

Classification of Industries & Assessment Rates

2018

Revised November, 2017

How to use this book

This book lists the 2018 assessment rates for every \$100 of gross payroll. The 2018 Maximum Assessable Earnings Level is \$53,400.

How rate groups are determined

The Workers Compensation Board (WCB) classifies employers into industries based on their primary business activity. Then, they further divide the industries into industry groups, based on those business activities. Industry Groups are assigned to a rate group within their class or sector, based on their historical injury cost experience. Industry groups within the same rate group pay the same assessment rate. The WCB bases the assessment rate on the cost of claims for the entire group. This way, employers collectively share the costs of claims within their rate group.

Some employers participate in the Experience Rating Program and their rate may differ from those in this book. For more information about the Experience Rating Program, see the *Experience Rating Program Participant Guide*.

How to find your rate

This book contains two sections: the Industry Index, organized alphabetically, and the Assessment Rates, organized by rate group. If you do not know your rate group, use the Industry Index. You can find your industry group, rate group, and the page number for your rate in the Assessment Rates section. Use the Assessment Rates section to find the assessment rate for your rate group. The Assessment Rates section also lists the Standard Industrial Classification (SIC) code for your industry. The WCB will provide notification of individual assessment rates to all employers.

Do you have questions?

For more information about employer assessments and classification, visit www.wcb.pe.ca. If you have questions, please contact WCB Employer Services at 902-368-5680 or toll free in Atlantic Canada 1-800-237-5049.

2018 Industry Index

	Industry Description	Industry Group	Rate Group	Page	
A	Accountants	99702	101	14	
	Agricultural Chemical Sales	99593	102	16	
	Agricultural Product Sales	99593	102	16	
	Agricultural Research and Consulting	99773	101	14	
	Aircraft Engine and Equipment Repair	99321	302	22	
	Airline Ground Service	99451	501	25	
	Airline Service	99451	501	25	
	Alcohol Sales	99521	102	15	
	Ambulance Services	99863	105	20	
	Amusement Facilities, Miscellaneous	99969	102	18	
	Amusement Parks	99969	102	18	
	Animal Grooming	99641	102	17	
	Animal Shelters	99023	101	14	
	Appliance Stores	99621	103	19	
	Architects	99773	101	14	
	Arenas / Athletic Clubs	99965	102	18	
	Armoured Car Services	99457	501	25	
	Art Galleries / Museums	99982	101	15	
	Artificial Breeding Services	99012	201	20	
	Asbestos Removal	99427	402	24	
	Asphalt Plants	99412	402	23	
	Auctioneering Services	99996	102	18	
	Audiologists	99865	101	15	
	Auto Parts and Supply Stores	99634	102	16	
	Auto Race Tracks	99965	102	18	
	Auto Salvage	99591	103	19	
	Auto Towing	99635	104	19	
	Autobody and Repair Shops	99635	104	19	
	Automobile Dealerships	99631	102	16	
	Automobile Glass Repair and Replacement	99635	104	19	
	B	Backhoeing Services / Trenching and Irrigation Systems	99421	402	24
		Bakeries	99105	301	21
		Banks	99702	101	14

	Industry Description	Industry Group	Rate Group	Page
	Barber Shops	99971	102	18
	Beauty and Skincare Shops	99601	102	16
	Beauty Salons	99971	102	18
	Bee Farming	99012	201	20
	Beef Farming	99011	201	20
	Billiard Parlours / Bowling Lanes	99969	102	18
	Bingo Operations / Lottery Organizations	99969	102	18
	Blood Transfusion Service	99862	103	19
	Blueberry Farming	99015	201	20
	Boat Building (Wooden and Fibreglass)	99327	302	22
	Boat Hauling	99454	501	25
	Boiler and Equipment Maintenance	99425	401	23
	Bookkeeping and Tax Services	99702	101	14
	Bookstores / Card and Gift Shops	99641	102	16
	Bricklaying and Masonry	99423	402	24
	Bridge Operations between P.E.I. and Nova Scotia	994593	501	25
	Building Demolition	99421	402	24
	Building Services	99751	102	17
	Building Supply Dealers	99579	102	16
	Bus Services	99457	501	25
	Business and Management Consultants	99776	101	14
	Business Associations	99982	101	15
C	Cable Television Installation and Repair	99425	401	23
	Cable Television Services	99481	101	14
	Campgrounds / Trailer Parks	99913	102	17
	Car Rental Agencies	99996	102	18
	Car Washes / Car Care / Car Cleaning Services	99641	102	16
	Carpet and Flooring Installation	99427	402	24
	Carpet Cleaning / Upholstery Cleaning	99972	102	18
	Catering Services and Cafeterias	99921	102	18
	Cellular Phone Shops	99621	103	19
	Cellular Tower Construction and Maintenance	99421	402	24
	Cemetery Maintenance	99973	102	18
	Charitable Organizations	99982	101	15
	Chemical Sales	99593	102	16

