Manufacture.....	713008	0.47
Vitamins Wholesale.....	742003	0.60
Vocational Rehabilitation.....	766010	1.06
Vocational School.....	765001	0.19
Volunteer Fire Brigade.....	753004	1.41

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Waferboard Manufacture.....	714012	2.46
Wagon Rides.....	761013	1.57
Walk-in Clinic – Private Medical Practice	766015	0.28
Walking Tours.....	761013	1.57
Wallpapering	721041	5.21
Warehouse – Mini.....	761047	0.99
Warehouse (not elsewhere specified)	731005	3.26
Warehouse – Public	731005	3.26
Warehouse – Refrigerated.....	731001	3.43
Washing Machine Installation, Service or Repair	764037	1.43
Washing Machine Manufacture	712018	1.47
Washing Machine or Dryer Distribution (coin-operated).....	764056	1.43
Washing Machine Rental.....	741013	0.91
Waste Removal, Septic Tank, Sewer or Sewage Disposal System Services.....	764048	2.66
Waste Spillage Cleanup, Marine Pollution Control	764039	2.79
Waste Treatment, Septic Tank, Sewer or Sewage Disposal System Services.....	764048	2.66
Watch or Clock Manufacture	715007	0.44
Watch or Trophy Sales and Repair	741015	0.44
Water Board – Municipal	753004	1.41
Water Bombing – Aerial, Fixed Wing.....	732015	3.62
Water Bombing – Helicopter.....	732042	3.63
Water Bottling.....	711018	2.65
Water Taxi Service.....	732038	1.37
Water Testing.....	763018	1.53
Water Treatment System Operation	753004	1.41
Water Well Digging or Drilling.....	721056	4.20
Water Wholesale.....	742006	1.71
Waterbed Mattress Manufacture.....	713030	1.78
Waterproof Roofing Fabric Manufacture.....	713002	1.78
Waterproofing	721016	5.19
Waterproofing Agent Manufacture.....	713020	2.44
Waterslide Park.....	761001	1.36
Waterway Dredging, Expansion or Cleaning.....	721017	4.20
Waterworks or Water Treatment Plant Construction.....	721028	5.91
Waterworks or Water Treatment Plant or System Operation	753004	1.41
Wax Museum.....	761039	0.53
Wax Product Manufacture (not elsewhere specified)	713004	0.47
Weather Forecasting, Scientific Research Laboratory	763030	0.33
Weather Stations.....	763030	0.33
Weaving Mill.....	715016	2.04
Web Site Development	763007	0.10
Wedding Ceremonies – Religious Organization	766016	0.46
Wedding Hall Operation	761015	0.99
Weed Control.....	764061	2.91
Weed Control Product Manufacture (not elsewhere specified).....	713005	1.47
Weigh Scale Operations	732009	1.66
Welding Services.....	721057	5.21
Well Digging or Drilling – Water.....	721056	4.20
Well Drilling – Oil or Gas.....	704002	2.78
Well Drilling – Oil or Gas (servicing by means of service rigs).....	704004	2.78

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Well Drilling – Oil or Gas (servicing by means other than service rigs).....	704003	2.78
Well Maintenance, Obstruction Removal or Downhole Component Replacement	704004	2.78
Well Maintenance, Perforating Rig Anchoring	704003	2.78
Whale Watching Tours	761050	1.60
Wharf Construction or Repair.....	722003	5.54
Wharf Operation – Marine Bulk Terminal	732025	3.36
Wharf Operation – Marine Container Terminal	732026	3.36
Wharf Operations – General	732020	3.36
Wheelchair Manufacture – Aluminum	712028	2.25
Wheelchair Sport Program.....	766007	0.74
White Mushroom Farming.....	701016	2.78
Wholesale – Beauty Supplies, Drugs or Vitamins	742003	0.60
Wholesale – Books	742015	0.92
Wholesale – Chemicals, Propane Gas or Insecticides	742001	0.60
Wholesale – Clothing, Linen or Other Textiles	742002	0.58
Wholesale – Dry Animal Feed or Supplements.....	742007	0.92
Wholesale – Fish.....	742005	1.67
Wholesale – Food, Beverages or Tobacco.....	742006	1.71
Wholesale – Garden Supplies	742015	0.92
Wholesale – Hand Tools or Metal Products.....	742012	0.92
Wholesale – Hardware, Electrical, Heating or Plumbing Supplies or Packaged Builders' Supplies	742012	0.92
Wholesale – Hay or Seed	742007	0.92
Wholesale – Household Furnishings.....	742015	0.92
Wholesale – Jewellery.....	742015	0.92
Wholesale – Light Equipment, Machinery or Parts or Electronic Equipment	742008	0.59
Wholesale – Logs.....	742009	1.96
Wholesale – Lumber, Plywood or Bulk Builders' Supplies.....	742010	1.96
Wholesale – Medical or Dental Supplies.....	742011	0.60
Wholesale – Packaged Petroleum Products	742013	0.60
Wholesale – Plastic	742015	0.92
Wholesale – Sporting Goods.....	742015	0.92
Wholesale – Steel or Metal.....	742014	2.51
Wholesale (no stock of goods).....	762005	0.32
Wholesale (not elsewhere specified)	742015	0.92
Wholesale Meats (no cutting or processing).....	742006	1.71
Wholesale Raw Hides	742002	0.58
Wild Plant Harvesting.....	701027	3.37
Wilderness Survival Training	761028	1.49
Wildlife Conservation.....	762018	0.19
Wildlife Rehabilitation or Relocation	763002	1.57
Will Endowment Investigation	762035	0.17
Window Blind Manufacture	715003	2.04
Window Cleaning.....	764057	5.87
Window Glass Repair or Replacement.....	715020	3.77
Window Installation.....	715020	3.77
Window Lineals Manufacture	713028	2.01
Window Manufacture – Aluminum	712024	2.51
Window Manufacture – Wood	714041	2.46
Window Sign Painting	715009	2.25

