

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

# 2014 Rates

For Workplace Injury Insurance

# Alphabetical Index of Industries

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Abattoirs . . . . .	1011 . . . . .	\$6.72
Abrasives Industry . . . . .	3571 . . . . .	\$0.97
Accounting and Bookkeeping Services, Other . . . . .	7739 . . . . .	\$0.59
Acoustical Work. . . . .	4273 . . . . .	\$5.76
Addiction Hospitals . . . . .	8615 . . . . .	\$1.68
Adhesives Industry. . . . .	3792 . . . . .	\$1.40
Advertising Agencies . . . . .	7741 . . . . .	\$0.59
Advertising Services, Other. . . . .	7749 . . . . .	\$0.59
Agricultural Chemical and Other Farm Supplies, Wholesale . . . . .	5939 . . . . .	\$0.97
Agricultural Chemical Industries, Other . . . . .	3729 . . . . .	\$1.40
Agricultural Feeds, Wholesale. . . . .	5931 . . . . .	\$0.97
Agricultural Implement Industry . . . . .	3111 . . . . .	\$2.53
Agricultural Management and Consulting Services . . . . .	231 . . . . .	\$4.25
Air Conditioning Work . . . . .	4243 . . . . .	\$2.82
Aircraft and Aircraft Parts Industry . . . . .	3211 . . . . .	\$1.63
Aircraft Rental Industry. . . . .	4522 . . . . .	\$2.67
Aircraft Servicing Industry. . . . .	4523 . . . . .	\$2.67
Airport Operations Industry. . . . .	4521 . . . . .	\$2.67
Alcoholic Beverages, Wholesale . . . . .	5222 . . . . .	\$0.97
Aluminum Rolling, Casting and Extruding Industry. . . . .	2961 . . . . .	\$4.91
Ambulance Services . . . . .	8631 . . . . .	\$4.22
Amusement and Recreational Services n.e.c., Other . . . . .	9699 . . . . .	\$0.97
Amusement and Sporting Goods, Wholesale. . . . .	5942 . . . . .	\$0.97
Amusement Park, Carnival and Circus Operations . . . . .	9692 . . . . .	\$1.79
Animal Specialty Farms n.e.c., Other . . . . .	129 . . . . .	\$3.81
Apartment and Other Multiple Housing . . . . .	4012 . . . . .	\$5.41
Apparel, Wholesale, Other . . . . .	5319 . . . . .	\$0.97
Appliance, Television, Radio and Stereo Repair Shops . . . . .	6223 . . . . .	\$1.79
Appliance, Television, Radio and Stereo Stores. . . . .	6221 . . . . .	\$1.79
Aquaculture. . . . .	321 . . . . .	\$4.39
Art Galleries and Artists' Supply Stores. . . . .	6593 . . . . .	\$0.97
Asbestos Mines. . . . .	621 . . . . .	\$1.79
Asbestos Products Industry . . . . .	3592 . . . . .	\$0.97
Asphalt Coating and Sealing . . . . .	4216 . . . . .	\$3.55
Asphalt Paving . . . . .	4216 . . . . .	\$3.55
Asphalt Roofing Industry . . . . .	2721 . . . . .	\$0.97
Audio-Visual Equipment Rental and Leasing. . . . .	9912 . . . . .	\$0.97
Auto Repairs, General . . . . .	6351 . . . . .	\$3.75
Automatic Sprinkler System Installation . . . . .	4252 . . . . .	\$1.85
Automobile (New) Dealers . . . . .	6311 . . . . .	\$2.11
Automobile (Used) Dealers . . . . .	6312 . . . . .	\$2.11
Automobile and Truck Rental and Leasing Services. . . . .	9921 . . . . .	\$2.30

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Automobile Wrecking . . . . .	5911 . . . . .	\$3.75
Automobiles, Wholesale . . . . .	5511 . . . . .	\$0.97
Bakery . . . . .	1072 . . . . .	\$3.97
Bakery Products Stores . . . . .	6013 . . . . .	\$2.09
Banking-Type Intermediaries, Other . . . . .	7029 . . . . .	\$0.59
Barber Shops . . . . .	9711 . . . . .	\$2.30
Basic Hardware Industry . . . . .	3061 . . . . .	\$4.91
Battery Industry . . . . .	3391 . . . . .	\$8.31
Beauty Shops . . . . .	9712 . . . . .	\$2.30
Bed Spring and Mattress Industry . . . . .	2691 . . . . .	\$5.28
Beekeeping . . . . .	121 . . . . .	\$3.81
Beer Stores . . . . .	6023 . . . . .	\$2.09
Bicycle Shops . . . . .	6542 . . . . .	\$0.97
Biscuit Industry . . . . .	1071 . . . . .	\$3.97
Bituminous Coal Mines (Strip Mines) . . . . .	631 . . . . .	\$2.30
Blood Bank Laboratories . . . . .	8685 . . . . .	\$1.63
Boat Rentals and Marinas . . . . .	9654 . . . . .	\$0.97
Boatbuilding and Repair Industry . . . . .	3281 . . . . .	\$5.61
Boats, Outboard Motors and Boating Accessories Dealers . . . . .	6322 . . . . .	\$2.11
Book and Stationery Stores . . . . .	6511 . . . . .	\$0.97
Book Publishing Industry . . . . .	2831 . . . . .	\$0.59
Books, Periodicals and Newspapers, Wholesale . . . . .	5991 . . . . .	\$0.97
Botanical and Zoological Gardens . . . . .	9696 . . . . .	\$0.97
Bowling Alleys and Billiard Parlours . . . . .	9691 . . . . .	\$0.97
Bread and Other Bakery Products Industry . . . . .	1072 . . . . .	\$3.97
Brewery Products Industry . . . . .	1131 . . . . .	\$1.69
Broad Knitted Fabric Industry . . . . .	1831 . . . . .	\$4.49
Broom, Brush and Mop Industry . . . . .	3991 . . . . .	\$0.97
Building Board Industry . . . . .	2714 . . . . .	\$2.82
Building Materials, Wholesale . . . . .	5639 . . . . .	\$2.83
Building Supply Dealers . . . . .	5639 . . . . .	\$2.83
Bulk Liquids Trucking Industry . . . . .	4563 . . . . .	\$4.32
Burner Service . . . . .	9959 . . . . .	\$4.04
Business Associations . . . . .	9821 . . . . .	\$0.59
Business Financing Companies, Other . . . . .	7129 . . . . .	\$0.59
Business Forms Printing Industry . . . . .	2811 . . . . .	\$1.40
Business Services n.e.c., Other . . . . .	7799 . . . . .	\$0.59
Button, Buckle and Clothes Fastener Industry . . . . .	3992 . . . . .	\$0.97

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Cable Television Industry . . . . .	4814 . . . . .	\$1.79
Camera and Photographic Supply Stores . . . . .	6571 . . . . .	\$0.97
Camping Grounds and Travel Trailer Parks . . . . .	9131 . . . . .	\$2.74
Candy and Nut Stores . . . . .	6014 . . . . .	\$2.09
Cane and Beet Sugar Industry . . . . .	1081 . . . . .	\$1.63
Canned and Preserved Fruit and Vegetable Industry . . . . .	1031 . . . . .	\$4.46
Canvas and Related Products Industry . . . . .	1931 . . . . .	\$4.49
Car Washes . . . . .	6391 . . . . .	\$2.11
Carpentry, Finish . . . . .	4274 . . . . .	\$5.76
Carpentry, Rough and Framing . . . . .	4226 . . . . .	\$8.22
Carpet Cleaning . . . . .	9726 . . . . .	\$2.30
Carpet Installation . . . . .	4278 . . . . .	\$5.76
Carpet, Mat and Rug Industry . . . . .	1921 . . . . .	\$4.22
Caterers . . . . .	9214 . . . . .	\$1.69
Cattle Farms . . . . .	112 . . . . .	\$3.81
Cemeteries and Crematoria . . . . .	9732 . . . . .	\$2.30
Central Bank . . . . .	7011 . . . . .	\$0.59
Central Credit Unions . . . . .	7052 . . . . .	\$0.59
Cereal Grain Flour Industry . . . . .	1051 . . . . .	\$1.63
Charter and Sightseeing Bus Services Industry . . . . .	4574 . . . . .	\$4.49
Chartered Banks . . . . .	7021 . . . . .	\$0.59
Chemical Fertilizer and Fertilizer Materials Industry . . . . .	3721 . . . . .	\$1.40
Chemical Products Industries n.e.c., Other . . . . .	3799 . . . . .	\$1.40
Chewing Gum Industry . . . . .	1082 . . . . .	\$1.63
Child Day-Care and Nursery School Services . . . . .	8641 . . . . .	\$1.63
Child Welfare Services . . . . .	8642 . . . . .	\$1.63
Children's (Paediatric) Hospitals . . . . .	8617 . . . . .	\$1.68
Children's Clothing Industry . . . . .	2451 . . . . .	\$4.49
Children's Clothing Stores . . . . .	6141 . . . . .	\$0.97
China, Glassware, Crockery and Pottery, Wholesale . . . . .	5431 . . . . .	\$0.97
Christmas Tree Farming . . . . .	169 . . . . .	\$4.25
Civic and Fraternal Organizations . . . . .	9861 . . . . .	\$0.59
Clay Products Industry (From Domestic Clay) . . . . .	3511 . . . . .	\$0.97
Clay Products Industry (From Imported Clay) . . . . .	3512 . . . . .	\$0.97
Clock and Watch Industry . . . . .	3913 . . . . .	\$0.97
Clothing and Apparel Industries n.e.c., Other . . . . .	2499 . . . . .	\$4.49
Clothing Stores, n.e.c., Other . . . . .	6149 . . . . .	\$0.97
Coal Mining, Bituminous (Strip Mining) . . . . .	631 . . . . .	\$2.30
Coal Mining, Subbituminous (Strip Mining) . . . . .	632 . . . . .	\$2.30
Coal Mining, Underground . . . . .	639 . . . . .	\$8.35
Coated and Treated Paper Industry . . . . .	2791 . . . . .	\$2.82
Coffin and Casket Industry . . . . .	2581 . . . . .	\$4.49
Coin and Stamp Dealers . . . . .	6597 . . . . .	\$0.97
Coin-Operated Amusement Services . . . . .	9694 . . . . .	\$0.97
Collection Agencies . . . . .	7793 . . . . .	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Combination Barber and Beauty Shops . . . . .	9713 . . . . .	\$2.30
Combination Metal and Metal Products, Wholesale. . . . .	5619 . . . . .	\$2.83
Combined Medical and Radiological Laboratories. . . . .	8683 . . . . .	\$1.63
Combined Publishing and Printing Industries, Other . . . . .	2849 . . . . .	\$0.59
Combined Radio and Television Broadcasting Industry . . . . .	4813 . . . . .	\$0.59
Commercial Building . . . . .	4022 . . . . .	\$5.41
Commercial Printing Industries, Other. . . . .	2819 . . . . .	\$1.40
Commercial Refrigeration and Air Conditioning Equipment Industry . . . . .	3121 . . . . .	\$2.53
Commercial Refrigeration Work . . . . .	4253 . . . . .	\$1.85
Commercial Trailer Industry . . . . .	3242 . . . . .	\$2.53
Commodity Brokers . . . . .	7413 . . . . .	\$0.59
Commodity Exchanges. . . . .	7432 . . . . .	\$0.59
Communication and Electronic Equipment Industries, Other . . . . .	3359 . . . . .	\$0.97
Communications and Energy Wire and Cable Industry . . . . .	3381 . . . . .	\$0.97
Compressor, Pump and Industrial Fan Industry . . . . .	3191 . . . . .	\$2.53
Computer Equipment Maintenance and Repair. . . . .	7722 . . . . .	\$0.59
Computer Machinery, Equipment and Software, Wholesale . . . . .	5744 . . . . .	\$0.97
Computer Services. . . . .	7721 . . . . .	\$0.59
Concrete Pipe Industry. . . . .	3541 . . . . .	\$4.25
Concrete Pouring and Finishing . . . . .	4224 . . . . .	\$5.77
Concrete Products Industries, Other . . . . .	3549 . . . . .	\$4.25
Confectionery, Wholesale. . . . .	5211 . . . . .	\$3.07
Construction and Forestry Machinery, Equipment and Supplies, Wholesale . . . . .	5721 . . . . .	\$0.97
Construction and Mining Machinery and Materials Handling . . . . .	3192 . . . . .	\$2.53
Construction, Commercial Buildings . . . . .	4022 . . . . .	\$5.41
Construction, Highways, Streets and Bridges . . . . .	4121 . . . . .	\$2.96
Construction, Institutional Buildings . . . . .	4023 . . . . .	\$5.41
Construction, Multiple Housing Units . . . . .	4012 . . . . .	\$5.41
Construction, Single Family Housing. . . . .	4011 . . . . .	\$5.41
Consumer Loan Companies . . . . .	7111 . . . . .	\$0.59
Contract Drilling Industry (Except Oil and Gas) . . . . .	921 . . . . .	\$1.63
Contract Drilling, Oil and Gas Industry . . . . .	911 . . . . .	\$1.63
Contract Textile Dyeing and Finishing Industry. . . . .	1992 . . . . .	\$4.49
Convenience Store. . . . .	6012 . . . . .	\$2.09
Conventional Crude Oil and Natural Gas Industry . . . . .	711 . . . . .	\$1.63
Converted Paper Products Industries n.e.c., Other. . . . .	2799 . . . . .	\$2.82
Co-operative Mortgage Companies. . . . .	7042 . . . . .	\$0.59
Copper and Copper-Zinc Mines . . . . .	612 . . . . .	\$1.79
Copper Rolling, Casting and Extruding Industry . . . . .	2971 . . . . .	\$4.91
Correctional Services, Federal Government . . . . .	8122 . . . . .	\$0.59
Correctional Services, Local Government . . . . .	8322 . . . . .	\$1.88
Correctional Services, Provincial Government . . . . .	8222 . . . . .	\$0.59
Corrugated Box Industry . . . . .	2732 . . . . .	\$2.82