	Industry Description	Industry Group	Rate Group	Page
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	Churches	99982	101	15
	Clean Oil Spills / Environmental Re-Mediation	99499	104	19
	Clothing Stores	99611	102	16
	Collection Agencies	99779	101	14
	Commercial Construction	99401	403	24
	Commercial Diving	994129	403	24
	Commercial Printing and Copying	99281	301	21
	Community Centres	99965	102	18
	Community Colleges	99851	602	26
	Computer Sales and Service / Office Equipment Sales	99579	102	16
	Computer Training / Systems Development	99773	101	14
	Concrete Finishing	99422	401	23
	Concrete Form Rentals	99422	401	23
	Construction and Forestry Machinery, Equipment, and Supplies – Wholesale	99571	103	19
	Convents	99982	101	15
	Conveyor Belt Manufacturing	99321	302	22
	Cookware Manufacturing	99351	302	22
	Cottage Rentals	99911	102	17
	Counseling and Translation Services	99865	101	15
	Crane Services	99421	402	24
	Curling Clubs	99965	102	18
	Custom Coating of Metal Products	99351	302	22
D	Dairy Equipment Sales and Service	99571	103	19
	Dairy Farming	99011	201	20
	Deep Sea Fishing Charters	99965	102	18
	Dental Labs	99391	301	22
	Dental Offices	99865	101	15
	Department Stores	99611	102	16
	Doctor's Offices / Medical Clinics	99865	101	15
	Drafting Services	99773	101	14
	Drapery Sales	99621	103	19
	Dredging	994129	403	24
	Drive-In Theatres	99963	101	15
	Driving School	99996	102	18

	Industry Description	Industry Group	Rate Group	Page
	Dry Cleaners	99972	102	18
	Drywall Installation	99427	402	24
E	Earthmoving, Excavation, and Site Work	99412	402	23
	Electrical Contractors	99427	402	24
	Electrical Supply Sales	99579	102	16
	Electrical Utilities and Related Operations	99491	401	23
	Electronic Stores / Electronic Computer Repairs	99621	103	19
	Elevator and Escalator Installation and Services	99425	401	23
	Employment Agencies	99771	102	17
	Engineers	99773	101	14
	Equipment Installation	99425	401	23
	Event Planning	99982	101	15
F	Fabric Shops	99611	102	16
	Fall Protection Sales and Services	99421	402	24
	Farm Machinery Manufacturing	99321	302	22
	Farm Produce Grading / Farm Produce Packing	99013	201	20
	Fencing Installation	99421	402	24
	Ferry Services between P.E.I. and Nova Scotia	99454	501	25
	Finance Companies	99702	101	14
	Financial Services / Investment Dealers	99702	101	14
	Fish Farming	99031	202	21
	Fish Products Manufacturing	99102	302	22
	Fish Wholesalers and Buyers	99521	102	15
	Flooring Sales	99621	103	19
	Florists	99641	102	16
	Food and Dry Good Wholesalers	99521	102	15
	Food Specialty Stores / Fruit and Vegetable Stand	99601	102	16
	Foundries / Machine Shops	993081	303	23
	Fox and Mink Ranching	99012	201	20
	Frozen Fruit and Vegetable Processing	99103	301	21
	Funeral Homes	99973	102	18
	Furniture Stores	99621	103	19
G	Gas and Oil Drilling	99071	202	21
	General Construction – Residential	99401	403	24
	General Stores	99611	102	16