Classification Unit Description	Classification Unit Code	Base Rate for 2006
Window Washing, Hiring Workers for Own Home Maintenance.....	764059.....	0.99
Wine Making Shop – Retail.....	741022.....	0.91
Wine Manufacture (mass production – non-retail).....	711002.....	2.03
Wine Tasting Club.....	761020.....	1.57
Winter Games – Organizing or Conducting.....	761027.....	0.63
Wire Communications.....	767006.....	0.48
Wire Extruding.....	712041.....	3.46
Wire, Wire Fence or Other Wire Product Manufacture (not elsewhere specified).....	712041.....	3.46
Wireless Communications.....	767006.....	0.48
Women's Centre.....	766007.....	0.74
Wood Chip Mill.....	714028.....	4.89
Wood Filler Manufacture.....	713020.....	2.44
Wood Frame Construction or Renovation Work.....	721027.....	5.72
Wood Kiln.....	714004.....	3.96
Wood Preserving.....	714030.....	3.58
Wood Yard Operation.....	741010.....	1.70
Wooden Box, Crate, Pallet or Lath Manufacture.....	714031.....	8.32
Wooden Component Manufacture (not elsewhere specified).....	714032.....	5.61
Wooden Fence or Gate Manufacture.....	714033.....	8.32
Wooden Furniture Manufacture.....	714034.....	3.37
Woodworking Shop.....	714042.....	3.72
Word Processing.....	762015.....	0.14
Writing Contract – Construction Management Consulting.....	763005.....	0.26
Writing, Publishing or Map Production (no printing).....	762043.....	0.46

X

X-ray Clinic – Private Medical Practice.....	766015.....	0.28
X-ray Equipment Installation, Service or Repair.....	764037.....	1.43
X-ray Equipment Manufacture.....	715014.....	0.44
X-ray Equipment Rental.....	741016.....	1.96
X-ray Laboratory.....	763023.....	0.33
X-ray Testing – Industrial, Electrical Corrosion Control.....	763013.....	1.53
X-ray Testing – Industrial Testing.....	763018.....	1.53

Y

Yacht Manufacture.....	715034.....	3.72
Yachts – Retail Sales.....	764045.....	2.15
Yard Maintenance.....	764061.....	2.91
Yoga Instruction.....	761042.....	1.49
Yogurt Manufacture.....	711015.....	4.51
Youth Counselling.....	766007.....	0.74

Z

Zoo.....	761032.....	1.57
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INDUSTRY RATES BY SECTOR

2006



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

70 – PRIMARY RESOURCES SECTOR

7010 – Agriculture Subsector

701001	.....Artificial Insemination or Animal Breeding	3.37
701002	.....Apiary.....	3.37
701003	.....Berry Farming.....	3.37
701004	.....Composting	2.78
701005	.....Dairy Farming.....	3.37
701006	.....Egg Farming	3.37
701007	.....Exotic Poultry Farming	3.37
701008	.....Farm Labour Supply or Farm Services	3.37
701009	.....Feed Lot or Stockyard	6.43
701010	.....Fur Bearing Animal Farming.....	3.37
701011	.....Grain Farming.....	2.78
701012	.....Greenhouse.....	2.16
701013	.....Hay or Seed Farming	2.78
701014	.....Hog Farming	3.37
701015	.....Hunting or Trapping	3.37
701016	.....White Mushroom Farming.....	2.78
701017	.....Orchard	3.37
701018	.....Ornamental Nursery.....	2.16
701019	.....Poultry Catching	3.37
701020	.....Poultry Farming	3.37
701021	.....Poultry Hatchery	3.37
701022	.....Ranch	6.43
701023	.....Riding Academy or Boarding or Breeding or Raising Horses.....	6.43
701024	.....Sod or Turf Nursery.....	2.78
701025	.....Vegetable Farming	2.78
701026	.....Vineyard	3.37
701027	.....Wild Plant Harvesting	3.37

7020 – Fishing Subsector

702001	.....Fin Fish Farming	3.57
702002	.....Fish Hatchery.....	3.57
702004	.....Shellfish Farming	3.57
702005	.....Dive Fishing.....	5.89
702006	.....Gillnet and Troll Fishing.....	5.89
702007	.....Longline and Trap Fishing.....	5.89
702008	.....Seine Fishing	5.89
702009	.....Trawl Fishing	5.89
702010	.....Fish Packing and Hand Picking	5.89

7030 – Forestry Subsector

703001	.....Chemical Brushing and Weeding or Chemical Tree Thinning or Spacing.....	6.41
703002	.....Brushing and Weeding or Tree Thinning or Spacing (not elsewhere specified).....	6.43
703003	.....Cable or Hi-Lead Logging.....	9.45
703004	.....Dry Land Sort.....	9.34

703005.....	Forest Fire Fighting.....	6.41
703006.....	Ground Skidding, Horse Logging, or Log Loading.....	9.45
703008.....	Integrated Forest Management.....	9.45
703009.....	Log Booming.....	9.34
703011.....	Log Processing.....	9.45
703012.....	Logging Road Construction or Maintenance.....	9.34
703013.....	Manual Tree Falling and Bucking.....	9.45
703014.....	Mechanized Tree Falling.....	9.45
703015.....	Shake Block Cutting.....	9.34
703016.....	Tree Planting or Cone Picking.....	3.21
703018.....	Marine Log Salvage.....	11.22
703019.....	Helicopter Logging.....	9.24

7040 – Oil and Gas or Mineral Resources Subsector

704001.....	Clay, Peat, Soil, or Topsoil Digging or Processing.....	2.65
704002.....	Oil or Gas Drilling.....	2.78
704003.....	Oil or Gas Field Servicing (by means other than service rigs).....	2.78
704004.....	Oil or Gas Well Servicing (by means of service rigs).....	2.78
704005.....	Open Pit Coal Mining.....	3.24
704006.....	Open Pit Metal or Mineral Mining.....	3.02
704007.....	Placer Mining.....	3.05
704008.....	Quarry.....	2.64
704009.....	Seismic Exploration.....	2.78
704010.....	Diamond Drilling, Seismic Drilling, or Shot Hole Drilling.....	6.43
704011.....	Stone Crushing.....	2.64
704013.....	Underground Mining.....	6.21
704015.....	Geological, Geophysical, or Geochemical Field Work.....	2.78
704016.....	Oil and Gas or Mineral Exploration, or Prospecting.....	2.78

