

# **CLASSIFICATION AND RATE LIST 1997**

**for employers under the Workers  
Compensation Act of British Columbia**

(Rates listed per \$100 of Payroll)  
Maximum Assessable Wage is \$55,800.  
Minimum Annual Assessment is \$25.  
Effective January 1, 1997



## PREFACE

### How Classification Works

Once registered, all employers are classified on the basis of industry for insurance purposes. It is the group that collectively pays the cost of all injuries that arise within the group. For classification purposes, the groups must be sufficiently large to provide for an adequate spread of risk and some stability in the assessment rate. The importance of this becomes apparent considering that the costs of one injury can exceed one million dollars.

### **Why do I pay the same rate for my office workers and for my shop workers?**

Classifications are based on the complete industry rather than on occupations within that industry for a number of reasons:

- **Simplicity.** Attempting to classify employees individually would mean vastly more complicated guidelines and reporting and auditing procedures. (Many occupations are difficult to categorize and many employees perform two or more functions within the same business.) The result would be much higher administration costs which would be passed on to the employer.
- **Decreased Fraud.** There would be a greater risk of error or opportunity for fraud by reporting individuals in the wrong occupational category. This would mean more auditing and investigating and, again, higher costs. Incorrect or fraudulent reporting creates an inequity to those who report correctly.
- **The Number of Classifications and Rates.** Occupational rating would require far more classifications and assessment rates than there are in the current system. Each classification would include fewer employees and a less stable statistical base. This would result in widely fluctuating assessment rates.

Classification by occupation would not change the cost of claims. The total cost within any particular industry would not change if the assessment for some occupations were reduced. However the rates for other occupations within that industry would have to be increased.

### **Is the WCB a part of the Provincial government?**

No. While the WCB administers a provincial statute, it is completely independent from the government in all areas. This includes assessments, claims, and administration. Employers' payments do not go to the government but are retained within the WCB for the payment of costs incurred in each industry.

**Find Out More...**

- Receive our brochure “Assessment and Classification” by contacting us in person or by mail, telephone or fax.
- The Assessment Policy Manual and the Employer Assessment Classification Committee Decisions are available for referencing at any Board office. (The Assessment Policy Manual is also available for purchase.)
- Public access to all WCB information is guided by the provincial government’s Freedom of Information and Protection of Privacy Act (FIPPA). This act attempts to balance the public’s access to information with the protection of personal privacy.
- Call, write, visit or fax us.

**Head Office: 6951 Westminster Highway, Richmond, BC**  
**Assessment Department: 6300 River Road, Richmond, BC**  
**Mailing Address: PO Box 5350, Stn. Terminal,**  
**Vancouver, BC V6B 5L5**  
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“N.E.S.” = Not Elsewhere Specified

# Rates by Classification Description

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Abattoir -----	063700	5.95
Abrasives, Mfg -----	060237	2.68
Academy, Riding -----	064307	3.16
Accountants Office -----	330101	0.20
Acetylene, Mfg. and/or Distribution -----	060215	2.68
Acids, Mfg -----	060240	2.68
Acoustical Contractors -----	070504	5.92
Acting School -----	140604	0.52
Activity Centre (for Social Services) -----	140605	0.52
Actuarial Service -----	330402	0.20
Acupuncture Service -----	310101	0.25
Addressing Services (Mail) -----	330201	0.25
Adjusters, Insurance -----	330402	0.20
Administration of an Out of Province Operation -----	330206	0.25
Adoption Agency -----	140605	0.52
Advertising Agency (no printing) -----	330202	0.25
Aerial Advertising -----	082300	2.00
Aerial Erection -----	070606	6.38
Aerial Photography -----	082300	2.00
Air Canada -----	120200	
Air Conditioning Contractors -----	070712	4.06
Aircraft Mfg. (Composite) -----	070719	4.06
Aircraft Repairs and Maintenance -----	065901	2.21
Aircraft Sales and Rentals -----	065901	2.21
Aircraft Services (where not part of air carrier) -----	065901	2.21
Airport Construction (of entire airport) -----	072602	4.21
Air Services - Charter, Using Aircraft of 12,500 lbs. or Less -----	082300	2.00
Air Services - Charter, Using Aircraft of More than 12,500 lbs. -----	082000	1.14
Air Services - Scheduled -----	082000	1.14
Air Services - Specialty -----	082300	2.00
Air Services - Specific Point -----	082000	1.14
Air Traffic Controllers -----	080803	0.70
Alarm Systems, Installation (wiring only, no component hook-up) -----	071100	3.59
Alarm Systems (Electronic), Manufacturing -----	060311	0.46
Alarm Systems, Monitoring -----	062211	1.78
Alarm Systems, Service -----	062211	1.78
Alcohol and Drug Centre -----	140605	0.52
Alcoholic Beverages, Mfg. -----	060800	2.55
Alkalis, Mfg. -----	060240	2.68
Alkyd Resins, Mfg. -----	060210	2.68
Aluminum Products, Small, Mfg. -----	060214	2.68
Aluminum Smelter -----	041800	2.10
Aluminum Windows, Mfg. -----	060214	2.68
Ambulance Service (excluding Emergency Health Services Commission) -----	081200	2.10
Ammunition, Mfg. -----	070700	4.06
Amusement Park -----	060502	0.60