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	Gift, Novelty, and Souvenir Stores	99641	102	17
	Glass Installation	99423	402	24
	Golf Courses	99965	102	18
	Government Financing Agency	99702	101	14
	Grain Cleaning / Grain Oil Processing	99015	201	20
	Graphic Design	99779	101	14
	Grass Cutting / Lawn Maintenance	99751	102	17
	Greenhouses	99015	201	20
	Grocery and Convenience Stores	99601	102	16
	Group Homes	99862	103	19
H	Hardware Stores	99634	102	16
	Hobby and Craft Stores	99641	102	17
	Hog Farming	99011	201	20
	Horse Race Tracks	99965	102	18
	Hospitals	99862	103	19
	Hotels and Inns	99911	102	17
	Hunting Lodges	99913	102	17
I	Industrial Cleaning Sales and Supplies	99593	102	16
	Industrial Equipment Sales and Supplies	99571	103	19
	Industrial Parks	99751	102	17
	Industrial Supply Sales – Restaurant	99579	102	16
	Inshore Fishing / Shellfish Harvesting	99031	202	21
	Installation of Doors and Cabinets	99427	402	24
	Insulation Contracting	99423	402	24
	Insurance Agencies and Adjustors	99702	101	14
	Interior Design	99779	101	14
	Interior and Finishing Work, Other	99427	402	24
	Internet Services	99481	101	14
	Iron and Steel Products and Wholesale, Other	99579	102	16
J	Janitorial Services / Maid Services	99995	104	20
	Jewelry Stores	99641	102	17
L	Laboratory Testing	99862	103	19
	Landscaping	99421	402	24
	Laundries / Coin Laundries / Laundromats	99972	102	18
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	Industry Description	Industry Group	Rate Group	Page
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	Life Coach	99865	101	15
	Light Tradework	99425	401	23
	Libraries	99982	101	15
	Lime Spreading Services	99015	201	20
	Live Theatre Productions	99963	101	15
	Livestock Dealers	99012	201	20
	Lobster Pounds	99521	102	15
	Locksmiths	99996	102	18
	Lodges (Private)	99913	102	17
	Logging and Woodcutting	99041	202	21
	Lounges and Nightclubs / Legions and Social Clubs Food Services	99921	102	18
	Lubricating Oil and Grease Industry	99374	301	22
	Luggage Product Sales	99641	102	17
M	Machine Belt Manufacturing	99321	302	22
	Machinery and Equipment Rentals	99571	103	19
	Manufacture of Animal Feed	99105	301	21
	Manufacture of Beverages and Soft Drinks	99105	301	21
	Manufacture of Candies and Chocolates	99105	301	21
	Manufacture of Cardboard Boxes	99273	301	21
	Manufacture of Ceramics, Pottery, and Crafts	99354	301	22
	Manufacture of Chemicals	99374	301	22
	Manufacture of Cleaning Materials	99374	301	22
	Manufacture of Clothing	99199	301	21
	Manufacture of Dairy Products	99104	303	23
	Manufacture of Electronic Equipment	99199	301	21
	Manufacture of Fertilizer	99374	301	22
	Manufacture of Fibreglass Tanks	99321	302	22
	Manufacture of Furniture	99254	302	22
	Manufacture of Glass Products	99354	301	22
	Manufacture of Ice Products	99103	301	21
	Manufacture of Jams, Jellies, and Preserves / Food Processing	99105	301	21
	Manufacture of Jute and Paper Bags	99273	301	21
	Manufacture of Kitchen Cabinets	99254	302	22
	Manufacture of Leather Products	99199	301	21

Industry Description	Industry Group	Rate Group	Page
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Manufacture of Miscellaneous Wood Products	99254	302	22
Manufacture of Pasta Products	99105	301	21
Manufacture of Precast Concrete Products	99354	301	22
Manufacture of Signs	99199	301	21
Manufacture of Stone Products (Not Elsewhere Classified)	99354	301	22
Manufacture of Textiles	99199	301	21
Manufacture of Tobacco Products	99105	301	21
Manufacture of Trusses	99254	302	22
Manufacture of Wooden Doors and Windows	99254	302	22
Manufacture of Wool Products	99199	301	21
Marina Operations and Boating Clubs	99965	102	18
Marine Equipment and Supplies	99571	103	19
Marine Shipping Agency	99451	501	25
Marine Towing	99454	501	25
Marketing Boards and Agencies	99773	101	14
Meat Packing / Abattoirs	99105	301	21
Meat Processing	99100	303	23
Meat Produce – Wholesale	99521	102	15
Mechanical and Sheet Metal Contractors	99424	402	24
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Metal Siding Manufacturing	99302	303	23
Mixed Farming / Farming	99017	201	20
Mobile Washing Services	99995	104	20
Monument Sales and Service	99641	102	17
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Motion Picture / Video Production / Games	99773	101	14
Motor Repair	99635	104	19
Movie and Video Rentals / Record and Tape Stores	99641	102	17
Moving and Storage	99456	501	25
Muffler and Brake Shops	99635	104	19
Municipal Operations	99412	402	23
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	Nonresidential Building Operations	99751	102	17
	Non-Profit Organizations	99982	101	15
	Non-Store Retailing	99641	102	17
	Nursery Schools / Day Care Centres	99864	102	17
	Nursing Homes	998621	105	20
	Nursing Schools	99862	103	17
	Nutritionists / Weight Loss Clinics	99865	101	15
O	Ophthalmic Goods Industry	99391	301	22
	Optical and Eyeware Stores	99641	102	17
	Optometrists	99865	101	15
P	Paint and Wallpaper Stores	99641	102	17
	Painting and Decorating	99427	402	24
	Paper Product Sales	99579	102	16
	Parcel Delivery and Courier Services	99457	501	25
	Peat Industry	99015	201	20
	Pest Control Services / Lawn and Tree Spraying	99751	102	17
	Pet Shops	99641	102	17
	Petroleum Distribution	99456	501	25
	Pharmacies	99601	102	16
	Photo Finishing	99641	102	16
	Physiotherapists	99865	101	15
	Plumbing, Heating, and Burner Service	99424	402	24
	Police Services	99835	602	26
	Political Parties and Lobby Groups	99982	101	15
	Pool Installation	99425	401	23
	Portrait Studios	99996	102	18
	Potato Farming	99013	201	20
	Poultry Farming and Hatcheries / Egg Farming	99012	201	20
	Poultry Processing	99105	301	21
	Private Nursing Service	99862	103	19
	Produce Sales	99521	102	15
	Professional Associations	99982	101	15
	Property Management Operations	99751	102	17
	Provincial Health Care Services	99869	603	26

