

2013 Rates

For Workplace Injury Insurance

Alphabetical Index of Industries

Description	SIC	Rate
Abattoirs	1011	\$8.96
Abrasives Industry	3571	\$0.95
Accounting and Bookkeeping Services, Other	7739	\$0.60
Acoustical Work	4273	\$5.87
Addiction Hospitals	8615	\$1.61
Adhesives Industry	3792	\$1.38
Advertising Agencies	7741	\$0.60
Advertising Services, Other	7749	\$0.70
Agricultural Chemical and Other Farm Supplies, Wholesale	5939	\$0.95
Agricultural Chemical Industries, Other	3729	\$1.38
Agricultural Feeds, Wholesale	5931	\$0.95
Agricultural Implement Industry	3111	\$1.93
Agricultural Management and Consulting Services	231	\$4.29
Air Conditioning Work	4243	\$2.81
Aircraft and Aircraft Parts Industry	3211	\$1.47
Aircraft Rental Industry	4522	\$2.46
Aircraft Servicing Industry	4523	\$2.46
Airport Operations Industry	4521	\$2.46
Alcoholic Beverages, Wholesale	5222	\$0.95
Aluminum Rolling, Casting and Extruding Industry	2961	\$4.98
Ambulance Services	8631	\$3.76
Amusement and Recreational Services n.e.c., Other	9699	\$0.95
Amusement and Sporting Goods, Wholesale	5942	\$0.95
Amusement Park, Carnival and Circus Operations	9692	\$1.91
Animal Specialty Farms n.e.c., Other	129	\$3.18
Apartment and Other Multiple Housing	4012	\$5.21
Apparel, Wholesale, Other	5319	\$0.95
Appliance, Television, Radio and Stereo Repair Shops	6223	\$2.05
Appliance, Television, Radio and Stereo Stores	6221	\$2.05
Aquaculture	321	\$5.07
Art Galleries and Artists' Supply Stores	6593	\$0.95
Asbestos Mines	621	\$2.05
Asbestos Products Industry	3592	\$0.95
Asphalt Coating and Sealing	4216	\$3.89
Asphalt Paving	4216	\$3.89
Asphalt Roofing Industry	2721	\$0.95
Audio-Visual Equipment Rental and Leasing	9912	\$0.95
Auto Repairs, General	6351	\$4.14
Automatic Sprinkler System Installation	4252	\$1.97
Automobile (New) Dealers	6311	\$2.24
Automobile (Used) Dealers	6312	\$2.24
Automobile and Truck Rental and Leasing Services	9921	\$2.05

Description	SIC	Rate
Automobile Wrecking	5911	\$4.14
Automobiles, Wholesale	5511	\$0.95
Bakery	1072	\$4.28
Bakery Products Stores	6013	\$2.00
Banking-Type Intermediaries, Other	7029	\$0.60
Barber Shops	9711	\$2.05
Basic Hardware Industry	3061	\$4.98
Battery Industry	3391	\$6.93
Beauty Shops	9712	\$2.05
Bed Spring and Mattress Industry	2691	\$4.40
Beekeeping	121	\$3.18
Beer Stores	6023	\$2.00
Bicycle Shops	6542	\$0.95
Biscuit Industry	1071	\$4.28
Bituminous Coal Mines (Strip Mines)	631	\$1.91
Blood Bank Laboratories	8685	\$1.38
Boat Rentals and Marinas	9654	\$0.95
Boatbuilding and Repair Industry	3281	\$6.60
Boats, Outboard Motors and Boating Accessories Dealers	6322	\$2.24
Book and Stationery Stores	6511	\$0.95
Book Publishing Industry	2831	\$0.60
Books, Periodicals and Newspapers, Wholesale	5991	\$0.95
Botanical and Zoological Gardens	9696	\$0.95
Bowling Alleys and Billiard Parlours	9691	\$0.95
Bread and Other Bakery Products Industry	1072	\$4.28
Brewery Products Industry	1131	\$1.79
Broad Knitted Fabric Industry	1831	\$4.98
Broom, Brush and Mop Industry	3991	\$0.95
Building Board Industry	2714	\$3.18
Building Materials, Wholesale	5639	\$2.63
Building Supply Dealers	5639	\$2.63
Bulk Liquids Trucking Industry	4563	\$3.76
Burner Service	9959	\$4.23
Business Associations	9821	\$0.70
Business Financing Companies, Other	7129	\$0.60
Business Forms Printing Industry	2811	\$1.38
Business Services n.e.c., Other	7799	\$0.60
Button, Buckle and Clothes Fastener Industry	3992	\$0.95

Description	SIC	Rate
Cable Television Industry	4814	\$1.91
Camera and Photographic Supply Stores	6571	\$0.95
Camping Grounds and Travel Trailer Parks	9131	\$2.73
Candy and Nut Stores	6014	\$2.00
Cane and Beet Sugar Industry	1081	\$1.47
Canned and Preserved Fruit and Vegetable Industry	1031	\$5.58
Canvas and Related Products Industry	1931	\$4.98
Car Washes	6391	\$2.24
Carpentry, Finish	4274	\$5.87
Carpentry, Rough and Framing	4226	\$6.85
Carpet Cleaning	9726	\$2.05
Carpet Installation	4278	\$5.87
Carpet, Mat and Rug Industry	1921	\$4.00
Caterers	9214	\$1.79
Cattle Farms	112	\$3.18
Cemeteries and Crematoria	9732	\$2.05
Central Bank	7011	\$0.60
Central Credit Unions	7052	\$0.60
Cereal Grain Flour Industry	1051	\$1.47
Charter and Sightseeing Bus Services Industry	4574	\$4.14
Chartered Banks	7021	\$0.60
Chemical Fertilizer and Fertilizer Materials Industry	3721	\$1.38
Chemical Products Industries n.e.c., Other	3799	\$1.38
Chewing Gum Industry	1082	\$1.47
Child Day-Care and Nursery School Services	8641	\$1.38
Child Welfare Services	8642	\$1.38
Children's (Paediatric) Hospitals	8617	\$1.61
Children's Clothing Industry	2451	\$4.98
Children's Clothing Stores	6141	\$0.95
China, Glassware, Crockery and Pottery, Wholesale	5431	\$0.95
Christmas Tree Farming	169	\$4.29
Civic and Fraternal Organizations	9861	\$0.70
Clay Products Industry (From Domestic Clay)	3511	\$0.95
Clay Products Industry (From Imported Clay)	3512	\$0.95
Clock and Watch Industry	3913	\$1.14
Clothing and Apparel Industries n.e.c., Other	2499	\$4.98
Clothing Stores, n.e.c., Other	6149	\$0.95
Coal Mining, Bituminous (Strip Mining)	631	\$1.91
Coal Mining, Subbituminous (Strip Mining)	632	\$1.91
Coal Mining, Underground	639	\$8.35
Coated and Treated Paper Industry	2791	\$3.18
Coffin and Casket Industry	2581	\$4.14
Coin and Stamp Dealers	6597	\$0.95
Coin-Operated Amusement Services	9694	\$0.95
Collection Agencies	7793	\$0.60

Description	SIC	Rate
Combination Barber and Beauty Shops	9713	\$2.05
Combination Metal and Metal Products, Wholesale.	5619	\$2.63
Combined Medical and Radiological Laboratories	8683	\$1.38
Combined Publishing and Printing Industries, Other	2849	\$0.60
Combined Radio and Television Broadcasting Industry	4813	\$0.60
Commercial Building	4022	\$5.21
Commercial Printing Industries, Other.	2819	\$1.38
Commercial Refrigeration and Air Conditioning Equipment Industry	3121	\$1.93
Commercial Refrigeration Work	4253	\$1.97
Commercial Trailer Industry	3242	\$1.93
Commodity Brokers	7413	\$0.60
Commodity Exchanges.	7432	\$0.60
Communication and Electronic Equipment Industries, Other	3359	\$0.95
Communications and Energy Wire and Cable Industry	3381	\$0.95
Compressor, Pump and Industrial Fan Industry	3191	\$1.93
Computer Equipment Maintenance and Repair.	7722	\$0.60
Computer Machinery, Equipment and Software, Wholesale	5744	\$0.95
Computer Services.	7721	\$0.60
Concrete Pipe Industry.	3541	\$4.29
Concrete Pouring and Finishing	4224	\$5.75
Concrete Products Industries, Other	3549	\$4.29
Confectionery, Wholesale.	5211	\$3.20
Construction and Forestry Machinery, Equipment and Supplies, Wholesale	5721	\$0.95
Construction and Mining Machinery and Materials Handling	3192	\$1.93
Construction, Commercial Buildings	4022	\$5.21
Construction, Highways, Streets and Bridges	4121	\$2.93
Construction, Institutional Buildings	4023	\$5.21
Construction, Multiple Housing Units	4012	\$5.21
Construction, Single Family Housing.	4011	\$5.21
Consumer Loan Companies	7111	\$0.60
Contract Drilling Industry (Except Oil and Gas)	921	\$1.38
Contract Drilling, Oil and Gas Industry	911	\$1.38
Contract Textile Dyeing and Finishing Industry.	1992	\$4.98
Convenience Store.	6012	\$2.00
Conventional Crude Oil and Natural Gas Industry	711	\$1.38
Converted Paper Products Industries n.e.c., Other.	2799	\$3.18
Co-operative Mortgage Companies.	7042	\$0.60
Copper and Copper-Zinc Mines	612	\$2.05
Copper Rolling, Casting and Extruding Industry	2971	\$4.98
Correctional Services, Federal Government	8122	\$0.60
Correctional Services, Local Government	8322	\$1.86
Correctional Services, Provincial Government	8222	\$0.60
Corrugated Box Industry	2732	\$3.18

Description	SIC	Rate
Courier Service Industry	4842	\$5.07
Courts of Law, Federal Government	8121	\$0.60
Courts of Law, Local Government	8321	\$1.86
Courts of Law, Provincial Government	8221	\$0.60
Craft Manufacturing	3999	\$0.95
Credit Bureau Services	7792	\$0.60
Credit Card Companies	7122	\$0.60
Crisis Intervention	8648	\$1.38
Crop Dusting and Spraying Services	222	\$4.29
Crude Oil Pipeline Transport Industry	4612	\$0.60
Curling Clubs	9652	\$0.95
Custom Coating of Metal Products Industry	3041	\$4.98
Customs Brokers	7794	\$0.60
Dairy Farms	111	\$3.82
Dairy Products Industries, Other	1049	\$4.95
Dairy Products, Wholesale	5213	\$3.20
Dance Halls, Studios and Schools	9693	\$0.95
Day spa	9799	\$2.05
Defence Services, Federal Government	8111	\$0.60
Department Stores	6411	\$1.85
Deposit Accepting Intermediaries, Other	7099	\$0.60
Deposit Accepting Mortgage Companies (Except Co-operatives)	7041	\$0.60
Deposit Insurers	7321	\$0.60
Direct Sellers	6921	\$0.95
Disinfecting and Exterminating Services	9951	\$2.46
Distillery Products Industry	1121	\$1.79
Distributors and/or Agents For Dry Cleaners	9722	\$2.05
Drapery Stores	6232	\$2.05
Drug Addiction and Alcoholism Treatment Clinics	8632	\$1.38
Drug Sundries and Other Drugs and Toilet Preparations, Wholesale	5239	\$0.95
Drugs, Wholesale	5231	\$0.95
Dry Bulk Materials Trucking Industry	4564	\$3.76
Dry Field Pea and Bean Farms	136	\$4.29
Dry Heating and Gas Piping Work	4242	\$2.81
Dry Pasta Products Industry	1092	\$1.47
Drywall Work	4272	\$5.87
Duplicating Services	7796	\$0.60

Description	SIC	Rate
Education Administration, Federal Government	8163	\$0.60
Education Administration, Local Government	8363	\$3.85
Education Administration, Provincial Government	8263	\$0.60
Educational Services, Other	8599	\$0.60
Electric Lamp (Bulb and Tube) Industry	3333	\$0.95
Electric Lamp and Shade Industry (Except Bulb and Tube)	3332	\$0.95
Electric Motor Repair	9941	\$2.05
Electric Power Systems Industry	4911	\$0.60
Electrical and Electronic Machinery, Equipment and Supplies, Wholesale	5749	\$0.95
Electrical Generating and Transmission Equipment and Supplies, Wholesale	5742	\$0.95
Electrical Household Appliances, Wholesale	5411	\$0.95
Electrical Industrial Equipment Industries, Other	3379	\$0.95
Electrical Products Industries n.e.c., Other	3399	\$0.95
Electrical Switchgear and Protective Equipment Industry	3372	\$0.95
Electrical Transformer Industry	3371	\$0.95
Electrical Wiring Supplies and Construction Materials, Wholesale	5741	\$0.95
Electrical Work	4261	\$1.97
Electronic Computing and Peripheral Equipment Industry	3361	\$0.95
Electronic Household Appliances, Wholesale	5412	\$0.95
Electronic Machinery, Equipment and Supplies (Except Computer Equipment)	5743	\$0.95
Electronic Office, Store and Business Machine Industry	3362	\$0.95
Electronic Parts and Components Industry	3352	\$0.95
Elementary and Secondary Education	8511	\$3.85
Elevator and Escalator Installation	4291	\$2.11
Employment Agencies	7711	\$0.72
Entertainment Production Companies and Artists	9631	\$0.95
Environment Administration, Federal Government	8173	\$0.60
Environment Administration, Local Government	8373	\$1.86
Environment Administration, Provincial Government	8273	\$0.60
Environmental Control Work	4254	\$1.97
Equipment Rental (With Operator)	4215	\$3.89
Estate, Trust and Agency Funds	7292	\$0.60
Excavating and Grading	4214	\$3.89
Executive and Legislative Administration, Federal Government	8151	\$0.60
Executive and Legislative Administration, Local Government	8351	\$1.86
Executive and Legislative Administration, Provincial Government	8251	\$0.60
Extended Care Hospitals	8613	\$1.61
Exterior Close-in Work, Other	4239	\$5.22