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Courier Service Industry . . . . .	4842 . . . . .	\$5.60
Courts of Law, Federal Government . . . . .	8121 . . . . .	\$0.59
Courts of Law, Local Government . . . . .	8321 . . . . .	\$1.88
Courts of Law, Provincial Government. . . . .	8221 . . . . .	\$0.59
Craft Manufacturing . . . . .	3999 . . . . .	\$0.97
Credit Bureau Services. . . . .	7792 . . . . .	\$0.59
Credit Card Companies . . . . .	7122 . . . . .	\$0.59
Crisis Intervention . . . . .	8648 . . . . .	\$1.63
Crop Dusting and Spraying Services . . . . .	222 . . . . .	\$4.25
Crude Oil Pipeline Transport Industry . . . . .	4612 . . . . .	\$0.59
Curling Clubs. . . . .	9652 . . . . .	\$0.97
Custom Coating of Metal Products Industry. . . . .	3041 . . . . .	\$4.91
Customs Brokers . . . . .	7794 . . . . .	\$0.59
Dairy Farms. . . . .	111 . . . . .	\$4.22
Dairy Products Industries, Other . . . . .	1049 . . . . .	\$4.97
Dairy Products, Wholesale . . . . .	5213 . . . . .	\$3.07
Dance Halls, Studios and Schools . . . . .	9693 . . . . .	\$0.97
Day spa . . . . .	9799 . . . . .	\$2.30
Defence Services, Federal Government. . . . .	8111 . . . . .	\$0.59
Department Stores . . . . .	6411 . . . . .	\$1.64
Deposit Accepting Intermediaries, Other. . . . .	7099 . . . . .	\$0.59
Deposit Accepting Mortgage Companies (Except Co-operatives) . . . . .	7041 . . . . .	\$0.59
Deposit Insurers . . . . .	7321 . . . . .	\$0.59
Direct Sellers. . . . .	6921 . . . . .	\$0.97
Disinfecting and Exterminating Services . . . . .	9951 . . . . .	\$2.30
Distillery Products Industry . . . . .	1121 . . . . .	\$1.69
Distributors and/or Agents For Dry Cleaners . . . . .	9722 . . . . .	\$2.30
Drapery Stores . . . . .	6232 . . . . .	\$1.79
Drug Addiction and Alcoholism Treatment Clinics . . . . .	8632 . . . . .	\$1.63
Drug Sundries and Other Drugs and Toilet Preparations, Wholesale . . . . .	5239 . . . . .	\$0.97
Drugs, Wholesale. . . . .	5231 . . . . .	\$0.97
Dry Bulk Materials Trucking Industry . . . . .	4564 . . . . .	\$4.32
Dry Field Pea and Bean Farms . . . . .	136 . . . . .	\$4.25
Dry Heating and Gas Piping Work. . . . .	4242 . . . . .	\$2.82
Dry Pasta Products Industry . . . . .	1092 . . . . .	\$1.63
Drywall Work . . . . .	4272 . . . . .	\$5.76
Duplicating Services . . . . .	7796 . . . . .	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Education Administration, Federal Government . . . . .	8163 . . . . .	\$0.59
Education Administration, Local Government . . . . .	8363 . . . . .	\$3.83
Education Administration, Provincial Government . . . . .	8263 . . . . .	\$0.59
Educational Services, Other . . . . .	8599 . . . . .	\$0.59
Electric Lamp (Bulb and Tube) Industry . . . . .	3333 . . . . .	\$0.97
Electric Lamp and Shade Industry (Except Bulb and Tube) . . . . .	3332 . . . . .	\$0.97
Electric Motor Repair . . . . .	9941 . . . . .	\$2.30
Electric Power Systems Industry . . . . .	4911 . . . . .	\$0.59
Electrical and Electronic Machinery, Equipment and Supplies, Wholesale . . . . .	5749 . . . . .	\$0.97
Electrical Generating and Transmission Equipment and Supplies, Wholesale . . . . .	5742 . . . . .	\$0.97
Electrical Household Appliances, Wholesale . . . . .	5411 . . . . .	\$0.97
Electrical Industrial Equipment Industries, Other . . . . .	3379 . . . . .	\$0.97
Electrical Products Industries n.e.c., Other . . . . .	3399 . . . . .	\$0.97
Electrical Switchgear and Protective Equipment Industry . . . . .	3372 . . . . .	\$0.97
Electrical Transformer Industry . . . . .	3371 . . . . .	\$0.97
Electrical Wiring Supplies and Construction Materials, Wholesale . . . . .	5741 . . . . .	\$0.97
Electrical Work . . . . .	4261 . . . . .	\$1.85
Electronic Computing and Peripheral Equipment Industry . . . . .	3361 . . . . .	\$0.97
Electronic Household Appliances, Wholesale . . . . .	5412 . . . . .	\$0.97
Electronic Machinery, Equipment and Supplies (Except Computer Equipment) . . . . .	5743 . . . . .	\$0.97
Electronic Office, Store and Business Machine Industry . . . . .	3362 . . . . .	\$0.97
Electronic Parts and Components Industry . . . . .	3352 . . . . .	\$0.97
Elementary and Secondary Education . . . . .	8511 . . . . .	\$3.83
Elevator and Escalator Installation . . . . .	4291 . . . . .	\$2.37
Employment Agencies . . . . .	7711 . . . . .	\$0.59
Entertainment Production Companies and Artists . . . . .	9631 . . . . .	\$0.97
Environment Administration, Federal Government . . . . .	8173 . . . . .	\$0.59
Environment Administration, Local Government . . . . .	8373 . . . . .	\$1.88
Environment Administration, Provincial Government . . . . .	8273 . . . . .	\$0.59
Environmental Control Work . . . . .	4254 . . . . .	\$1.85
Equipment Rental (With Operator) . . . . .	4215 . . . . .	\$3.55
Estate, Trust and Agency Funds . . . . .	7292 . . . . .	\$0.59
Excavating and Grading . . . . .	4214 . . . . .	\$3.55
Executive and Legislative Administration, Federal Government . . . . .	8151 . . . . .	\$0.59
Executive and Legislative Administration, Local Government . . . . .	8351 . . . . .	\$1.88
Executive and Legislative Administration, Provincial Government . . . . .	8251 . . . . .	\$0.59
Extended Care Hospitals . . . . .	8613 . . . . .	\$1.68
Exterior Close-in Work, Other . . . . .	4239 . . . . .	\$4.53

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Fabric and Yarn Stores . . . . .	6151 . . . . .	\$0.97
Fabricated Structural Metal Products Industries, Other . . . . .	3029 . . . . .	\$4.91
Factoring Companies . . . . .	7123 . . . . .	\$0.59
Family Planning Services . . . . .	8643 . . . . .	\$1.63
Farm Animal Breeding Services (Except Poultry) . . . . .	212 . . . . .	\$3.81
Farm Machinery, Equipment and Supplies, Wholesale . . . . .	5711 . . . . .	\$0.97
Farm Products, Wholesale, Other . . . . .	5019 . . . . .	\$0.97
Farms, Cattle . . . . .	112 . . . . .	\$3.81
Farms, Dairy . . . . .	111 . . . . .	\$4.22
Farms, Dry Field Pea and Bean . . . . .	136 . . . . .	\$4.25
Farms, Field Crop Combination . . . . .	141 . . . . .	\$4.25
Farms, Forage, Hay and Seed . . . . .	135 . . . . .	\$4.25
Farms, Fruit . . . . .	151 . . . . .	\$4.25
Farms, Fruit and Vegetable Combination . . . . .	159 . . . . .	\$4.25
Farms, Grain Corn . . . . .	134 . . . . .	\$4.25
Farms, Hog . . . . .	113 . . . . .	\$3.81
Farms, Horse . . . . .	122 . . . . .	\$3.81
Farms, Livestock Combination . . . . .	119 . . . . .	\$3.81
Farms, Oilseed (Except Corn) . . . . .	133 . . . . .	\$4.25
Farms, Other Field Crops . . . . .	139 . . . . .	\$4.25
Farms, Other Small Grains . . . . .	132 . . . . .	\$4.25
Farms, Other Vegetable . . . . .	152 . . . . .	\$4.25
Farms, Potato . . . . .	138 . . . . .	\$4.25
Farms, Poultry and Egg . . . . .	114 . . . . .	\$3.81
Farms, Sheep and Goat . . . . .	115 . . . . .	\$3.81
Farms, Tobacco . . . . .	137 . . . . .	\$4.25
Farms, Wheat . . . . .	131 . . . . .	\$4.25
Feed Industry . . . . .	1053 . . . . .	\$1.63
Fencing Installation . . . . .	4217 . . . . .	\$3.55
Ferro-alloys Industry . . . . .	2911 . . . . .	\$4.91
Ferry Industry . . . . .	4542 . . . . .	\$1.91
Field Crop Combination Farms . . . . .	141 . . . . .	\$4.25
Field Crop Farms, Other . . . . .	139 . . . . .	\$4.25
Finance and Economic Administration, Federal Government . . . . .	8152 . . . . .	\$0.59
Finance and Economic Administration, Local Government . . . . .	8352 . . . . .	\$1.88
Finance and Economic Administration, Provincial Government . . . . .	8252 . . . . .	\$0.59
Financial Intermediaries n.e.c., Other . . . . .	7499 . . . . .	\$0.59
Financial Leasing Companies . . . . .	7124 . . . . .	\$0.59
Finish Carpentry . . . . .	4274 . . . . .	\$5.76
Firefighting Services, Local Government . . . . .	8324 . . . . .	\$1.88
Firefighting Services, Provincial Government . . . . .	8224 . . . . .	\$0.59
Fish and Seafood, Wholesale . . . . .	5215 . . . . .	\$3.07
Fish Processing . . . . .	1021 . . . . .	\$3.45
Fish Products Industry . . . . .	1021 . . . . .	\$3.45
Fishing, Fresh Water . . . . .	312 . . . . .	\$4.39



<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Fishing, Salt Water . . . . .	311 . . . . .	\$7.72
Fitness Club . . . . .	9659 . . . . .	\$0.97
Floor Covering Stores . . . . .	6231 . . . . .	\$1.79
Floor Coverings, Wholesale . . . . .	5432 . . . . .	\$0.97
Floor Tile, Linoleum and Coated Fabric Industry . . . . .	3993 . . . . .	\$0.97
Florist Shops . . . . .	6521 . . . . .	\$0.97
Fluid Milk Industry . . . . .	1041 . . . . .	\$4.97
Foamed and Expanded Plastic Products Industry . . . . .	1611 . . . . .	\$2.82
Folding Carton and Set-Up Box Industry . . . . .	2731 . . . . .	\$2.82
Food (Specialty) Stores, Other . . . . .	6019 . . . . .	\$2.09
Food Products Industries n.e.c., Other . . . . .	1099 . . . . .	\$1.63
Foods, Wholesale, Other . . . . .	5219 . . . . .	\$3.07
Footwear Industry . . . . .	1712 . . . . .	\$4.49
Footwear, Wholesale . . . . .	5314 . . . . .	\$0.97
Forge, Seed and Hay Farms . . . . .	135 . . . . .	\$4.25
Foreign Affairs . . . . .	8141 . . . . .	\$0.59
Forest Products Trucking Industry . . . . .	4565 . . . . .	\$4.99
Forest Products, Wholesale . . . . .	5993 . . . . .	\$0.97
Forestry Services Industry . . . . .	511 . . . . .	\$5.62
Form Work . . . . .	4222 . . . . .	\$5.77
Foundation Garment Industry . . . . .	2496 . . . . .	\$4.49
Foundation Work . . . . .	4222 . . . . .	\$5.77
Freight and Passenger Water Transport Industry . . . . .	4541 . . . . .	\$1.91
Freight Forwarding Industry . . . . .	4592 . . . . .	\$0.59
Fresh Fruit and Vegetables, Wholesale . . . . .	5216 . . . . .	\$3.07
Frozen Foods (Packaged), Wholesale . . . . .	5212 . . . . .	\$3.07
Frozen Fruit and Vegetable Industry . . . . .	1032 . . . . .	\$4.46
Fruit and Vegetable Combination Farms . . . . .	159 . . . . .	\$4.25
Fruit and Vegetable Stores . . . . .	6015 . . . . .	\$2.09
Fruit Farms . . . . .	151 . . . . .	\$4.25
Funeral Homes . . . . .	9731 . . . . .	\$2.30
Fur Cleaning, Repair and Storage . . . . .	9792 . . . . .	\$2.30
Fur Goods Industry . . . . .	2495 . . . . .	\$4.49
Fur Stores . . . . .	6142 . . . . .	\$0.97
Furnace Installation . . . . .	4242 . . . . .	\$2.82
Furnace Servicing . . . . .	9959 . . . . .	\$4.04
Furniture and Fixture Industries n.e.c., Other . . . . .	2699 . . . . .	\$5.28
Furniture Refinishing and Repair Shops . . . . .	6213 . . . . .	\$1.79
Furs and Skins, Ranch . . . . .	123 . . . . .	\$3.81
Furs and Skins, Wild . . . . .	331 . . . . .	\$3.81

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Gambling Operations . . . . .	9661 . . . . .	\$0.97
Garages (General Repairs) . . . . .	6351 . . . . .	\$3.75
Garbage Collection . . . . .	4999 . . . . .	\$5.60
Gas and Oil Pipelines . . . . .	4113 . . . . .	\$2.96
Gas Distribution Systems Industry . . . . .	4921 . . . . .	\$0.59
Gas, Oil and Other Energy Related Structures (Except Pipelines) . . . . .	4112 . . . . .	\$2.96
Gasoline Service Stations . . . . .	6331 . . . . .	\$2.11
General Administrative Services, Federal Government, Other . . . . .	8159 . . . . .	\$0.59
General Administrative Services, Local Government, Other . . . . .	8359 . . . . .	\$1.88
General Administrative Services, Provincial Government, Other . . . . .	8259 . . . . .	\$0.59
General Freight Trucking Industry . . . . .	4561 . . . . .	\$5.11
General Hospitals . . . . .	8611 . . . . .	\$1.68
General Merchandise Stores, Other . . . . .	6413 . . . . .	\$1.64
General Merchandise, Wholesale . . . . .	5981 . . . . .	\$0.97
General Stores . . . . .	6412 . . . . .	\$1.64
Gift, Novelty and Souvenir Stores . . . . .	6582 . . . . .	\$0.97
Glass and Glazing Work . . . . .	4233 . . . . .	\$4.53
Glass Products Industry (Except Glass Containers) . . . . .	3562 . . . . .	\$0.97
Glove Industry . . . . .	2493 . . . . .	\$4.49
Gold Mines . . . . .	611 . . . . .	\$1.79
Golf Course Construction . . . . .	4129 . . . . .	\$2.96
Golf Courses . . . . .	9651 . . . . .	\$1.79
Grain Corn Farms . . . . .	134 . . . . .	\$4.25
Grain Elevator Industry . . . . .	4711 . . . . .	\$2.82
Grain, Wholesale . . . . .	5012 . . . . .	\$0.97
Granite Quarries . . . . .	811 . . . . .	\$2.30
Greenhouse Products . . . . .	162 . . . . .	\$4.25
Grocery Stores (Except Supermarkets) . . . . .	6012 . . . . .	\$2.09
Guest Houses and Tourist Homes . . . . .	9114 . . . . .	\$2.74
Gutter Installation . . . . .	4236 . . . . .	\$8.88
Gypsum Mines . . . . .	623 . . . . .	\$1.79
Gypsum Products Industry . . . . .	3593 . . . . .	\$0.97
Hairdressing salon . . . . .	9712 . . . . .	\$2.30
Hand Tool and Implement Industry . . . . .	3063 . . . . .	\$4.91
Harbour and Port Operation Industry . . . . .	4552 . . . . .	\$2.15
Hardware and Cutlery Industries, Other . . . . .	3069 . . . . .	\$4.91
Hardware Stores . . . . .	6531 . . . . .	\$1.79
Hardware, Wholesale . . . . .	5621 . . . . .	\$0.97
Hardwood Flooring Installation . . . . .	4277 . . . . .	\$5.76
Hardwood Veneer and Plywood Industry . . . . .	2521 . . . . .	\$5.80
Harvesting, Baling and Threshing Services . . . . .	223 . . . . .	\$4.25
Health Administration, Federal Government . . . . .	8161 . . . . .	\$0.59
Health Administration, Local Government . . . . .	8361 . . . . .	\$1.88
Health Administration, Provincial Government . . . . .	8261 . . . . .	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Health and Social Service Associations and Agencies, Other . . . . .	8699 . . . . .	\$0.59
Health Care and Public Safety Agencies . . . . .	8691 . . . . .	\$0.59
Health Care Research Agencies . . . . .	8693 . . . . .	\$0.59
Health Care Standards Agencies . . . . .	8692 . . . . .	\$0.59
Health Insurers . . . . .	7331 . . . . .	\$0.59
Health Laboratories, Other . . . . .	8689 . . . . .	\$1.63
Health Rehabilitation Clinics . . . . .	8633 . . . . .	\$1.63
Health Spa . . . . .	9799 . . . . .	\$2.30
Heating Equipment Industry . . . . .	3071 . . . . .	\$4.91
Heavy Construction, Other . . . . .	4129 . . . . .	\$2.96
Highway, Street and Bridge Maintenance Industry . . . . .	4591 . . . . .	\$4.49
Highways, Streets and Bridges . . . . .	4121 . . . . .	\$2.96
Hog Farms. . . . .	113 . . . . .	\$3.81
Holding Companies . . . . .	7215 . . . . .	\$0.59
Home and Auto Supply Stores . . . . .	6341 . . . . .	\$1.79
Home Care Services (Including Home Nursing) . . . . .	8634 . . . . .	\$6.95
Home-Maker Services . . . . .	8645 . . . . .	\$6.95
Homes for Alcohol-Drug Addicts . . . . .	8626 . . . . .	\$3.54
Homes for Children in Need of Protection . . . . .	8627 . . . . .	\$3.54
Homes for Emotionally Disturbed Children . . . . .	8625 . . . . .	\$3.54
Homes for Mentally Challenged . . . . .	8623 . . . . .	\$3.54
Homes for Mentally Handicapped and/or Disabled . . . . .	8624 . . . . .	\$3.54
Homes for Personal and Nursing Care . . . . .	8621 . . . . .	\$5.12
Homes for Physically Handicapped and/or Disabled . . . . .	8622 . . . . .	\$3.54
Homes for Single Mothers . . . . .	8628 . . . . .	\$3.54
Honey and Other Apiary Product Farms. . . . .	121 . . . . .	\$3.81
Horse and Other Equine Farms. . . . .	122 . . . . .	\$3.81
Horse Race Tracks . . . . .	9643 . . . . .	\$0.97
Horticultural Specialties, Other. . . . .	169 . . . . .	\$4.25
Hosiery Industry. . . . .	2494 . . . . .	\$4.49
Hospitals, Addiction. . . . .	8615 . . . . .	\$1.68
Hospitals, Children's . . . . .	8617 . . . . .	\$1.68
Hospitals, Extended Care . . . . .	8613 . . . . .	\$1.68
Hospitals, General . . . . .	8611 . . . . .	\$1.68
Hospitals, Other Specialty . . . . .	8619 . . . . .	\$1.68
Hospitals, Psychiatric. . . . .	8614 . . . . .	\$1.68
Hospitals, Rehabilitation . . . . .	8612 . . . . .	\$1.68
Hotel, Restaurant and Institutional Furniture and Fixture Industry. . . . .	2692 . . . . .	\$5.28
Hotels and Motor Hotels . . . . .	9111 . . . . .	\$2.74
Household Furnishings Stores, Other . . . . .	6239 . . . . .	\$1.79
Household Furnishings, Wholesale, Other . . . . .	5439 . . . . .	\$0.97
Household Furniture Industries, Other. . . . .	2619 . . . . .	\$5.28
Household Furniture Stores (With Appliances and Furnishings) . . . . .	6211 . . . . .	\$1.79
Household Furniture Stores (Without Appliances and Furnishings) . . . . .	6212 . . . . .	\$1.79
Household Furniture, Wholesale . . . . .	5421 . . . . .	\$0.97