Animal Breeding Service -----	064307	----	3.16
Animal Clinic -----	062606	----	2.00
Animal Feed and Supplements, Dry, Mfg. and/or Packaging -----	063200	----	3.37
Animal Feed and Supplements, Dry, Sales -----	063203	----	3.37
Animal Foods, Canning -----	063706	----	5.95
Animal Hospital -----	062606	----	2.00
Animal Humane Society -----	062606	----	2.00
Antennae, Erection, Installation or Servicing -----	070606	----	6.38
Apartment Buildings, Operation -----	062202	----	1.78
Apiary -----	064303	----	3.16
Appliance Rental -----	060334	----	0.46
Appliances, Household, Electrical, Installation or Service, Rental, Repair or Mfg. -----	060311	----	0.46
Appliances, Transmission Line, Installation -----	072614	----	4.21
Appraisal Service -----	330404	----	0.20
Aptitude Testing -----	330209	----	0.25
Arbitration Service -----	330304	----	0.25
Arcades -----	060506	----	0.60
Architects -----	074700	----	0.26
Architectural Drafting & Designing -----	074700	----	0.26
Argent Recovery Processes -----	060336	----	0.46
Armaments, Mfg. -----	070700	----	4.06
Armature Winding, Small Motors -----	060218	----	2.68
Armature Winding, N.E.S. -----	071100	----	3.59
Armoured Car Service -----	085100	----	5.25
Arsenical Products, Mfg. -----	060226	----	2.68
Art Council -----	060502	----	0.60
Art Gallery, Retail -----	067302	----	1.27
Art Exhibits -----	060502	----	0.60
Art Restoration Services -----	060502	----	0.60
Art Supplies, Retail -----	067302	----	1.27
Artificial Ice, Mfg. -----	065711	----	2.88
Artificial Insemination Station -----	064307	----	3.16
Artificial Limbs, Sales and Service or Repair or Mfg. -----	060337	----	0.46
Asbestos Mine -----	041100	----	6.45
Asphalt Paving Material, Mfg. -----	072606	----	4.21
Asphalt Roofing, Application -----	070600	----	6.38
Asphalt Roofing, Shingles, Siding or Tile, Mfg. -----	060237	----	2.68
Assayers, Private Practice -----	060223	----	2.68
Assembly of Artifacts, Art Exhibits, or Historical Documents -----	060502	----	0.60
Auctioneering Establishment -----	067309	----	1.27
Audiometric Testing -----	310101	----	0.25
Auto Court -----	062703	----	1.09
Automobile Driving School -----	140604	----	0.52
Automobile Gas Conversions -----	065900	----	2.21
Automobile Glass Installation -----	065900	----	2.21
Automobile, Mfg. -----	070719	----	4.06
Automobile Painting, Repairs or Sales -----	065900	----	2.21
Automobile Parts Sales, Used -----	065900	----	2.21
Automobile Race Courses -----	060503	----	0.60
Automobile Rental (without driver) -----	081200	----	2.10