Description	SIC	Rate
Fabric and Yarn Stores	6151	\$0.95
Fabricated Structural Metal Products Industries, Other	3029	\$4.98
Factoring Companies	7123	\$0.60
Family Planning Services	8643	\$1.38
Farm Animal Breeding Services (Except Poultry)	212	\$3.18
Farm Machinery, Equipment and Supplies, Wholesale	5711	\$0.95
Farm Products, Wholesale, Other	5019	\$0.95
Farms, Cattle	112	\$3.18
Farms, Dairy	111	\$3.82
Farms, Dry Field Pea and Bean	136	\$4.29
Farms, Field Crop Combination	141	\$4.29
Farms, Forage, Hay and Seed	135	\$4.29
Farms, Fruit	151	\$4.29
Farms, Fruit and Vegetable Combination	159	\$4.29
Farms, Grain Corn	134	\$4.29
Farms, Hog	113	\$3.18
Farms, Horse	122	\$3.18
Farms, Livestock Combination	119	\$3.18
Farms, Oilseed (Except Corn)	133	\$4.29
Farms, Other Field Crops	139	\$4.29
Farms, Other Small Grains	132	\$4.29
Farms, Other Vegetable	152	\$4.29
Farms, Potato	138	\$4.29
Farms, Poultry and Egg	114	\$3.18
Farms, Sheep and Goat	115	\$3.18
Farms, Tobacco	137	\$4.29
Farms, Wheat	131	\$4.29
Feed Industry	1053	\$1.76
Fencing Installation	4217	\$3.89
Ferro-alloys Industry	2911	\$4.98
Ferry Industry	4542	\$2.39
Field Crop Combination Farms	141	\$4.29
Field Crop Farms, Other	139	\$4.29
Finance and Economic Administration, Federal Government	8152	\$0.60
Finance and Economic Administration, Local Government	8352	\$1.86
Finance and Economic Administration, Provincial Government	8252	\$0.60
Financial Intermediaries n.e.c., Other	7499	\$0.60
Financial Leasing Companies	7124	\$0.60
Finish Carpentry	4274	\$5.87
Firefighting Services, Local Government	8324	\$1.86
Firefighting Services, Provincial Government	8224	\$0.60
Fish and Seafood, Wholesale	5215	\$3.20
Fish Processing	1021	\$3.20
Fish Products Industry	1021	\$3.20
Fishing, Fresh Water	312	\$5.07

Description	SIC	Rate
Fishing, Salt Water	311	\$7.48
Fitness Club	9659	\$0.95
Floor Covering Stores	6231	\$2.05
Floor Coverings, Wholesale	5432	\$0.95
Floor Tile, Linoleum and Coated Fabric Industry	3993	\$0.95
Florist Shops	6521	\$0.95
Fluid Milk Industry	1041	\$4.95
Foamed and Expanded Plastic Products Industry	1611	\$3.18
Folding Carton and Set-Up Box Industry	2731	\$3.18
Food (Specialty) Stores, Other	6019	\$2.00
Food Products Industries n.e.c., Other	1099	\$1.47
Foods, Wholesale, Other	5219	\$3.20
Footwear Industry	1712	\$4.98
Footwear, Wholesale	5314	\$0.95
Forge, Seed and Hay Farms	135	\$4.29
Foreign Affairs	8141	\$0.60
Forest Products Trucking Industry	4565	\$5.68
Forest Products, Wholesale	5993	\$0.95
Forestry Services Industry	511	\$5.28
Form Work	4222	\$5.75
Foundation Garment Industry	2496	\$4.98
Foundation Work	4222	\$5.75
Freight and Passenger Water Transport Industry	4541	\$2.39
Freight Forwarding Industry	4592	\$0.60
Fresh Fruit and Vegetables, Wholesale	5216	\$3.20
Frozen Foods (Packaged), Wholesale	5212	\$3.20
Frozen Fruit and Vegetable Industry	1032	\$5.58
Fruit and Vegetable Combination Farms	159	\$4.29
Fruit and Vegetable Stores	6015	\$2.00
Fruit Farms	151	\$4.29
Funeral Homes	9731	\$2.05
Fur Cleaning, Repair and Storage	9792	\$2.05
Fur Goods Industry	2495	\$4.98
Fur Stores	6142	\$0.95
Furnace Installation	4242	\$2.81
Furnace Servicing	9959	\$4.23
Furniture and Fixture Industries n.e.c., Other	2699	\$4.40
Furniture Refinishing and Repair Shops	6213	\$2.05
Furs and Skins, Ranch	123	\$3.18
Furs and Skins, Wild	331	\$3.18

Description	SIC	Rate
Gambling Operations	9661	\$0.95
Garages (General Repairs)	6351	\$4.14
Garbage Collection	4999	\$5.72
Gas and Oil Pipelines	4113	\$2.93
Gas Distribution Systems Industry	4921	\$0.60
Gas, Oil and Other Energy Related Structures (Except Pipelines)	4112	\$2.93
Gasoline Service Stations	6331	\$2.24
General Administrative Services, Federal Government, Other	8159	\$0.60
General Administrative Services, Local Government, Other	8359	\$1.86
General Administrative Services, Provincial Government, Other	8259	\$0.60
General Freight Trucking Industry	4561	\$5.81
General Hospitals	8611	\$1.61
General Merchandise Stores, Other	6413	\$1.85
General Merchandise, Wholesale	5981	\$0.95
General Stores	6412	\$1.85
Gift, Novelty and Souvenir Stores	6582	\$0.95
Glass and Glazing Work	4233	\$5.22
Glass Products Industry (Except Glass Containers)	3562	\$0.95
Glove Industry	2493	\$4.98
Gold Mines	611	\$2.05
Golf Course Construction	4129	\$2.93
Golf Courses	9651	\$1.91
Grain Corn Farms	134	\$4.29
Grain Elevator Industry	4711	\$2.63
Grain, Wholesale	5012	\$0.95
Granite Quarries	811	\$1.91
Greenhouse Products	162	\$4.29
Grocery Stores (Except Supermarkets)	6012	\$2.00
Guest Houses and Tourist Homes	9114	\$2.73
Gutter Installation	4236	\$9.43
Gypsum Mines	623	\$2.05
Gypsum Products Industry	3593	\$0.95
Hairdressing salon	9712	\$2.05
Hand Tool and Implement Industry	3063	\$4.98
Harbour and Port Operation Industry	4552	\$3.18
Hardware and Cutlery Industries, Other	3069	\$4.98
Hardware Stores	6531	\$2.05
Hardware, Wholesale	5621	\$0.95
Hardwood Flooring Installation	4277	\$5.87
Hardwood Veneer and Plywood Industry	2521	\$5.83
Harvesting, Baling and Threshing Services	223	\$4.29
Health Administration, Federal Government	8161	\$0.60
Health Administration, Local Government	8361	\$1.86
Health Administration, Provincial Government	8261	\$0.60

Description	SIC	Rate
Health and Social Service Associations and Agencies, Other	8699	\$0.70
Health Care and Public Safety Agencies	8691	\$0.70
Health Care Research Agencies	8693	\$0.70
Health Care Standards Agencies	8692	\$0.70
Health Insurers	7331	\$0.60
Health Laboratories, Other	8689	\$1.38
Health Rehabilitation Clinics	8633	\$1.38
Health Spa	9799	\$2.05
Heating Equipment Industry	3071	\$4.98
Heavy Construction, Other	4129	\$2.93
Highway, Street and Bridge Maintenance Industry	4591	\$4.14
Highways, Streets and Bridges	4121	\$2.93
Hog Farms	113	\$3.18
Holding Companies	7215	\$0.60
Home and Auto Supply Stores	6341	\$2.05
Home Care Services (Including Home Nursing)	8634	\$7.15
Home-Maker Services	8645	\$7.15
Homes for Alcohol-Drug Addicts	8626	\$3.27
Homes for Children in Need of Protection	8627	\$3.27
Homes for Emotionally Disturbed Children	8625	\$3.27
Homes for Mentally Challenged	8623	\$3.27
Homes for Mentally Handicapped and/or Disabled	8624	\$3.27
Homes for Personal and Nursing Care	8621	\$5.45
Homes for Physically Handicapped and/or Disabled	8622	\$3.27
Homes for Single Mothers	8628	\$3.27
Honey and Other Apiary Product Farms	121	\$3.18
Horse and Other Equine Farms	122	\$3.18
Horse Race Tracks	9643	\$0.95
Horticultural Specialties, Other	169	\$4.29
Hosiery Industry	2494	\$4.98
Hospitals, Addiction	8615	\$1.61
Hospitals, Children's	8617	\$1.61
Hospitals, Extended Care	8613	\$1.61
Hospitals, General	8611	\$1.61
Hospitals, Other Specialty	8619	\$1.61
Hospitals, Psychiatric	8614	\$1.61
Hospitals, Rehabilitation	8612	\$1.61
Hotel, Restaurant and Institutional Furniture and Fixture Industry	2692	\$4.40
Hotels and Motor Hotels	9111	\$2.73
Household Furnishings Stores, Other	6239	\$2.05
Household Furnishings, Wholesale, Other	5439	\$0.95
Household Furniture Industries, Other	2619	\$4.40
Household Furniture Stores (With Appliances and Furnishings)	6211	\$2.05
Household Furniture Stores (Without Appliances and Furnishings)	6212	\$2.05
Household Furniture, Wholesale	5421	\$0.95

Description	SIC	Rate
Household Products of Textile Materials Industry	1993	\$4.98
Housing Administration, Federal Government	8174	\$0.60
Housing Administration, Local Government	8374	\$1.86
Housing Administration, Provincial Government	8274	\$0.60
Hydraulic Cement Industry	3521	\$4.29
Hydroelectric Power Plants and Related Structures (Except Transmission Lines)	4123	\$2.93
Hygiene Products of Textile Materials Industry	1994	\$4.98
Ice Cream Stand	9213	\$1.79
Ice Skating Facility	7512	\$1.47
Immigration Services	8132	\$0.60
Indicating, Recording and Controlling Instruments Industry	3911	\$1.14
Industrial and Household Chemicals, Wholesale	5971	\$0.95
Industrial Construction, Other	4119	\$2.93
Industrial Fastener Industry	3053	\$4.98
Industrial Inorganic Chemical Industries n.e.c.	3711	\$1.38
Industrial Machinery and Equipment Rental and Leasing	9911	\$3.78
Industrial Machinery, Equipment and Supplies, Wholesale	5731	\$0.95
Industrial Organic Chemical Industries n.e.c.	3712	\$1.38
Inland Fishing Industry	312	\$5.07
Institutional Building	4023	\$5.21
Institutional Health and Social Services n.e.c., Other	8629	\$3.27
Instruments and Related Products Industry, Other	3912	\$1.14
Insulation Work	4234	\$5.22
Insurance and Real Estate Agencies	7611	\$0.70
Intergovernmental Affairs Administration, Federal Government	8154	\$0.60
Intergovernmental Affairs Administration, Local Government	8354	\$1.86
Intergovernmental Affairs Administration, Provincial Government	8254	\$0.60
Interior and Finishing Work, Other	4279	\$5.87
International and Other Extra-Territorial Agencies	8411	\$0.60
International Assistance	8142	\$0.60
Internet Provider	4839	\$0.60
Internet Service Providers	4839	\$0.60
Interurban and Rural Transit Systems Industry	4572	\$4.14
Investment (Mutual) Funds	7211	\$0.60
Investment Companies	7214	\$0.60
Investment Dealers	7411	\$0.60
Investment Intermediaries n.e.c., Other	7299	\$0.60
Iron and Steel Primary Forms and Structural Shapes, Wholesale	5611	\$2.63
Iron and Steel Products, Wholesale, Other	5612	\$2.63
Iron Foundries	2941	\$4.98
Iron Mines	617	\$2.05