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Household Products of Textile Materials Industry . . . . .	1993 . . . . .	\$4.49
Housing Administration, Federal Government . . . . .	8174 . . . . .	\$0.59
Housing Administration, Local Government . . . . .	8374 . . . . .	\$1.88
Housing Administration, Provincial Government . . . . .	8274 . . . . .	\$0.59
Hydraulic Cement Industry . . . . .	3521 . . . . .	\$4.25
Hydroelectric Power Plants and Related Structures (Except Transmission Lines) . . . . .	4123 . . . . .	\$2.96
Hygiene Products of Textile Materials Industry . . . . .	1994 . . . . .	\$4.49
Ice Cream Stand . . . . .	9213 . . . . .	\$1.69
Ice Skating Facility . . . . .	7512 . . . . .	\$1.40
Immigration Services . . . . .	8132 . . . . .	\$0.59
Indicating, Recording and Controlling Instruments Industry . . . . .	3911 . . . . .	\$0.97
Industrial and Household Chemicals, Wholesale . . . . .	5971 . . . . .	\$0.97
Industrial Construction, Other . . . . .	4119 . . . . .	\$2.96
Industrial Fastener Industry . . . . .	3053 . . . . .	\$4.91
Industrial Inorganic Chemical Industries n.e.c. . . . .	3711 . . . . .	\$1.40
Industrial Machinery and Equipment Rental and Leasing . . . . .	9911 . . . . .	\$3.44
Industrial Machinery, Equipment and Supplies, Wholesale . . . . .	5731 . . . . .	\$0.97
Industrial Organic Chemical Industries n.e.c. . . . .	3712 . . . . .	\$1.40
Inland Fishing Industry . . . . .	312 . . . . .	\$4.39
Institutional Building . . . . .	4023 . . . . .	\$5.41
Institutional Health and Social Services n.e.c., Other . . . . .	8629 . . . . .	\$3.54
Instruments and Related Products Industry, Other . . . . .	3912 . . . . .	\$0.97
Insulation Work . . . . .	4234 . . . . .	\$4.53
Insurance and Real Estate Agencies . . . . .	7611 . . . . .	\$0.59
Intergovernmental Affairs Administration, Federal Government . . . . .	8154 . . . . .	\$0.59
Intergovernmental Affairs Administration, Local Government . . . . .	8354 . . . . .	\$1.88
Intergovernmental Affairs Administration, Provincial Government . . . . .	8254 . . . . .	\$0.59
Interior and Finishing Work, Other . . . . .	4279 . . . . .	\$5.76
International and Other Extra-Territorial Agencies . . . . .	8411 . . . . .	\$0.59
International Assistance . . . . .	8142 . . . . .	\$0.59
Internet Provider . . . . .	4839 . . . . .	\$0.59
Internet Service Providers . . . . .	4839 . . . . .	\$0.59
Interurban and Rural Transit Systems Industry . . . . .	4572 . . . . .	\$4.49
Investment (Mutual) Funds . . . . .	7211 . . . . .	\$0.59
Investment Companies . . . . .	7214 . . . . .	\$0.59
Investment Dealers . . . . .	7411 . . . . .	\$0.59
Investment Intermediaries n.e.c., Other . . . . .	7299 . . . . .	\$0.59
Iron and Steel Primary Forms and Structural Shapes, Wholesale . . . . .	5611 . . . . .	\$2.83
Iron and Steel Products, Wholesale, Other . . . . .	5612 . . . . .	\$2.83
Iron Foundries . . . . .	2941 . . . . .	\$4.91
Iron Mines . . . . .	617 . . . . .	\$1.79

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Janitorial Services . . . . .	9953 . . . . .	\$4.04
Jewellery and Silverware Industry . . . . .	3921 . . . . .	\$0.97
Jewellery and Watches, Wholesale . . . . .	5961 . . . . .	\$0.97
Jewellery Stores . . . . .	6561 . . . . .	\$0.97
Labour and Employment Services, Federal Government . . . . .	8131 . . . . .	\$0.59
Labour and Employment Services, Provincial Government . . . . .	8231 . . . . .	\$0.59
Labour Organizations . . . . .	9841 . . . . .	\$0.59
Labour, Employment and Immigration Services, Other . . . . .	8139 . . . . .	\$0.59
Land Developers . . . . .	4491 . . . . .	\$0.61
Landscaping . . . . .	4219 . . . . .	\$3.55
Laundry and Dry Cleaning Services, Other . . . . .	9729 . . . . .	\$2.30
Lawn and Garden Centres . . . . .	6522 . . . . .	\$0.97
Leather and Allied Products Industries, Other . . . . .	1719 . . . . .	\$4.49
Leather Tanneries . . . . .	1711 . . . . .	\$4.49
Library Services . . . . .	8541 . . . . .	\$0.59
Life Insurers . . . . .	7311 . . . . .	\$0.59
Lighting Fixture Industry . . . . .	3331 . . . . .	\$0.97
Lignite Mines . . . . .	633 . . . . .	\$2.30
Lime Industry . . . . .	3581 . . . . .	\$0.97
Limestone Quarries . . . . .	812 . . . . .	\$2.30
Limousine Service to Airports and Stations Industry . . . . .	4575 . . . . .	\$4.49
Linen Supply . . . . .	9725 . . . . .	\$7.39
Linens, Draperies and Other Textile Furnishings, Wholesale . . . . .	5433 . . . . .	\$0.97
Liquor Stores . . . . .	6021 . . . . .	\$2.09
Livestock Combination Farms . . . . .	119 . . . . .	\$3.81
Livestock, Field Crop and Horticultural Combination Farms . . . . .	171 . . . . .	\$4.25
Livestock, Wholesale . . . . .	5011 . . . . .	\$0.97
Local Credit Unions . . . . .	7051 . . . . .	\$0.59
Lodging Houses and Residential Clubs . . . . .	9121 . . . . .	\$2.74
Logging Industry (Except Contract Logging) . . . . .	411 . . . . .	\$5.62
Lubricating Oil and Grease Industry . . . . .	3612 . . . . .	\$0.97
Luggage and Leather Goods Stores . . . . .	6594 . . . . .	\$0.97
Luggage, Purse and Handbag Industry . . . . .	1713 . . . . .	\$4.49
Lumber, Plywood and Millwork, Wholesale . . . . .	5631 . . . . .	\$0.97
Machine Shop Industry . . . . .	3081 . . . . .	\$2.30
Machinery and Equipment Industries n.e.c., Other . . . . .	3199 . . . . .	\$2.53
Machinery and Equipment Rental and Leasing, Other . . . . .	9919 . . . . .	\$2.30
Machinery, Equipment and Supplies n.e.c., Wholesale, Other . . . . .	5799 . . . . .	\$0.97
Major Appliance Industry (Electric and Non-Electric) . . . . .	3321 . . . . .	\$0.97
Malt and Malt Flour Industry . . . . .	1094 . . . . .	\$1.63
Management Consulting Services . . . . .	7771 . . . . .	\$0.59
Man-Made Fibre and Filament Yarn Industry . . . . .	1811 . . . . .	\$4.49
Manufactured Products Industries n.e.c., Other . . . . .	3999 . . . . .	\$0.97

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Manufacturing and Light Industrial Building	4021	\$5.41
Marble Quarries	813	\$2.30
Marine Cargo Handling Industry	4551	\$4.49
Marine Salvage Industry	4553	\$2.15
Marine Shipping Agencies Industry	4555	\$0.59
Marine Towing Industry	4543	\$2.15
Masonry Work	4231	\$4.53
Massage Therapy Clinic	9799	\$2.30
Meal Services (Non-Commercial)	8646	\$1.63
Meat and Meat Products Industry (Except Poultry)	1011	\$6.72
Meat and Meat Products, Wholesale	5217	\$3.07
Meat Markets	6016	\$2.09
Mechanical Specialty Work, Other	4259	\$1.85
Media Representatives	7742	\$0.59
Medical Laboratories	8681	\$1.63
Men's and Boys' Clothing and Furnishings, Wholesale	5311	\$0.97
Men's and Boys' Clothing Contractors	2435	\$4.49
Men's and Boys' Coat Industry	2431	\$4.49
Men's and Boys' Pants Industry	2433	\$4.49
Men's and Boys' Shirt and Underwear Industry	2434	\$4.49
Men's and Boys' Suit and Jacket Industry	2432	\$4.49
Men's Clothing Stores	6121	\$0.97
Mental (Psychiatric) Hospitals	8614	\$1.68
Metal Closure and Container Industry	3042	\$4.91
Metal Dies, Moulds and Patterns Industry	3062	\$4.91
Metal Door and Window Industry	3031	\$2.74
Metal Fabricating Industries n.e.c., Other	3099	\$2.30
Metal Mines, Other	619	\$1.79
Metal Office Furniture Industry	2641	\$5.28
Metal Plumbing Fixtures and Fittings Industry	3091	\$2.30
Metal Tanks (Heavy Gauge) Industry	3021	\$4.91
Metal Valve Industry	3092	\$2.30
Microbrewery	1131	\$1.69
Milk Industry, Fluid	1041	\$4.97
Millwork Industries, Other	2549	\$4.49
Millwright and Rigging	4255	\$1.85
Mining Machinery, Equipment and Supplies, Wholesale	5722	\$0.97
Mixed Fertilizer Industry	3722	\$1.40
Mobile Home Dealers	6598	\$0.97
Mobile Home Industry	3244	\$2.53
Molybdenum Mines	615	\$1.79
Monument and Tombstone Dealers	6595	\$0.97
Mortgage Brokers	7421	\$0.59
Mortgage Companies, Other	7229	\$0.59
Mortgage Investment Companies	7221	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Motels . . . . .	9112 . . . . .	\$2.74
Motion Picture and Video Distribution . . . . .	9612 . . . . .	\$0.97
Motion Picture and Video Production . . . . .	9611 . . . . .	\$0.97
Motion Picture Exhibition, Other . . . . .	9629 . . . . .	\$0.97
Motion Picture Laboratories and Video Production Facilities . . . . .	9613 . . . . .	\$0.97
Motion Picture, Audio and Video Services, Other . . . . .	9619 . . . . .	\$0.97
Motor Home and Travel Trailer Dealers . . . . .	6321 . . . . .	\$2.11
Motor Vehicle Accessories, Parts and Assemblies Industries . . . . .	3259 . . . . .	\$13.11
Motor Vehicle Engine and Engine Parts Industry . . . . .	3251 . . . . .	\$2.53
Motor Vehicle Fabric Accessories Industry . . . . .	3257 . . . . .	\$2.53
Motor Vehicle Glass Replacement Shops . . . . .	6354 . . . . .	\$2.11
Motor Vehicle Industry . . . . .	3231 . . . . .	\$2.53
Motor Vehicle Parts and Accessories, Wholesale, Other . . . . .	5529 . . . . .	\$0.97
Motor Vehicle Repair Shops, Other . . . . .	6359 . . . . .	\$2.11
Motor Vehicle Services n.e.c., Other . . . . .	6399 . . . . .	\$3.75
Motor Vehicle Stampings Industry . . . . .	3253 . . . . .	\$2.53
Motor Vehicle Steering and Suspension Parts Industry . . . . .	3254 . . . . .	\$2.53
Motor Vehicle Transmission Repair and Replacement Shops . . . . .	6355 . . . . .	\$2.11
Motor Vehicle Wheel and Brake Industry . . . . .	3255 . . . . .	\$2.53
Motor Vehicle Wiring Assemblies Industry . . . . .	3252 . . . . .	\$2.53
Motor Vehicles and Trailers, Wholesale, Other . . . . .	5519 . . . . .	\$0.97
Motorcycle and Snowmobile Dealers . . . . .	6323 . . . . .	\$2.11
Moving & Storage . . . . .	4562 . . . . .	\$7.21
Moving Buildings . . . . .	4499 . . . . .	\$2.96
Muffler Replacement Shops . . . . .	6353 . . . . .	\$3.75
Museums and Archives . . . . .	8551 . . . . .	\$0.59
Mushrooms . . . . .	161 . . . . .	\$4.25
Musical Instrument and Sound Recording Industry . . . . .	3994 . . . . .	\$0.97
Musical Instrument Stores . . . . .	6551 . . . . .	\$0.97
Musical Instruments and Accessories, Wholesale . . . . .	5952 . . . . .	\$0.97
Narrow Fabric Industry . . . . .	1991 . . . . .	\$4.49
Natural Fibres Processing and Felt Products Industry . . . . .	1911 . . . . .	\$4.49
Natural Gas Pipeline Transport Industry . . . . .	4611 . . . . .	\$0.59
Newspaper, Magazine and Periodical (Combined Publishing and Printing) . . . . .	2841 . . . . .	\$0.59
Newsprint Industry . . . . .	2712 . . . . .	\$1.40
Newsprint, Wholesale . . . . .	5921 . . . . .	\$0.97
Nickel-Copper Mines . . . . .	613 . . . . .	\$1.79
Non-Alcoholic Beverages, Wholesale . . . . .	5221 . . . . .	\$2.82
Non-Commercial Trailer Industry . . . . .	3243 . . . . .	\$2.53
Non-Current Carrying Wiring Devices Industry . . . . .	3392 . . . . .	\$0.97
Non-Ferrous Metal and Metal Products, Wholesale . . . . .	5613 . . . . .	\$2.83
Non-Institutional Health Services, Other . . . . .	8639 . . . . .	\$1.63
Non-Institutional Social Services, Other . . . . .	8649 . . . . .	\$1.63

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Non-Metal Mines (Except Coal), Other . . . . .	629 . . . . .	\$1.79
Non-Metallic Mineral Insulating Materials Industry . . . . .	3594 . . . . .	\$0.97
Non-Metallic Mineral Products Industries n.e.c., Other . . . . .	3599 . . . . .	\$0.97
Non-Scheduled Air Transport, Chartered, Industry . . . . .	4512 . . . . .	\$2.67
Non-Scheduled Air Transport, Specialty, Industry . . . . .	4513 . . . . .	\$2.67
Notions and Other Dry Goods, Wholesale . . . . .	5329 . . . . .	\$0.97
Nursery Products . . . . .	163 . . . . .	\$4.25
Nursing Homes . . . . .	8621 . . . . .	\$5.12
Nursing Stations and Outpost Hospitals . . . . .	8616 . . . . .	\$1.68
Occupational Clothing Industry . . . . .	2492 . . . . .	\$4.49
Office and Store Machinery, Equipment and Supplies, Whole . . . . .	5791 . . . . .	\$0.97
Office Furniture and Machinery Rental and Leasing . . . . .	9913 . . . . .	\$2.30
Office Furniture Industries, Other . . . . .	2649 . . . . .	\$5.28
Office, Store and Business Machine Industries, Other . . . . .	3369 . . . . .	\$0.97
Offices of Architects . . . . .	7751 . . . . .	\$0.59
Offices of Chartered and Certified Accountants . . . . .	7731 . . . . .	\$0.59
Offices of Chiropractors and Osteopaths . . . . .	8661 . . . . .	\$0.59
Offices of Dentists, General Practice . . . . .	8653 . . . . .	\$0.71
Offices of Dentists, Specialists . . . . .	8654 . . . . .	\$0.71
Offices of Denturists . . . . .	8668 . . . . .	\$0.59
Offices of Engineers . . . . .	7752 . . . . .	\$0.59
Offices of Lawyers and Notaries . . . . .	7761 . . . . .	\$0.59
Offices of Nurses, Practical . . . . .	8663 . . . . .	\$0.59
Offices of Nurses, Registered . . . . .	8662 . . . . .	\$6.95
Offices of Nutritionists-Dietitians . . . . .	8664 . . . . .	\$0.71
Offices of Optometrists . . . . .	8666 . . . . .	\$0.59
Offices of Other Health Practitioners n.e.c. . . . .	8669 . . . . .	\$0.59
Offices of Other Social Service Practitioners . . . . .	8679 . . . . .	\$0.71
Offices of Physicians and Surgeons, Specialists . . . . .	8652 . . . . .	\$0.71
Offices of Physicians, General Practice . . . . .	8651 . . . . .	\$0.71
Offices of Physiotherapists-Occupational Therapists . . . . .	8665 . . . . .	\$0.59
Offices of Podiatrists and Chiropodists . . . . .	8667 . . . . .	\$0.59
Offices of Psychologists . . . . .	8671 . . . . .	\$0.59
Offices of Social Workers . . . . .	8672 . . . . .	\$0.59
Oilseed Farms (Except Corn) . . . . .	133 . . . . .	\$4.25
Operators of Non-Residential Buildings . . . . .	7512 . . . . .	\$1.40
Operators of Residential Buildings and Dwellings . . . . .	7511 . . . . .	\$1.40
Ophthalmic Goods Industry . . . . .	3914 . . . . .	\$0.97
Opticians' Shops . . . . .	6592 . . . . .	\$0.97
Ornamental and Architectural Metal Products Industries, Other . . . . .	3039 . . . . .	\$2.74
Ornamental and Miscellaneous Fabricated Metal Installation . . . . .	4292 . . . . .	\$2.37
Other Trapping . . . . .	339 . . . . .	\$3.81
Outdoor Display and Billboard Advertising . . . . .	7743 . . . . .	\$0.59
Outdoor Motion Picture Theatres . . . . .	9622 . . . . .	\$0.97
Outfitters (Hunting and Fishing Camps) . . . . .	9141 . . . . .	\$2.74