71 – MANUFACTURING SECTOR

7110 – Food and Beverage Products Subsector

711001.....	Abattoir.....	3.58
711002.....	Alcoholic Beverage Manufacture.....	2.03
711003.....	Animal Feed or Supplement Manufacture or Packaging.....	2.41
711004.....	Baked Goods Manufacture.....	3.53
711005.....	Butter, Cheese, or Ice Cream Manufacture.....	4.51
711006.....	Candy or Chocolate Manufacture.....	1.01
711007.....	Cereal, Biscuit, Taco or Rice Product, Pasta, or Other Dry Food Product Manufacture (not elsewhere specified).....	3.53
711008.....	Coffee, Tea, Herb, or Spice Packaging or Manufacture.....	1.66
711009.....	Fish Canning.....	2.93
711010.....	Fish Processing or Fish Reduction.....	2.93
711011.....	Flour Mill or Rice Mill.....	1.72
711012.....	Food Product Manufacture (not elsewhere specified).....	2.46
711013.....	Fruit or Vegetable Canning, Bottling, or Processing or Fruit or Vegetable Product Manufacture.....	3.58
711014.....	Ice Manufacture.....	2.65

711015.....	Liquid Dairy Product Manufacture	4.51
711016.....	Meat Canning or Canned Meat Product Manufacture	3.58
711017.....	Meat Cutting, Packing, or Processing	3.58
711018.....	Non-Alcoholic Beverage Manufacture or Water Bottling.....	2.65
711019.....	Poultry Processing.....	1.78
711020.....	Sausage or Sausage Casing Manufacture	5.98
711021.....	Smoked, Cured or Prepared Meat Product Manufacture (not elsewhere specified).....	5.98
711022.....	Sugar Refining and Packaging.....	1.66

**7120 – Metal and Non-Metallic Mineral
Products Subsector**

712001.....	Aircraft, Automobile, or Truck Assembly	1.76
712002.....	Auto Spring or Chain Manufacture	3.84
712003.....	Boiler, Tank, or Furnace Manufacture	2.33
712004.....	Cement Manufacture.....	1.78
712005.....	Ceramic or Terra Cotta Tile, Clay Brick, or other Ceramic or Clay Product Manufacture (not elsewhere specified).....	1.78
712006.....	Concrete Product Manufacture.....	4.89
712007.....	Control Panel Manufacture, Installation, Service, or Repair.....	1.47
712008.....	Die Casting.....	4.89
712009.....	Electrical Switchgear or Transformer Manufacture, Installation, Service, or Repair.....	1.47
712010.....	Elevator or Escalator Manufacture, Installation, Service, or Repair	2.51
712011.....	Engine or Cylinder Manufacture or Rebuilding or Automobile Part Manufacture	4.62
712012.....	Fishing Tackle Manufacture.....	1.47
712013.....	Foundry.....	4.89
712014.....	Galvanizing, Electroplating, or Protection Plating	3.01
712015.....	Gypsum Product Manufacture	1.78
712016.....	Heavy Equipment, Machinery, or Parts Manufacture or Installation (greater than 500 lbs weight).....	2.33
712017.....	Industrial Saw Blade Manufacture, Sharpening, Service, or Repair	3.01
712018.....	Light Industrial Equipment, Machinery, or Power Tool Manufacture (less than 500 lbs weight)	1.47
712019.....	Lime Kiln or Lime Manufacture	1.78
712020.....	Machine Shop.....	4.62
712021.....	Metal Bed, Furniture, or Ladder Manufacture.....	3.28
712022.....	Metal Can or Tinware Product Manufacture.....	2.25
712023.....	Metal Fastener Manufacture	3.46
712024.....	Metal Door, Screen Door, or Aluminum Window Manufacture	2.51
712025.....	Commercial Marine Vessel Manufacture, Service or Repair	5.13
712026.....	Metal Pipe or Fitting Manufacture	3.46
712027.....	Structural Metal Product Fabrication.....	6.68
712028.....	Metal Product Manufacture (not elsewhere specified).....	2.25
712029.....	Metal Railing or Gate Manufacture	3.28
712030.....	Metal Recycling.....	5.61
712031.....	Powder Coating or Metal Enamelling.....	3.01
712032.....	Precision Instrument Manufacture.....	1.47
712033.....	Ready Mix Concrete Manufacture and Delivery.....	3.58

712034	.....Sheet Metal Fabrication.....	3.53
712035	.....Smelter.....	2.07
712037	.....Stone or Marble Cutting, Dressing, Shaping, or Lettering, or Stone or Marble Product Manufacture.....	6.48
712038	.....Structural Concrete Product Manufacture.....	4.89
712039	.....Tool and Die Making.....	4.62
712040	.....Truck Body or Trailer Manufacture.....	3.53
712041	.....Wire, Cable, or Other Wire Product Manufacture (not elsewhere specified) ...	3.46
712042	.....Fuel Cell Manufacture.....	1.47
712043	.....Soil, Topsoil, Peat, or Other Similar Gardening Material Packaging.....	1.78
712044	.....Dry Dock or Marine Railway.....	5.13
712045	.....Automated Wood Processing Equipment Manufacture.....	1.78