Description	SIC	Rate
Janitorial Services	9953	\$4.23
Jewellery and Silverware Industry	3921	\$1.14
Jewellery and Watches, Wholesale	5961	\$0.95
Jewellery Stores	6561	\$0.95
Labour and Employment Services, Federal Government	8131	\$0.60
Labour and Employment Services, Provincial Government	8231	\$0.60
Labour Organizations	9841	\$0.70
Labour, Employment and Immigration Services, Other	8139	\$0.60
Land Developers	4491	\$0.72
Landscaping	4219	\$3.89
Laundry and Dry Cleaning Services, Other	9729	\$2.05
Lawn and Garden Centres	6522	\$0.95
Leather and Allied Products Industries, Other	1719	\$4.98
Leather Tanneries	1711	\$4.98
Library Services	8541	\$0.60
Life Insurers	7311	\$0.60
Lighting Fixture Industry	3331	\$0.95
Lignite Mines	633	\$1.91
Lime Industry	3581	\$0.95
Limestone Quarries	812	\$1.91
Limousine Service to Airports and Stations Industry	4575	\$4.14
Linen Supply	9725	\$6.16
Linens, Draperies and Other Textile Furnishings, Wholesale	5433	\$0.95
Liquor Stores	6021	\$2.00
Livestock Combination Farms	119	\$3.18
Livestock, Field Crop and Horticultural Combination Farms	171	\$4.29
Livestock, Wholesale	5011	\$0.95
Local Credit Unions	7051	\$0.60
Lodging Houses and Residential Clubs	9121	\$2.73
Logging Industry (Except Contract Logging)	411	\$5.28
Lubricating Oil and Grease Industry	3612	\$0.95
Luggage and Leather Goods Stores	6594	\$0.95
Luggage, Purse and Handbag Industry	1713	\$4.98
Lumber, Plywood and Millwork, Wholesale	5631	\$0.95
Machine Shop Industry	3081	\$2.39
Machinery and Equipment Industries n.e.c., Other	3199	\$1.93
Machinery and Equipment Rental and Leasing, Other	9919	\$2.05
Machinery, Equipment and Supplies n.e.c., Wholesale, Other	5799	\$0.95
Major Appliance Industry (Electric and Non-Electric)	3321	\$0.95
Malt and Malt Flour Industry	1094	\$1.47
Management Consulting Services	7771	\$0.60
Man-Made Fibre and Filament Yarn Industry	1811	\$4.98
Manufactured Products Industries n.e.c., Other	3999	\$0.95

Description	SIC	Rate
Manufacturing and Light Industrial Building	4021	\$5.21
Marble Quarries	813	\$1.91
Marine Cargo Handling Industry	4551	\$3.93
Marine Salvage Industry	4553	\$3.18
Marine Shipping Agencies Industry	4555	\$0.70
Marine Towing Industry	4543	\$3.18
Masonry Work	4231	\$5.22
Massage Therapy Clinic	9799	\$2.05
Meal Services (Non-Commercial)	8646	\$1.38
Meat and Meat Products Industry (Except Poultry)	1011	\$8.96
Meat and Meat Products, Wholesale	5217	\$3.20
Meat Markets	6016	\$2.00
Mechanical Specialty Work, Other	4259	\$1.97
Media Representatives	7742	\$0.60
Medical Laboratories	8681	\$1.38
Men's and Boys' Clothing and Furnishings, Wholesale	5311	\$0.95
Men's and Boys' Clothing Contractors	2435	\$4.98
Men's and Boys' Coat Industry	2431	\$4.98
Men's and Boys' Pants Industry	2433	\$4.98
Men's and Boys' Shirt and Underwear Industry	2434	\$4.98
Men's and Boys' Suit and Jacket Industry	2432	\$4.98
Men's Clothing Stores	6121	\$0.95
Mental (Psychiatric) Hospitals	8614	\$1.61
Metal Closure and Container Industry	3042	\$4.98
Metal Dies, Moulds and Patterns Industry	3062	\$4.98
Metal Door and Window Industry	3031	\$3.18
Metal Fabricating Industries n.e.c., Other	3099	\$2.39
Metal Mines, Other	619	\$2.05
Metal Office Furniture Industry	2641	\$4.40
Metal Plumbing Fixtures and Fittings Industry	3091	\$2.39
Metal Tanks (Heavy Gauge) Industry	3021	\$4.98
Metal Valve Industry	3092	\$2.39
Microbrewery	1131	\$1.79
Milk Industry, Fluid	1041	\$4.95
Millwork Industries, Other	2549	\$4.14
Millwright and Rigging	4255	\$1.97
Mining Machinery, Equipment and Supplies, Wholesale	5722	\$0.95
Mixed Fertilizer Industry	3722	\$1.38
Mobile Home Dealers	6598	\$0.95
Mobile Home Industry	3244	\$1.93
Molybdenum Mines	615	\$2.05
Monument and Tombstone Dealers	6595	\$0.95
Mortgage Brokers	7421	\$0.60
Mortgage Companies, Other	7229	\$0.60
Mortgage Investment Companies	7221	\$0.60

Description	SIC	Rate
Motels	9112	\$2.73
Motion Picture and Video Distribution	9612	\$0.95
Motion Picture and Video Production	9611	\$0.95
Motion Picture Exhibition, Other	9629	\$0.95
Motion Picture Laboratories and Video Production Facilities	9613	\$0.95
Motion Picture, Audio and Video Services, Other	9619	\$0.95
Motor Home and Travel Trailer Dealers	6321	\$2.24
Motor Vehicle Accessories, Parts and Assemblies Industries	3259	\$11.55
Motor Vehicle Engine and Engine Parts Industry	3251	\$1.93
Motor Vehicle Fabric Accessories Industry	3257	\$1.93
Motor Vehicle Glass Replacement Shops	6354	\$2.24
Motor Vehicle Industry	3231	\$1.93
Motor Vehicle Parts and Accessories, Wholesale, Other	5529	\$0.95
Motor Vehicle Repair Shops, Other	6359	\$2.24
Motor Vehicle Services n.e.c., Other	6399	\$4.14
Motor Vehicle Stampings Industry	3253	\$1.93
Motor Vehicle Steering and Suspension Parts Industry	3254	\$1.93
Motor Vehicle Transmission Repair and Replacement Shops	6355	\$2.24
Motor Vehicle Wheel and Brake Industry	3255	\$1.93
Motor Vehicle Wiring Assemblies Industry	3252	\$1.93
Motor Vehicles and Trailers, Wholesale, Other	5519	\$0.95
Motorcycle and Snowmobile Dealers	6323	\$2.24
Moving & Storage	4562	\$6.42
Moving Buildings	4499	\$2.93
Muffler Replacement Shops	6353	\$4.14
Museums and Archives	8551	\$0.60
Mushrooms	161	\$4.29
Musical Instrument and Sound Recording Industry	3994	\$0.95
Musical Instrument Stores	6551	\$0.95
Musical Instruments and Accessories, Wholesale	5952	\$0.95
Narrow Fabric Industry	1991	\$4.98
Natural Fibres Processing and Felt Products Industry	1911	\$4.98
Natural Gas Pipeline Transport Industry	4611	\$0.60
Newspaper, Magazine and Periodical (Combined Publishing and Printing)	2841	\$0.60
Newsprint Industry	2712	\$1.47
Newsprint, Wholesale	5921	\$0.95
Nickel-Copper Mines	613	\$2.05
Non-Alcoholic Beverages, Wholesale	5221	\$2.73
Non-Commercial Trailer Industry	3243	\$1.93
Non-Current Carrying Wiring Devices Industry	3392	\$0.95
Non-Ferrous Metal and Metal Products, Wholesale	5613	\$2.63
Non-Institutional Health Services, Other	8639	\$1.38
Non-Institutional Social Services, Other	8649	\$1.38

Description	SIC	Rate
Non-Metal Mines (Except Coal), Other	629	\$2.05
Non-Metallic Mineral Insulating Materials Industry	3594	\$0.95
Non-Metallic Mineral Products Industries n.e.c., Other	3599	\$0.95
Non-Scheduled Air Transport, Chartered, Industry	4512	\$2.46
Non-Scheduled Air Transport, Specialty, Industry	4513	\$2.46
Notions and Other Dry Goods, Wholesale	5329	\$0.95
Nursery Products	163	\$4.29
Nursing Homes	8621	\$5.45
Nursing Stations and Outpost Hospitals	8616	\$1.61
Occupational Clothing Industry	2492	\$4.98
Office and Store Machinery, Equipment and Supplies, Whole	5791	\$0.95
Office Furniture and Machinery Rental and Leasing	9913	\$2.05
Office Furniture Industries, Other	2649	\$4.40
Office, Store and Business Machine Industries, Other	3369	\$0.95
Offices of Architects	7751	\$0.60
Offices of Chartered and Certified Accountants	7731	\$0.60
Offices of Chiropractors and Osteopaths	8661	\$1.38
Offices of Dentists, General Practice	8653	\$1.38
Offices of Dentists, Specialists	8654	\$1.38
Offices of Denturists	8668	\$1.38
Offices of Engineers	7752	\$0.60
Offices of Lawyers and Notaries	7761	\$0.60
Offices of Nurses, Practical	8663	\$1.38
Offices of Nurses, Registered	8662	\$7.15
Offices of Nutritionists-Dietitians	8664	\$1.38
Offices of Optometrists	8666	\$1.38
Offices of Other Health Practitioners n.e.c.	8669	\$1.38
Offices of Other Social Service Practitioners	8679	\$1.38
Offices of Physicians and Surgeons, Specialists	8652	\$1.38
Offices of Physicians, General Practice	8651	\$1.38
Offices of Physiotherapists-Occupational Therapists	8665	\$1.38
Offices of Podiatrists and Chiropodists	8667	\$1.38
Offices of Psychologists	8671	\$1.38
Offices of Social Workers	8672	\$1.38
Oilseed Farms (Except Corn)	133	\$4.29
Operators of Non-Residential Buildings	7512	\$1.47
Operators of Residential Buildings and Dwellings	7511	\$1.47
Ophthalmic Goods Industry	3914	\$1.14
Opticians' Shops	6592	\$0.95
Ornamental and Architectural Metal Products Industries, Other	3039	\$3.18
Ornamental and Miscellaneous Fabricated Metal Installation	4292	\$2.11
Other Trapping	339	\$3.18
Outdoor Display and Billboard Advertising	7743	\$0.70
Outdoor Motion Picture Theatres	9622	\$0.95
Outfitters (Hunting and Fishing Camps)	9141	\$2.73

Description	SIC	Rate
Paint and Body Repair Shops	6352	\$4.14
Paint and Varnish Industry	3751	\$1.38
Paint, Glass and Wallpaper Stores	6532	\$2.05
Paint, Glass and Wallpaper, Wholesale	5632	\$0.95
Painting and Decorating Work	4275	\$5.87
Paper and Paper Products, Wholesale, Other	5929	\$0.95
Paper Bag Industry	2733	\$3.18
Paper Consumer Products Industry	2793	\$3.18
Paper Industries, Other	2719	\$3.18
Paperboard Industry	2713	\$3.18
Parking Lots and Parking Garages	9991	\$2.05
Particle Board Industry	2592	\$4.14
Patent Medicine and Toiletries Stores	6032	\$0.60
Pavement Marking	4275	\$5.87
Paving, Asphalt	4216	\$3.89
Peat Industry	622	\$2.05
Personal and Household Services n.e.c., Other	9799	\$2.05
Personnel Suppliers	7712	\$0.72
Pet Stores	6596	\$0.95
Petroleum and Coal Products Industries, Other	3699	\$0.95
Petroleum Products, Wholesale	5111	\$3.38
Pharmaceutical and Medicine Industry	3741	\$1.38
Pharmacies	6031	\$0.60
Photographers	9931	\$2.05
Photographic Equipment and Supplies, Wholesale	5951	\$0.95
Piece Goods, Wholesale	5321	\$0.95
Piledriving Work	4221	\$5.75
Piloting Service, Water Transport Industry	4554	\$3.18
Pipeline Transport Industries, Other	4619	\$0.60
Plastering and Stucco Work	4271	\$5.87
Plastic and Synthetic Resin Industry	3731	\$1.38
Plastic Bag Industry	1691	\$3.93
Plastic Film and Sheeting Industry	1631	\$3.18
Plastic Parts and Accessories For Motor Vehicles Industry	3256	\$1.93
Plastic Pipe and Pipe Fittings Industry	1621	\$3.18
Plastic Products Industries n.e.c., Other	1699	\$3.18
Plate Work Industry	3022	\$4.98
Platemaking, Typesetting and Bindery Industry	2821	\$1.38
Plumbing	4241	\$2.81
Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale	5622	\$0.95
Police Services, Federal Government	8123	\$0.60
Police Services, Local Government	8323	\$1.86
Police Services, Provincial Government	8223	\$0.60
Political Organizations	9851	\$0.70