<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Paint and Body Repair Shops . . . . .	6352 . . . . .	\$3.75
Paint and Varnish Industry . . . . .	3751 . . . . .	\$1.40
Paint, Glass and Wallpaper Stores . . . . .	6532 . . . . .	\$1.79
Paint, Glass and Wallpaper, Wholesale . . . . .	5632 . . . . .	\$0.97
Painting and Decorating Work . . . . .	4275 . . . . .	\$5.76
Paper and Paper Products, Wholesale, Other . . . . .	5929 . . . . .	\$0.97
Paper Bag Industry . . . . .	2733 . . . . .	\$2.82
Paper Consumer Products Industry . . . . .	2793 . . . . .	\$2.82
Paper Industries, Other . . . . .	2719 . . . . .	\$2.82
Paperboard Industry . . . . .	2713 . . . . .	\$2.82
Parking Lots and Parking Garages . . . . .	9991 . . . . .	\$2.30
Particle Board Industry . . . . .	2592 . . . . .	\$4.49
Patent Medicine and Toiletries Stores . . . . .	6032 . . . . .	\$0.59
Pavement Marking . . . . .	4275 . . . . .	\$5.76
Paving, Asphalt . . . . .	4216 . . . . .	\$3.55
Peat Industry . . . . .	622 . . . . .	\$1.79
Personal and Household Services n.e.c., Other . . . . .	9799 . . . . .	\$2.30
Personnel Suppliers . . . . .	7712 . . . . .	\$0.59
Pet Stores . . . . .	6596 . . . . .	\$0.97
Petroleum and Coal Products Industries, Other . . . . .	3699 . . . . .	\$0.97
Petroleum Products, Wholesale . . . . .	5111 . . . . .	\$3.97
Pharmaceutical and Medicine Industry . . . . .	3741 . . . . .	\$1.40
Pharmacies . . . . .	6031 . . . . .	\$0.59
Photographers . . . . .	9931 . . . . .	\$2.30
Photographic Equipment and Supplies, Wholesale . . . . .	5951 . . . . .	\$0.97
Piece Goods, Wholesale . . . . .	5321 . . . . .	\$0.97
Piledriving Work . . . . .	4221 . . . . .	\$5.77
Piloting Service, Water Transport Industry . . . . .	4554 . . . . .	\$2.15
Pipeline Transport Industries, Other . . . . .	4619 . . . . .	\$0.59
Plastering and Stucco Work . . . . .	4271 . . . . .	\$5.76
Plastic and Synthetic Resin Industry . . . . .	3731 . . . . .	\$1.40
Plastic Bag Industry . . . . .	1691 . . . . .	\$4.49
Plastic Film and Sheeting Industry . . . . .	1631 . . . . .	\$2.82
Plastic Parts and Accessories For Motor Vehicles Industry . . . . .	3256 . . . . .	\$2.53
Plastic Pipe and Pipe Fittings Industry . . . . .	1621 . . . . .	\$2.82
Plastic Products Industries n.e.c., Other . . . . .	1699 . . . . .	\$2.82
Plate Work Industry . . . . .	3022 . . . . .	\$4.91
Platemaking, Typesetting and Bindery Industry . . . . .	2821 . . . . .	\$1.40
Plumbing . . . . .	4241 . . . . .	\$2.82
Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale . . . . .	5622 . . . . .	\$0.97
Police Services, Federal Government . . . . .	8123 . . . . .	\$0.59
Police Services, Local Government . . . . .	8323 . . . . .	\$1.88
Police Services, Provincial Government . . . . .	8223 . . . . .	\$0.59
Political Organizations . . . . .	9851 . . . . .	\$0.59
Postal Service Industry . . . . .	4841 . . . . .	\$5.60

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Post-Secondary Non-University Education . . . . .	8521 . . . . .	\$0.59
Potash Mines . . . . .	624 . . . . .	\$1.79
Potato Chip, Pretzel and Popcorn Industry . . . . .	1093 . . . . .	\$1.63
Potato Farms . . . . .	138 . . . . .	\$4.25
Poultry and Egg Farms . . . . .	114 . . . . .	\$3.81
Poultry and Eggs, Wholesale . . . . .	5214 . . . . .	\$3.07
Poultry Products Industry . . . . .	1012 . . . . .	\$10.75
Poultry Services . . . . .	213 . . . . .	\$8.72
Power and Telecommunication Transmission Lines . . . . .	4124 . . . . .	\$2.96
Power Boiler and Heat Exchanger Industry . . . . .	3011 . . . . .	\$4.91
Power Laundries and/or Dry Cleaners . . . . .	9721 . . . . .	\$2.30
Power Plants (Except Hydroelectric) . . . . .	4111 . . . . .	\$2.96
Precast Concrete Installation . . . . .	4225 . . . . .	\$5.77
Precious Metal Secondary Refining Industry . . . . .	3922 . . . . .	\$0.97
Pre-Engineered Metal Buildings Industry (Except Portable) . . . . .	3023 . . . . .	\$4.91
Prefabricated Portable Metal Buildings Industry . . . . .	3032 . . . . .	\$2.74
Prefabricated Wooden Buildings Industry . . . . .	2541 . . . . .	\$5.25
Prepared Flour Mixes and Prepared Cereal Foods Industry . . . . .	1052 . . . . .	\$1.63
Primary Glass and Glass Containers Industry . . . . .	3561 . . . . .	\$0.97
Primary Production of Aluminum Industry . . . . .	2951 . . . . .	\$4.91
Primary Smelting and Refining of Non-Ferrous Metal Industry . . . . .	2959 . . . . .	\$4.91
Primary Steel Industries, Other . . . . .	2919 . . . . .	\$4.91
Printing Ink Industry . . . . .	3791 . . . . .	\$1.40
Printing, Business Forms . . . . .	2811 . . . . .	\$1.40
Printing, Other Commercial . . . . .	2819 . . . . .	\$1.40
Private Households . . . . .	9741 . . . . .	\$2.30
Process Piping Work . . . . .	4251 . . . . .	\$1.85
Products n.e.c., Wholesale, Other . . . . .	5999 . . . . .	\$0.97
Professional Athletes and Promoters on Own Account . . . . .	9642 . . . . .	\$0.97
Professional Health and Social Service Membership Associations . . . . .	9831 . . . . .	\$0.59
Professional Machinery, Equipment and Supplies, Wholesale . . . . .	5793 . . . . .	\$0.97
Professional Membership Associations, Other . . . . .	9839 . . . . .	\$0.59
Professional Sports Clubs . . . . .	9641 . . . . .	\$0.97
Project Management, Construction . . . . .	4411 . . . . .	\$0.61
Property and Casualty Insurers, Other . . . . .	7339 . . . . .	\$0.59
Property Management, Commercial . . . . .	7512 . . . . .	\$1.40
Property Management, Residential . . . . .	7511 . . . . .	\$1.40
Protective Services, Federal Government, Other . . . . .	8129 . . . . .	\$0.59
Protective Services, Local Government, Other . . . . .	8329 . . . . .	\$1.88
Protective Services, Provincial Government, Other . . . . .	8229 . . . . .	\$0.59
Public Health Clinics-Community Health Centres . . . . .	8635 . . . . .	\$1.63
Public Health Laboratories . . . . .	8684 . . . . .	\$1.63
Publishing Industries, Other . . . . .	2839 . . . . .	\$0.59
Publishing, Books . . . . .	2831 . . . . .	\$0.59
Pulp Industry . . . . .	2711 . . . . .	\$1.40

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Race Tracks, Other . . . . .	9644 . . . . .	\$0.97
Radio Broadcasting Industry . . . . .	4811 . . . . .	\$0.59
Radiological Laboratories . . . . .	8682 . . . . .	\$1.63
Railway Transport Industry . . . . .	4531 . . . . .	\$3.97
Ready-Mix Concrete Industry . . . . .	3551 . . . . .	\$4.38
Real Estate Investment Trusts . . . . .	7222 . . . . .	\$0.59
Real Estate Operators, Other . . . . .	7599 . . . . .	\$1.40
Record and Tape Stores . . . . .	6552 . . . . .	\$0.97
Record Player, Radio and Television Receiver Industry . . . . .	3341 . . . . .	\$0.97
Recreation and Culture Administration, Federal Government . . . . .	8164 . . . . .	\$0.59
Recreation and Culture Administration, Local Government . . . . .	8364 . . . . .	\$1.88
Recreation and Culture Administration, Provincial Government . . . . .	8264 . . . . .	\$0.59
Recreation and Vacation Camps, Other . . . . .	9149 . . . . .	\$2.74
Recreational Vehicle Dealers, Other . . . . .	6329 . . . . .	\$2.11
Recycling Depot . . . . .	5992 . . . . .	\$0.97
Refined Petroleum Products Industry (Except Lubricating Oil and Grease) . . . . .	3611 . . . . .	\$0.97
Refractories Industry . . . . .	3591 . . . . .	\$0.97
Refrigerated Trucking . . . . .	4569 . . . . .	\$5.11
Refrigerated Warehousing Industry . . . . .	4791 . . . . .	\$2.82
Refrigeration Work . . . . .	4253 . . . . .	\$1.85
Regional Planning and Development Administration, Federal Government . . . . .	8175 . . . . .	\$0.59
Regional Planning and Development Administration, Local Government . . . . .	8375 . . . . .	\$1.88
Regional Planning and Development Administration, Provincial Government . . . . .	8275 . . . . .	\$0.59
Regular Motion Picture Theatres . . . . .	9621 . . . . .	\$0.97
Regulatory Services, Federal Government . . . . .	8125 . . . . .	\$0.59
Regulatory Services, Local Government . . . . .	8325 . . . . .	\$1.88
Regulatory Services, Provincial Government . . . . .	8225 . . . . .	\$0.59
Rehabilitation Hospitals . . . . .	8612 . . . . .	\$1.68
Religious Organizations . . . . .	9811 . . . . .	\$0.59
Renovations, Residential . . . . .	4013 . . . . .	\$5.41
Repair Services n.e.c., Other . . . . .	9949 . . . . .	\$2.30
Research Administration, Federal Government . . . . .	8176 . . . . .	\$0.59
Research Administration, Provincial Government . . . . .	8276 . . . . .	\$0.59
Residential Renovation . . . . .	4013 . . . . .	\$5.41
Residential Swimming Pool Installation . . . . .	4293 . . . . .	\$2.37
Resilient Flooring and Carpet Work . . . . .	4278 . . . . .	\$5.76
Resource Conservation and Industrial Development Administration, Federal Government . . . . .	8172 . . . . .	\$0.59
Resource Conservation and Industrial Development Administration, Local Government . . . . .	8372 . . . . .	\$1.88
Resource Conservation and Industrial Development Administration, Provincial Government . . . . .	8272 . . . . .	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Restaurants, Licensed . . . . .	9211 . . . . .	\$1.69
Restaurants, Unlicensed (Including Drive-Ins) . . . . .	9212 . . . . .	\$1.69
Retail Stores n.e.c., Other . . . . .	6599 . . . . .	\$0.97
Retirement Savings Funds . . . . .	7212 . . . . .	\$0.59
Rolled, Cast and Extruded Non-Ferrous Metal Products Industries . . . . .	2999 . . . . .	\$4.91
Roller Skating Facilities . . . . .	9695 . . . . .	\$0.97
Roof Shingling . . . . .	4235 . . . . .	\$8.88
Roofing, Sheet Metal . . . . .	4236 . . . . .	\$8.88
Rough and Framing Carpentry . . . . .	4226 . . . . .	\$8.22
Rubber Hose and Belting Industry . . . . .	1521 . . . . .	\$3.09
Rubber Products Industries, Other . . . . .	1599 . . . . .	\$3.09
Sales Finance Companies . . . . .	7121 . . . . .	\$0.59
Salt Mines . . . . .	625 . . . . .	\$1.79
Salt Water Fishing Industry . . . . .	311 . . . . .	\$7.72
Sand and Gravel Pits . . . . .	821 . . . . .	\$2.30
Sandstone Quarries . . . . .	814 . . . . .	\$2.30
Sawmill and Planing Mill Products Industry (Except Shingles and Shakes) . . . . .	2512 . . . . .	\$5.80
Sawmill and Woodworking Machinery Industry . . . . .	3193 . . . . .	\$2.53
Scheduled Air Transport Industry . . . . .	4511 . . . . .	\$2.67
School Bus Operations Industry . . . . .	4573 . . . . .	\$4.49
Scientific and Technical Services, Other . . . . .	7759 . . . . .	\$0.59
Second-Hand Goods, Wholesale (Except Machinery and Automotive) . . . . .	5992 . . . . .	\$0.97
Second-Hand Merchandise Stores n.e.c. . . . .	6591 . . . . .	\$4.91
Security and Investigation Services . . . . .	7791 . . . . .	\$2.30
Seeds and Seed Processing, Wholesale . . . . .	5932 . . . . .	\$0.97
Segregated Funds . . . . .	7213 . . . . .	\$0.59
Self-Serve Laundries and/or Dry Cleaners . . . . .	9723 . . . . .	\$2.30
Septic System Installation . . . . .	4213 . . . . .	\$3.55
Service Industries Incidental to Air Transport, Other . . . . .	4529 . . . . .	\$2.67
Service Industries Incidental to Crude Petroleum and Natural Gas, Other . . . . .	919 . . . . .	\$1.63
Service Industries Incidental to Mining, Other . . . . .	929 . . . . .	\$1.63
Service Industries Incidental to Transportation n.e.c., Other . . . . .	4599 . . . . .	\$4.99
Service Industries Incidental to Water Transport, Other . . . . .	4559 . . . . .	\$2.15
Service Industry Incidental to Railway Transport . . . . .	4532 . . . . .	\$3.97
Service Machinery, Equipment and Supplies, Wholesale . . . . .	5792 . . . . .	\$0.97
Services Incidental to Agricultural Crops, Other . . . . .	229 . . . . .	\$4.25
Services Incidental to Agriculture n.e.c., Other . . . . .	239 . . . . .	\$4.25
Services Incidental to Construction n.e.c., Other . . . . .	4499 . . . . .	\$2.96
Services Incidental to Fishing . . . . .	321 . . . . .	\$4.39
Services Incidental to Livestock and Animal Specialties . . . . .	219 . . . . .	\$3.81
Services n.e.c., Other . . . . .	9999 . . . . .	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Services to Buildings and Dwellings, Other . . . . .	9959 . . . . .	\$4.04
Shale Quarries. . . . .	815 . . . . .	\$2.30
Sheep and Goat Farms . . . . .	115 . . . . .	\$3.81
Sheet Metal and Built-up Roofing. . . . .	4236 . . . . .	\$8.88
Sheet Metal and Other Duct Work . . . . .	4244 . . . . .	\$2.82
Sheltered Workshops. . . . .	8644 . . . . .	\$1.63
Shingle and Shake Industry . . . . .	2511 . . . . .	\$5.80
Ship Chartering Industry. . . . .	4544 . . . . .	\$1.91
Shipbuilding and Repair Industry . . . . .	3271 . . . . .	\$5.61
Shoe Repair . . . . .	9791 . . . . .	\$2.30
Shoe Stores . . . . .	6111 . . . . .	\$0.97
Siding Work. . . . .	4232 . . . . .	\$4.53
Sign and Display Industry . . . . .	3971 . . . . .	\$3.34
Silver-Lead-Zinc Mines. . . . .	614 . . . . .	\$1.79
Silviculture . . . . .	511 . . . . .	\$5.62
Single Family Housing . . . . .	4011 . . . . .	\$5.41
Site Work, Other . . . . .	4219 . . . . .	\$3.55
Skiing Facilities . . . . .	9653 . . . . .	\$1.79
Small Electrical Appliance Industry. . . . .	3311 . . . . .	\$0.97
Small-Grain Farms (Except Wheat). . . . .	132 . . . . .	\$4.25
Snow Plowing . . . . .	4564 . . . . .	\$4.32
Soap and Cleaning Compounds Industry . . . . .	3761 . . . . .	\$1.40
Social Rehabilitation Services . . . . .	8647 . . . . .	\$1.63
Social Service Administration, Federal Government. . . . .	8162 . . . . .	\$0.59
Social Service Administration, Local Government . . . . .	8362 . . . . .	\$1.88
Social Service Administration, Provincial Government . . . . .	8262 . . . . .	\$0.59
Social Service Planning and Advocacy Agencies . . . . .	8694 . . . . .	\$0.59
Soft Drink Industry. . . . .	1111 . . . . .	\$5.60
Software Development. . . . .	7721 . . . . .	\$0.59
Softwood Veneer and Plywood Industry . . . . .	2522 . . . . .	\$5.80
Soil Preparation, Planting and Cultivating Services . . . . .	221 . . . . .	\$4.25
Sound Recording Services . . . . .	9614 . . . . .	\$0.97
Specialty Hospitals, Other . . . . .	8619 . . . . .	\$1.68
Sporting Goods Industry. . . . .	3931 . . . . .	\$0.97
Sporting Goods Stores. . . . .	6541 . . . . .	\$0.97
Sports and Recreation Clubs, Other . . . . .	9659 . . . . .	\$0.97
Spun Yarn and Woven Cloth Industries, Other . . . . .	1829 . . . . .	\$4.49
Stamped and Pressed Metal Products Industries, Other . . . . .	3049 . . . . .	\$4.91
Stationery and Office Supplies, Wholesale . . . . .	5922 . . . . .	\$0.97
Stationery Paper Products Industry. . . . .	2792 . . . . .	\$2.82
Steel Foundries . . . . .	2912 . . . . .	\$4.91
Steel Pipe and Tube Industry . . . . .	2921 . . . . .	\$4.91
Steel Reinforcing. . . . .	4223 . . . . .	\$5.77
Stevedoring. . . . .	4551 . . . . .	\$4.49
Stock Brokers . . . . .	7412 . . . . .	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Stock Exchanges . . . . .	7431 . . . . .	\$0.59
Storage and Warehousing Industries n.e.c., Other . . . . .	4799 . . . . .	\$2.82
Structural and Related Work, Other . . . . .	4229 . . . . .	\$4.53
Structural Concrete Products Industry . . . . .	3542 . . . . .	\$4.25
Structural Steel Erection . . . . .	4227 . . . . .	\$4.53
Subbituminous Coal Mines (Strip Mines) . . . . .	632 . . . . .	\$2.30
Sugar and Chocolate Confectionery Industry . . . . .	1083 . . . . .	\$1.63
Supermarkets . . . . .	6011 . . . . .	\$2.09
Surveying . . . . .	7759 . . . . .	\$0.59
Sweater Industry . . . . .	2491 . . . . .	\$4.49
Take-Out Food Services . . . . .	9213 . . . . .	\$1.69
Taverns, Bars and Night Clubs . . . . .	9221 . . . . .	\$1.69
Taxation Administration, Federal Government . . . . .	8153 . . . . .	\$0.59
Taxation Administration, Local Government . . . . .	8353 . . . . .	\$1.88
Taxation Administration, Provincial Government . . . . .	8253 . . . . .	\$0.59
Taxicab Industry . . . . .	4581 . . . . .	\$4.49
Tea and Coffee Industry . . . . .	1091 . . . . .	\$1.63
Telecommunication Carriers Industry . . . . .	4821 . . . . .	\$0.59
Telecommunication Equipment Industry . . . . .	3351 . . . . .	\$0.97
Telecommunication Industries, Other . . . . .	4839 . . . . .	\$0.59
Telephone Answering Services . . . . .	7795 . . . . .	\$0.59
Television Broadcasting Industry . . . . .	4812 . . . . .	\$0.59
Television, Radio and Stereo Stores . . . . .	6222 . . . . .	\$1.79
Terrazzo and Tile Work . . . . .	4276 . . . . .	\$5.76
Textile Products Industries n.e.c., Other . . . . .	1999 . . . . .	\$4.49
Theatrical and Staged Entertainment Services, Other . . . . .	9639 . . . . .	\$0.97
Thermal Insulation Work . . . . .	4256 . . . . .	\$1.85
Ticket and Travel Agencies . . . . .	9961 . . . . .	\$0.97
Tile and Terrazzo Work . . . . .	4276 . . . . .	\$5.76
Tire and Tube Industry . . . . .	1511 . . . . .	\$3.09
Tire Cord Fabric Industry . . . . .	1995 . . . . .	\$4.49
Tire, Battery, Parts and Accessories Stores . . . . .	6342 . . . . .	\$2.74
Tires and Tubes, Wholesale . . . . .	5521 . . . . .	\$0.97
Tobacco Farms . . . . .	137 . . . . .	\$4.25
Tobacco Products, Wholesale . . . . .	5241 . . . . .	\$0.97
Toilet Preparations Industry . . . . .	3771 . . . . .	\$1.40
Toilet Soaps and Preparations, Wholesale . . . . .	5232 . . . . .	\$0.97
Tour Wholesalers and Operators . . . . .	9962 . . . . .	\$0.97
Tourist Courts and Cabins . . . . .	9113 . . . . .	\$2.74
Toy and Hobby Stores . . . . .	6581 . . . . .	\$0.97
Toys and Games Industry . . . . .	3932 . . . . .	\$0.97
Toys, Novelties and Fireworks, Wholesale . . . . .	5941 . . . . .	\$0.97
Trade Work n.e.c., Other . . . . .	4299 . . . . .	\$2.37
Traffic Control . . . . .	4499 . . . . .	\$2.96