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	Public Service	99999	601	25
	Publishing (without Printing)	99481	101	14
R	Radiator Shops / Wheel Alignment Services	99635	104	19
	Radio Broadcasting	99481	101	14
	Rail Line Removal	994129	403	24
	Ready-Mix Concrete	99422	401	23
	Real Estate Agents	99702	101	14
	Recreational Equipment Rentals	99969	102	18
	Refrigerated Warehouses	99479	101	14
	Refrigeration Installation and Service	99425	401	23
	Residential Care Services / Community Care Facilities	99862	103	19
	Restaurants – Licensed	99921	102	18
	Restaurants – Nonlicensed	99921	102	18
	Retail Gas Outlets	99601	102	16
	Retail, Miscellaneous	99641	102	17
	Road Construction and Repair	99412	402	23
	Roofing	99423	402	24
	Rubber Products Manufacturing	99321	302	22
	Rust Protection Services / Garages / Auto Repair / Service Stations	99635	104	19
S	Sales and Service of Farm Machinery	99571	103	19
	Sales and Service of Motor Homes and Trailers	99631	102	16
	Sales and Service of Boats	99631	102	16
	Sales and Service of Motorcycles	99631	102	16
	Sandblasting	99427	402	24
	Sanitation Services and Waste Management	99499	104	19
	Sawmills	99041	202	21
	School Boards	99851	602	26
	Scrap Metal Dealers and Bottle Exchanges	99591	103	19
	Security and Investigation Services	99751	102	17
	Security System Services	99427	402	24
	Septic Tank Service	99421	402	24
	Service Canada Projects	99810	602	26
	Service Canada Training Courses	99810	602	26
	Ship Building and Repair	99327	302	22
	Shoe Repair Shops / Tailor Shops	99611	102	16

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	Shoe Stores	99611	102	16
	Sightseeing Tours / Tour Operators	99457	501	25
	Small Engine Repair	99635	104	19
	Snow Removal	99412	402	23
	Social Advocacy Agencies	99982	101	15
	Sound Recording Systems	99963	101	15
	Spas / Swim Camps	99965	102	18
	Sporting Event Administration	99982	101	15
	Sporting Goods Stores	99611	102	16
	Sprinkler System Installations	99425	401	23
	Steel and Metal Fabrication	99302	303	23
	Steel Erection	99421	402	24
	Stereo, TV, VCR, etc. Sales	99621	103	19
	Stevedoring	99454	501	25
	Storage Services	99479	101	14
	Strawberry Farming	99015	201	20
	Stream Enhancement Projects / Watershed Projects	99913	102	17
	Survey Services, Land and Marine	99773	101	14
T	Take Out Restaurants and Dairy Bars	99921	102	18
	Taxi Dispatchers	99779	101	14
	Tattoo Shops	99971	102	18
	Telemarketing Companies	99779	101	14
	Telephone and Telecommunication	99481	101	14
	Telephone Answering Services	99779	101	14
	Television Broadcasting	99481	101	14
	Theatre Operations	99963	101	15
	Tile and Marble Installation	99427	402	24
	Tire Shops	99635	104	19
	Tobacco Sales	99521	102	15
	Tourist Homes / Bed and Breakfasts	99911	102	17
	Tourist Information Services	99982	101	15
	Traffic Control Services	99751	102	17
	Trail Rides, Lessons, and Equestrian Training	99913	102	17
	Transit System for Disabled	99457	501	25
	Transmission Shops	99635	104	19