Automobile Sales or Service -----	065900	----	2.21
Automobile Springs, Mfg. -----	070700	----	4.06
Automobile Tires, Mfg. -----	060209	----	2.68
Automobile Towing -----	065900	----	2.21
Automobile Washing and Polishing -----	065900	----	2.21
Avalanche Control -----	072616	----	4.21
Awnings, Mfg. -----	061700	----	2.21

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Babbitt Metal, Mfg. -----	070702	----	4.06
Baggage Transfer Service -----	085100	----	5.25
Bags, Plastic or Paper, Mfg. -----	060230	----	2.68
Bags (Luggage), N.E.S., Mfg. or Repair -----	060213	----	2.68
Bags (Luggage), Leather, Mfg. or Repair -----	060302	----	0.46
Bailiff -----	330203	----	0.25
Bakery (or Distribution of Bakery Products) -----	062001	----	2.59
Bakery, Retail -----	067320	----	1.27
Ballroom, Operation -----	060507	----	0.60
Bands (Musical) -----	064602	----	0.70
Banks -----	330401	----	0.20
Barber Shop -----	067307	----	1.27
Barber Supply House -----	065401	----	1.15
Barges, Building and Repairing (Steel) -----	072102	---	13.37
Barrels, Made of Staves, Mfg. -----	010705	----	5.12
Bath Service, Steam -----	062714	----	1.09
Batteries, Mfg. -----	060216	----	2.68
Beams, Laminated, Mfg. -----	010703	----	5.12
Beams, Precast Concrete, Mfg. -----	040312	----	4.04
Beauty Parlour -----	067308	----	1.27
Beauty Supplies, Wholesale -----	065401	----	1.15
Bed and Breakfast Operation -----	062202	----	1.78
Bed and Breakfast Registry -----	330204	----	0.25
Beds, Iron, Mfg. -----	060214	----	2.68
Bedsprings, Assembled, Mfg. -----	060214	----	2.68
Beekeeping -----	064303	----	3.16
Beer, Mfg. -----	060800	----	2.55
Beer Parlour -----	062709	----	1.09
Beetle Surveys -----	072620	----	4.21
Belting, Rubber and Rubberized Textile, Mfg. -----	060209	----	2.68
Berry Farm -----	064305	----	3.16
Better Business Bureau -----	330301	----	0.25
Beverage Room -----	062709	----	1.09
Beverages, Alcoholic, Mfg. -----	060800	----	2.55
Beverages, Fruit or Vegetable Drinks, Mfg. -----	062400	----	5.06
Beverages, Non-Alcoholic, Mfg. -----	060801	----	2.55
Bicycle, Mfg. -----	060214	----	2.68
Bicycle Rental -----	060331	----	0.46
Bicycle Repair Shop -----	060331	----	0.46
Billiard Tables and Equipment, Installation or Repairs -----	060238	----	2.68
Billiard Parlour -----	060510	----	0.60
Bingo Game Operation -----	060502	----	0.60
Biscuits, Mfg. -----	062002	----	2.59
Blacksmithing and Horse Shoeing -----	070706	----	4.06