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Transportation Administration, Local Government . . . . .	8371 . . . . .	\$1.88
Transportation and Communication Administration, Federal Government . . . . .	8171 . . . . .	\$0.59
Transportation and Communication Administration, Provincial Government . . . . .	8271 . . . . .	\$0.59
Transportation Equipment Industries, Other . . . . .	3299 . . . . .	\$5.61
Transportation Industries n.e.c., Other . . . . .	4589 . . . . .	\$4.49
Truck and Bus Body Industry . . . . .	3241 . . . . .	\$2.53
Truck Transport Industries, Other . . . . .	4569 . . . . .	\$5.11
Trucking, Bulk Liquids . . . . .	4563 . . . . .	\$4.32
Trucking, Forest Products . . . . .	4565 . . . . .	\$4.99
Trucking, General Freight . . . . .	4561 . . . . .	\$5.11
Trucking, Sand and Gravel . . . . .	4564 . . . . .	\$4.32
Trucks and Buses, Wholesale . . . . .	5512 . . . . .	\$3.75
Trust Companies . . . . .	7031 . . . . .	\$0.59
Trusteed Pension Funds . . . . .	7291 . . . . .	\$0.59
Turbine and Mechanical Power Transmission Equipment Industry . . . . .	3194 . . . . .	\$2.53
University Education . . . . .	8531 . . . . .	\$0.59
Upholstered Household Furniture Industry . . . . .	2612 . . . . .	\$5.28
Upholstery and Coil Spring Industry . . . . .	3051 . . . . .	\$4.91
Uranium Mines . . . . .	616 . . . . .	\$1.79
Urban Transit Systems Industry . . . . .	4571 . . . . .	\$5.60
Used Goods Moving and Storage Industry . . . . .	4562 . . . . .	\$7.21
Utility Industries n.e.c., Other . . . . .	4999 . . . . .	\$5.60
Valet Services, Pressing and/or Repair . . . . .	9724 . . . . .	\$2.30
Vegetable Farms, Other . . . . .	152 . . . . .	\$4.25
Vegetable Oil Mills (Except Corn Oil) . . . . .	1061 . . . . .	\$1.63
Vending Machine Operators . . . . .	6911 . . . . .	\$0.97
Venture Capital Companies . . . . .	7125 . . . . .	\$0.59
Veterinary Services . . . . .	211 . . . . .	\$0.59
Volunteer Fire Departments . . . . .	8327 . . . . .	\$0.59

<b>Description</b>	<b>SIC</b>	<b>Rate</b>
Wafer Board Industry . . . . .	2593 . . . . .	\$4.49
Waste Materials, Wholesale, Other . . . . .	5919 . . . . .	\$6.42
Watch and Jewellery Repair Shops . . . . .	6562 . . . . .	\$0.97
Water Systems Industry . . . . .	4931 . . . . .	\$1.88
Water Transport Industries, Other . . . . .	4549 . . . . .	\$2.15
Water Well Drilling . . . . .	4212 . . . . .	\$3.55
Waterworks and Sewage Systems . . . . .	4122 . . . . .	\$2.96
Welding . . . . .	9942 . . . . .	\$6.86
Well Drilling, Water . . . . .	4212 . . . . .	\$3.55
Wet Heating and Air Conditioning Work . . . . .	4243 . . . . .	\$2.82
Wharf Repair Work . . . . .	4129 . . . . .	\$2.96
Wheat Farms . . . . .	131 . . . . .	\$4.25
Window Cleaning Services . . . . .	9952 . . . . .	\$4.04
Wine Industry . . . . .	1141 . . . . .	\$1.69
Wine Stores . . . . .	6022 . . . . .	\$2.09
Wire and Wire Rope Industry . . . . .	3052 . . . . .	\$4.91
Wire Products Industries, Other . . . . .	3059 . . . . .	\$4.91
Women's and Children's Hosiery, Underwear and Apparel Accessories, Wholesale . . . . .	5313 . . . . .	\$0.97
Women's Blouse and Shirt Industry . . . . .	2444 . . . . .	\$4.49
Women's Clothing Contractors . . . . .	2445 . . . . .	\$4.49
Women's Clothing Stores . . . . .	6131 . . . . .	\$0.97
Women's Coat and Jacket Industry . . . . .	2441 . . . . .	\$4.49
Women's Dress Industry . . . . .	2443 . . . . .	\$4.49
Women's Sportswear Industry . . . . .	2442 . . . . .	\$4.49
Women's, Misses' and Children's Outerwear, Wholesale . . . . .	5312 . . . . .	\$0.97
Wood Industries n.e.c., Other . . . . .	2599 . . . . .	\$4.49
Wood Preservation Industry . . . . .	2591 . . . . .	\$4.49
Wooden Box and Pallet Industry . . . . .	2561 . . . . .	\$4.49
Wooden Door and Window Industry . . . . .	2543 . . . . .	\$4.49
Wooden Household Furniture Industry . . . . .	2611 . . . . .	\$5.28
Wooden Kitchen Cabinet and Bathroom Vanity Industry . . . . .	2542 . . . . .	\$4.49
Wool Yarn and Woven Cloth Industry . . . . .	1821 . . . . .	\$4.49
Wrecking and Demolition . . . . .	4211 . . . . .	\$4.66



# Numerical Index of Industries

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
111	Dairy Farms . . . . .	\$4.22
112	Cattle Farms . . . . .	\$3.81
113	Hog Farms . . . . .	\$3.81
114	Poultry and Egg Farms . . . . .	\$3.81
115	Sheep and Goat Farms . . . . .	\$3.81
119	Livestock Combination Farms . . . . .	\$3.81
121	Honey and Other Apiary Product Farms . . . . .	\$3.81
122	Horse and Other Equine Farms . . . . .	\$3.81
123	Furs and Skins, Ranch . . . . .	\$3.81
129	Animal Specialty Farms n.e.c., Other . . . . .	\$3.81
131	Wheat Farms . . . . .	\$4.25
132	Small-Grain Farms (Except Wheat) . . . . .	\$4.25
133	Oilseed Farms (Except Corn) . . . . .	\$4.25
134	Grain Corn Farms . . . . .	\$4.25
135	Forage, Seed and Hay Farms . . . . .	\$4.25
136	Dry Field Pea and Bean Farms . . . . .	\$4.25
137	Tobacco Farms . . . . .	\$4.25
138	Potato Farms . . . . .	\$4.25
139	Field Crop Farms, Other . . . . .	\$4.25
141	Field Crop Combination Farms . . . . .	\$4.25
151	Fruit Farms . . . . .	\$4.25
152	Vegetable Farms, Other . . . . .	\$4.25
159	Fruit and Vegetable Combination Farms . . . . .	\$4.25
161	Mushrooms . . . . .	\$4.25
162	Greenhouse Products . . . . .	\$4.25
163	Nursery Products . . . . .	\$4.25
169	Horticultural Specialties, Other . . . . .	\$4.25
171	Livestock, Field Crop and Horticultural Combination Farms . . . . .	\$4.25
211	Veterinary Services . . . . .	\$0.59
212	Farm Animal Breeding Services (Except Poultry) . . . . .	\$3.81
213	Poultry Services . . . . .	\$8.72
219	Services Incidental to Livestock and Animal Specialties . . . . .	\$3.81
221	Soil Preparation, Planting and Cultivating Services . . . . .	\$4.25
222	Crop Dusting and Spraying Services . . . . .	\$4.25
223	Harvesting, Baling and Threshing Services . . . . .	\$4.25
229	Services Incidental to Agricultural Crops, Other . . . . .	\$4.25
231	Agricultural Management and Consulting Services . . . . .	\$4.25
239	Services Incidental to Agriculture n.e.c., Other . . . . .	\$4.25
311	Salt Water Fishing Industry . . . . .	\$7.72
312	Inland Fishing Industry . . . . .	\$4.39
321	Services Incidental to Fishing . . . . .	\$4.39
331	Furs and Skins, Wild . . . . .	\$3.81

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
339	Other Trapping . . . . .	\$3.81
411	Logging Industry (Except Contract Logging) . . . . .	\$5.62
511	Forestry Services Industry . . . . .	\$5.62
611	Gold Mines . . . . .	\$1.79
612	Copper and Copper-Zinc Mines . . . . .	\$1.79
613	Nickel-Copper Mines . . . . .	\$1.79
614	Silver-Lead-Zinc Mines . . . . .	\$1.79
615	Molybdenum Mines . . . . .	\$1.79
616	Uranium Mines . . . . .	\$1.79
617	Iron Mines . . . . .	\$1.79
619	Metal Mines, Other . . . . .	\$1.79
621	Asbestos Mines . . . . .	\$1.79
622	Peat Industry . . . . .	\$1.79
623	Gypsum Mines . . . . .	\$1.79
624	Potash Mines . . . . .	\$1.79
625	Salt Mines . . . . .	\$1.79
629	Non-Metal Mines (Except Coal), Other . . . . .	\$1.79
631	Bituminous Coal Mines (Strip Mines) . . . . .	\$2.30
632	Subbituminous Coal Mines (Strip Mines) . . . . .	\$2.30
633	Lignite Mines . . . . .	\$2.30
639	Coal Mining, Underground . . . . .	\$8.35
711	Conventional Crude Oil and Natural Gas Industry . . . . .	\$1.63
811	Granite Quarries . . . . .	\$2.30
812	Limestone Quarries . . . . .	\$2.30
813	Marble Quarries . . . . .	\$2.30
814	Sandstone Quarries . . . . .	\$2.30
815	Shale Quarries . . . . .	\$2.30
821	Sand and Gravel Pits . . . . .	\$2.30
911	Contract Drilling, Oil and Gas Industry . . . . .	\$1.63
919	Service Industries Incidental to Crude Petroleum and Natural Gas, Other . . . . .	\$1.63
921	Contract Drilling Industry (Except Oil and Gas) . . . . .	\$1.63
929	Service Industries Incidental to Mining, Other . . . . .	\$1.63

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
1011	Meat and Meat Products Industry (Except Poultry) . . . . .	\$6.72
1012	Poultry Products Industry . . . . .	\$10.75
1021	Fish Products Industry . . . . .	\$3.45
1031	Canned and Preserved Fruit and Vegetable Industry . . . . .	\$4.46
1032	Frozen Fruit and Vegetable Industry . . . . .	\$4.46
1041	Fluid Milk Industry . . . . .	\$4.97
1049	Dairy Products Industries, Other . . . . .	\$4.97
1051	Cereal Grain Flour Industry . . . . .	\$1.63
1052	Prepared Flour Mixes and Prepared Cereal Foods Industry . . . . .	\$1.63
1053	Feed Industry . . . . .	\$1.63
1061	Vegetable Oil Mills (Except Corn Oil) . . . . .	\$1.63
1071	Biscuit Industry . . . . .	\$3.97
1072	Bread and Other Bakery Products Industry . . . . .	\$3.97
1081	Cane and Beet Sugar Industry . . . . .	\$1.63
1082	Chewing Gum Industry . . . . .	\$1.63
1083	Sugar and Chocolate Confectionery Industry . . . . .	\$1.63
1091	Tea and Coffee Industry . . . . .	\$1.63
1092	Dry Pasta Products Industry . . . . .	\$1.63
1093	Potato Chip, Pretzel and Popcorn Industry . . . . .	\$1.63
1094	Malt and Malt Flour Industry . . . . .	\$1.63
1099	Food Products Industries n.e.c., Other . . . . .	\$1.63
1111	Soft Drink Industry . . . . .	\$5.60
1121	Distillery Products Industry . . . . .	\$1.69
1131	Brewery Products Industry . . . . .	\$1.69
1141	Wine Industry . . . . .	\$1.69
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 . . . . .	\$2.82
1621	Plastic Pipe and Pipe Fittings Industry . . . . .	\$2.82
1631	Plastic Film and Sheeting Industry . . . . .	\$2.82
1691	Plastic Bag Industry . . . . .	\$4.49
1699	Plastic Products Industries n.e.c., Other . . . . .	\$2.82
1711	Leather Tanneries . . . . .	\$4.49
1712	Footwear Industry . . . . .	\$4.49
1713	Luggage, Purse and Handbag Industry . . . . .	\$4.49
1719	Leather and Allied Products Industries, Other . . . . .	\$4.49
1811	Man-Made Fibre and Filament Yarn Industry . . . . .	\$4.49
1821	Wool Yarn and Woven Cloth Industry . . . . .	\$4.49
1829	Spun Yarn and Woven Cloth Industries, Other . . . . .	\$4.49
1831	Broad Knitted Fabric Industry . . . . .	\$4.49
1911	Natural Fibres Processing and Felt Products Industry . . . . .	\$4.49
1921	Carpet, Mat and Rug Industry . . . . .	\$4.22
1931	Canvas and Related Products Industry . . . . .	\$4.49
1991	Narrow Fabric Industry . . . . .	\$4.49