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	Tree Planting / Nurseries	99015	201	20
	Tree Trimming	99491	401	23
	Trophy Sales and Engraving	99641	102	17
	Truck Box Manufacturing	99321	302	22
	Trucking - General Freight	994561	503	25
	Trucking - Road Construction	99412	402	23
	Trust and Mortgage Companies	99702	101	14
	Trust Companies	99702	101	14
U	Union Offices	99982	101	15
	Universities	99851	602	26
	Upholsterers	99621	103	19
	Used Car Dealerships	99631	102	16
V	Vegetable Farming	99015	201	20
	Vending Machines and Services	99641	102	17
	Veterinary Clinics / Animal Hospitals	99023	101	14
	Video Game Distribution	99969	102	18
	Vinyl Siding Installation	99423	402	24
	Vocational Training / Challenged Adults	99851	602	26
W	Water and Sewer System Construction	99412	402	23
	Water Softener Sales and Service	99579	102	16
	Welding and Repair Shops	99321	302	22
	Well Drilling	99421	402	24
	Wharf Construction	994129	403	24
	Wholesale and Retail Operations (Not Elsewhere Classified)	99521	102	15
	Windmill Erection	99421	402	24
	Windmill Equipment Repairs	99571	103	19
	Wind Test Facility	99491	401	23
	Woodworking	99254	302	22

2018 Assessment Rates

Class 1 – Sales and Professional Services

RATE GROUP 101		
	RATE: \$0.25	
Industry Group	SIC	Description
99023	0211	Veterinary Clinics / Animal Hospitals / Animal Shelters
99479	4791	Refrigerated Warehouses
	4799	Storage Services
99481	2839	Publishing (without Printing)
	4811	Radio Broadcasting
	4812	Television Broadcasting
	4814	Cable Television Services
	4821	Telephone and Telecommunication
	4839	Internet Services
99702	7021	Banks
	7031	Trust and Mortgage Companies
	7051	Trust Companies
	7121	Finance Companies
	7129	Government Financing Agency
	7211	Financial Services / Investment Dealers
	7611	Insurance Agencies and Adjustors / Real Estate Agents
	7731	Accountants
	7739	Bookkeeping and Tax Services
99773	0239	Agricultural Research and Consulting
	7721	Computer Training / Systems Development
	7741	Marketing Boards and Agencies
	7751	Architects
	7752	Engineers
	7759	Motion Picture / Video Production / Games / Drafting Services / Survey Services, Land and Marine
99776	7761	Lawyers
	7771	Business and Management Consultants
99779	4581	Taxi Dispatchers
	7792	Collection Agencies
	7795	Telephone Answering Services
	7799	Telemarketing Companies / Graphic Design / Interior Design

RATE GROUP 101		
RATE: \$0.25		
Industry Group	SIC	Description
99865	8648	Counseling and Translation Services
	8651	Doctor's Offices / Medical Clinics
	8653	Dental Offices
	8661	Chiropractors
	8665	Physiotherapists
	8666	Optometrists
	8669	Audiologists
	8681	Medical Laboratories
	9799	Life Coach / Nutritionists / Weight Loss Clinics
99963	9614	Sound Recording Systems
	9621	Theatre Operations
	9622	Drive-In Theatres
	9631	Live Theatre Productions
99982	8372	Tourist Information Services
	8551	Art Galleries / Libraries / Museums
	8639	Charitable Organizations
	8694	Social Advocacy Agencies
	9811	Churches
	9812	Convents
	9821	Business Associations
	9839	Professional Associations
	9841	Union Offices
	9851	Political Parties and Lobby Groups
	9861	Non-Profit Organizations
	9900	Sporting Event Administration / Event Planning
RATE GROUP 102		
RATE: \$0.87		
Industry Group	SIC	Description
99521	5215	Lobster Pounds / Fish Wholesalers and Buyers
	5216	Produce Sales
	5217	Meat Produce - Wholesale
	5219	Food and Dry Good Wholesalers
	5221	Alcohol Sales
	5241	Tobacco Sales
	5999	Wholesale and Retail Operations (Not Elsewhere Classified)