Blasting -----	072616	----	4.21
Bleaching Powder or Liquid, Mfg. -----	060207	----	2.68
Blinds, Venetian, Metal, Mfg. -----	060214	----	2.68
Blinds, Venetian, Wooden, Mfg. -----	060400	----	4.12
Blinds, Window, Textile, Mfg. -----	061800	----	1.44
Blocks, Building, Concrete, Mfg. -----	040312	----	4.04
Bluing, Laundry, Mfg. -----	060207	----	2.68
Board Games, Mfg. -----	060318	----	0.46
Boarding Car Operation -----	062204	----	1.78
Boat Tours -----	090100	----	4.50
Boats, Canoes, Retail (not part of Marina Operation) -----	067302	----	1.27
Boats, Mfg., 42 Feet or More in Length -----	072101	---	13.37
Boats, Mfg., Less than 42 Feet in Length -----	060419	----	4.12
Bodies, Truck and Bus, Mfg. -----	070719	----	4.06
Body Shop, Motor Vehicle, Repair -----	065900	----	2.21
Boilers, Installation or Removal -----	070607	----	6.38
Boilers, Mfg. -----	070700	----	4.06
Bolts, Mfg. -----	070703	----	4.06
Bonding Service -----	330402	----	0.20
Bookbinding -----	063900	----	0.98
Booking Agency -----	330202	----	0.25
Bookkeeping -----	330101	----	0.20
Booming Ground (as a separate business) -----	010506	----	6.80
Boots, Shoes or Skates, Mfg. -----	060204	----	2.68
Botanical Garden, Municipal -----	140101	----	1.68
Bottle Depot (where not part of other operations) -----	060241	----	2.68
Bowling Alley -----	060506	----	0.60
Bowling Equipment, Installation and Repairs -----	060238	----	2.68
Bowling Club, Lawn -----	062705	----	1.09
Boxes, Cardboard or Plastic, Mfg. -----	060203	----	2.68
Boxes, Wooden, Mfg. -----	010704	----	5.12
Brake Shop, Motor Vehicle, Repair -----	065900	----	2.21
Brass Products, Small, Mfg. -----	060214	----	2.68
Breeding, Animal Service -----	064307	----	3.16
Brewery -----	060800	----	2.55
Brick and Tile, Mfg. -----	040308	----	4.04
Bricklaying -----	070602	----	6.38
Bridge Cleaning -----	072510	---	17.50
Bridge Construction -----	072507	---	17.50
Bridge Operation -----	060222	----	2.68
Bridge Painting -----	072510	---	17.50
British Columbia Assessment Authority -----	131500		
British Columbia Building Corporation -----	132000		
British Columbia Development Corporation -----	131600		
British Columbia Ferries Corporation -----	131900		
British Columbia Government, N.E.S. -----	130200		
British Columbia Harbours Board -----	132200		
British Columbia Liquor Distribution Branch -----	130400		
British Columbia Railway Company -----	130100		
British Columbia Systems Corporation -----	132100		
British Columbia Vocational Training -----	131200		
Broadcasting, Radio or Television -----	080801	----	0.70
Brokers (other). -----	330405	----	0.20

Brooms or Brushes, Mfg. -----	060407	----	4.12
Brush Cutting (for forestry) -----	010200	----	8.19
Builders' Supplies, Dealers -----	065700	----	2.88
Building Cleaning, External -----	070622	----	6.38
Building Construction, Industrial -----	070600	----	6.38
Building Construction, Non-Industrial, N.E.S. -----	070620	----	6.38
Building Moving -----	072511	--	17.50
Buildings, Apartments -----	062202	----	1.78
Buildings, Commercial Operation -----	062205	----	1.78
Buildings, Electrical Wiring -----	071100	----	3.59
Buildings, Insulation -----	070504	----	5.92
Buildings, Portable, Mfg., N.E.S. -----	060421	----	4.12
Buildings, Portable, Steel, Mfg. -----	070714	----	4.06
Buildings, Prefabricated or Precut, Wood			
Frame, Mfg. -----	060412	----	4.12
Bulk Oil Depot -----	063600	----	1.01
Bulldozer Operation -----	072617	----	4.21
Bulletin Board Service (Computer) -----	330303	----	0.25
Bungee Jumping -----	060502	----	0.60
Burglar Alarms, Installation -----	071100	----	3.59
Burglar Alarms, Monitoring -----	062211	----	1.78
Burlington Northern Inc. -----	180000		
Bus and Coach Line -----	081100	----	1.56
Bus Depot (where not part of other operations) -----	081100	----	1.56
Business Consultants -----	330302	----	0.25
Business Machines, Installation or Service,			
Rental or Repair or Mfg. -----	060311	----	0.46
Bus Service, Chartered -----	081101	----	1.56
Bus Service, School -----	081101	----	1.56
Butcher Shops -----	067101	----	3.36
Buttons, Mfg. -----	061800	----	1.44

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Cabaret, Night Club -----	062702	----	1.09
Cabins, Resort, Operation -----	062703	----	1.09
Cable and Wire, Mfg. -----	070709	----	4.06
Cable Television Service -----	080101	----	1.01
Cafe or Coffee Shop -----	062709	----	1.09
Camera Repairs -----	060311	----	0.46
Campers, Mfg. -----	060422	----	4.12
Campers, Sales and Service -----	065900	----	2.21
Camper Conversion or Mfg. -----	060422	----	4.12
Camper Vans, Mfg. -----	060422	----	4.12
Camper Vans, Sales and Service -----	065900	----	2.21
Campgrounds -----	062703	----	1.09
Campsite Maintenance (Provincial) -----	060500	----	0.60
Canada - British Columbia Employment			
Development Program -----	132500		
Canadian National Railways -----	120000		
<b>Canadian Pacific Limited</b>			
<b>and Associated Companies:</b>			
Air Transportation -----	100900		
Building Construction -----	101300		
Express -----	100300		
Hotel Operation -----	101400		