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

713001	.....Acid, Base, Salt, Chemical, or Dye Manufacture (not elsewhere specified).....	1.47
713002	.....Asphalt or Tar Roofing Product Manufacture.....	1.78
713003	.....Battery Manufacture.....	1.47
713004	.....Candle, Polish, or Other Wax Product Manufacture.....	0.47
713005	.....Chemical Pesticide or Herbicide Manufacture.....	1.47
713006	.....Compressed or Liquefied Gas Manufacture.....	2.46
713007	.....Cosmetic Product or Beauty Aid Manufacture.....	0.47
713008	.....Drug, Vitamin, or Pharmaceutical Manufacture.....	0.47
713009	.....Explosives, Fireworks, or Munitions Manufacture.....	1.47
713010	.....Fertilizer Manufacture.....	1.47
713011	.....Fibreglass or Cultured Marble Product or Acrylic Household Fixture Manufacture.....	2.51
713012	.....Fiberglass Insulation Manufacture.....	2.51
713013	.....Foam Product Manufacture.....	2.46
713015	.....Glue or Adhesive Manufacture.....	2.44
713016	.....Industrial Rubber Belt Manufacture, Installation, Service, or Repair.....	5.98
713017	.....Ink Manufacture.....	0.47
713018	.....Oil or Gas Production.....	1.23
713020	.....Paint, Putty, Stain, Sealant, Wood Filler, Varnish, or Waterproofing Agent Manufacture.....	2.44
713021	.....Petrochemical Manufacture.....	1.47
713022	.....Plastic Colour Concentrate Manufacture.....	0.47
713023	.....Plastic Film Extrusion and Flexible Packaging Manufacture.....	3.40
713024	.....Plastic or Rubber Recycling.....	5.98
713025	.....Plastic Product Manufacture (by thermoforming, injection moulding, or other moulding processes (not elsewhere specified).....	2.07
713026	.....Plastic Product Manufacture (by blow moulding).....	2.50
713027	.....Plastic Product Manufacture (by rotational moulding or liquid moulding)....	2.50
713028	.....Plastic Product Manufacture (by profile extrusion).....	2.01
713029	.....Post Extrusion Fabrication of Plastic Products.....	2.04
713030	.....Rubber Mat, Mattress, or Life Raft Manufacture.....	1.78
713031	.....Small Rubber or Plastic Product Manufacture.....	1.78
713032	.....Soap, Bleach, or Cleaning Compound Manufacture.....	1.47
713033	.....Synthetic Resin Compound Manufacture.....	2.44
713034	.....Tire Retreading or Recapping.....	2.50
713036	.....Oil Refining or Recycling.....	1.23

7140 – Wood and Paper Products Subsector

714001	.....Cardboard or Paper Container Manufacture	1.78
714002	.....Chemical Pulp and Paper Mill.....	2.05
714004	.....Custom Wood Kiln.....	3.96
714006	.....Envelope Manufacture	1.78
714007	.....Flush Door Manufacture.....	2.46
714008	.....Furniture Refinishing or Restoration	3.37
714009	.....Laminated Wood Structural Support Product Manufacture	2.46
714010	.....Mechanical Pulp and Paper Mill.....	2.08
714012	.....Oriented Strand Board Manufacture.....	2.46
714013	.....Paper Product Manufacture (not elsewhere specified)	1.78
714014	.....Paper Recycling or Cellulose Insulation Manufacture.....	2.04
714015	.....Planing Mill	4.27
714016	.....Portable Wood Mill.....	4.89
714017	.....Pre-Hung Door Assembly.....	2.46
714018	.....Prefabricated Log Home Kit Manufacture.....	5.95
714019	.....Pressed Board Manufacture (not elsewhere specified)	2.07
714020	.....Printing	1.47
714022	.....Sawmill	3.97
714023	.....Shake or Shingle Mill.....	12.61
714024	.....Stationery Manufacture	1.78
714025	.....Stile and Rail Door Manufacture	2.64
714026	.....Upholstering.....	3.37
714027	.....Veneer or Plywood Manufacture	2.46
714028	.....Wood Chip Mill.....	4.89
714030	.....Wood Preserving	3.58
714031	.....Wooden Box, Crate, Pallet, or Lath Manufacture.....	8.32
714032	.....Wooden Component Manufacture (not elsewhere specified).....	5.61
714033	.....Wooden Fence or Gate Manufacture.....	8.32
714034	.....Wooden Furniture Manufacture.....	3.37
714035	.....Wooden Moulding Manufacture	3.84
714036	.....Wooden Musical Instrument Manufacture	3.37
714037	.....Wooden Post or Pole Manufacture.....	3.58
714038	.....Wooden Product Manufacture (not elsewhere specified).....	3.37
714039	.....Wooden Toy Manufacture	3.37
714040	.....Wooden Truss Manufacture	3.67
714041	.....Wood Window Manufacture	2.46
714042	.....Woodworking or Carpentry Shop	3.72
714043	.....Coffin or Casket Manufacture.....	3.37

**7150 – Other Products Subsector
(not elsewhere specified)**

715001	.....Art, Craft, or Ornament Manufacture.....	0.44
715002	.....Awning or Awning Sign Manufacture.....	2.04
715003	.....Blind or Drapery Track Manufacture	2.04
715004	.....Brush, Broom, or Mop Manufacture	2.04
715005	.....Canvas or Nylon Product Manufacture (not elsewhere specified).....	2.04
715006	.....Carpet or Rug Manufacture.....	2.04
715007	.....Clock or Watch Manufacture	0.44

715008	.....Clothing, Clothing Accessory, or Other Cloth Product Manufacture (not elsewhere specified).....	0.47
715009	.....Commercial Sign Manufacture	2.25
715010	.....Cord, Rope, or Net Manufacture	2.04
715011	.....Cushion or Stuffed Toy Manufacture	2.04
715012	.....Custom Tailoring.....	0.47
715013	.....Drapery Manufacture	0.47
715014	.....Electric or Electronic Product or Component Manufacture (not elsewhere specified).....	0.44
715015	.....Eyewear Manufacture.....	0.44
715016	.....Fabric Manufacture	2.04
715017	.....Footwear Manufacture	2.04
715018	.....Fur Product Manufacture.....	2.04
715019	.....Glass Recycling or Glass Brick, Bottle, or Other Container Manufacture.....	3.77
715020	.....Glass Shop, Window Installation, or Window Glass Repair or Replacement ...	3.77
715021	.....Illuminated or Electronic Sign Manufacture.....	2.25
715022	.....Jewellery or Trophy Manufacture	0.44
715023	.....Leather Product Manufacture	2.04
715024	.....Lighting Fixture Manufacture.....	2.04
715025	.....Luggage Manufacture or Repair	2.04
715026	.....Mattress Manufacture	5.76
715028	.....Orthotics or Prosthetics Manufacture, Sales, Service, or Repair	0.44
715029	.....Shoe Repair Shop or Leather Goods Repair	2.04
715030	.....Tannery	2.04
715031	.....Taxidermy.....	2.04
715032	.....Vinyl Window Manufacture	3.77
715033	.....Modular or Prefabricated Building Manufacture (not elsewhere specified)...	5.98
715034	.....Marine Pleasure Craft Manufacture	3.72
715035	.....Gasket or Filter Manufacture.....	2.04