RATE GROUP 102		RATE: \$0.87
Industry Group	SIC	Description
99579	5612	Iron and Steel Products and Wholesale, Other
	5631	Building Supply Dealers
	5731	Industrial Supply Sales - Restaurant
	5742	Electrical Supply Sales
	5791	Computer Sales and Service / Office Equipment Sales
	5792	Water Softener Sales and Service
	5991	Paper Product Sales
99593	3711	Chemical Sales
	5931	Agricultural Product Sales
	5939	Agricultural Chemical Sales
	5971	Industrial Cleaning Sales and Supplies
99601	6011	Grocery and Convenience Stores
	6012	Food Specialty Stores / Fruit and Vegetable Stand
	6031	Pharmacies
	6032	Beauty and Skincare Shops
	6331	Retail Gas Outlets
99611	6111	Shoe Stores
	6131	Clothing Stores
	6151	Fabric Shops
	6411	Department Stores
	6412	General Stores
	6541	Sporting Goods Stores
	9791	Shoe Repair Shops / Tailor Shops
99631	6311	Automobile Dealerships
	6312	Used Car Dealerships
	6321	Sales and Service Motor Homes and Trailers
	6322	Sales and Service of Boats
	6323	Sales and Service of Motorcycles
99634	6341	Auto Parts and Supply Stores
	6531	Hardware Stores
99641	2821	Photo Finishing
	6391	Car Washes / Car Care / Car Cleaning Services
	6511	Bookstores / Card and Gift Shops
	6521	Florists

RATE GROUP 102		
RATE: \$0.87		
Industry Group	SIC	Description
99641	6522	Lawn and Garden Centres
	6532	Paint and Wallpaper Stores
	6551	Music Stores
	6552	Movie and Video Rentals / Record and Tape Stores
	6561	Jewelry Stores
	6562	Trophy Sales and Engraving
	6581	Hobby and Craft Stores
	6582	Gift, Novelty, and Souvenir Stores
	6592	Optical and Eyewear Stores
	6594	Luggage Product Sales
	6595	Monument Sales and Service
	6596	Pet Shops / Animal Grooming
	6599	Retail, Miscellaneous
	6911	Vending Machines and Services
	6921	Non-Store Retailing
99751	7512	Nonresidential Building Operations
	7599	Industrial Parks
	7791	Security and Investigation Services / Traffic Control Services
	9950	Building Services
	9951	Pest Control Services / Lawn and Tree Spraying
	9959	Property Management Operations / Grass Cutting / Lawn Maintenance
	99771	Employment Agencies
99864	8641	Nursery Schools / Day Care Centres
99911	9111	Hotels and Inns
	9112	Motels
	9113	Cottage Rentals
	9114	Tourist Homes / Bed and Breakfasts
	99913	8373
9131		Campgrounds / Trailer Parks
9141		Hunting Lodges
9149		Trail Rides, Lessons, and Equestrian Training
9741		Lodges (Private)

RATE GROUP 102		RATE: \$0.87
Industry Group	SIC	Description
99921	9211	Restaurants - Licensed
	9212	Restaurants - Nonlicensed
	9213	Take Out Restaurants and Dairy Bars
	9214	Catering Services and Cafeterias
	9221	Lounges and Nightclubs / Legions and Social Clubs Food Services
99965	9643	Horse Race Tracks
	9644	Auto Race Tracks
	9651	Golf Courses
	9652	Curling Clubs
	9654	Deep Sea Fishing Charters / Marina Operations and Boating Clubs
	9659	Arenas / Athletic Clubs / Spas / Swim Camps / Community Centres
99969	9661	Bingo Operations / Lottery Organizations
	9691	Billiard Parlours / Bowling Lanes
	9692	Amusement Parks
	9694	Video Game Distribution
	9699	Amusement Facilities, Miscellaneous / Recreational Equipment Rentals
99971	9711	Barber Shops
	9713	Beauty Salons / Tattoo Shops
99972	9721	Dry Cleaners
	9723	Laundries / Coin Laundries / Laundromats
	9726	Carpet Cleaning / Upholstery Cleaning
99973	9731	Funeral Homes
	9732	Cemetery Maintenance
99996	8599	Driving School
	9921	Car Rental Agencies
	9931	Portrait Studios
	9940	Locksmiths
	9961	Travel Agencies
	9999	Auctioneering Services

RATE GROUP 103		
RATE: \$1.61		
Industry Group	SIC	Description
99571	5711	Sales and Service Farm Machinery
	5721	Construction and Forestry Machinery, Equipment, and Supplies – Wholesale
	5799	Marine Equipment and Supplies / Dairy Equipment Sales and Service
	5981	Industrial Equipment Sales and Supplies
	9919	Machinery and Equipment Rentals / Windmill Equipment Repairs
99591	5911	Auto Salvage
	5919	Scrap Metal Dealers and Bottle Exchanges
99621	6211	Appliance Stores
	6212	Furniture Stores
	6213	Upholsterers
	6221	Stereo, TV, VCR, etc. Sales
	6222	Cellular Phone Shops
	6223	Electronic Stores / Electronic Computer Repairs
	6231	Flooring Sales
	6232	Drapery Sales
99862	8611	Hospitals
	8627	Group Homes
	8629	Residential Care Services / Community Care Facilities
	8663	Blood Transfusion Service / Laboratory Testing / Private Nursing Service / Nursing Schools