Mining and Smelting -----	100600	
Railway Operation -----	100100	
Trucking and Hauling -----	101200	
Water Transportation -----	100200	
Candles, Mfg. -----	060207	2.68
Canning Animal Foods -----	063706	5.95
Canning Meats -----	063705	5.95
Canning or Packing Fruit or Vegetables -----	062400	5.06
Canning or Processing Fish -----	090600	2.21
Canoes, Mfg. -----	060419	4.12
Canopies and Other Parts or Accessories, Fibreglass, Mfg. -----	060422	4.12
Cans, Mfg. -----	060200	2.68
Canvas Work, Mfg. -----	061700	2.21
Car Sales or Service -----	065900	2.21
Car Wash -----	065900	2.21
Cardboard Boxes, Mfg. -----	060203	2.68
Carpenter Shops -----	060412	4.12
Carpet and Rug Cleaning (using portable equipment) -----	071301	1.75
Carpet and Rug Cleaning Establishment -----	062500	2.45
Carpet Laying -----	060235	2.68
Carpets, Mfg. -----	061706	2.21
Cartage (Trucking) -----	085100	5.25
Cash Registers, Installation or Service, Rental or Repair or Mfg. -----	060311	0.46
Casinos -----	060502	0.60
Caskets and Coffins, Wooden, Mfg. -----	060404	4.12
Catering, Industrial -----	062204	1.78
Catering, Mobile -----	062204	1.78
Catering, N.E.S. -----	062708	1.09
Cattle Farming -----	064307	3.16
Causeways or Jetties, Construction -----	072505	17.50
Cement Block Laying -----	070602	6.38
Cement Blocks, Mfg. -----	040312	4.04
Cement, Mfg. -----	040307	4.04
Cement Products, Mfg., N.E.S. -----	040312	4.04
Cement Work, N.E.S. -----	070604	6.38
Cemetery Boards, Municipal -----	140103	1.68
Cemetery Operations -----	062206	1.78
Ceramic Finishing -----	060318	0.46
Cereal Products, Mfg. -----	062020	2.59
Chain Saws, Repair or Sharpening -----	060217	2.68
Chair Lift or Ski Tow, Operations -----	062203	1.78
Chamber of Commerce -----	330301	0.25
Charcoal, Mfg. -----	060252	2.68
Charitable Institutions -----	140605	0.52
Charter Air Services, Using Aircraft of 12,500 lbs. or Less -----	082300	2.00
Charter Air Services, Using Aircraft of More than 12,500 lbs. -----	082000	1.14
Charter Sport Fishing (Guiding) -----	085102	5.25
Chartered Accountants -----	330101	0.20
Chartered Buses, Operation -----	081101	1.56
Cheque Cashing Service -----	330401	0.20