72 – CONSTRUCTION SECTOR

7210 – General Construction Subsector

721001	.....Asbestos Abatement.....	6.13
721003	.....Blasting or Avalanche Control	4.22
721005	.....Building Demolition.....	5.74
721006	.....Cellular, Microwave, Radar, or Transmission Tower Erection, Installation, Service, or Repair	5.21
721008	.....Commercial Refrigeration or Commercial Air Conditioning Work	4.23
721009	.....Concrete Cutting or Coring.....	6.00
721010	.....Concrete Placing, Finishing, Surfacing, or Repair.....	6.02
721011	.....Concrete Pumping	6.00
721012	.....Concrete Reinforcing	12.45
721013	.....Construction Labour Supply or General Labour Supply (not elsewhere specified).....	7.71
721014	.....Crane Operation.....	5.21
721015	.....Deck, Railing, or Fence Installation	5.19
721016	.....Decking Application or Waterproofing.....	5.19
721017	.....Dredging	4.20
721018	.....Drywalling or Acoustic Board Installation.....	6.02

721019	.....Electrical Work	2.18
721020	.....Pre-engineered Steel Building Construction	7.28
721021	.....Finishing Carpentry.....	6.13
721022	.....Fire and Flood Restoration.....	5.91
721023	.....Floor Covering Installation (not elsewhere specified).....	5.19
721024	.....Framing or Residential Forming	10.86
721026	.....Hardwood Floor Laying or Refinishing.....	5.19
721027	.....House or Other Wood Frame Construction or Renovation Work.....	5.72
721028	.....Industrial, Commercial, Institutional, or Highrise Residential Construction.....	5.91
721029	.....Insulation Work or Fireproofing.....	7.02
721030	.....Interior Decorating.....	5.19
721031	.....Land Clearing, Excavation, or Site Surface Preparation.....	4.20
721033	.....Lathing.....	8.48
721035	.....Log Home Construction	5.74
721036	.....Low Slope Roofing.....	10.86
721037	.....Masonry.....	8.48
721038	.....Oil or Gas Pipeline Construction or Repair.....	4.30
721040	.....Overhead Door Installation	6.31
721041	.....Painting or Wallpapering.....	5.21
721042	.....Plastering or Stucco Work.....	8.48
721043	.....Plumbing, Heating, Vent, Residential Air Conditioning, or Central Vacuum System Installation or Repair.....	3.89
721044	.....Pool, Spa, or Hot Tub Installation or Structural Repair.....	5.72
721046	.....Power Pole, Powerline, or Transmission Line Installation, Service, or Repair.....	5.21
721047	.....Scaffolding, Tent, Staging, or Display Booth Rental and Installation	5.93
721049	.....Siding, Awning, or Gutter Installation, Service, or Repair.....	7.98
721050	.....Sign Installation, Service, or Repair.....	5.21
721051	.....Steep Slope Roofing.....	15.75
721052	.....Structural Concrete Forming.....	8.46
721053	.....Commercial Tank or Boiler Installation or Removal.....	7.28
721054	.....Tile Work or Terrazzo Laying	6.58
721056	.....Water Well, Foundational, or Directional Drilling.....	4.20
721057	.....Welding Services or Ornamental Metal Installation	5.21
721058	.....Mechanical Insulation.....	6.15

7220 – Heavy Construction Subsector

722001	.....Bridge, Overpass, or Viaduct Construction or Repair.....	8.87
722002	.....House Raising or Structural Moving of Buildings or Heavy Equipment.....	4.47
722003	.....Pier, Wharf, or Dry Dock Construction or Repair	5.54
722004	.....Pile Driving	5.52
722005	.....Steel Frame Erection or Structural Repair of Steel Frames	16.01
722006	.....Steel Frame Painting, Bridge Painting, or Bridge Cleaning.....	8.87
722007	.....Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway, or Jetty Construction or Repair	16.01
722008	.....Tunnelling.....	15.99

7230 – Road Construction or Maintenance Subsector

723002	.....Highway Maintenance (routine maintenance of all aspects of a specific section of highway).....	4.39
723003	.....Highway, Road, or Parking Lot Painting.....	4.39
723004	.....Paving Services or Asphalt Manufacture	4.39

723005.....	Railway Construction, Maintenance, or Demolition	5.87
723006.....	Road Construction (not elsewhere specified)	5.89
723007.....	Snow or Ice Removal.....	4.39
723008.....	Street Cleaning.....	4.39
723009.....	Traffic Control	4.39
723010.....	Earth and Rock Filled Structure Construction.....	5.87

73 – TRANSPORTATION AND WAREHOUSING SECTOR

7310 – Warehousing Subsector

731001.....	Cold Storage Plant	3.43
731002.....	Grain Elevator Operation.....	3.61
731004.....	Recycling Depot	3.63
731005.....	Warehouse Operation	3.26

7320 – Transportation and Related Services Subsector

732002.....	Aircraft Fueling.....	5.44
732003.....	Aircraft Handling.....	5.44
732004.....	Airport.....	0.97
732005.....	Armoured Car Service.....	1.63
732006.....	Auto Towing	3.64
732007.....	Aviation or Flying School.....	3.61
732008.....	Barge, Tug, or Other Water Transport of Goods (not elsewhere specified).....	6.26
732009.....	Bus Line or Chartered Bus Tours.....	1.66
732011.....	Courier Services.....	3.60
732012.....	Distribution Centre.....	4.51
732013.....	Dump Truck Operation.....	3.63
732014.....	Ferry Service	1.37
732015.....	Fixed Wing Aerial Work or Other Specialty Air Operations (not elsewhere specified).....	3.62
732016.....	Fixed Wing Visual Flight Rule Operation.....	3.61
732017.....	Fixed Wing Instrument Flight Rule Operation.....	0.95
732018.....	Garbage, Debris, Industrial Waste, or Recyclable Material Removal.....	8.72
732019.....	General Trucking (not elsewhere specified)	7.28
732020.....	General Wharf Operations	3.36
732021.....	Helicopter Visual Flight Rule Operation	3.61
732022.....	Limousine, Chauffeur, or Handydart Services.....	3.60
732023.....	Loading or Unloading Goods (not elsewhere specified).....	3.36
732024.....	Log Towing	6.16
732025.....	Marine Bulk Terminal.....	3.36
732026.....	Marine Container Terminal	3.36
732027.....	Marine Piloting.....	0.96
732029.....	Mobile Home or Boat Towing	3.64
732030.....	Moving and Storage.....	7.28
732031.....	Newspaper, Magazine, or Flyer Distribution or Contract Mail Delivery.....	3.60
732032.....	Pilot Car or Auto Delivery Services.....	3.60
732033.....	Railway	1.66
732034.....	Ship Docking.....	6.15
732036.....	Stevedoring.....	3.36