Description	SIC	Rate
Postal Service Industry.	4841.	\$5.07
Post-Secondary Non-University Education.	8521.	\$0.60
Potash Mines	624.	\$2.05
Potato Chip, Pretzel and Popcorn Industry	1093.	\$1.47
Potato Farms.	138.	\$4.29
Poultry and Egg Farms.	114.	\$3.18
Poultry and Eggs, Wholesale	5214.	\$3.20
Poultry Products Industry	1012.	\$8.96
Poultry Services.	213.	\$7.27
Power and Telecommunication Transmission Lines	4124.	\$2.93
Power Boiler and Heat Exchanger Industry	3011.	\$4.98
Power Laundries and/or Dry Cleaners.	9721.	\$2.05
Power Plants (Except Hydroelectric)	4111.	\$2.93
Precast Concrete Installation	4225.	\$5.75
Precious Metal Secondary Refining Industry	3922.	\$1.14
Pre-Engineered Metal Buildings Industry (Except Portable)	3023.	\$4.98
Prefabricated Portable Metal Buildings Industry	3032.	\$3.18
Prefabricated Wooden Buildings Industry	2541.	\$6.07
Prepared Flour Mixes and Prepared Cereal Foods Industry.	1052.	\$1.47
Primary Glass and Glass Containers Industry	3561.	\$0.95
Primary Production of Aluminum Industry	2951.	\$4.98
Primary Smelting and Refining of Non-Ferrous Metal Industry	2959.	\$4.98
Primary Steel Industries, Other.	2919.	\$4.98
Printing Ink Industry.	3791.	\$1.38
Printing, Business Forms	2811.	\$1.38
Printing, Other Commercial	2819.	\$1.38
Private Households	9741.	\$2.05
Process Piping Work	4251.	\$1.97
Products n.e.c., Wholesale, Other.	5999.	\$0.95
Professional Athletes and Promoters on Own Account.	9642.	\$0.95
Professional Health and Social Service Membership Associations	9831.	\$0.70
Professional Machinery, Equipment and Supplies, Wholesale	5793.	\$0.95
Professional Membership Associations, Other.	9839.	\$0.70
Professional Sports Clubs	9641.	\$0.95
Project Management, Construction.	4411.	\$0.72
Property and Casualty Insurers, Other.	7339.	\$0.60
Property Management, Commercial	7512.	\$1.47
Property Management, Residential.	7511.	\$1.47
Protective Services, Federal Government, Other	8129.	\$0.60
Protective Services, Local Government, Other	8329.	\$1.86
Protective Services, Provincial Government, Other.	8229.	\$0.60
Public Health Clinics-Community Health Centres.	8635.	\$1.38
Public Health Laboratories	8684.	\$1.38
Publishing Industries, Other.	2839.	\$0.60
Publishing, Books	2831.	\$0.60
Pulp Industry.	2711.	\$1.47

Description	SIC	Rate
Race Tracks, Other	9644	\$0.95
Radio Broadcasting Industry	4811	\$0.60
Radiological Laboratories	8682	\$1.38
Railway Transport Industry	4531	\$4.28
Ready-Mix Concrete Industry	3551	\$4.42
Real Estate Investment Trusts	7222	\$0.60
Real Estate Operators, Other	7599	\$1.47
Record and Tape Stores	6552	\$0.95
Record Player, Radio and Television Receiver Industry	3341	\$0.95
Recreation and Culture Administration, Federal Government	8164	\$0.60
Recreation and Culture Administration, Local Government	8364	\$1.86
Recreation and Culture Administration, Provincial Government	8264	\$0.60
Recreation and Vacation Camps, Other	9149	\$2.73
Recreational Vehicle Dealers, Other	6329	\$2.24
Recycling Depot	5992	\$1.14
Refined Petroleum Products Industry (Except Lubricating Oil and Grease)	3611	\$0.95
Refractories Industry	3591	\$0.95
Refrigerated Trucking	4569	\$5.81
Refrigerated Warehousing Industry	4791	\$2.63
Refrigeration Work	4253	\$1.97
Regional Planning and Development Administration, Federal Government	8175	\$0.60
Regional Planning and Development Administration, Local Government	8375	\$1.86
Regional Planning and Development Administration, Provincial Government	8275	\$0.60
Regular Motion Picture Theatres	9621	\$0.95
Regulatory Services, Federal Government	8125	\$0.60
Regulatory Services, Local Government	8325	\$1.86
Regulatory Services, Provincial Government	8225	\$0.60
Rehabilitation Hospitals	8612	\$1.61
Religious Organizations	9811	\$0.70
Renovations, Residential	4013	\$5.21
Repair Services n.e.c., Other	9949	\$2.05
Research Administration, Federal Government	8176	\$0.60
Research Administration, Provincial Government	8276	\$0.60
Residential Renovation	4013	\$5.21
Residential Swimming Pool Installation	4293	\$2.11
Resilient Flooring and Carpet Work	4278	\$5.87
Resource Conservation and Industrial Development Administration, Federal Government	8172	\$0.60
Resource Conservation and Industrial Development Administration, Local Government	8372	\$1.86

Description	SIC	Rate
Resource Conservation and Industrial Development Administration, Provincial Government	8272	\$0.60
Restaurants, Licensed	9211	\$1.79
Restaurants, Unlicensed (Including Drive-Ins)	9212	\$1.79
Retail Stores n.e.c., Other	6599	\$0.95
Retirement Savings Funds	7212	\$0.60
Rolled, Cast and Extruded Non-Ferrous Metal Products Industries	2999	\$4.98
Roller Skating Facilities	9695	\$0.95
Roof Shingling	4235	\$9.43
Roofing, Sheet Metal	4236	\$9.43
Rough and Framing Carpentry	4226	\$6.85
Rubber Hose and Belting Industry	1521	\$3.09
Rubber Products Industries, Other	1599	\$3.09
Sales Finance Companies	7121	\$0.60
Salt Mines	625	\$2.05
Salt Water Fishing Industry	311	\$7.48
Sand and Gravel Pits	821	\$1.91
Sandstone Quarries	814	\$1.91
Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)	2512	\$5.83
Sawmill and Woodworking Machinery Industry	3193	\$1.93
Scheduled Air Transport Industry	4511	\$2.46
School Bus Operations Industry	4573	\$4.14
Scientific and Technical Services, Other	7759	\$0.60
Second-Hand Goods, Wholesale (Except Machinery and Automotive)	5992	\$1.14
Second-Hand Merchandise Stores n.e.c.	6591	\$4.98
Security and Investigation Services	7791	\$2.73
Seeds and Seed Processing, Wholesale	5932	\$0.95
Segregated Funds	7213	\$0.60
Self-Serve Laundries and/or Dry Cleaners	9723	\$2.05
Septic System Installation	4213	\$3.89
Service Industries Incidental to Air Transport, Other	4529	\$2.46
Service Industries Incidental to Crude Petroleum and Natural Gas, Other	919	\$1.38
Service Industries Incidental to Mining, Other	929	\$1.38
Service Industries Incidental to Transportation n.e.c., Other	4599	\$5.68
Service Industries Incidental to Water Transport, Other	4559	\$3.18
Service Industry Incidental to Railway Transport	4532	\$4.28
Service Machinery, Equipment and Supplies, Wholesale	5792	\$0.95
Services Incidental to Agricultural Crops, Other	229	\$4.29
Services Incidental to Agriculture n.e.c., Other	239	\$4.29
Services Incidental to Construction n.e.c., Other	4499	\$2.93
Services Incidental to Fishing	321	\$5.07

Description	SIC	Rate
Services Incidental to Livestock and Animal Specialties	219	\$3.18
Services n.e.c., Other	9999	\$0.70
Services to Buildings and Dwellings, Other	9959	\$4.23
Shale Quarries	815	\$1.91
Sheep and Goat Farms	115	\$3.18
Sheet Metal and Built-up Roofing	4236	\$9.43
Sheet Metal and Other Duct Work	4244	\$2.81
Sheltered Workshops	8644	\$1.38
Shingle and Shake Industry	2511	\$5.83
Ship Chartering Industry	4544	\$2.39
Shipbuilding and Repair Industry	3271	\$6.60
Shoe Repair	9791	\$2.05
Shoe Stores	6111	\$0.95
Siding Work	4232	\$5.22
Sign and Display Industry	3971	\$2.74
Silver-Lead-Zinc Mines	614	\$2.05
Silviculture	511	\$5.28
Single Family Housing	4011	\$5.21
Site Work, Other	4219	\$3.89
Skiing Facilities	9653	\$1.91
Small Electrical Appliance Industry	3311	\$0.95
Small-Grain Farms (Except Wheat)	132	\$4.29
Snow Plowing	4564	\$3.76
Soap and Cleaning Compounds Industry	3761	\$1.38
Social Rehabilitation Services	8647	\$1.38
Social Service Administration, Federal Government	8162	\$0.60
Social Service Administration, Local Government	8362	\$1.86
Social Service Administration, Provincial Government	8262	\$0.60
Social Service Planning and Advocacy Agencies	8694	\$0.70
Soft Drink Industry	1111	\$5.07
Software Development	7721	\$0.60
Softwood Veneer and Plywood Industry	2522	\$5.83
Soil Preparation, Planting and Cultivating Services	221	\$4.29
Sound Recording Services	9614	\$0.95
Specialty Hospitals, Other	8619	\$1.61
Sporting Goods Industry	3931	\$1.14
Sporting Goods Stores	6541	\$0.95
Sports and Recreation Clubs, Other	9659	\$0.95
Spun Yarn and Woven Cloth Industries, Other	1829	\$4.98
Stamped and Pressed Metal Products Industries, Other	3049	\$4.98
Stationery and Office Supplies, Wholesale	5922	\$0.95
Stationery Paper Products Industry	2792	\$3.18
Steel Foundries	2912	\$4.98
Steel Pipe and Tube Industry	2921	\$4.98
Steel Reinforcing	4223	\$5.75

Description	SIC	Rate
Stevedoring	4551	\$3.93
Stock Brokers	7412	\$0.60
Stock Exchanges	7431	\$0.60
Storage and Warehousing Industries n.e.c., Other	4799	\$2.63
Structural and Related Work, Other	4229	\$5.22
Structural Concrete Products Industry	3542	\$4.29
Structural Steel Erection	4227	\$5.22
Subbituminous Coal Mines (Strip Mines)	632	\$1.91
Sugar and Chocolate Confectionery Industry	1083	\$1.47
Supermarkets	6011	\$2.00
Surveying	7759	\$0.60
Sweater Industry	2491	\$4.98
Take-Out Food Services	9213	\$1.79
Taverns, Bars and Night Clubs	9221	\$1.79
Taxation Administration, Federal Government	8153	\$0.60
Taxation Administration, Local Government	8353	\$1.86
Taxation Administration, Provincial Government	8253	\$0.60
Taxicab Industry	4581	\$4.14
Tea and Coffee Industry	1091	\$1.47
Telecommunication Carriers Industry	4821	\$0.60
Telecommunication Equipment Industry	3351	\$0.95
Telecommunication Industries, Other	4839	\$0.60
Telephone Answering Services	7795	\$0.60
Television Broadcasting Industry	4812	\$0.60
Television, Radio and Stereo Stores	6222	\$2.05
Terrazzo and Tile Work	4276	\$5.87
Textile Products Industries n.e.c., Other	1999	\$4.98
Theatrical and Staged Entertainment Services, Other	9639	\$0.95
Thermal Insulation Work	4256	\$1.97
Ticket and Travel Agencies	9961	\$0.95
Tile and Terrazzo Work	4276	\$5.87
Tire and Tube Industry	1511	\$3.09
Tire Cord Fabric Industry	1995	\$4.98
Tire, Battery, Parts and Accessories Stores	6342	\$2.73
Tires and Tubes, Wholesale	5521	\$0.95
Tobacco Farms	137	\$4.29
Tobacco Products, Wholesale	5241	\$0.95
Toilet Preparations Industry	3771	\$1.38
Toilet Soaps and Preparations, Wholesale	5232	\$0.95
Tour Wholesalers and Operators	9962	\$0.95
Tourist Courts and Cabins	9113	\$2.73
Toy and Hobby Stores	6581	\$0.95
Toys and Games Industry	3932	\$1.14
Toys, Novelties and Fireworks, Wholesale	5941	\$0.95

Description	SIC	Rate
Trade Work n.e.c., Other	4299	\$2.11
Traffic Control	4499	\$2.93
Transportation Administration, Local Government	8371	\$1.86
Transportation and Communication Administration, Federal Government	8171	\$0.60
Transportation and Communication Administration, Provincial Government	8271	\$0.60
Transportation Equipment Industries, Other	3299	\$6.60
Transportation Industries n.e.c., Other	4589	\$4.14
Truck and Bus Body Industry	3241	\$1.93
Truck Transport Industries, Other	4569	\$5.81
Trucking, Bulk Liquids	4563	\$3.76
Trucking, Forest Products	4565	\$5.68
Trucking, General Freight	4561	\$5.81
Trucking, Sand and Gravel	4564	\$3.76
Trucks and Buses, Wholesale	5512	\$4.14
Trust Companies	7031	\$0.60
Trusteed Pension Funds	7291	\$0.60
Turbine and Mechanical Power Transmission Equipment Industry	3194	\$1.93
University Education	8531	\$0.60
Upholstered Household Furniture Industry	2612	\$4.40
Upholstery and Coil Spring Industry	3051	\$4.98
Uranium Mines	616	\$2.05
Urban Transit Systems Industry	4571	\$5.58
Used Goods Moving and Storage Industry	4562	\$6.42
Utility Industries n.e.c., Other	4999	\$5.72
Valet Services, Pressing and/or Repair	9724	\$2.05
Vegetable Farms, Other	152	\$4.29
Vegetable Oil Mills (Except Corn Oil)	1061	\$1.47
Vending Machine Operators	6911	\$0.95
Venture Capital Companies	7125	\$0.60
Veterinary Services	211	\$0.60
Volunteer Fire Departments	8327	\$0.60