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
1992	Contract Textile Dyeing and Finishing Industry. . . . .	\$4.49
1993	Household Products of Textile Materials Industry. . . . .	\$4.49
1994	Hygiene Products of Textile Materials Industry. . . . .	\$4.49
1995	Tire Cord Fabric Industry . . . . .	\$4.49
1999	Textile Products Industries n.e.c., Other . . . . .	\$4.49
2431	Men's and Boys' Coat Industry. . . . .	\$4.49
2432	Men's and Boys' Suit and Jacket Industry. . . . .	\$4.49
2433	Men's and Boys' Pants Industry . . . . .	\$4.49
2434	Men's and Boys' Shirt and Underwear Industry. . . . .	\$4.49
2435	Men's and Boys' Clothing Contractors . . . . .	\$4.49
2441	Women's Coat and Jacket Industry. . . . .	\$4.49
2442	Women's Sportswear Industry . . . . .	\$4.49
2443	Women's Dress Industry . . . . .	\$4.49
2444	Women's Blouse and Shirt Industry . . . . .	\$4.49
2445	Women's Clothing Contractors . . . . .	\$4.49
2451	Children's Clothing Industry . . . . .	\$4.49
2491	Sweater Industry . . . . .	\$4.49
2492	Occupational Clothing Industry. . . . .	\$4.49
2493	Glove Industry. . . . .	\$4.49
2494	Hosiery Industry. . . . .	\$4.49
2495	Fur Goods Industry . . . . .	\$4.49
2496	Foundation Garment Industry. . . . .	\$4.49
2499	Clothing and Apparel Industries n.e.c., Other . . . . .	\$4.49
2511	Shingle and Shake Industry . . . . .	\$5.80
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes) . . . . .	\$5.80
2521	Hardwood Veneer and Plywood Industry . . . . .	\$5.80
2522	Softwood Veneer and Plywood Industry . . . . .	\$5.80
2541	Prefabricated Wooden Buildings Industry . . . . .	\$5.25
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry . . . . .	\$4.49
2543	Wooden Door and Window Industry . . . . .	\$4.49
2549	Millwork Industries, Other. . . . .	\$4.49
2561	Wooden Box and Pallet Industry. . . . .	\$4.49
2581	Coffin and Casket Industry. . . . .	\$4.49
2591	Wood Preservation Industry . . . . .	\$4.49
2592	Particle Board Industry. . . . .	\$4.49
2593	Wafer Board Industry. . . . .	\$4.49
2599	Wood Industries n.e.c., Other. . . . .	\$4.49
2611	Wooden Household Furniture Industry . . . . .	\$5.28
2612	Upholstered Household Furniture Industry . . . . .	\$5.28
2619	Household Furniture Industries, Other. . . . .	\$5.28
2641	Metal Office Furniture Industry . . . . .	\$5.28
2649	Office Furniture Industries, Other . . . . .	\$5.28
2691	Bed Spring and Mattress Industry . . . . .	\$5.28
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry. . . . .	\$5.28

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
2699	Furniture and Fixture Industries n.e.c., Other. . . . .	\$5.28
2711	Pulp Industry. . . . .	\$1.40
2712	Newsprint Industry. . . . .	\$1.40
2713	Paperboard Industry . . . . .	\$2.82
2714	Building Board Industry . . . . .	\$2.82
2719	Paper Industries, Other . . . . .	\$2.82
2721	Asphalt Roofing Industry . . . . .	\$0.97
2731	Folding Carton and Set-Up Box Industry . . . . .	\$2.82
2732	Corrugated Box Industry. . . . .	\$2.82
2733	Paper Bag Industry . . . . .	\$2.82
2791	Coated and Treated Paper Industry . . . . .	\$2.82
2792	Stationery Paper Products Industry. . . . .	\$2.82
2793	Paper Consumer Products Industry. . . . .	\$2.82
2799	Converted Paper Products Industries n.e.c., Other. . . . .	\$2.82
2811	Business Forms Printing Industry . . . . .	\$1.40
2819	Commercial Printing Industries, Other. . . . .	\$1.40
2821	Platemaking, Typesetting and Bindery Industry . . . . .	\$1.40
2831	Book Publishing Industry . . . . .	\$0.59
2839	Publishing Industries, Other. . . . .	\$0.59
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing) . . . . .	\$0.59
2849	Combined Publishing and Printing Industries, Other . . . . .	\$0.59
2911	Ferro-alloys Industry . . . . .	\$4.91
2912	Steel Foundries . . . . .	\$4.91
2919	Primary Steel Industries, Other. . . . .	\$4.91
2921	Steel Pipe and Tube Industry . . . . .	\$4.91
2941	Iron Foundries. . . . .	\$4.91
2951	Primary Production of Aluminum Industry . . . . .	\$4.91
2959	Primary Smelting and Refining of Non-Ferrous Metal Industry . . . . .	\$4.91
2961	Aluminum Rolling, Casting and Extruding Industry. . . . .	\$4.91
2971	Copper Rolling, Casting and Extruding Industry. . . . .	\$4.91
2999	Rolled, Cast and Extruded Non-Ferrous Metal Products Industries . . . . .	\$4.91

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
3011	Power Boiler and Heat Exchanger Industry . . . . .	\$4.91
3021	Metal Tanks (Heavy Gauge) Industry . . . . .	\$4.91
3022	Plate Work Industry . . . . .	\$4.91
3023	Pre-Engineered Metal Buildings Industry (Except Portable) . . . . .	\$4.91
3029	Fabricated Structural Metal Products Industries, Other . . . . .	\$4.91
3031	Metal Door and Window Industry . . . . .	\$2.74
3032	Prefabricated Portable Metal Buildings Industry . . . . .	\$2.74
3039	Ornamental and Architectural Metal Products Industries, Other . . . . .	\$2.74
3041	Custom Coating of Metal Products Industry . . . . .	\$4.91
3042	Metal Closure and Container Industry . . . . .	\$4.91
3049	Stamped and Pressed Metal Products Industries, Other . . . . .	\$4.91
3051	Upholstery and Coil Spring Industry . . . . .	\$4.91
3052	Wire and Wire Rope Industry . . . . .	\$4.91
3053	Industrial Fastener Industry . . . . .	\$4.91
3059	Wire Products Industries, Other . . . . .	\$4.91
3061	Basic Hardware Industry . . . . .	\$4.91
3062	Metal Dies, Moulds and Patterns Industry. . . . .	\$4.91
3063	Hand Tool and Implement Industry. . . . .	\$4.91
3069	Hardware and Cutlery Industries, Other. . . . .	\$4.91
3071	Heating Equipment Industry. . . . .	\$4.91
3081	Machine Shop Industry . . . . .	\$2.30
3091	Metal Plumbing Fixtures and Fittings Industry . . . . .	\$2.30
3092	Metal Valve Industry . . . . .	\$2.30
3099	Metal Fabricating Industries n.e.c., Other . . . . .	\$2.30
3111	Agricultural Implement Industry . . . . .	\$2.53
3121	Commercial Refrigeration and Air Conditioning Equipment Industry . . . . .	\$2.53
3191	Compressor, Pump and Industrial Fan Industry. . . . .	\$2.53
3192	Construction and Mining Machinery and Materials Handling . . . . .	\$2.53
3193	Sawmill and Woodworking Machinery Industry . . . . .	\$2.53
3194	Turbine and Mechanical Power Transmission Equipment Industry . . . . .	\$2.53
3199	Machinery and Equipment Industries n.e.c., Other . . . . .	\$2.53
3211	Aircraft and Aircraft Parts Industry . . . . .	\$1.63
3231	Motor Vehicle Industry. . . . .	\$2.53
3241	Truck and Bus Body Industry . . . . .	\$2.53
3242	Commercial Trailer Industry . . . . .	\$2.53
3243	Non-Commercial Trailer Industry. . . . .	\$2.53
3244	Mobile Home Industry . . . . .	\$2.53
3251	Motor Vehicle Engine and Engine Parts Industry . . . . .	\$2.53
3252	Motor Vehicle Wiring Assemblies Industry. . . . .	\$2.53
3253	Motor Vehicle Stampings Industry . . . . .	\$2.53
3254	Motor Vehicle Steering and Suspension Parts Industry . . . . .	\$2.53
3255	Motor Vehicle Wheel and Brake Industry. . . . .	\$2.53
3256	Plastic Parts and Accessories For Motor Vehicles Industry . . . . .	\$2.53
3257	Motor Vehicle Fabric Accessories Industry . . . . .	\$2.53
3259	Motor Vehicle Accessories, Parts and Assemblies Industries . . . . .	\$13.11

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
3271	Shipbuilding and Repair Industry . . . . .	\$5.61
3281	Boatbuilding and Repair Industry . . . . .	\$5.61
3299	Transportation Equipment Industries, Other . . . . .	\$5.61
3311	Small Electrical Appliance Industry. . . . .	\$0.97
3321	Major Appliance Industry (Electric and Non-Electric). . . . .	\$0.97
3331	Lighting Fixture Industry . . . . .	\$0.97
3332	Electric Lamp and Shade Industry (Except Bulb and Tube) . . . . .	\$0.97
3333	Electric Lamp (Bulb and Tube) Industry . . . . .	\$0.97
3341	Record Player, Radio and Television Receiver Industry . . . . .	\$0.97
3351	Telecommunication Equipment Industry . . . . .	\$0.97
3352	Electronic Parts and Components Industry . . . . .	\$0.97
3359	Communication and Electronic Equipment Industries, Other . . . . .	\$0.97
3361	Electronic Computing and Peripheral Equipment Industry . . . . .	\$0.97
3362	Electronic Office, Store and Business Machine Industry. . . . .	\$0.97
3369	Office, Store and Business Machine Industries, Other . . . . .	\$0.97
3371	Electrical Transformer Industry . . . . .	\$0.97
3372	Electrical Switchgear and Protective Equipment Industry . . . . .	\$0.97
3379	Electrical Industrial Equipment Industries, Other . . . . .	\$0.97
3381	Communications and Energy Wire and Cable Industry. . . . .	\$0.97
3391	Battery Industry. . . . .	\$8.31
3392	Non-Current Carrying Wiring Devices Industry . . . . .	\$0.97
3399	Electrical Products Industries n.e.c., Other . . . . .	\$0.97
3511	Clay Products Industry (From Domestic Clay) . . . . .	\$0.97
3512	Clay Products Industry (From Imported Clay) . . . . .	\$0.97
3521	Hydraulic Cement Industry . . . . .	\$4.25
3541	Concrete Pipe Industry. . . . .	\$4.25
3542	Structural Concrete Products Industry. . . . .	\$4.25
3549	Concrete Products Industries, Other . . . . .	\$4.25
3551	Ready-Mix Concrete Industry . . . . .	\$4.38
3561	Primary Glass and Glass Containers Industry . . . . .	\$0.97
3562	Glass Products Industry (Except Glass Containers) . . . . .	\$0.97
3571	Abrasives Industry . . . . .	\$0.97
3581	Lime Industry . . . . .	\$0.97
3591	Refractories Industry . . . . .	\$0.97
3592	Asbestos Products Industry . . . . .	\$0.97
3593	Gypsum Products Industry . . . . .	\$0.97
3594	Non-Metallic Mineral Insulating Materials Industry . . . . .	\$0.97
3599	Non-Metallic Mineral Products Industries n.e.c., Other . . . . .	\$0.97
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease) . . . . .	\$0.97
3612	Lubricating Oil and Grease Industry . . . . .	\$0.97
3699	Petroleum and Coal Products Industries, Other. . . . .	\$0.97
3711	Industrial Inorganic Chemical Industries n.e.c. . . . .	\$1.40
3712	Industrial Organic Chemical Industries n.e.c. . . . .	\$1.40
3721	Chemical Fertilizer and Fertilizer Materials Industry . . . . .	\$1.40
3722	Mixed Fertilizer Industry . . . . .	\$1.40

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
3729	Agricultural Chemical Industries, Other . . . . .	\$1.40
3731	Plastic and Synthetic Resin Industry . . . . .	\$1.40
3741	Pharmaceutical and Medicine Industry . . . . .	\$1.40
3751	Paint and Varnish Industry . . . . .	\$1.40
3761	Soap and Cleaning Compounds Industry . . . . .	\$1.40
3771	Toilet Preparations Industry . . . . .	\$1.40
3791	Printing Ink Industry . . . . .	\$1.40
3792	Adhesives Industry . . . . .	\$1.40
3799	Chemical Products Industries n.e.c., Other . . . . .	\$1.40
3911	Indicating, Recording and Controlling Instruments Industry . . . . .	\$0.97
3912	Instruments and Related Products Industry, Other. . . . .	\$0.97
3913	Clock and Watch Industry . . . . .	\$0.97
3914	Ophthalmic Goods Industry . . . . .	\$0.97
3921	Jewellery and Silverware Industry . . . . .	\$0.97
3922	Precious Metal Secondary Refining Industry . . . . .	\$0.97
3931	Sporting Goods Industry . . . . .	\$0.97
3932	Toys and Games Industry . . . . .	\$0.97
3971	Sign and Display Industry . . . . .	\$3.34
3991	Broom, Brush and Mop Industry . . . . .	\$0.97
3992	Button, Buckle and Clothes Fastener Industry . . . . .	\$0.97
3993	Floor Tile, Linoleum and Coated Fabric Industry . . . . .	\$0.97
3994	Musical Instrument and Sound Recording Industry . . . . .	\$0.97
3999	Manufactured Products Industries n.e.c., Other. . . . .	\$0.97
4011	Single Family Housing . . . . .	\$5.41
4012	Apartment and Other Multiple Housing. . . . .	\$5.41
4013	Residential Renovation . . . . .	\$5.41
4021	Manufacturing and Light Industrial Building . . . . .	\$5.41
4022	Commercial Building . . . . .	\$5.41
4023	Institutional Building . . . . .	\$5.41
4111	Power Plants (Except Hydroelectric) . . . . .	\$2.96
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines) . . . . .	\$2.96
4113	Gas and Oil Pipelines . . . . .	\$2.96
4119	Industrial Construction, Other. . . . .	\$2.96
4121	Highways, Streets and Bridges. . . . .	\$2.96
4122	Waterworks and Sewage Systems . . . . .	\$2.96
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines). . . . .	\$2.96
4124	Power and Telecommunication Transmission Lines . . . . .	\$2.96
4129	Heavy Construction, Other . . . . .	\$2.96
4211	Wrecking and Demolition. . . . .	\$4.66
4212	Water Well Drilling . . . . .	\$3.55
4213	Septic System Installation . . . . .	\$3.55
4214	Excavating and Grading. . . . .	\$3.55
4215	Equipment Rental (With Operator) . . . . .	\$3.55



<b>SIC</b>	<b>Description</b>	<b>Rate</b>
4216	Asphalt Paving . . . . .	\$3.55
4217	Fencing Installation . . . . .	\$3.55
4219	Site Work, Other . . . . .	\$3.55
4221	Piledriving Work. . . . .	\$5.77
4222	Form Work . . . . .	\$5.77
4223	Steel Reinforcing. . . . .	\$5.77
4224	Concrete Pouring and Finishing . . . . .	\$5.77
4225	Precast Concrete Installation . . . . .	\$5.77
4226	Rough and Framing Carpentry . . . . .	\$8.22
4227	Structural Steel Erection . . . . .	\$4.53
4229	Structural and Related Work, Other . . . . .	\$4.53
4231	Masonry Work . . . . .	\$4.53
4232	Siding Work. . . . .	\$4.53
4233	Glass and Glazing Work . . . . .	\$4.53
4234	Insulation Work . . . . .	\$4.53
4235	Roof Shingling. . . . .	\$8.88
4236	Sheet Metal and Built-up Roofing. . . . .	\$8.88
4239	Exterior Close-in Work, Other . . . . .	\$4.53
4241	Plumbing . . . . .	\$2.82
4242	Dry Heating and Gas Piping Work. . . . .	\$2.82
4243	Wet Heating and Air Conditioning Work . . . . .	\$2.82
4244	Sheet Metal and Other Duct Work . . . . .	\$2.82
4251	Process Piping Work . . . . .	\$1.85
4252	Automatic Sprinkler System Installation . . . . .	\$1.85
4253	Commercial Refrigeration Work . . . . .	\$1.85
4254	Environmental Control Work. . . . .	\$1.85
4255	Millwright and Rigging . . . . .	\$1.85
4256	Thermal Insulation Work . . . . .	\$1.85
4259	Mechanical Specialty Work, Other . . . . .	\$1.85
4261	Electrical Work . . . . .	\$1.85
4271	Plastering and Stucco Work . . . . .	\$5.76
4272	Drywall Work . . . . .	\$5.76
4273	Acoustical Work. . . . .	\$5.76
4274	Finish Carpentry . . . . .	\$5.76
4275	Painting and Decorating Work . . . . .	\$5.76
4276	Terrazzo and Tile Work . . . . .	\$5.76
4277	Hardwood Flooring Installation. . . . .	\$5.76
4278	Resilient Flooring and Carpet Work. . . . .	\$5.76
4279	Interior and Finishing Work, Other . . . . .	\$5.76
4291	Elevator and Escalator Installation . . . . .	\$2.37
4292	Ornamental and Miscellaneous Fabricated Metal Installation . . . . .	\$2.37
4293	Residential Swimming Pool Installation . . . . .	\$2.37
4299	Trade Work n.e.c., Other . . . . .	\$2.37
4411	Project Management, Construction. . . . .	\$0.61
4491	Land Developers . . . . .	\$0.61