732037	Taxi Service	5.46
732038	Water Taxi or Crew Transport	1.37
732040	Harbour Commission or Port Authority	0.98
732041	Helicopter Instrument Flight Rule Operation	0.95
732042	Helicopter Aerial Work (not elsewhere specified)	3.63
732044	Log Hauling	5.28
732045	Fuel Storage Tank Operation and Fuel Distribution	2.32

74 – TRADE SECTOR

7410 – Retail Subsector

741001	Aircraft and Aircraft Equipment Sales and Leasing	1.42
741002	Auctioning Services	0.91
741003	Auto Sales (no service)	1.42
741004	Bicycle Shop or Sports Equipment Rental	0.91
741005	Butcher Shop	1.96
741006	Car or Truck Rental	1.06
741008	Department Store	1.06
741009	Eyewear Sales or Repair	0.44
741010	Firewood Yard	1.70
741011	Garden or Landscaping Supply	1.70
741012	Gas Bar	1.06
741013	General Retail (not elsewhere specified)	0.91
741014	Home Improvement Centre	1.94
741015	Jewellery, Clock, Watch, or Trophy Sales and Repair or Key Cutting	0.44
741016	Light Industrial Equipment, Machinery, or Power Tool Rental (less than 500 lbs weight)	1.96
741017	Mobile Home Sales or Installation	0.91
741018	Music Shop	0.44
741019	Party Supply	0.91
741020	Retail Art Gallery and Picture Framing	0.44
741021	Retail Bakery or Delicatessen	1.96
741022	Retail Brewing or Wine Making Shop	0.91
741024	Satellite TV Dish Sales, Service, or Installation	0.91
741025	Supermarket	1.23
741026	Retail Confectionery	1.01
741027	Auto Parts Supply	0.91

7420 – Wholesale Subsector

742001	Chemical Wholesale	0.60
742002	Clothing, Linen, or Other Textile Wholesale	0.58
742003	Drug, Vitamin, Pharmaceutical, or Beauty Aid Wholesale	0.60
742004	Film Distribution	0.92
742005	Fish Wholesale	1.67
742006	Food, Beverage, or Tobacco Product Wholesale	1.71
742007	Hay, Seed, Dry Animal Feed, or Other Similar Farm Product Wholesale	0.92
742008	Electronic Equipment or Light Equipment, Machinery, or Parts Wholesale (less than 500 lbs weight)	0.59
742009	Log Wholesale Trading	1.96

742010.....	Lumber, Plywood, Gyproc, Brick, or Other Similar Building Material Wholesale	1.96
742011	Medical or Dental Supplies Wholesale.....	0.60
742012.....	Electrical, Plumbing or Heating Supplies, or Packaged Building Supplies, Hardware, or Other Metal Product Wholesale.....	0.92
742013.....	Packaged Petroleum Product Wholesale.....	0.60
742014.....	Steel or Metal Wholesale (primary form).....	2.51
742015.....	Wholesale (not elsewhere specified).....	0.92

75 – PUBLIC SECTOR

7530 – Public Administration Subsector

753001	EI Job Creation	0.87
753002.....	Indian Band and Related Operations	1.17
753003.....	Law Enforcement	1.25
753004.....	Local Government and Related Operations	1.41

76 – SERVICE SECTOR

7610 – Accommodation, Food and Leisure Services Subsector

761001.....	Amusement Facility (not elsewhere specified)	1.36
761002	Arcade.....	1.36
761003	Auto Race Course	1.57
761004	Bed and Breakfast	1.69
761005	Billiard or Pool Hall.....	1.36
761007	Bowling Centre.....	1.36
761008	Cabin, Cottage, Lodge, Resort, or Other Overnight Rental Accommodation (not elsewhere specified)	1.69
761009	Campground	0.99
761010.....	Circus, Carnival, Rodeo, or Mechanical Amusement Ride.....	1.57
761011	Live Performance Production House.....	0.63
761012.....	Fitness Centre, Gym, or Health Centre	1.17
761013.....	Guided Tour (not elsewhere specified)	1.57
761014.....	Hair Styling Establishment or Esthetic Services.....	0.63
761015.....	Hall Rental.....	0.99
761016.....	Horse Race Course.....	1.57
761017.....	Hotel.....	1.69
761018.....	Industrial Catering	2.66
761019.....	Catering Services (not elsewhere specified).....	1.60
761020	Organizing a Leisure, Social, or Sport Club	1.57
761021.....	Massage Parlour, Steam Bath, or Escort Services	0.63
761023	Mobile Catering	1.60
761024	Motel	1.69
761025	Live Performance Road House	0.63
761026	Organizing or Operating a Private Camp	1.69
761027	Organizing or Conducting Special Events (not elsewhere specified).....	0.63