Description	SIC	Rate
Wafer Board Industry	2593	\$4.14
Waste Materials, Wholesale, Other	5919	\$5.35
Watch and Jewellery Repair Shops	6562	\$0.95
Water Systems Industry	4931	\$1.86
Water Transport Industries, Other	4549	\$3.18
Water Well Drilling	4212	\$3.89
Waterworks and Sewage Systems	4122	\$2.93
Welding	9942	\$5.72
Well Drilling, Water	4212	\$3.89
Wet Heating and Air Conditioning Work	4243	\$2.81
Wharf Repair Work	4129	\$2.93
Wheat Farms	131	\$4.29
Window Cleaning Services	9952	\$4.23
Wine Industry	1141	\$1.79
Wine Stores	6022	\$2.00
Wire and Wire Rope Industry	3052	\$4.98
Wire Products Industries, Other	3059	\$4.98
Women's and Children's Hosiery, Underwear and Apparel		
Accessories, Wholesale	5313	\$0.95
Women's Blouse and Shirt Industry	2444	\$4.98
Women's Clothing Contractors	2445	\$4.98
Women's Clothing Stores	6131	\$0.95
Women's Coat and Jacket Industry	2441	\$4.98
Women's Dress Industry	2443	\$4.98
Women's Sportswear Industry	2442	\$4.98
Women's, Misses' and Children's Outerwear, Wholesale	5312	\$0.95
Wood Industries n.e.c., Other	2599	\$4.14
Wood Preservation Industry	2591	\$4.14
Wooden Box and Pallet Industry	2561	\$4.14
Wooden Door and Window Industry	2543	\$4.14
Wooden Household Furniture Industry	2611	\$4.40
Wooden Kitchen Cabinet and Bathroom Vanity Industry	2542	\$4.14
Wool Yarn and Woven Cloth Industry	1821	\$4.98
Wrecking and Demolition	4211	\$3.89

Numerical Index of Industries

SIC	Description	Rate
111	Dairy Farms	\$3.82
112	Cattle Farms	\$3.18
113	Hog Farms	\$3.18
114	Poultry and Egg Farms	\$3.18
115	Sheep and Goat Farms	\$3.18
119	Livestock Combination Farms	\$3.18
121	Honey and Other Apiary Product Farms	\$3.18
122	Horse and Other Equine Farms	\$3.18
123	Furs and Skins, Ranch	\$3.18
129	Animal Specialty Farms n.e.c., Other	\$3.18
131	Wheat Farms	\$4.29
132	Small-Grain Farms (Except Wheat)	\$4.29
133	Oilseed Farms (Except Corn)	\$4.29
134	Grain Corn Farms	\$4.29
135	Forage, Seed and Hay Farms	\$4.29
136	Dry Field Pea and Bean Farms	\$4.29
137	Tobacco Farms	\$4.29
138	Potato Farms	\$4.29
139	Field Crop Farms, Other	\$4.29
141	Field Crop Combination Farms	\$4.29
151	Fruit Farms	\$4.29
152	Vegetable Farms, Other	\$4.29
159	Fruit and Vegetable Combination Farms	\$4.29
161	Mushrooms	\$4.29
162	Greenhouse Products	\$4.29
163	Nursery Products	\$4.29
169	Horticultural Specialties, Other	\$4.29
171	Livestock, Field Crop and Horticultural Combination Farms	\$4.29
211	Veterinary Services	\$0.60
212	Farm Animal Breeding Services (Except Poultry)	\$3.18
213	Poultry Services	\$7.27
219	Services Incidental to Livestock and Animal Specialties	\$3.18
221	Soil Preparation, Planting and Cultivating Services	\$4.29
222	Crop Dusting and Spraying Services	\$4.29
223	Harvesting, Baling and Threshing Services	\$4.29
229	Services Incidental to Agricultural Crops, Other	\$4.29
231	Agricultural Management and Consulting Services	\$4.29
239	Services Incidental to Agriculture n.e.c., Other	\$4.29

SIC	Description	Rate
311	Salt Water Fishing Industry	\$7.48
312	Inland Fishing Industry	\$5.07
321	Services Incidental to Fishing	\$5.07
331	Furs and Skins, Wild	\$3.18
339	Other Trapping	\$3.18
411	Logging Industry (Except Contract Logging)	\$5.28
511	Forestry Services Industry	\$5.28
611	Gold Mines	\$2.05
612	Copper and Copper-Zinc Mines	\$2.05
613	Nickel-Copper Mines	\$2.05
614	Silver-Lead-Zinc Mines	\$2.05
615	Molybdenum Mines	\$2.05
616	Uranium Mines	\$2.05
617	Iron Mines	\$2.05
619	Metal Mines, Other	\$2.05
621	Asbestos Mines	\$2.05
622	Peat Industry	\$2.05
623	Gypsum Mines	\$2.05
624	Potash Mines	\$2.05
625	Salt Mines	\$2.05
629	Non-Metal Mines (Except Coal), Other	\$2.05
631	Bituminous Coal Mines (Strip Mines)	\$1.91
632	Subbituminous Coal Mines (Strip Mines)	\$1.91
633	Lignite Mines	\$1.91
639	Coal Mining, Underground	\$8.35
711	Conventional Crude Oil and Natural Gas Industry	\$1.38
811	Granite Quarries	\$1.91
812	Limestone Quarries	\$1.91
813	Marble Quarries	\$1.91
814	Sandstone Quarries	\$1.91
815	Shale Quarries	\$1.91
821	Sand and Gravel Pits	\$1.91
911	Contract Drilling, Oil and Gas Industry	\$1.38
919	Service Industries Incidental to Crude Petroleum and Natural Gas, Other	\$1.38
921	Contract Drilling Industry (Except Oil and Gas)	\$1.38
929	Service Industries Incidental to Mining, Other	\$1.38

SIC	Description	Rate
1011	Meat and Meat Products Industry (Except Poultry)	\$8.96
1012	Poultry Products Industry	\$8.96
1021	Fish Products Industry	\$3.20
1031	Canned and Preserved Fruit and Vegetable Industry	\$5.58
1032	Frozen Fruit and Vegetable Industry	\$5.58
1041	Fluid Milk Industry	\$4.95
1049	Dairy Products Industries, Other	\$4.95
1051	Cereal Grain Flour Industry	\$1.47
1052	Prepared Flour Mixes and Prepared Cereal Foods Industry	\$1.47
1053	Feed Industry	\$1.76
1061	Vegetable Oil Mills (Except Corn Oil)	\$1.47
1071	Biscuit Industry	\$4.28
1072	Bread and Other Bakery Products Industry	\$4.28
1081	Cane and Beet Sugar Industry	\$1.47
1082	Chewing Gum Industry	\$1.47
1083	Sugar and Chocolate Confectionery Industry	\$1.47
1091	Tea and Coffee Industry	\$1.47
1092	Dry Pasta Products Industry	\$1.47
1093	Potato Chip, Pretzel and Popcorn Industry	\$1.47
1094	Malt and Malt Flour Industry	\$1.47
1099	Food Products Industries n.e.c., Other	\$1.47
1111	Soft Drink Industry	\$5.07
1121	Distillery Products Industry	\$1.79
1131	Brewery Products Industry	\$1.79
1141	Wine Industry	\$1.79
1511	Tire and Tube Industry	\$3.09
1521	Rubber Hose and Belting Industry	\$3.09
1599	Rubber Products Industries, Other	\$3.09
1611	Foamed and Expanded Plastic Products Industry	\$3.18
1621	Plastic Pipe and Pipe Fittings Industry	\$3.18
1631	Plastic Film and Sheeting Industry	\$3.18
1691	Plastic Bag Industry	\$3.93
1699	Plastic Products Industries n.e.c., Other	\$3.18
1711	Leather Tanneries	\$4.98
1712	Footwear Industry	\$4.98
1713	Luggage, Purse and Handbag Industry	\$4.98
1719	Leather and Allied Products Industries, Other	\$4.98
1811	Man-Made Fibre and Filament Yarn Industry	\$4.98
1821	Wool Yarn and Woven Cloth Industry	\$4.98
1829	Spun Yarn and Woven Cloth Industries, Other	\$4.98
1831	Broad Knitted Fabric Industry	\$4.98
1911	Natural Fibres Processing and Felt Products Industry	\$4.98
1921	Carpet, Mat and Rug Industry	\$4.00
1931	Canvas and Related Products Industry	\$4.98
1991	Narrow Fabric Industry	\$4.98

SIC	Description	Rate
1992	Contract Textile Dyeing and Finishing Industry	\$4.98
1993	Household Products of Textile Materials Industry	\$4.98
1994	Hygiene Products of Textile Materials Industry	\$4.98
1995	Tire Cord Fabric Industry	\$4.98
1999	Textile Products Industries n.e.c., Other	\$4.98
2431	Men's and Boys' Coat Industry	\$4.98
2432	Men's and Boys' Suit and Jacket Industry	\$4.98
2433	Men's and Boys' Pants Industry	\$4.98
2434	Men's and Boys' Shirt and Underwear Industry	\$4.98
2435	Men's and Boys' Clothing Contractors	\$4.98
2441	Women's Coat and Jacket Industry	\$4.98
2442	Women's Sportswear Industry	\$4.98
2443	Women's Dress Industry	\$4.98
2444	Women's Blouse and Shirt Industry	\$4.98
2445	Women's Clothing Contractors	\$4.98
2451	Children's Clothing Industry	\$4.98
2491	Sweater Industry	\$4.98
2492	Occupational Clothing Industry	\$4.98
2493	Glove Industry	\$4.98
2494	Hosiery Industry	\$4.98
2495	Fur Goods Industry	\$4.98
2496	Foundation Garment Industry	\$4.98
2499	Clothing and Apparel Industries n.e.c., Other	\$4.98
2511	Shingle and Shake Industry	\$5.83
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)	\$5.83
2521	Hardwood Veneer and Plywood Industry	\$5.83
2522	Softwood Veneer and Plywood Industry	\$5.83
2541	Prefabricated Wooden Buildings Industry	\$6.07
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry	\$4.14
2543	Wooden Door and Window Industry	\$4.14
2549	Millwork Industries, Other	\$4.14
2561	Wooden Box and Pallet Industry	\$4.14
2581	Coffin and Casket Industry	\$4.14
2591	Wood Preservation Industry	\$4.14
2592	Particle Board Industry	\$4.14
2593	Wafer Board Industry	\$4.14
2599	Wood Industries n.e.c., Other	\$4.14
2611	Wooden Household Furniture Industry	\$4.40
2612	Upholstered Household Furniture Industry	\$4.40
2619	Household Furniture Industries, Other	\$4.40
2641	Metal Office Furniture Industry	\$4.40
2649	Office Furniture Industries, Other	\$4.40
2691	Bed Spring and Mattress Industry	\$4.40

SIC	Description	Rate
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry.	\$4.40
2699	Furniture and Fixture Industries n.e.c., Other.	\$4.40
2711	Pulp Industry.	\$1.47
2712	Newsprint Industry.	\$1.47
2713	Paperboard Industry	\$3.18
2714	Building Board Industry	\$3.18
2719	Paper Industries, Other	\$3.18
2721	Asphalt Roofing Industry	\$0.95
2731	Folding Carton and Set-Up Box Industry	\$3.18
2732	Corrugated Box Industry.	\$3.18
2733	Paper Bag Industry	\$3.18
2791	Coated and Treated Paper Industry	\$3.18
2792	Stationery Paper Products Industry.	\$3.18
2793	Paper Consumer Products Industry.	\$3.18
2799	Converted Paper Products Industries n.e.c., Other.	\$3.18
2811	Business Forms Printing Industry	\$1.38
2819	Commercial Printing Industries, Other.	\$1.38
2821	Platemaking, Typesetting and Bindery Industry	\$1.38
2831	Book Publishing Industry	\$0.60
2839	Publishing Industries, Other.	\$0.60
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing)	\$0.60
2849	Combined Publishing and Printing Industries, Other	\$0.60
2911	Ferro-alloys Industry	\$4.98
2912	Steel Foundries	\$4.98
2919	Primary Steel Industries, Other.	\$4.98
2921	Steel Pipe and Tube Industry	\$4.98
2941	Iron Foundries	\$4.98
2951	Primary Production of Aluminum Industry	\$4.98
2959	Primary Smelting and Refining of Non-Ferrous Metal Industry	\$4.98
2961	Aluminum Rolling, Casting and Extruding Industry.	\$4.98
2971	Copper Rolling, Casting and Extruding Industry.	\$4.98
2999	Rolled, Cast and Extruded Non-Ferrous Metal Products Industries	\$4.98