Chemicals, Industrial, Mfg. -----	060240	----	2.68
Chicken Catching -----	064308	----	3.16
Child Caregivers, In-Home -----	330500	----	1.00
Chimney Cleaning -----	070600	----	6.38
Chipping (Wood Chips, Mfg.) -----	010501	----	6.80
Chiropractor's Office -----	310101	----	0.25
Chopsticks, Mfg. -----	010705	----	5.12
Christmas Tree Cutting -----	060227	----	2.68
Christmas Tree Farm Operation -----	060227	----	2.68
Church Employees -----	067000	----	0.25
Cider, Mfg. -----	060800	----	2.55
Cigars, Mfg. -----	067311	----	1.27
Clay Ornaments, Mfg. -----	060318	----	0.46
Clay Pit -----	040303	----	4.04
Cleaning, Automobiles -----	065900	----	2.21
Cleaning, Buildings, External -----	070622	----	6.38
Cleaning, Chimney -----	070600	----	6.38
Cleaning Compounds, Mfg. -----	060207	----	2.68
Cleaning, Domestic (as a business) -----	065800	----	3.73
Cleaning, Heavy Equipment -----	070710	----	4.06
Cleaning, Janitorial -----	071301	----	1.75
Cleaning or Dyeing Service -----	062500	----	2.45
Cleaning, Window -----	071302	----	1.75
Clerical Workers, Supplying as a Business -----	067314	----	1.27
Clinics, Medical -----	310101	----	0.25
Cloth, Mfg. -----	061705	----	2.21
Clothing, Mfg. -----	061800	----	1.44
Cloth Window Blinds, Mfg. -----	061800	----	1.44
Clubs, Private -----	062701	----	1.09
Coal Exploration -----	043000	----	5.05
Coal Mine -----	043000	----	5.05
Coal Yard, Operation, Distribution or Packaging -----	065712	----	2.88
Coffee Roasting -----	062021	----	2.59
Coffins and Caskets, Mfg. -----	060404	----	4.12
Cold Storage Plant -----	060257	----	2.68
Collection Agency -----	330203	----	0.25
Collection, Fish -----	091100	----	5.04
Collection, Kelp -----	090600	----	2.21
Colleges and Universities -----	140600	----	0.52
Commercial Buildings, Operation -----	062205	----	1.78
Commercial Diving Service -----	090102	----	4.50
Commercial Fish Farm (exclusive of Hatcheries) -----	090601	----	2.21
Commercial Fishing -----	091100	----	5.04
Commercial Properties, Operation -----	062205	----	1.78
Commercial Stock Audit -----	067317	----	1.27
Commercial Traveler Representing an Industry Located Outside the Province -----	065403	----	1.15
Communication Systems, Installation or Service, Rental or Repair or Mfg. -----	060311	----	0.46
Communication, Telegraph or Cable, Operation -----	070718	----	4.06
Community Festivals or Events, N.E.S. -----	060502	----	0.60
Community Recreation Centres -----	140101	----	1.68

Community Service Organization -----	140605	0.52
Compressed Sawdust Fire Logs, Mfg. -----	065714	2.88
Computer Bulletin Board Service -----	330303	0.25
Computer Programming Service -----	330303	0.25
Computer Software, Mfg./Duplicating -----	067305	1.27
Computers, Installation or Service, Rental or Repair or Mfg. -----	060311	0.46
Concrete Beams, Prestressed, Mfg. -----	040313	4.04
Concrete Products, Mfg., N.E.S. -----	040312	4.04
Concrete, Ready-Mix, Mfg., N.E.S. -----	065704	2.88
Concrete Work, Reinforced, N.E.S. -----	070604	6.38
Condominiums or House Rentals or Strata Corporations or Townhouses -----	062209	1.78
Confectionery, Mfg. -----	062002	2.59
Conservation Groups -----	140605	0.52
Constituency Office -----	330205	0.25
Construction, Building, Industrial -----	070600	6.38
Construction, Building, Non-Industrial, N.E.S. -----	070620	6.38
Consulate -----	330205	0.25
Consulting Engineering -----	074700	0.26
Containers, Cardboard or Plastic, Mfg. -----	060203	2.68
Conveyor Belts, Installation -----	070600	6.38
Cooperage, Staves, Mfg. -----	010705	5.12
Corrosion Control, Electrical -----	060223	2.68
Cosmetics, Mfg. -----	060306	0.46
Counselling Clinics -----	140605	0.52
Courier Service -----	085100	5.25
Crane Operation as a Business -----	070600	6.38
Credit Unions -----	330401	0.20
Crematory -----	062206	1.78
Creosoting -----	010505	6.80
Crime Prevention Programs -----	062211	1.78
Crisis Centre -----	140605	0.52
Crop Dusting or Spraying by Aircraft -----	082300	2.00
Crushing, Stone -----	040301	4.04
Cultivation, Oyster -----	090600	2.21
Cultured Marble, Mfg. -----	060209	2.68
Curing Hides -----	060228	2.68
Curling Rinks -----	060504	0.60
Cushions, Mfg. -----	061800	1.44
Customs Brokers (N.E.S.) -----	090900	0.40
Customs Brokers (where no trucking, freight forwarding or warehousing) -----	330103	0.20