Classification Unit Code	Classification Unit Description	Base Rate for 2006
761028	Outdoor Sport Tour	1.49
761029	Parking Lot or Valet Parking	1.69
761030	Performing Arts	0.63
761031	Golf Course, Driving Range, Pitch and Putt, or Lawn Bowling Facility	1.05
761032	Private Park, Garden, or Zoo	1.57
761033	Property Management, Building Rental, or Mobile Home Parks and Strata Corporations	0.99
761034	Pub, Bar, Night Club, or Lounge	0.91
761035	Restaurant or Other Dining Establishment	0.91
761037	Rooming House or Hostel	1.69
761038	Ski Hill or Gondola Ride	2.66
761039	Public Art Gallery, Museum, or Other Special Interest Building Operation or Related Services	0.53
761040	Sports and Entertainment Facility	1.57
761041	Sports Administration	0.53
761042	Sports Instruction School	1.49
761043	Tanning Salon	0.63
761044	Travel Agency or Accommodation Registry	0.15
761045	Coffee Shops, Ice Cream Parlours, or Other Food Concessions (not elsewhere specified)	0.70
761046	Movie Theatre or Drive-In Theatre	1.36
761047	Mini Storage	0.99
761049	Park, Campground or Trail Maintenance	0.99
761050	Chartered Boat Tours	1.60
761051	Marina or Boat Rental	1.60
761052	Airline Catering	3.15
761053	Bingo Operations	1.36
761054	Casino or Other Gaming Operations (not elsewhere specified)	0.68
761055	Resort Timeshare Operations	0.90

7620 – Business Services Subsector

762001	Accounting	0.14
762002	Actuarial Services	0.24
762003	Administration of an Operation Conducted Outside B.C.	0.15
762004	Advertising or Public Relations Services	0.30
762005	Broker (not elsewhere specified) or Wholesale (no stock of goods in B.C.)	0.32
762006	Business Consulting	0.16
762007	Call Centre	0.46
762008	Chamber of Commerce	0.19
762009	Cheque Cashing	0.08
762010	Clerical Worker Supply	0.14
762011	Commercial Stock Audit	0.70
762012	Constituency Office, Consulate, Foreign Embassy, or MLA Office	0.18
762013	Custom Brokerage or Freight Forwarding (excluding handling of goods)	0.14
762014	Custom Brokerage or International Freight Forwarding (including handling of goods)	0.70
762015	Data Processing	0.14
762016	Employers' Association, Marketing Board, or Better Business Bureau	0.19
762017	Employment Agency or Aptitude Testing	0.30
762018	Environmental Conservation Services	0.19
762019	Financial or Lending Institution	0.08

762020.....	Graphic Design.....	0.46
762021.....	Insurance or Bonding Services.....	0.24
762022.....	Law Office, Notary Public, Labour Relations, or Supplementary Legal Services.....	0.15
762023.....	Marine Cargo Inspection.....	0.68
762024.....	Marine Ship Agency and Related Services.....	0.32
762025.....	Market Research.....	0.46
762026.....	Modeling, Booking, or Talent Agency.....	0.30
762027.....	Mortgage Brokerage.....	0.08
762028.....	Packaged Office Service.....	0.14
762029.....	Private Investigation, Process Serving, Collection, or Bailiff Services.....	0.46
762030.....	Product Demonstration.....	0.30
762031.....	Professional Association.....	0.13
762032.....	Property Management (administration only).....	0.22
762033.....	Real Estate Agency.....	0.22
762034.....	Real Estate Appraisal or Appraisal Services (not elsewhere specified).....	0.08
762035.....	Research Services (not elsewhere specified).....	0.17
762036.....	Security or Stock Brokerage, Financial Planning, or Investment Services.....	0.08
762037.....	Ship Chandlery or Ship Husbandry.....	0.68
762038.....	Telemarketing.....	0.46
762039.....	Telephone Answering Service.....	0.46
762040.....	Translating or Interpreting Services.....	0.19
762041.....	Union.....	0.62
762042.....	Venture Capital Investment.....	0.08
762043.....	Writing, Publishing, or Map Production (no printing).....	0.46
762044.....	Records Storage.....	0.70
762045.....	Franchisor Services.....	0.30
762046.....	Digital Printing.....	0.47
762047.....	Publishing (with printing).....	0.47
762048.....	Comprehensive Business Outsourcing.....	0.30

7630 – Professional, Scientific and Technical Services Subsector

763001.....	Pet Grooming.....	1.57
763002.....	Animal Humane Society or Wildlife Rehabilitation.....	1.57
763003.....	Animal Training.....	1.57
763004.....	Architectural Drafting or Design.....	0.17
763005.....	Construction Management Consulting.....	0.26
763006.....	Building or Home Inspection.....	0.46
763007.....	Computer Consulting or Custom Computer Programming.....	0.10
763008.....	Computer Software, Audio, or Video Duplicating or Document Scanning Services.....	0.46
763009.....	Computer Software Package Design and Production.....	0.10
763010.....	Consulting Engineering.....	0.26
763011.....	Consulting (not elsewhere specified).....	0.46
763012.....	Dental Laboratory.....	0.33
763013.....	Electrical Corrosion Control.....	1.53
763014.....	Farrier Services.....	1.57
763015.....	Forest Management Services.....	1.76
763018.....	Industrial Testing.....	1.53
763019.....	Interior Design Consulting.....	0.46

763020.....	Domestic Animal Breeding or Boarding.....	1.57
763021.....	Land Surveying.....	1.06
763022.....	Log Scaling.....	1.76
763023.....	Medical Diagnostic Laboratory.....	0.33
763024.....	Motion Picture, Commercial, or Television Post Production.....	0.29
763025.....	Motion Picture, Commercial, or Television Production.....	1.44
763026.....	Photo Film Processing or Microfilming.....	0.46
763027.....	Photography Studio or Photographic Services.....	0.46
763028.....	Pipeline or Heavy Equipment Inspection.....	1.53
763029.....	Recording Studio.....	0.29
763030.....	Scientific Research Laboratory.....	0.33
763031.....	Television or Radio Broadcasting.....	0.27
763032.....	Veterinary Hospital or Veterinary Services.....	1.57
763033.....	Geological, Geophysical, or Geochemical Consulting or Analysis.....	0.26
763034.....	Marine Vessel Surveying.....	1.48
763035.....	Air Navigation Support.....	0.27