RATE GROUP 104		
RATE: \$3.42		
Industry Group	SIC	Description
99499	4999	Sanitation Services and Waste Management / Clean Oil Spills / Environmental Re-Mediation
99635	6342	Tire Shops
	6351	Rust Protection Services / Garages / Auto Repair / Service Stations
	6352	Autobody and Repair Shops
	6353	Muffler and Brake Shops
	6354	Automobile Glass Repair and Replacement
	6355	Transmission Shops
	6359	Radiator Shops / Wheel Alignment Services
	6399	Auto Towing
	9941	Motor Repair
9949	Small Engine Repair	

RATE GROUP 104		
RATE: \$3.42		
Industry Group	SIC	Description
99995	9952	Mobile Washing Services
	9953	Janitorial Services / Maid Services

RATE GROUP 105		
RATE: \$5.50		
Industry Group	SIC	Description
99863	8631	Ambulance Services
998621	8621	Nursing Homes

Class 2 – Agriculture, Fishing and Natural Resources

RATE GROUP 201		
RATE: \$2.17		
Industry Group	SIC	Description
99011	0111	Dairy Farming
	0112	Beef Farming
	0113	Hog Farming
99012	0114	Poultry Farming and Hatcheries / Egg Farming
	0121	Bee Farming
	0123	Fox and Mink Ranching
	0212	Artificial Breeding Services
	5011	Livestock Dealers
99013	0138	Potato Farming / Farm Produce Grading / Farm Produce Packing
99015	0151	Blueberry Farming / Strawberry Farming
	0152	Vegetable Farming
	0161	Mushroom Farming
	0162	Greenhouses
	0222	Lime Spreading Services
	0229	Grain Cleaning / Grain Oil Processing
	0511	Tree Planting / Nurseries
0622	Peat Industry	
99017	0171	Mixed Farming / Farming

RATE GROUP 202		
RATE: \$3.96		
Industry Group	SIC	Description
99031	0311	Inshore Fishing / Shellfish Harvesting
	0321	Fish Farming
99041	0411	Logging and Woodcutting
	2512	Sawmills
99071	0711	Gas and Oil Drilling

Class 3 – Manufacturing

RATE GROUP 301		
RATE: \$1.54		
Industry Group	SIC	Description
99103	1032	Frozen Fruit and Vegetable Processing
	3999	Manufacture of Ice Products
99105	1011	Meat Packing / Abattoirs
	1012	Poultry Processing
	1031	Manufacture of Jams, Jellies, and Preserves / Food Processing
	1053	Manufacture of Animal Feed
	1072	Bakeries
	1083	Manufacture of Candies and Chocolates
	1092	Manufacture of Pasta Products
	1111	Manufacture of Beverages and Soft Drinks
99199	1221	Manufacture of Tobacco Products
	1719	Manufacture of Leather Products
	1821	Manufacture of Wool Products
	1993	Manufacture of Textiles
	2451	Manufacture of Clothing
	3352	Manufacture of Electronic Equipment
99273	3971	Manufacture of Signs
	1999	Manufacture of Jute and Paper Bags
	2731	Manufacture of Cardboard Boxes
99281	2811	Commercial Printing and Copying
	2841	Newspaper / Magazine Publishing with Printing
99354	3512	Manufacture of Ceramics, Pottery, and Crafts
	3542	Manufacture of Precast Concrete Products
	3549	Manufacture of Stone Products (Not Elsewhere Classified)

RATE GROUP 301		
RATE: \$1.54		
Industry Group	SIC	Description
99354	3562	Manufacture of Glass Products
99374	3612	Lubricating Oil and Grease Industry
	3722	Manufacture of Fertilizer
	3741	Manufacture of Chemicals
	3761	Manufacture of Cleaning Materials
99391	3912	Manufacture of Medical Devices
	3914	Ophthalmic Goods Industry
	3998	Dental Labs