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
4499	Services Incidental to Construction n.e.c., Other . . . . .	\$2.96
4511	Scheduled Air Transport Industry . . . . .	\$2.67
4512	Non-Scheduled Air Transport, Chartered, Industry . . . . .	\$2.67
4513	Non-Scheduled Air Transport, Specialty, Industry . . . . .	\$2.67
4521	Airport Operations Industry . . . . .	\$2.67
4522	Aircraft Rental Industry . . . . .	\$2.67
4523	Aircraft Servicing Industry. . . . .	\$2.67
4529	Service Industries Incidental to Air Transport, Other. . . . .	\$2.67
4531	Railway Transport Industry . . . . .	\$3.97
4532	Service Industry Incidental to Railway Transport . . . . .	\$3.97
4541	Freight and Passenger Water Transport Industry . . . . .	\$1.91
4542	Ferry Industry . . . . .	\$1.91
4543	Marine Towing Industry . . . . .	\$2.15
4544	Ship Chartering Industry . . . . .	\$1.91
4549	Water Transport Industries, Other . . . . .	\$2.15
4551	Marine Cargo Handling Industry . . . . .	\$4.49
4552	Harbour and Port Operation Industry . . . . .	\$2.15
4553	Marine Salvage Industry . . . . .	\$2.15
4554	Piloting Service, Water Transport Industry . . . . .	\$2.15
4555	Marine Shipping Agencies Industry. . . . .	\$0.59
4559	Service Industries Incidental to Water Transport, Other . . . . .	\$2.15
4561	General Freight Trucking Industry . . . . .	\$5.11
4562	Used Goods Moving and Storage Industry . . . . .	\$7.21
4563	Bulk Liquids Trucking Industry . . . . .	\$4.32
4564	Dry Bulk Materials Trucking Industry . . . . .	\$4.32
4565	Forest Products Trucking Industry . . . . .	\$4.99
4569	Truck Transport Industries, Other . . . . .	\$5.11
4571	Urban Transit Systems Industry . . . . .	\$5.60
4572	Interurban and Rural Transit Systems Industry . . . . .	\$4.49
4573	School Bus Operations Industry . . . . .	\$4.49
4574	Charter and Sightseeing Bus Services Industry . . . . .	\$4.49
4575	Limousine Service to Airports and Stations Industry . . . . .	\$4.49
4581	Taxicab Industry . . . . .	\$4.49
4589	Transportation Industries n.e.c., Other . . . . .	\$4.49
4591	Highway, Street and Bridge Maintenance Industry. . . . .	\$4.49
4592	Freight Forwarding Industry . . . . .	\$0.59
4599	Service Industries Incidental to Transportation n.e.c., Other. . . . .	\$4.99
4611	Natural Gas Pipeline Transport Industry . . . . .	\$0.59
4612	Crude Oil Pipeline Transport Industry . . . . .	\$0.59
4619	Pipeline Transport Industries, Other . . . . .	\$0.59
4711	Grain Elevator Industry. . . . .	\$2.82
4791	Refrigerated Warehousing Industry. . . . .	\$2.82
4799	Storage and Warehousing Industries n.e.c., Other. . . . .	\$2.82
4811	Radio Broadcasting Industry . . . . .	\$0.59
4812	Television Broadcasting Industry . . . . .	\$0.59

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
4813	Combined Radio and Television Broadcasting Industry . . . . .	\$0.59
4814	Cable Television Industry . . . . .	\$1.79
4821	Telecommunication Carriers Industry . . . . .	\$0.59
4839	Telecommunication Industries, Other . . . . .	\$0.59
4841	Postal Service Industry. . . . .	\$5.60
4842	Courier Service Industry . . . . .	\$5.60
4911	Electric Power Systems Industry . . . . .	\$0.59
4921	Gas Distribution Systems Industry . . . . .	\$0.59
4931	Water Systems Industry . . . . .	\$1.88
4999	Utility Industries n.e.c., Other . . . . .	\$5.60
5011	Livestock, Wholesale . . . . .	\$0.97
5012	Grain, Wholesale . . . . .	\$0.97
5019	Farm Products, Wholesale, Other . . . . .	\$0.97
5111	Petroleum Products, Wholesale . . . . .	\$3.97
5211	Confectionery, Wholesale. . . . .	\$3.07
5212	Frozen Foods (Packaged), Wholesale . . . . .	\$3.07
5213	Dairy Products, Wholesale . . . . .	\$3.07
5214	Poultry and Eggs, Wholesale . . . . .	\$3.07
5215	Fish and Seafood, Wholesale. . . . .	\$3.07
5216	Fresh Fruit and Vegetables, Wholesale . . . . .	\$3.07
5217	Meat and Meat Products, Wholesale . . . . .	\$3.07
5219	Foods, Wholesale, Other . . . . .	\$3.07
5221	Non-Alcoholic Beverages, Wholesale . . . . .	\$2.82
5222	Alcoholic Beverages, Wholesale . . . . .	\$0.97
5231	Drugs, Wholesale . . . . .	\$0.97
5232	Toilet Soaps and Preparations, Wholesale . . . . .	\$0.97
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale . . . . .	\$0.97
5241	Tobacco Products, Wholesale. . . . .	\$0.97
5311	Men's and Boys' Clothing and Furnishings, Wholesale . . . . .	\$0.97
5312	Women's, Misses' and Children's Outerwear, Wholesale . . . . .	\$0.97
5313	Women's and Children's Hosiery, Underwear and Apparel Accessories, Wholesale. . . . .	\$0.97
5314	Footwear, Wholesale . . . . .	\$0.97
5319	Apparel, Wholesale, Other . . . . .	\$0.97
5321	Piece Goods, Wholesale . . . . .	\$0.97
5329	Notions and Other Dry Goods, Wholesale . . . . .	\$0.97
5411	Electrical Household Appliances, Wholesale . . . . .	\$0.97
5412	Electronic Household Appliances, Wholesale . . . . .	\$0.97
5421	Household Furniture, Wholesale. . . . .	\$0.97
5431	China, Glassware, Crockery and Pottery, Wholesale . . . . .	\$0.97
5432	Floor Coverings, Wholesale . . . . .	\$0.97
5433	Linens, Draperies and Other Textile Furnishings, Wholesale . . . . .	\$0.97
5439	Household Furnishings, Wholesale, Other . . . . .	\$0.97
5511	Automobiles, Wholesale . . . . .	\$0.97

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
5512	Trucks and Buses, Wholesale. . . . .	\$3.75
5519	Motor Vehicles and Trailers, Wholesale, Other. . . . .	\$0.97
5521	Tires and Tubes, Wholesale . . . . .	\$0.97
5529	Motor Vehicle Parts and Accessories, Wholesale, Other. . . . .	\$0.97
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale . . . . .	\$2.83
5612	Iron and Steel Products, Wholesale, Other . . . . .	\$2.83
5613	Non-Ferrous Metal and Metal Products, Wholesale . . . . .	\$2.83
5619	Combination Metal and Metal Products, Wholesale . . . . .	\$2.83
5621	Hardware, Wholesale. . . . .	\$0.97
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale. . . . .	\$0.97
5631	Lumber, Plywood and Millwork, Wholesale . . . . .	\$0.97
5632	Paint, Glass and Wallpaper, Wholesale . . . . .	\$0.97
5639	Building Materials, Wholesale, Other . . . . .	\$2.83
5711	Farm Machinery, Equipment and Supplies, Wholesale . . . . .	\$0.97
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale. . . . .	\$0.97
5722	Mining Machinery, Equipment and Supplies, Wholesale . . . . .	\$0.97
5731	Industrial Machinery, Equipment and Supplies, Wholesale . . . . .	\$0.97
5741	Electrical Wiring Supplies and Construction Materials, Wholesale . . . . .	\$0.97
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale. . . . .	\$0.97
5743	Electronic Machinery, Equipment and Supplies (Except Computer Equipment) . . . . .	\$0.97
5744	Computer Machinery, Equipment and Software, Wholesale . . . . .	\$0.97
5749	Electrical and Electronic Machinery, Equipment and Supplies, Wholesale . . .	\$0.97
5791	Office and Store Machinery, Equipment and Supplies, Whole . . . . .	\$0.97
5792	Service Machinery, Equipment and Supplies, Wholesale . . . . .	\$0.97
5793	Professional Machinery, Equipment and Supplies, Wholesale . . . . .	\$0.97
5799	Machinery, Equipment and Supplies n.e.c., Wholesale, Other . . . . .	\$0.97
5911	Automobile Wrecking. . . . .	\$3.75
5919	Waste Materials, Wholesale, Other. . . . .	\$6.42
5921	Newsprint, Wholesale . . . . .	\$0.97
5922	Stationery and Office Supplies, Wholesale . . . . .	\$0.97
5929	Paper and Paper Products, Wholesale, Other . . . . .	\$0.97
5931	Agricultural Feeds, Wholesale . . . . .	\$0.97
5932	Seeds and Seed Processing, Wholesale . . . . .	\$0.97
5939	Agricultural Chemical and Other Farm Supplies, Wholesale. . . . .	\$0.97
5941	Toys, Novelties and Fireworks, Wholesale . . . . .	\$0.97
5942	Amusement and Sporting Goods, Wholesale . . . . .	\$0.97
5951	Photographic Equipment and Supplies, Wholesale . . . . .	\$0.97
5952	Musical Instruments and Accessories, Wholesale . . . . .	\$0.97
5961	Jewellery and Watches, Wholesale . . . . .	\$0.97
5971	Industrial and Household Chemicals, Wholesale . . . . .	\$0.97
5981	General Merchandise, Wholesale . . . . .	\$0.97

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
5991	Books, Periodicals and Newspapers, Wholesale . . . . .	\$0.97
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive) . . . . .	\$0.97
5993	Forest Products, Wholesale . . . . .	\$0.97
5999	Products n.e.c., Wholesale, Other. . . . .	\$0.97
6011	Supermarkets . . . . .	\$2.09
6012	Grocery Stores (Except Supermarkets) . . . . .	\$2.09
6013	Bakery Products Stores . . . . .	\$2.09
6014	Candy and Nut Stores . . . . .	\$2.09
6015	Fruit and Vegetable Stores. . . . .	\$2.09
6016	Meat Markets . . . . .	\$2.09
6019	Food (Specialty) Stores, Other . . . . .	\$2.09
6021	Liquor Stores. . . . .	\$2.09
6022	Wine Stores. . . . .	\$2.09
6023	Beer Stores. . . . .	\$2.09
6031	Pharmacies. . . . .	\$0.59
6032	Patent Medicine and Toiletries Stores. . . . .	\$0.59
6111	Shoe Stores . . . . .	\$0.97
6121	Men's Clothing Stores . . . . .	\$0.97
6131	Women's Clothing Stores . . . . .	\$0.97
6141	Children's Clothing Stores . . . . .	\$0.97
6142	Fur Stores . . . . .	\$0.97
6149	Clothing Stores, n.e.c., Other . . . . .	\$0.97
6151	Fabric and Yarn Stores. . . . .	\$0.97
6211	Household Furniture Stores (With Appliances and Furnishings) . . . . .	\$1.79
6212	Household Furniture Stores (Without Appliances and Furnishings). . . . .	\$1.79
6213	Furniture Refinishing and Repair Shops . . . . .	\$1.79
6221	Appliance, Television, Radio and Stereo Stores . . . . .	\$1.79
6222	Television, Radio and Stereo Stores . . . . .	\$1.79
6223	Appliance, Television, Radio and Stereo Repair Shops . . . . .	\$1.79
6231	Floor Covering Stores. . . . .	\$1.79
6232	Drapery Stores . . . . .	\$1.79
6239	Household Furnishings Stores, Other . . . . .	\$1.79
6311	Automobile (New) Dealers . . . . .	\$2.11
6312	Automobile (Used) Dealers . . . . .	\$2.11
6321	Motor Home and Travel Trailer Dealers . . . . .	\$2.11
6322	Boats, Outboard Motors and Boating Accessories Dealers. . . . .	\$2.11
6323	Motorcycle and Snowmobile Dealers . . . . .	\$2.11
6329	Recreational Vehicle Dealers, Other . . . . .	\$2.11
6331	Gasoline Service Stations . . . . .	\$2.11
6341	Home and Auto Supply Stores . . . . .	\$1.79
6342	Tire, Battery, Parts and Accessories Stores . . . . .	\$2.74
6351	Garages (General Repairs). . . . .	\$3.75
6352	Paint and Body Repair Shops . . . . .	\$3.75
6353	Muffler Replacement Shops. . . . .	\$3.75

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
6354	Motor Vehicle Glass Replacement Shops . . . . .	\$2.11
6355	Motor Vehicle Transmission Repair and Replacement Shops . . . . .	\$2.11
6359	Motor Vehicle Repair Shops, Other. . . . .	\$2.11
6391	Car Washes. . . . .	\$2.11
6399	Motor Vehicle Services n.e.c., Other . . . . .	\$3.75
6411	Department Stores . . . . .	\$1.64
6412	General Stores . . . . .	\$1.64
6413	General Merchandise Stores, Other . . . . .	\$1.64
6511	Book and Stationery Stores . . . . .	\$0.97
6521	Florist Shops . . . . .	\$0.97
6522	Lawn and Garden Centres . . . . .	\$0.97
6531	Hardware Stores . . . . .	\$1.79
6532	Paint, Glass and Wallpaper Stores . . . . .	\$1.79
6541	Sporting Goods Stores. . . . .	\$0.97
6542	Bicycle Shops . . . . .	\$0.97
6551	Musical Instrument Stores . . . . .	\$0.97
6552	Record and Tape Stores. . . . .	\$0.97
6561	Jewellery Stores. . . . .	\$0.97
6562	Watch and Jewellery Repair Shops. . . . .	\$0.97
6571	Camera and Photographic Supply Stores . . . . .	\$0.97
6581	Toy and Hobby Stores . . . . .	\$0.97
6582	Gift, Novelty and Souvenir Stores. . . . .	\$0.97
6591	Second-Hand Merchandise Stores n.e.c. . . . .	\$4.91
6592	Opticians' Shops. . . . .	\$0.97
6593	Art Galleries and Artists' Supply Stores. . . . .	\$0.97
6594	Luggage and Leather Goods Stores . . . . .	\$0.97
6595	Monument and Tombstone Dealers . . . . .	\$0.97
6596	Pet Stores. . . . .	\$0.97
6597	Coin and Stamp Dealers . . . . .	\$0.97
6598	Mobile Home Dealers . . . . .	\$0.97
6599	Retail Stores n.e.c., Other . . . . .	\$0.97
6911	Vending Machine Operators. . . . .	\$0.97
6921	Direct Sellers. . . . .	\$0.97

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
7011	Central Bank . . . . .	\$0.59
7021	Chartered Banks . . . . .	\$0.59
7029	Banking-Type Intermediaries, Other . . . . .	\$0.59
7031	Trust Companies . . . . .	\$0.59
7041	Deposit Accepting Mortgage Companies (Except Co-operatives) . . . . .	\$0.59
7042	Co-operative Mortgage Companies. . . . .	\$0.59
7051	Local Credit Unions . . . . .	\$0.59
7052	Central Credit Unions. . . . .	\$0.59
7099	Deposit Accepting Intermediaries, Other. . . . .	\$0.59
7111	Consumer Loan Companies . . . . .	\$0.59
7121	Sales Finance Companies . . . . .	\$0.59
7122	Credit Card Companies . . . . .	\$0.59
7123	Factoring Companies. . . . .	\$0.59
7124	Financial Leasing Companies. . . . .	\$0.59
7125	Venture Capital Companies . . . . .	\$0.59
7129	Business Financing Companies, Other . . . . .	\$0.59
7211	Investment (Mutual) Funds . . . . .	\$0.59
7212	Retirement Savings Funds . . . . .	\$0.59
7213	Segregated Funds . . . . .	\$0.59
7214	Investment Companies . . . . .	\$0.59
7215	Holding Companies . . . . .	\$0.59
7221	Mortgage Investment Companies . . . . .	\$0.59
7222	Real Estate Investment Trusts . . . . .	\$0.59
7229	Mortgage Companies, Other. . . . .	\$0.59
7291	Trusted Pension Funds. . . . .	\$0.59
7292	Estate, Trust and Agency Funds . . . . .	\$0.59
7299	Investment Intermediaries n.e.c., Other . . . . .	\$0.59
7311	Life Insurers . . . . .	\$0.59
7321	Deposit Insurers . . . . .	\$0.59
7331	Health Insurers . . . . .	\$0.59
7339	Property and Casualty Insurers, Other. . . . .	\$0.59
7411	Investment Dealers . . . . .	\$0.59
7412	Stock Brokers . . . . .	\$0.59
7413	Commodity Brokers . . . . .	\$0.59
7421	Mortgage Brokers . . . . .	\$0.59
7431	Stock Exchanges. . . . .	\$0.59
7432	Commodity Exchanges. . . . .	\$0.59
7499	Financial Intermediaries n.e.c., Other . . . . .	\$0.59
7511	Operators of Residential Buildings and Dwellings . . . . .	\$1.40
7512	Operators of Non-Residential Buildings . . . . .	\$1.40
7599	Real Estate Operators, Other . . . . .	\$1.40
7611	Insurance and Real Estate Agencies. . . . .	\$0.59
7711	Employment Agencies . . . . .	\$0.59
7712	Personnel Suppliers. . . . .	\$0.59
7721	Computer Services . . . . .	\$0.59