SIC	Description	Rate
3011	Power Boiler and Heat Exchanger Industry	\$4.98
3021	Metal Tanks (Heavy Gauge) Industry	\$4.98
3022	Plate Work Industry	\$4.98
3023	Pre-Engineered Metal Buildings Industry (Except Portable)	\$4.98
3029	Fabricated Structural Metal Products Industries, Other	\$4.98
3031	Metal Door and Window Industry	\$3.18
3032	Prefabricated Portable Metal Buildings Industry	\$3.18
3039	Ornamental and Architectural Metal Products Industries, Other	\$3.18
3041	Custom Coating of Metal Products Industry	\$4.98
3042	Metal Closure and Container Industry	\$4.98
3049	Stamped and Pressed Metal Products Industries, Other	\$4.98
3051	Upholstery and Coil Spring Industry	\$4.98
3052	Wire and Wire Rope Industry	\$4.98
3053	Industrial Fastener Industry	\$4.98
3059	Wire Products Industries, Other	\$4.98
3061	Basic Hardware Industry	\$4.98
3062	Metal Dies, Moulds and Patterns Industry.	\$4.98
3063	Hand Tool and Implement Industry.	\$4.98
3069	Hardware and Cutlery Industries, Other.	\$4.98
3071	Heating Equipment Industry.	\$4.98
3081	Machine Shop Industry	\$2.39
3091	Metal Plumbing Fixtures and Fittings Industry	\$2.39
3092	Metal Valve Industry	\$2.39
3099	Metal Fabricating Industries n.e.c., Other	\$2.39
3111	Agricultural Implement Industry	\$1.93
3121	Commercial Refrigeration and Air Conditioning Equipment Industry	\$1.93
3191	Compressor, Pump and Industrial Fan Industry.	\$1.93
3192	Construction and Mining Machinery and Materials Handling	\$1.93
3193	Sawmill and Woodworking Machinery Industry	\$1.93
3194	Turbine and Mechanical Power Transmission Equipment Industry	\$1.93
3199	Machinery and Equipment Industries n.e.c., Other	\$1.93
3211	Aircraft and Aircraft Parts Industry	\$1.47
3231	Motor Vehicle Industry.	\$1.93
3241	Truck and Bus Body Industry	\$1.93
3242	Commercial Trailer Industry	\$1.93
3243	Non-Commercial Trailer Industry.	\$1.93
3244	Mobile Home Industry	\$1.93
3251	Motor Vehicle Engine and Engine Parts Industry	\$1.93
3252	Motor Vehicle Wiring Assemblies Industry.	\$1.93
3253	Motor Vehicle Stampings Industry	\$1.93
3254	Motor Vehicle Steering and Suspension Parts Industry	\$1.93
3255	Motor Vehicle Wheel and Brake Industry.	\$1.93
3256	Plastic Parts and Accessories For Motor Vehicles Industry	\$1.93
3257	Motor Vehicle Fabric Accessories Industry	\$1.93
3259	Motor Vehicle Accessories, Parts and Assemblies Industries	\$11.55

SIC	Description	Rate
3271	Shipbuilding and Repair Industry	\$6.60
3281	Boatbuilding and Repair Industry	\$6.60
3299	Transportation Equipment Industries, Other	\$6.60
3311	Small Electrical Appliance Industry.	\$0.95
3321	Major Appliance Industry (Electric and Non-Electric).	\$0.95
3331	Lighting Fixture Industry	\$0.95
3332	Electric Lamp and Shade Industry (Except Bulb and Tube)	\$0.95
3333	Electric Lamp (Bulb and Tube) Industry	\$0.95
3341	Record Player, Radio and Television Receiver Industry	\$0.95
3351	Telecommunication Equipment Industry	\$0.95
3352	Electronic Parts and Components Industry	\$0.95
3359	Communication and Electronic Equipment Industries, Other	\$0.95
3361	Electronic Computing and Peripheral Equipment Industry	\$0.95
3362	Electronic Office, Store and Business Machine Industry.	\$0.95
3369	Office, Store and Business Machine Industries, Other	\$0.95
3371	Electrical Transformer Industry	\$0.95
3372	Electrical Switchgear and Protective Equipment Industry	\$0.95
3379	Electrical Industrial Equipment Industries, Other	\$0.95
3381	Communications and Energy Wire and Cable Industry.	\$0.95
3391	Battery Industry.	\$6.93
3392	Non-Current Carrying Wiring Devices Industry	\$0.95
3399	Electrical Products Industries n.e.c., Other	\$0.95
3511	Clay Products Industry (From Domestic Clay)	\$0.95
3512	Clay Products Industry (From Imported Clay)	\$0.95
3521	Hydraulic Cement Industry	\$4.29
3541	Concrete Pipe Industry.	\$4.29
3542	Structural Concrete Products Industry.	\$4.29
3549	Concrete Products Industries, Other	\$4.29
3551	Ready-Mix Concrete Industry	\$4.42
3561	Primary Glass and Glass Containers Industry	\$0.95
3562	Glass Products Industry (Except Glass Containers)	\$0.95
3571	Abrasives Industry	\$0.95
3581	Lime Industry	\$0.95
3591	Refractories Industry	\$0.95
3592	Asbestos Products Industry	\$0.95
3593	Gypsum Products Industry	\$0.95
3594	Non-Metallic Mineral Insulating Materials Industry	\$0.95
3599	Non-Metallic Mineral Products Industries n.e.c., Other	\$0.95
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease) . . .	\$0.95
3612	Lubricating Oil and Grease Industry	\$0.95
3699	Petroleum and Coal Products Industries, Other.	\$0.95
3711	Industrial Inorganic Chemical Industries n.e.c.	\$1.38
3712	Industrial Organic Chemical Industries n.e.c.	\$1.38
3721	Chemical Fertilizer and Fertilizer Materials Industry	\$1.38
3722	Mixed Fertilizer Industry	\$1.38

SIC	Description	Rate
3729	Agricultural Chemical Industries, Other	\$1.38
3731	Plastic and Synthetic Resin Industry	\$1.38
3741	Pharmaceutical and Medicine Industry	\$1.38
3751	Paint and Varnish Industry	\$1.38
3761	Soap and Cleaning Compounds Industry	\$1.38
3771	Toilet Preparations Industry	\$1.38
3791	Printing Ink Industry	\$1.38
3792	Adhesives Industry	\$1.38
3799	Chemical Products Industries n.e.c., Other	\$1.38
3911	Indicating, Recording and Controlling Instruments Industry	\$1.14
3912	Instruments and Related Products Industry, Other.	\$1.14
3913	Clock and Watch Industry	\$1.14
3914	Ophthalmic Goods Industry	\$1.14
3921	Jewellery and Silverware Industry	\$1.14
3922	Precious Metal Secondary Refining Industry	\$1.14
3931	Sporting Goods Industry	\$1.14
3932	Toys and Games Industry	\$1.14
3971	Sign and Display Industry	\$2.74
3991	Broom, Brush and Mop Industry	\$0.95
3992	Button, Buckle and Clothes Fastener Industry	\$0.95
3993	Floor Tile, Linoleum and Coated Fabric Industry	\$0.95
3994	Musical Instrument and Sound Recording Industry	\$0.95
3999	Manufactured Products Industries n.e.c., Other.	\$0.95
4011	Single Family Housing	\$5.21
4012	Apartment and Other Multiple Housing.	\$5.21
4013	Residential Renovation	\$5.21
4021	Manufacturing and Light Industrial Building	\$5.21
4022	Commercial Building	\$5.21
4023	Institutional Building	\$5.21
4111	Power Plants (Except Hydroelectric)	\$2.93
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)	\$2.93
4113	Gas and Oil Pipelines	\$2.93
4119	Industrial Construction, Other.	\$2.93
4121	Highways, Streets and Bridges	\$2.93
4122	Waterworks and Sewage Systems	\$2.93
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines).	\$2.93
4124	Power and Telecommunication Transmission Lines	\$2.93
4129	Heavy Construction, Other	\$2.93
4211	Wrecking and Demolition	\$3.89
4212	Water Well Drilling	\$3.89
4213	Septic System Installation	\$3.89
4214	Excavating and Grading	\$3.89
4215	Equipment Rental (With Operator)	\$3.89

SIC	Description	Rate
4216	Asphalt Paving	\$3.89
4217	Fencing Installation	\$3.89
4219	Site Work, Other	\$3.89
4221	Piledriving Work.	\$5.75
4222	Form Work	\$5.75
4223	Steel Reinforcing.	\$5.75
4224	Concrete Pouring and Finishing	\$5.75
4225	Precast Concrete Installation	\$5.75
4226	Rough and Framing Carpentry	\$6.85
4227	Structural Steel Erection	\$5.22
4229	Structural and Related Work, Other	\$5.22
4231	Masonry Work	\$5.22
4232	Siding Work.	\$5.22
4233	Glass and Glazing Work.	\$5.22
4234	Insulation Work	\$5.22
4235	Roof Shingling.	\$9.43
4236	Sheet Metal and Built-up Roofing.	\$9.43
4239	Exterior Close-in Work, Other	\$5.22
4241	Plumbing	\$2.81
4242	Dry Heating and Gas Piping Work.	\$2.81
4243	Wet Heating and Air Conditioning Work	\$2.81
4244	Sheet Metal and Other Duct Work	\$2.81
4251	Process Piping Work	\$1.97
4252	Automatic Sprinkler System Installation	\$1.97
4253	Commercial Refrigeration Work	\$1.97
4254	Environmental Control Work.	\$1.97
4255	Millwright and Rigging	\$1.97
4256	Thermal Insulation Work	\$1.97
4259	Mechanical Specialty Work, Other	\$1.97
4261	Electrical Work	\$1.97
4271	Plastering and Stucco Work.	\$5.87
4272	Drywall Work	\$5.87
4273	Acoustical Work.	\$5.87
4274	Finish Carpentry	\$5.87
4275	Painting and Decorating Work	\$5.87
4276	Terrazzo and Tile Work	\$5.87
4277	Hardwood Flooring Installation.	\$5.87
4278	Resilient Flooring and Carpet Work.	\$5.87
4279	Interior and Finishing Work, Other	\$5.87
4291	Elevator and Escalator Installation	\$2.11
4292	Ornamental and Miscellaneous Fabricated Metal Installation	\$2.11
4293	Residential Swimming Pool Installation	\$2.11
4299	Trade Work n.e.c., Other	\$2.11
4411	Project Management, Construction.	\$0.72
4491	Land Developers	\$0.72

SIC	Description	Rate
4499	Services Incidental to Construction n.e.c., Other	\$2.93
4511	Scheduled Air Transport Industry	\$2.46
4512	Non-Scheduled Air Transport, Chartered, Industry	\$2.46
4513	Non-Scheduled Air Transport, Specialty, Industry	\$2.46
4521	Airport Operations Industry	\$2.46
4522	Aircraft Rental Industry	\$2.46
4523	Aircraft Servicing Industry.	\$2.46
4529	Service Industries Incidental to Air Transport, Other.	\$2.46
4531	Railway Transport Industry	\$4.28
4532	Service Industry Incidental to Railway Transport	\$4.28
4541	Freight and Passenger Water Transport Industry	\$2.39
4542	Ferry Industry	\$2.39
4543	Marine Towing Industry	\$3.18
4544	Ship Chartering Industry	\$2.39
4549	Water Transport Industries, Other	\$3.18
4551	Marine Cargo Handling Industry	\$3.93
4552	Harbour and Port Operation Industry	\$3.18
4553	Marine Salvage Industry	\$3.18
4554	Piloting Service, Water Transport Industry	\$3.18
4555	Marine Shipping Agencies Industry.	\$0.70
4559	Service Industries Incidental to Water Transport, Other	\$3.18
4561	General Freight Trucking Industry	\$5.81
4562	Used Goods Moving and Storage Industry	\$6.42
4563	Bulk Liquids Trucking Industry	\$3.76
4564	Dry Bulk Materials Trucking Industry	\$3.76
4565	Forest Products Trucking Industry	\$5.68
4569	Truck Transport Industries, Other	\$5.81
4571	Urban Transit Systems Industry	\$5.58
4572	Interurban and Rural Transit Systems Industry	\$4.14
4573	School Bus Operations Industry	\$4.14
4574	Charter and Sightseeing Bus Services Industry	\$4.14
4575	Limousine Service to Airports and Stations Industry	\$4.14
4581	Taxicab Industry	\$4.14
4589	Transportation Industries n.e.c., Other	\$4.14
4591	Highway, Street and Bridge Maintenance Industry.	\$4.14
4592	Freight Forwarding Industry	\$0.60
4599	Service Industries Incidental to Transportation n.e.c., Other.	\$5.68
4611	Natural Gas Pipeline Transport Industry	\$0.60
4612	Crude Oil Pipeline Transport Industry	\$0.60
4619	Pipeline Transport Industries, Other	\$0.60
4711	Grain Elevator Industry.	\$2.63
4791	Refrigerated Warehousing Industry.	\$2.63
4799	Storage and Warehousing Industries n.e.c., Other.	\$2.63
4811	Radio Broadcasting Industry	\$0.60
4812	Television Broadcasting Industry	\$0.60