RATE GROUP 302		
RATE: \$2.01		
Industry Group	SIC	Description
99102	1021	Fish Products Manufacturing
99254	2542	Manufacture of Kitchen Cabinets
	2543	Manufacture of Wooden Doors and Windows
	2549	Manufacture of Trusses
	2590	Manufacture of Miscellaneous Wood Products
	2599	Manufacture of Furniture
	2611	Woodworking
99321	1521	Machine Belt Manufacturing
	1699	Manufacture of Fibreglass Tanks
	3111	Farm Machinery Manufacturing
	3192	Conveyor Belt Manufacturing / Rubber Products Manufacturing
	3211	Aircraft Engine and Equipment Repair
	3241	Truck Box Manufacturing
	9942	Welding and Repair Shops
99327	3271	Ship Building and Repair
	3281	Boat Building (Wooden and Fibreglass)
99351	3041	Custom Coating of Metal Products
	3049	Cookware Manufacturing

RATE GROUP 303 RATE: \$4.16		
Industry Group	SIC	Description
99100	1000	Meat Processing
99104	1041	Manufacture of Dairy Products
99302	3021	Steel and Metal Fabrication
	3031	Metal Siding Manufacturing
993081	3081	Foundries / Machine Shops

Class 4 - Construction and Construction Related Services

RATE GROUP 401 RATE: \$1.47		
Industry Group	SIC	Description
99422	3551	Ready-Mix Concrete
	4222	Concrete Form Rentals
	4224	Concrete Finishing
99425	4250	Boiler and Equipment Maintenance
	4252	Sprinkler System Installations
	4253	Refrigeration Installation and Service
	4255	Equipment Installation
	4290	Light Tradework / Cable Television Installation and Repair
	4291	Elevator and Escalator Installation and Services
	4293	Pool Installation
99491	4911	Electrical Utilities and Related Operations / Tree Trimming
	7760	Wind Test Facility

RATE GROUP 402 RATE: \$2.80		
Industry Group	SIC	Description
99412	4121	Road Construction and Repair / Earthmoving, Excavation, and Site Work / Asphalt Plants / Municipal Operations
	4122	Water and Sewer System Construction
	4564	Trucking - Road Construction
	4591	Snow Removal
99421	4124	Cellular Tower Construction and Maintenance
	4211	Building Demolition
	4212	Well Drilling

RATE GROUP 402		RATE: \$2.80
Industry Group	SIC	Description
99421	4213	Septic Tank Service
	4214	Backhoeing Services / Trenching and Irrigation Systems
	4215	Crane Services / Fall Protection Sales and Services
	4217	Fencing Installation
	4219	Landscaping
	4227	Steel Erection / Windmill Erection
99423	4231	Bricklaying and Masonry
	4232	Vinyl Siding Installation
	4233	Glass Installation
	4234	Insulation Contracting
	4235	Roofing
99424	4241	Plumbing, Heating, and Burner Service
	4244	Mechanical and Sheet Metal Contractors
99427	4261	Electrical Contractors / Security System Services
	4272	Drywall Installation
	4274	Installation of Doors and Cabinets
	4275	Sandblasting / Painting and Decorating
	4276	Tile and Marble Installation
	4278	Carpet and Flooring Installation
	4279	Interior and Finishing Work, Other
	4299	Asbestos Removal

RATE GROUP 403		RATE: \$4.03
Industry Group	SIC	Description
99401	4011	General Construction - Residential
	4022	Commercial Construction
994129	4129	Wharf Construction / Commercial Diving / Dredging / Rail Line Removal

Class 5 – Transportation

RATE GROUP 501 RATE: \$2.73		
Industry Group	SIC	Description
99451	4512	Airline Service
	4521	Airline Ground Service
	4555	Marine Shipping Agency
99454	4541	Marine Towing
	4542	Ferry Services between P.E.I. and Nova Scotia
	4551	Stevedoring
	4569	Boat Hauling
99456	4562	Moving and Storage
	4563	Petroleum Distribution
99457	4571	Transit System for Disabled
	4572	Bus Services
	4590	Armoured Car Services
	4842	Parcel Delivery and Courier Services
	9962	Sightseeing Tours / Tour Operators
994593	4593	Bridge Operations between P.E.I. and Nova Scotia

RATE GROUP 503 RATE: \$4.22		
Industry Group	SIC	Description
994561	4561	Trucking - General Freight

Class 6 – Public Sector and Education

RATE GROUP 601 RATE: \$0.83		
Industry Group	SIC	Description
99999	8200	Public Service

RATE GROUP 602		RATE: \$1.24
Industry Group	SIC	Description
99810	8100	Service Canada Projects
	8599	Service Canada Training Courses
99835	8323	Police Services
	8351	Municipal Operations - No Public Works
99851	8511	School Boards
	8521	Community Colleges
	8531	Universities
	8624	Vocational Training / Challenged Adults

RATE GROUP 603		RATE: \$3.00
Industry Group	SIC	Description
99869	8699	Provincial Health Care Services



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