**7640 – Other Services Subsector
(not elsewhere specified)**

764001.....	Aircraft Maintenance or Repair.....	0.95
764002.....	Armature Winding for Small Motors.....	1.37
764003.....	Auto Dealership (sales and service).....	1.08
764004.....	Auto Glass Shop.....	2.79
764005.....	Auto Recycling.....	2.79
764006.....	Auto Service or Repair.....	2.79
764007.....	Autobody Shop.....	2.79
764008.....	Bindery.....	1.30
764009.....	Blind or Drapery Cleaning.....	1.57
764010.....	Car Wash or Auto Detailing.....	2.60
764011.....	Carpet, Rug, or Upholstery Cleaning Using Portable Equipment.....	3.90
764012.....	Cemetery or Crematorium.....	0.99
764013.....	Daycare Centre, Preschool, or Playschool.....	0.74
764014.....	Commercial Cleaning or Janitorial Services.....	1.22
764015.....	Commercial Diving.....	2.79
764016.....	Commercial Laundry or Linen, Uniforms, or Diaper Supply.....	3.69
764017.....	Creek or Stream Enhancement.....	2.79
764018.....	Domestic Cleaning.....	4.89
764020.....	Dry Cleaning Facility or Laundromat.....	1.57
764021.....	Portable Electronic Equipment or Small Household Appliance Service or Repair.....	0.49
764022.....	Steam Cleaning, Sandblasting, or Pressure Washing of Buildings, Pools, or Parking Lots.....	3.86
764023.....	Farm Equipment or Parts Sales, Service, or Repair (greater than 500 lbs weight).....	3.69
764024.....	Fire Prevention Equipment Sales, Service, Installation, or Inspection.....	1.37
764025.....	Fish Enhancement.....	2.79
764026.....	Fruit or Vegetable Packing or Packaging.....	2.09
764027.....	Funeral Undertaking.....	0.99
764028.....	Heavy Equipment, Machinery, or Parts Sales, Service, or Repair (greater than 500 lbs weight) (not elsewhere specified).....	3.69

764029.....	Hiring or Providing Domestic Childcare.....	0.74
764030.....	Home Support Services	2.66
764031.....	Heavy Equipment or Machinery Rental (greater than 500 lbs weight).....	2.66
764032.....	Knife, Scissor, Handsaw, or Hand Tool Sharpening.....	1.37
764033.....	Land Pollution Control	2.79
764034.....	Locksmithing	0.49
764035.....	Light Industrial Equipment, Machinery or Parts, or Power Tool Service or Repair (less than 500 lbs weight).....	1.37
764036.....	Mailing or Addressing Services.....	1.30
764037.....	Major Household Appliance or Stationary Business Machines or Medical Equipment Service, Repair, or Installation	1.43
764039.....	Marine Pollution Control	2.79
764041.....	Ornamental Plant Rental or Office Plant Services.....	1.43
764042.....	Paper Shredding	1.43
764044.....	Plastic Laminating, Packing, or Packaging (not elsewhere specified)	1.30
764045.....	Pleasure Boat, Motorcycle, Snowmobile, or Other Leisure Craft Sales and Service	2.15
764046.....	Security or Patrol Services	2.04
764047.....	Recreational Vehicle Sales, Service, or Rental	2.15
764048.....	Septic Tank, Sewer, or Sewage Disposal System Services.....	2.66
764049.....	Service Station	1.34
764050.....	Steam Cleaning, Sandblasting, or Pressure Washing of Heavy Equipment	2.66
764051.....	Structural Repair of Marine Pleasure Craft	3.65
764054.....	Pest Control or Fumigation (not elsewhere specified).....	1.22
764055.....	Vending Machine or Amusement Machine Distribution	1.43
764056.....	Washing Machine or Dryer Distribution (coin-operated)	1.43
764057.....	Window, Gutter, or Awning Cleaning.....	5.87
764058.....	Security Alarm System Sales, Service, Installation, and Repair or Telecommunication, Cable TV, or Other Similar Wiring	1.60
764059.....	Hiring Workers for Own Home Maintenance.....	0.99
764060.....	Landscaping or Installation of Lawn Irrigation Systems.....	2.91
764061.....	Lawn Maintenance, Garden Maintenance, or Weed Control.....	2.91
764062.....	Tree Services (not directly related to the forestry industry).....	12.63
764063.....	Commercial Retail Sign Shop or Document Copying Services.....	1.30
764064.....	Social Companion Services	0.74
764065.....	Chimney Cleaning	4.89
764066.....	Furnace, Duct, or Air Vent Cleaning and Servicing.....	4.89
764067.....	Pool, Spa, or Hot Tub Service.....	1.22
764068.....	Automatic Door or Gate Installation, Service or Repair	1.37
764069.....	Blind or Drapery Track Installation.....	1.57

7650 – Education Subsector

765001.....	College, Trade School, or Vocational School.....	0.19
765002.....	Driving School.....	0.56
765003.....	Library or Resource Centre	0.46
765004.....	Non-Academic School (not elsewhere specified)	0.56
765005.....	Independent or Private Primary or Secondary School	0.56
765006.....	Tutoring Service.....	0.22
765007.....	University	0.22
765008.....	Public School District.....	0.70

7660 – Health Care and Social Assistance Subsector

766001	Acute Care	1.15
766002	Alcohol or Drug Treatment Centre	0.74
766003	Alternative Health Care	0.30
766004	Ambulance or First Aid Services	1.15
766005	Chiropractic Services, Chiropractic Care, or Chiropractic Practice	0.36
766006	Community Health Support Services	0.87
766007	Counselling or Social Services (not elsewhere specified)	0.74
766008	Dentistry or Ancillary Dental Services	0.28
766009	Fundraising or Charitable Organization	0.46
766010	Life and Job Skills Training	1.06
766011	Long Term Care	2.07
766012	Massage Therapy (licensed)	0.36
766013	Optometry	0.28
766014	Physiotherapy or Occupational Therapy	0.36
766015	Medical Clinic or Medical Practice (not elsewhere specified)	0.28
766016	Religious Organization	0.46
766017	Residential Social Service Facility	2.04
766018	Retirement Home or Seniors' Home (accommodation only)	2.04
766019	Short Term Care	1.36
766020	Supplementary Health Care	0.28
766021	Surgical Centre	0.28

7670 – Utilities Subsector

767001	Cable Television Service	1.59
767002	Internet Services	0.48
767003	Electric Utilities	0.90
767004	Gas Utilities	0.60
767005	Oil or Gas Transmission (oil or gas pipeline)	0.65
767006	Telephone or Telecommunication Services	0.48