SIC	Description	Rate
4813	Combined Radio and Television Broadcasting Industry	\$0.60
4814	Cable Television Industry	\$1.91
4821	Telecommunication Carriers Industry	\$0.60
4839	Telecommunication Industries, Other	\$0.60
4841	Postal Service Industry.	\$5.07
4842	Courier Service Industry	\$5.07
4911	Electric Power Systems Industry	\$0.60
4921	Gas Distribution Systems Industry	\$0.60
4931	Water Systems Industry	\$1.86
4999	Utility Industries n.e.c., Other	\$5.72
5011	Livestock, Wholesale	\$0.95
5012	Grain, Wholesale	\$0.95
5019	Farm Products, Wholesale, Other	\$0.95
5111	Petroleum Products, Wholesale	\$3.38
5211	Confectionery, Wholesale.	\$3.20
5212	Frozen Foods (Packaged), Wholesale	\$3.20
5213	Dairy Products, Wholesale	\$3.20
5214	Poultry and Eggs, Wholesale	\$3.20
5215	Fish and Seafood, Wholesale.	\$3.20
5216	Fresh Fruit and Vegetables, Wholesale	\$3.20
5217	Meat and Meat Products, Wholesale	\$3.20
5219	Foods, Wholesale, Other	\$3.20
5221	Non-Alcoholic Beverages, Wholesale	\$2.73
5222	Alcoholic Beverages, Wholesale	\$0.95
5231	Drugs, Wholesale	\$0.95
5232	Toilet Soaps and Preparations, Wholesale	\$0.95
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale	\$0.95
5241	Tobacco Products, Wholesale.	\$0.95
5311	Men's and Boys' Clothing and Furnishings, Wholesale	\$0.95
5312	Women's, Misses' and Children's Outerwear, Wholesale	\$0.95
5313	Women's and Children's Hosiery, Underwear and Apparel Accessories, Wholesale.	\$0.95
5314	Footwear, Wholesale	\$0.95
5319	Apparel, Wholesale, Other	\$0.95
5321	Piece Goods, Wholesale	\$0.95
5329	Notions and Other Dry Goods, Wholesale	\$0.95
5411	Electrical Household Appliances, Wholesale	\$0.95
5412	Electronic Household Appliances, Wholesale	\$0.95
5421	Household Furniture, Wholesale.	\$0.95
5431	China, Glassware, Crockery and Pottery, Wholesale	\$0.95
5432	Floor Coverings, Wholesale	\$0.95
5433	Linens, Draperies and Other Textile Furnishings, Wholesale	\$0.95
5439	Household Furnishings, Wholesale, Other	\$0.95
5511	Automobiles, Wholesale	\$0.95

SIC	Description	Rate
5512	Trucks and Buses, Wholesale.	\$4.14
5519	Motor Vehicles and Trailers, Wholesale, Other.	\$0.95
5521	Tires and Tubes, Wholesale	\$0.95
5529	Motor Vehicle Parts and Accessories, Wholesale, Other.	\$0.95
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale	\$2.63
5612	Iron and Steel Products, Wholesale, Other	\$2.63
5613	Non-Ferrous Metal and Metal Products, Wholesale	\$2.63
5619	Combination Metal and Metal Products, Wholesale	\$2.63
5621	Hardware, Wholesale.	\$0.95
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale.	\$0.95
5631	Lumber, Plywood and Millwork, Wholesale	\$0.95
5632	Paint, Glass and Wallpaper, Wholesale	\$0.95
5639	Building Materials, Wholesale, Other	\$2.63
5711	Farm Machinery, Equipment and Supplies, Wholesale	\$0.95
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale.	\$0.95
5722	Mining Machinery, Equipment and Supplies, Wholesale	\$0.95
5731	Industrial Machinery, Equipment and Supplies, Wholesale	\$0.95
5741	Electrical Wiring Supplies and Construction Materials, Wholesale	\$0.95
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale.	\$0.95
5743	Electronic Machinery, Equipment and Supplies (Except Computer Equipment)	\$0.95
5744	Computer Machinery, Equipment and Software, Wholesale	\$0.95
5749	Electrical and Electronic Machinery, Equipment and Supplies, Wholesale.	\$0.95
5791	Office and Store Machinery, Equipment and Supplies, Whole	\$0.95
5792	Service Machinery, Equipment and Supplies, Wholesale	\$0.95
5793	Professional Machinery, Equipment and Supplies, Wholesale	\$0.95
5799	Machinery, Equipment and Supplies n.e.c., Wholesale, Other	\$0.95
5911	Automobile Wrecking.	\$4.14
5919	Waste Materials, Wholesale, Other.	\$5.35
5921	Newsprint, Wholesale	\$0.95
5922	Stationery and Office Supplies, Wholesale	\$0.95
5929	Paper and Paper Products, Wholesale, Other	\$0.95
5931	Agricultural Feeds, Wholesale	\$0.95
5932	Seeds and Seed Processing, Wholesale	\$0.95
5939	Agricultural Chemical and Other Farm Supplies, Wholesale.	\$0.95
5941	Toys, Novelties and Fireworks, Wholesale	\$0.95
5942	Amusement and Sporting Goods, Wholesale	\$0.95
5951	Photographic Equipment and Supplies, Wholesale	\$0.95
5952	Musical Instruments and Accessories, Wholesale	\$0.95
5961	Jewellery and Watches, Wholesale.	\$0.95
5971	Industrial and Household Chemicals, Wholesale	\$0.95

SIC	Description	Rate
5981	General Merchandise, Wholesale	\$0.95
5991	Books, Periodicals and Newspapers, Wholesale	\$0.95
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)	\$1.14
5993	Forest Products, Wholesale	\$0.95
5999	Products n.e.c., Wholesale, Other.	\$0.95
6011	Supermarkets	\$2.00
6012	Grocery Stores (Except Supermarkets)	\$2.00
6013	Bakery Products Stores	\$2.00
6014	Candy and Nut Stores	\$2.00
6015	Fruit and Vegetable Stores.	\$2.00
6016	Meat Markets	\$2.00
6019	Food (Specialty) Stores, Other	\$2.00
6021	Liquor Stores.	\$2.00
6022	Wine Stores.	\$2.00
6023	Beer Stores.	\$2.00
6031	Pharmacies.	\$0.60
6032	Patent Medicine and Toiletries Stores.	\$0.60
6111	Shoe Stores	\$0.95
6121	Men's Clothing Stores	\$0.95
6131	Women's Clothing Stores.	\$0.95
6141	Children's Clothing Stores	\$0.95
6142	Fur Stores.	\$0.95
6149	Clothing Stores, n.e.c., Other	\$0.95
6151	Fabric and Yarn Stores.	\$0.95
6211	Household Furniture Stores (With Appliances and Furnishings)	\$2.05
6212	Household Furniture Stores (Without Appliances and Furnishings).	\$2.05
6213	Furniture Refinishing and Repair Shops	\$2.05
6221	Appliance, Television, Radio and Stereo Stores	\$2.05
6222	Television, Radio and Stereo Stores	\$2.05
6223	Appliance, Television, Radio and Stereo Repair Shops	\$2.05
6231	Floor Covering Stores.	\$2.05
6232	Drapery Stores	\$2.05
6239	Household Furnishings Stores, Other	\$2.05
6311	Automobile (New) Dealers.	\$2.24
6312	Automobile (Used) Dealers	\$2.24
6321	Motor Home and Travel Trailer Dealers	\$2.24
6322	Boats, Outboard Motors and Boating Accessories Dealers.	\$2.24
6323	Motorcycle and Snowmobile Dealers	\$2.24
6329	Recreational Vehicle Dealers, Other	\$2.24
6331	Gasoline Service Stations	\$2.24
6341	Home and Auto Supply Stores	\$2.05
6342	Tire, Battery, Parts and Accessories Stores	\$2.73
6351	Garages (General Repairs).	\$4.14
6352	Paint and Body Repair Shops	\$4.14

SIC	Description	Rate
6353	Muffler Replacement Shops	\$4.14
6354	Motor Vehicle Glass Replacement Shops	\$2.24
6355	Motor Vehicle Transmission Repair and Replacement Shops	\$2.24
6359	Motor Vehicle Repair Shops, Other.	\$2.24
6391	Car Washes.	\$2.24
6399	Motor Vehicle Services n.e.c., Other	\$4.14
6411	Department Stores	\$1.85
6412	General Stores	\$1.85
6413	General Merchandise Stores, Other	\$1.85
6511	Book and Stationery Stores	\$0.95
6521	Florist Shops	\$0.95
6522	Lawn and Garden Centres	\$0.95
6531	Hardware Stores	\$2.05
6532	Paint, Glass and Wallpaper Stores	\$2.05
6541	Sporting Goods Stores.	\$0.95
6542	Bicycle Shops	\$0.95
6551	Musical Instrument Stores	\$0.95
6552	Record and Tape Stores.	\$0.95
6561	Jewellery Stores.	\$0.95
6562	Watch and Jewellery Repair Shops.	\$0.95
6571	Camera and Photographic Supply Stores	\$0.95
6581	Toy and Hobby Stores	\$0.95
6582	Gift, Novelty and Souvenir Stores.	\$0.95
6591	Second-Hand Merchandise Stores n.e.c.	\$4.98
6592	Opticians' Shops.	\$0.95
6593	Art Galleries and Artists' Supply Stores.	\$0.95
6594	Luggage and Leather Goods Stores	\$0.95
6595	Monument and Tombstone Dealers	\$0.95
6596	Pet Stores.	\$0.95
6597	Coin and Stamp Dealers	\$0.95
6598	Mobile Home Dealers	\$0.95
6599	Retail Stores n.e.c., Other	\$0.95
6911	Vending Machine Operators.	\$0.95
6921	Direct Sellers.	\$0.95

SIC	Description	Rate
7011	Central Bank	\$0.60
7021	Chartered Banks	\$0.60
7029	Banking-Type Intermediaries, Other	\$0.60
7031	Trust Companies	\$0.60
7041	Deposit Accepting Mortgage Companies (Except Co-operatives)	\$0.60
7042	Co-operative Mortgage Companies.	\$0.60
7051	Local Credit Unions	\$0.60
7052	Central Credit Unions.	\$0.60
7099	Deposit Accepting Intermediaries, Other.	\$0.60
7111	Consumer Loan Companies	\$0.60
7121	Sales Finance Companies	\$0.60
7122	Credit Card Companies	\$0.60
7123	Factoring Companies.	\$0.60
7124	Financial Leasing Companies.	\$0.60
7125	Venture Capital Companies	\$0.60
7129	Business Financing Companies, Other	\$0.60
7211	Investment (Mutual) Funds	\$0.60
7212	Retirement Savings Funds	\$0.60
7213	Segregated Funds	\$0.60
7214	Investment Companies	\$0.60
7215	Holding Companies	\$0.60
7221	Mortgage Investment Companies	\$0.60
7222	Real Estate Investment Trusts	\$0.60
7229	Mortgage Companies, Other.	\$0.60
7291	Trusteed Pension Funds.	\$0.60
7292	Estate, Trust and Agency Funds	\$0.60
7299	Investment Intermediaries n.e.c., Other	\$0.60
7311	Life Insurers	\$0.60
7321	Deposit Insurers	\$0.60
7331	Health Insurers	\$0.60
7339	Property and Casualty Insurers, Other.	\$0.60
7411	Investment Dealers	\$0.60
7412	Stock Brokers	\$0.60
7413	Commodity Brokers	\$0.60
7421	Mortgage Brokers	\$0.60
7431	Stock Exchanges.	\$0.60
7432	Commodity Exchanges.	\$0.60
7499	Financial Intermediaries n.e.c., Other	\$0.60
7511	Operators of Residential Buildings and Dwellings	\$1.47
7512	Operators of Non-Residential Buildings	\$1.47
7599	Real Estate Operators, Other	\$1.47
7611	Insurance and Real Estate Agencies.	\$0.70
7711	Employment Agencies	\$0.72
7712	Personnel Suppliers.	\$0.72
7721	Computer Services	\$0.60