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
7722	Computer Equipment Maintenance and Repair . . . . .	\$0.59
7731	Offices of Chartered and Certified Accountants . . . . .	\$0.59
7739	Accounting and Bookkeeping Services, Other . . . . .	\$0.59
7741	Advertising Agencies . . . . .	\$0.59
7742	Media Representatives . . . . .	\$0.59
7743	Outdoor Display and Billboard Advertising . . . . .	\$0.59
7749	Advertising Services, Other. . . . .	\$0.59
7751	Offices of Architects. . . . .	\$0.59
7752	Offices of Engineers. . . . .	\$0.59
7759	Scientific and Technical Services, Other . . . . .	\$0.59
7761	Offices of Lawyers and Notaries . . . . .	\$0.59
7771	Management Consulting Services. . . . .	\$0.59
7791	Security and Investigation Services . . . . .	\$2.30
7792	Credit Bureau Services. . . . .	\$0.59
7793	Collection Agencies . . . . .	\$0.59
7794	Customs Brokers . . . . .	\$0.59
7795	Telephone Answering Services . . . . .	\$0.59
7796	Duplicating Services . . . . .	\$0.59
7799	Business Services n.e.c., Other . . . . .	\$0.59
8111	Defence Services, Federal Government. . . . .	\$0.59
8121	Courts of Law, Federal Government . . . . .	\$0.59
8122	Correctional Services, Federal Government . . . . .	\$0.59
8123	Police Services, Federal Government . . . . .	\$0.59
8125	Regulatory Services, Federal Government . . . . .	\$0.59
8129	Protective Services, Federal Government, Other . . . . .	\$0.59
8131	Labour and Employment Services, Federal Government . . . . .	\$0.59
8132	Immigration Services . . . . .	\$0.59
8139	Labour, Employment and Immigration Services, Other. . . . .	\$0.59
8141	Foreign Affairs . . . . .	\$0.59
8142	International Assistance. . . . .	\$0.59
8151	Executive and Legislative Administration, Federal Government. . . . .	\$0.59
8152	Finance and Economic Administration, Federal Government . . . . .	\$0.59
8153	Taxation Administration, Federal Government . . . . .	\$0.59
8154	Intergovernmental Affairs Administration, Federal Government . . . . .	\$0.59
8159	General Administrative Services, Federal Government, Other . . . . .	\$0.59
8161	Health Administration, Federal Government . . . . .	\$0.59
8162	Social Service Administration, Federal Government. . . . .	\$0.59
8163	Education Administration, Federal Government. . . . .	\$0.59
8164	Recreation and Culture Administration, Federal Government . . . . .	\$0.59
8171	Transportation and Communication Administration, Federal Government . . . . .	\$0.59
8172	Resource Conservation and Industrial Development Administration, Federal Government . . . . .	\$0.59
8173	Environment Administration, Federal Government . . . . .	\$0.59
8174	Housing Administration, Federal Government . . . . .	\$0.59



<b>SIC</b>	<b>Description</b>	<b>Rate</b>
8175	Regional Planning and Development Administration, Federal Government . . .	\$0.59
8176	Research Administration, Federal Government . . . . .	\$0.59
8221	Courts of Law, Provincial Government. . . . .	\$0.59
8222	Correctional Services, Provincial Government . . . . .	\$0.59
8223	Police Services, Provincial Government. . . . .	\$0.59
8224	Firefighting Services, Provincial Government . . . . .	\$0.59
8225	Regulatory Services, Provincial Government . . . . .	\$0.59
8229	Protective Services, Provincial Government, Other. . . . .	\$0.59
8231	Labour and Employment Services, Provincial Government. . . . .	\$0.59
8251	Executive and Legislative Administration, Provincial Government. . . . .	\$0.59
8252	Finance and Economic Administration, Provincial Government . . . . .	\$0.59
8253	Taxation Administration, Provincial Government . . . . .	\$0.59
8254	Intergovernmental Affairs Administration, Provincial Government. . . . .	\$0.59
8259	General Administrative Services, Provincial Government, Other . . . . .	\$0.59
8261	Health Administration, Provincial Government. . . . .	\$0.59
8262	Social Service Administration, Provincial Government . . . . .	\$0.59
8263	Education Administration, Provincial Government . . . . .	\$0.59
8264	Recreation and Culture Administration, Provincial Government . . . . .	\$0.59
8271	Transportation and Communication Administration, Provincial Government. . . . .	\$0.59
8272	Resource Conservation and Industrial Development Administration, Provincial Government. . . . .	\$0.59
8273	Environment Administration, Provincial Government . . . . .	\$0.59
8274	Housing Administration, Provincial Government . . . . .	\$0.59
8275	Regional Planning and Development Administration, Provincial Government. . . . .	\$0.59
8276	Research Administration, Provincial Government . . . . .	\$0.59
8321	Courts of Law, Local Government . . . . .	\$1.88
8322	Correctional Services, Local Government . . . . .	\$1.88
8323	Police Services, Local Government. . . . .	\$1.88
8324	Firefighting Services, Local Government . . . . .	\$1.88
8325	Regulatory Services, Local Government . . . . .	\$1.88
8327	Volunteer Fire Departments . . . . .	\$0.59
8329	Protective Services, Local Government, Other. . . . .	\$1.88
8351	Executive and Legislative Administration, Local Government . . . . .	\$1.88
8352	Finance and Economic Administration, Local Government. . . . .	\$1.88
8353	Taxation Administration, Local Government. . . . .	\$1.88
8354	Intergovernmental Affairs Administration, Local Government . . . . .	\$1.88
8359	General Administrative Services, Local Government, Other . . . . .	\$1.88
8361	Health Administration, Local Government. . . . .	\$1.88
8362	Social Service Administration, Local Government . . . . .	\$1.88
8363	Education Administration, Local Government . . . . .	\$3.83
8364	Recreation and Culture Administration, Local Government. . . . .	\$1.88
8371	Transportation Administration, Local Government . . . . .	\$1.88

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
8372	Resource Conservation and Industrial Development Administration, Local Government . . . . .	\$1.88
8373	Environment Administration, Local Government . . . . .	\$1.88
8374	Housing Administration, Local Government. . . . .	\$1.88
8375	Regional Planning and Development Administration, Local Government. . . . .	\$1.88
8411	International and Other Extra-Territorial Agencies . . . . .	\$0.59
8511	Elementary and Secondary Education . . . . .	\$3.83
8521	Post-Secondary Non-University Education . . . . .	\$0.59
8531	University Education . . . . .	\$0.59
8541	Library Services . . . . .	\$0.59
8551	Museums and Archives . . . . .	\$0.59
8599	Educational Services, Other . . . . .	\$0.59
8611	General Hospitals . . . . .	\$1.68
8612	Rehabilitation Hospitals. . . . .	\$1.68
8613	Extended Care Hospitals . . . . .	\$1.68
8614	Mental (Psychiatric) Hospitals . . . . .	\$1.68
8615	Addiction Hospitals . . . . .	\$1.68
8616	Nursing Stations and Outpost Hospitals . . . . .	\$1.68
8617	Children's (Paediatric) Hospitals . . . . .	\$1.68
8619	Specialty Hospitals, Other . . . . .	\$1.68
8621	Homes for Personal and Nursing Care . . . . .	\$5.12
8622	Homes for Physically Handicapped and/or Disabled. . . . .	\$3.54
8623	Homes for Mentally Challenged . . . . .	\$3.54
8624	Homes for Mentally Handicapped and/or Disabled. . . . .	\$3.54
8625	Homes for Emotionally Disturbed Children . . . . .	\$3.54
8626	Homes for Alcohol-Drug Addicts. . . . .	\$3.54
8627	Homes for Children in Need of Protection. . . . .	\$3.54
8628	Homes for Single Mothers . . . . .	\$3.54
8629	Institutional Health and Social Services n.e.c., Other . . . . .	\$3.54
8631	Ambulance Services . . . . .	\$4.22
8632	Drug Addiction and Alcoholism Treatment Clinics . . . . .	\$1.63
8633	Health Rehabilitation Clinics . . . . .	\$1.63
8634	Home Care Services (Including Home Nursing). . . . .	\$6.95
8635	Public Health Clinics-Community Health Centres. . . . .	\$1.63
8639	Non-Institutional Health Services, Other . . . . .	\$1.63
8641	Child Day-Care and Nursery School Services . . . . .	\$1.63
8642	Child Welfare Services. . . . .	\$1.63
8643	Family Planning Services . . . . .	\$1.63
8644	Sheltered Workshops. . . . .	\$1.63
8645	Home-Maker Services . . . . .	\$6.95
8646	Meal Services (Non-Commercial) . . . . .	\$1.63
8647	Social Rehabilitation Services . . . . .	\$1.63
8648	Crisis Intervention . . . . .	\$1.63
8649	Non-Institutional Social Services, Other . . . . .	\$1.63
8651	Offices of Physicians, General Practice . . . . .	\$0.71

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
8652	Offices of Physicians and Surgeons, Specialists . . . . .	\$0.71
8653	Offices of Dentists, General Practice . . . . .	\$0.71
8654	Offices of Dentists, Specialists . . . . .	\$0.71
8661	Offices of Chiropractors and Osteopaths . . . . .	\$0.59
8662	Offices of Nurses, Registered . . . . .	\$6.95
8663	Offices of Nurses, Practical . . . . .	\$0.59
8664	Offices of Nutritionists-Dietitians . . . . .	\$0.71
8665	Offices of Physiotherapists-Occupational Therapists . . . . .	\$0.59
8666	Offices of Optometrists . . . . .	\$0.59
8667	Offices of Podiatrists and Chiropodists . . . . .	\$0.59
8668	Offices of Denturists . . . . .	\$0.59
8669	Offices of Other Health Practitioners n.e.c. . . . .	\$0.59
8671	Offices of Psychologists . . . . .	\$0.59
8672	Offices of Social Workers . . . . .	\$0.59
8679	Offices of Other Social Service Practitioners . . . . .	\$0.71
8681	Medical Laboratories . . . . .	\$1.63
8682	Radiological Laboratories . . . . .	\$1.63
8683	Combined Medical and Radiological Laboratories . . . . .	\$1.63
8684	Public Health Laboratories . . . . .	\$1.63
8685	Blood Bank Laboratories . . . . .	\$1.63
8689	Health Laboratories, Other . . . . .	\$1.63
8691	Health Care and Public Safety Agencies . . . . .	\$0.59
8692	Health Care Standards Agencies . . . . .	\$0.59
8693	Health Care Research Agencies . . . . .	\$0.59
8694	Social Service Planning and Advocacy Agencies . . . . .	\$0.59
8699	Health and Social Service Associations and Agencies, Other . . . . .	\$0.59
9111	Hotels and Motor Hotels . . . . .	\$2.74
9112	Motels . . . . .	\$2.74
9113	Tourist Courts and Cabins . . . . .	\$2.74
9114	Guest Houses and Tourist Homes . . . . .	\$2.74
9121	Lodging Houses and Residential Clubs . . . . .	\$2.74
9131	Camping Grounds and Travel Trailer Parks . . . . .	\$2.74
9141	Outfitters (Hunting and Fishing Camps) . . . . .	\$2.74
9149	Recreation and Vacation Camps, Other . . . . .	\$2.74
9211	Restaurants, Licensed . . . . .	\$1.69
9212	Restaurants, Unlicensed (Including Drive-Ins) . . . . .	\$1.69
9213	Take-Out Food Services . . . . .	\$1.69
9214	Caterers . . . . .	\$1.69
9221	Taverns, Bars and Night Clubs . . . . .	\$1.69
9611	Motion Picture and Video Production . . . . .	\$0.97
9612	Motion Picture and Video Distribution . . . . .	\$0.97
9613	Motion Picture Laboratories and Video Production Facilities . . . . .	\$0.97
9614	Sound Recording Services . . . . .	\$0.97
9619	Motion Picture, Audio and Video Services, Other . . . . .	\$0.97

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
9621	Regular Motion Picture Theatres . . . . .	\$0.97
9622	Outdoor Motion Picture Theatres . . . . .	\$0.97
9629	Motion Picture Exhibition, Other . . . . .	\$0.97
9631	Entertainment Production Companies and Artists . . . . .	\$0.97
9639	Theatrical and Staged Entertainment Services, Other . . . . .	\$0.97
9641	Professional Sports Clubs . . . . .	\$0.97
9642	Professional Athletes and Promoters on Own Account . . . . .	\$0.97
9643	Horse Race Tracks . . . . .	\$0.97
9644	Race Tracks, Other . . . . .	\$0.97
9651	Golf Courses . . . . .	\$1.79
9652	Curling Clubs . . . . .	\$0.97
9653	Skiing Facilities . . . . .	\$1.79
9654	Boat Rentals and Marinas . . . . .	\$0.97
9659	Sports and Recreation Clubs, Other . . . . .	\$0.97
9661	Gambling Operations . . . . .	\$0.97
9691	Bowling Alleys and Billiard Parlours . . . . .	\$0.97
9692	Amusement Park, Carnival and Circus Operations . . . . .	\$1.79
9693	Dance Halls, Studios and Schools . . . . .	\$0.97
9694	Coin-Operated Amusement Services . . . . .	\$0.97
9695	Roller Skating Facilities . . . . .	\$0.97
9696	Botanical and Zoological Gardens . . . . .	\$0.97
9699	Amusement and Recreational Services n.e.c., Other . . . . .	\$0.97
9711	Barber Shops . . . . .	\$2.30
9712	Beauty Shops . . . . .	\$2.30
9713	Combination Barber and Beauty Shops . . . . .	\$2.30
9721	Power Laundries and/or Dry Cleaners . . . . .	\$2.30
9722	Distributors and/or Agents For Dry Cleaners . . . . .	\$2.30
9723	Self-Serve Laundries and/or Dry Cleaners . . . . .	\$2.30
9724	Valet Services, Pressing and/or Repair . . . . .	\$2.30
9725	Linen Supply . . . . .	\$7.39
9726	Carpet Cleaning . . . . .	\$2.30
9729	Laundry and Dry Cleaning Services, Other . . . . .	\$2.30
9731	Funeral Homes . . . . .	\$2.30
9732	Cemeteries and Crematoria . . . . .	\$2.30
9741	Private Households . . . . .	\$2.30
9791	Shoe Repair . . . . .	\$2.30
9792	Fur Cleaning, Repair and Storage . . . . .	\$2.30
9799	Personal and Household Services n.e.c., Other . . . . .	\$2.30
9811	Religious Organizations . . . . .	\$0.59
9821	Business Associations . . . . .	\$0.59
9831	Professional Health and Social Service Membership Associations . . . . .	\$0.59
9839	Professional Membership Associations, Other . . . . .	\$0.59
9841	Labour Organizations . . . . .	\$0.59
9851	Political Organizations . . . . .	\$0.59
9861	Civic and Fraternal Organizations . . . . .	\$0.59

<b>SIC</b>	<b>Description</b>	<b>Rate</b>
9911	Industrial Machinery and Equipment Rental and Leasing. . . . .	\$3.44
9912	Audio-Visual Equipment Rental and Leasing. . . . .	\$0.97
9913	Office Furniture and Machinery Rental and Leasing. . . . .	\$2.30
9919	Machinery and Equipment Rental and Leasing, Other . . . . .	\$2.30
9921	Automobile and Truck Rental and Leasing Services. . . . .	\$2.30
9931	Photographers. . . . .	\$2.30
9941	Electric Motor Repair . . . . .	\$2.30
9942	Welding . . . . .	\$6.86
9949	Repair Services n.e.c., Other . . . . .	\$2.30
9951	Disinfecting and Exterminating Services . . . . .	\$2.30
9952	Window Cleaning Services . . . . .	\$4.04
9953	Janitorial Services . . . . .	\$4.04
9959	Services to Buildings and Dwellings, Other . . . . .	\$4.04
9961	Ticket and Travel Agencies . . . . .	\$0.97
9962	Tour Wholesalers and Operators. . . . .	\$0.97
9991	Parking Lots and Parking Garages . . . . .	\$2.30
9999	Services n.e.c., Other. . . . .	\$0.59

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