SIC	Description	Rate
7722	Computer Equipment Maintenance and Repair	\$0.60
7731	Offices of Chartered and Certified Accountants	\$0.60
7739	Accounting and Bookkeeping Services, Other	\$0.60
7741	Advertising Agencies	\$0.60
7742	Media Representatives	\$0.60
7743	Outdoor Display and Billboard Advertising	\$0.70
7749	Advertising Services, Other.	\$0.70
7751	Offices of Architects.	\$0.60
7752	Offices of Engineers.	\$0.60
7759	Scientific and Technical Services, Other	\$0.60
7761	Offices of Lawyers and Notaries	\$0.60
7771	Management Consulting Services.	\$0.60
7791	Security and Investigation Services	\$2.73
7792	Credit Bureau Services.	\$0.60
7793	Collection Agencies	\$0.60
7794	Customs Brokers	\$0.60
7795	Telephone Answering Services	\$0.60
7796	Duplicating Services	\$0.60
7799	Business Services n.e.c., Other	\$0.60
8111	Defence Services, Federal Government.	\$0.60
8121	Courts of Law, Federal Government	\$0.60
8122	Correctional Services, Federal Government	\$0.60
8123	Police Services, Federal Government	\$0.60
8125	Regulatory Services, Federal Government	\$0.60
8129	Protective Services, Federal Government, Other	\$0.60
8131	Labour and Employment Services, Federal Government	\$0.60
8132	Immigration Services	\$0.60
8139	Labour, Employment and Immigration Services, Other.	\$0.60
8141	Foreign Affairs	\$0.60
8142	International Assistance.	\$0.60
8151	Executive and Legislative Administration, Federal Government.	\$0.60
8152	Finance and Economic Administration, Federal Government	\$0.60
8153	Taxation Administration, Federal Government	\$0.60
8154	Intergovernmental Affairs Administration, Federal Government	\$0.60
8159	General Administrative Services, Federal Government, Other	\$0.60
8161	Health Administration, Federal Government	\$0.60
8162	Social Service Administration, Federal Government.	\$0.60
8163	Education Administration, Federal Government.	\$0.60
8164	Recreation and Culture Administration, Federal Government	\$0.60
8171	Transportation and Communication Administration, Federal Government	\$0.60
8172	Resource Conservation and Industrial Development Administration, Federal Government	\$0.60
8173	Environment Administration, Federal Government	\$0.60

SIC	Description	Rate
8174	Housing Administration, Federal Government	\$0.60
8175	Regional Planning and Development Administration, Federal Government . . .	\$0.60
8176	Research Administration, Federal Government	\$0.60
8221	Courts of Law, Provincial Government.	\$0.60
8222	Correctional Services, Provincial Government	\$0.60
8223	Police Services, Provincial Government.	\$0.60
8224	Firefighting Services, Provincial Government	\$0.60
8225	Regulatory Services, Provincial Government	\$0.60
8229	Protective Services, Provincial Government, Other.	\$0.60
8231	Labour and Employment Services, Provincial Government.	\$0.60
8251	Executive and Legislative Administration, Provincial Government.	\$0.60
8252	Finance and Economic Administration, Provincial Government	\$0.60
8253	Taxation Administration, Provincial Government	\$0.60
8254	Intergovernmental Affairs Administration, Provincial Government.	\$0.60
8259	General Administrative Services, Provincial Government, Other	\$0.60
8261	Health Administration, Provincial Government.	\$0.60
8262	Social Service Administration, Provincial Government	\$0.60
8263	Education Administration, Provincial Government	\$0.60
8264	Recreation and Culture Administration, Provincial Government	\$0.60
8271	Transportation and Communication Administration, Provincial Government.	\$0.60
8272	Resource Conservation and Industrial Development Administration, Provincial Government.	\$0.60
8273	Environment Administration, Provincial Government	\$0.60
8274	Housing Administration, Provincial Government	\$0.60
8275	Regional Planning and Development Administration, Provincial Government.	\$0.60
8276	Research Administration, Provincial Government.	\$0.60
8321	Courts of Law, Local Government	\$1.86
8322	Correctional Services, Local Government	\$1.86
8323	Police Services, Local Government.	\$1.86
8324	Firefighting Services, Local Government	\$1.86
8325	Regulatory Services, Local Government	\$1.86
8327	Volunteer Fire Departments	\$0.60
8329	Protective Services, Local Government, Other.	\$1.86
8351	Executive and Legislative Administration, Local Government	\$1.86
8352	Finance and Economic Administration, Local Government.	\$1.86
8353	Taxation Administration, Local Government.	\$1.86
8354	Intergovernmental Affairs Administration, Local Government	\$1.86
8359	General Administrative Services, Local Government, Other	\$1.86
8361	Health Administration, Local Government.	\$1.86
8362	Social Service Administration, Local Government	\$1.86
8363	Education Administration, Local Government	\$3.85
8364	Recreation and Culture Administration, Local Government.	\$1.86
8371	Transportation Administration, Local Government	\$1.86

SIC	Description	Rate
8372	Resource Conservation and Industrial Development Administration, Local Government	\$1.86
8373	Environment Administration, Local Government	\$1.86
8374	Housing Administration, Local Government.	\$1.86
8375	Regional Planning and Development Administration, Local Government. . . .	\$1.86
8411	International and Other Extra-Territorial Agencies	\$0.60
8511	Elementary and Secondary Education	\$3.85
8521	Post-Secondary Non-University Education	\$0.60
8531	University Education	\$0.60
8541	Library Services.	\$0.60
8551	Museums and Archives	\$0.60
8599	Educational Services, Other.	\$0.60
8611	General Hospitals	\$1.61
8612	Rehabilitation Hospitals.	\$1.61
8613	Extended Care Hospitals	\$1.61
8614	Mental (Psychiatric) Hospitals	\$1.61
8615	Addiction Hospitals	\$1.61
8616	Nursing Stations and Outpost Hospitals.	\$1.61
8617	Children's (Paediatric) Hospitals	\$1.61
8619	Specialty Hospitals, Other	\$1.61
8621	Homes for Personal and Nursing Care	\$5.45
8622	Homes for Physically Handicapped and/or Disabled.	\$3.27
8623	Homes for Mentally Challenged	\$3.27
8624	Homes for Mentally Handicapped and/or Disabled.	\$3.27
8625	Homes for Emotionally Disturbed Children	\$3.27
8626	Homes for Alcohol-Drug Addicts.	\$3.27
8627	Homes for Children in Need of Protection.	\$3.27
8628	Homes for Single Mothers	\$3.27
8629	Institutional Health and Social Services n.e.c., Other	\$3.27
8631	Ambulance Services	\$3.76
8632	Drug Addiction and Alcoholism Treatment Clinics	\$1.38
8633	Health Rehabilitation Clinics	\$1.38
8634	Home Care Services (Including Home Nursing).	\$7.15
8635	Public Health Clinics-Community Health Centres.	\$1.38
8639	Non-Institutional Health Services, Other	\$1.38
8641	Child Day-Care and Nursery School Services	\$1.38
8642	Child Welfare Services.	\$1.38
8643	Family Planning Services	\$1.38
8644	Sheltered Workshops.	\$1.38
8645	Home-Maker Services	\$7.15
8646	Meal Services (Non-Commercial)	\$1.38
8647	Social Rehabilitation Services	\$1.38
8648	Crisis Intervention	\$1.38
8649	Non-Institutional Social Services, Other	\$1.38
8651	Offices of Physicians, General Practice	\$1.38

SIC	Description	Rate
8652	Offices of Physicians and Surgeons, Specialists	\$1.38
8653	Offices of Dentists, General Practice.	\$1.38
8654	Offices of Dentists, Specialists.	\$1.38
8661	Offices of Chiropractors and Osteopaths.	\$1.38
8662	Offices of Nurses, Registered	\$7.15
8663	Offices of Nurses, Practical	\$1.38
8664	Offices of Nutritionists-Dietitians	\$1.38
8665	Offices of Physiotherapists-Occupational Therapists	\$1.38
8666	Offices of Optometrists	\$1.38
8667	Offices of Podiatrists and Chiropodists	\$1.38
8668	Offices of Denturists	\$1.38
8669	Offices of Other Health Practitioners n.e.c.	\$1.38
8671	Offices of Psychologists	\$1.38
8672	Offices of Social Workers	\$1.38
8679	Offices of Other Social Service Practitioners	\$1.38
8681	Medical Laboratories	\$1.38
8682	Radiological Laboratories.	\$1.38
8683	Combined Medical and Radiological Laboratories.	\$1.38
8684	Public Health Laboratories	\$1.38
8685	Blood Bank Laboratories	\$1.38
8689	Health Laboratories, Other.	\$1.38
8691	Health Care and Public Safety Agencies.	\$0.70
8692	Health Care Standards Agencies	\$0.70
8693	Health Care Research Agencies	\$0.70
8694	Social Service Planning and Advocacy Agencies	\$0.70
8699	Health and Social Service Associations and Agencies, Other.	\$0.70
9111	Hotels and Motor Hotels	\$2.73
9112	Motels	\$2.73
9113	Tourist Courts and Cabins	\$2.73
9114	Guest Houses and Tourist Homes.	\$2.73
9121	Lodging Houses and Residential Clubs.	\$2.73
9131	Camping Grounds and Travel Trailer Parks	\$2.73
9141	Outfitters (Hunting and Fishing Camps)	\$2.73
9149	Recreation and Vacation Camps, Other	\$2.73
9211	Restaurants, Licensed	\$1.79
9212	Restaurants, Unlicensed (Including Drive-Ins).	\$1.79
9213	Take-Out Food Services	\$1.79
9214	Caterers	\$1.79
9221	Taverns, Bars and Night Clubs	\$1.79
9611	Motion Picture and Video Production	\$0.95
9612	Motion Picture and Video Distribution.	\$0.95
9613	Motion Picture Laboratories and Video Production Facilities	\$0.95
9614	Sound Recording Services	\$0.95
9619	Motion Picture, Audio and Video Services, Other.	\$0.95

SIC	Description	Rate
9621	Regular Motion Picture Theatres	\$0.95
9622	Outdoor Motion Picture Theatres	\$0.95
9629	Motion Picture Exhibition, Other	\$0.95
9631	Entertainment Production Companies and Artists	\$0.95
9639	Theatrical and Staged Entertainment Services, Other	\$0.95
9641	Professional Sports Clubs	\$0.95
9642	Professional Athletes and Promoters on Own Account	\$0.95
9643	Horse Race Tracks	\$0.95
9644	Race Tracks, Other	\$0.95
9651	Golf Courses	\$1.91
9652	Curling Clubs	\$0.95
9653	Skiing Facilities	\$1.91
9654	Boat Rentals and Marinas	\$0.95
9659	Sports and Recreation Clubs, Other	\$0.95
9661	Gambling Operations	\$0.95
9691	Bowling Alleys and Billiard Parlours	\$0.95
9692	Amusement Park, Carnival and Circus Operations	\$1.91
9693	Dance Halls, Studios and Schools	\$0.95
9694	Coin-Operated Amusement Services	\$0.95
9695	Roller Skating Facilities	\$0.95
9696	Botanical and Zoological Gardens	\$0.95
9699	Amusement and Recreational Services n.e.c., Other	\$0.95
9711	Barber Shops	\$2.05
9712	Beauty Shops	\$2.05
9713	Combination Barber and Beauty Shops	\$2.05
9721	Power Laundries and/or Dry Cleaners	\$2.05
9722	Distributors and/or Agents For Dry Cleaners	\$2.05
9723	Self-Serve Laundries and/or Dry Cleaners	\$2.05
9724	Valet Services, Pressing and/or Repair	\$2.05
9725	Linen Supply	\$6.16
9726	Carpet Cleaning	\$2.05
9729	Laundry and Dry Cleaning Services, Other	\$2.05
9731	Funeral Homes	\$2.05
9732	Cemeteries and Crematoria	\$2.05
9741	Private Households	\$2.05
9791	Shoe Repair	\$2.05
9792	Fur Cleaning, Repair and Storage	\$2.05
9799	Personal and Household Services n.e.c., Other	\$2.05
9811	Religious Organizations	\$0.70
9821	Business Associations	\$0.70
9831	Professional Health and Social Service Membership Associations	\$0.70
9839	Professional Membership Associations, Other	\$0.70
9841	Labour Organizations	\$0.70
9851	Political Organizations	\$0.70
9861	Civic and Fraternal Organizations	\$0.70

SIC	Description	Rate
9911	Industrial Machinery and Equipment Rental and Leasing.	\$3.78
9912	Audio-Visual Equipment Rental and Leasing.	\$0.95
9913	Office Furniture and Machinery Rental and Leasing.	\$2.05
9919	Machinery and Equipment Rental and Leasing, Other	\$2.05
9921	Automobile and Truck Rental and Leasing Services.	\$2.05
9931	Photographers.	\$2.05
9941	Electric Motor Repair	\$2.05
9942	Welding	\$5.72
9949	Repair Services n.e.c., Other	\$2.05
9951	Disinfecting and Exterminating Services	\$2.46
9952	Window Cleaning Services	\$4.23
9953	Janitorial Services	\$4.23
9959	Services to Buildings and Dwellings, Other	\$4.23
9961	Ticket and Travel Agencies	\$0.95
9962	Tour Wholesalers and Operators.	\$0.95
9991	Parking Lots and Parking Garages	\$2.05
9999	Services n.e.c., Other.	\$0.70

WORK SAFE. FOR LIFE.
WORKERS' COMPENSATION BOARD OF NOVA SCOTIA