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Dairy or Distribution of Dairy Products -----	062402	5.06
Dairy Farm -----	064307	3.16
Dam Construction -----	072500	17.50
Dance Halls as a Business -----	060507	0.60
Dance School -----	140604	0.52
Data Processing Service -----	330303	0.25
Dating Service -----	330208	0.25
Day Care Centre (children) -----	140606	0.52
Day Care, N.E.S. -----	140605	0.52
Decorating Service, Interior -----	067303	1.27

Delicatessen Products, Mfg. -----	062003	----	2.59
Delivery Service -----	085100	----	5.25
Demolition, Buildings -----	070600	----	6.38
Dental Laboratory -----	310102	----	0.25
Dental Supply House -----	065401	----	1.15
Dental Technicians' Board -----	131300		
Dentists' Office -----	310101	----	0.25
Department Store,			
Catalogue Sales Office, Retail -----	067200	----	1.80
Depot, Bulk Oil -----	063600	----	1.01
Depot, Recycling, Bottles, Cans, Paper and Glass (where not part of other operations) -----	060241	----	2.68
Detective Agency -----	062211	----	1.78
Detergents, Mfg. -----	060207	----	2.68
Diamond Drilling -----	041102	----	6.45
Diaper Service -----	062501	----	2.45
Die Casting or Die Making -----	070705	----	4.06
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Discotheque -----	062702	----	1.09
Display of Artifacts, Art Exhibits, or Historical Documents -----	060502	----	0.60
Display Painting, Shop Only -----	063901	----	0.98
Distillery -----	060800	----	2.55
Distribution of Automatic Amusement, Music or Vending Machines or Devices -----	060312	----	0.46
Diving Service, Commercial -----	090102	----	4.50
Diving Suits, Mfg. -----	061800	----	1.44
Doctors' Office -----	310101	----	0.25
Dog Boarding, Grooming, or Obedience School -----	062606	----	2.00
Dog Catching -----	140100	----	1.68
Domestic Cleaning Service -----	065800	----	3.73
Doors, Overhead, Assembling and Installing -----	070600	----	6.38
Doors, Wood, Mfg. -----	010700	----	5.12
Drafting & Designing, Architectural -----	074700	----	0.26
Draperies, Mfg. -----	061800	----	1.44
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Drilling, Oil or Gas Wells, Offshore -----	074805	----	1.35
Drilling, Water Wells -----	072615	----	4.21
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Dry Animal Feed and Supplements, Sales -----	063203	----	3.37
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Milling, Flour -----	063200	----	3.37
Milling, Rice -----	063205	----	3.37
Mine, Clay -----	040303	----	4.04
Mine, Coal -----	043000	----	5.05
Mine Construction (Metalliferous) -----	041100	----	6.45
Mine Construction (Coal) -----	043000	----	5.05
Mine, Metal -----	041100	----	6.45
Mineral Exploration -----	041100	----	6.45
Mini Golf -----	060502	----	0.60
Mini Motor Homes, Mfg. -----	060422	----	4.12
Mini Motor Homes, Sales and Service -----	065900	----	2.21
Mini Warehouses -----	062205	----	1.78
Mining, Placer -----	041100	----	6.45
Mink Farms -----	064308	----	3.16
Mirrors, Mfg. -----	060236	----	2.68
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Mobile Home Sales, Retail (excluding Set-up and Towing and where not incidental to Mfg.) -----	067316	----	1.27
Mobile Home Set-up (excluding Sales and Towing) -----	070600	----	6.38
Mobile Home Towing -----	085100	----	5.25
Mobile Welders, Operation -----	070707	----	4.06
Modeling Agency -----	330202	----	0.25
Modeling School -----	140604	----	0.52
Monument Lettering or Setting -----	040311	----	4.04
Mops, Mfg. -----	060407	----	4.12
Mortgage Brokers -----	330401	----	0.20
Motel -----	062703	----	1.09
Motion Picture Production -----	067305	----	1.27
Motion Picture Theatre -----	064600	----	0.70
Motorcycle, Sales and Service -----	065900	----	2.21
Motor Homes, Mfg. -----	060422	----	4.12

Motor Homes, Sales and Service -----	065900	----	2.21
Moulded Rubber Goods -----	060209	----	2.68
Moulding, Mfg. -----	010700	----	5.12
Movie Production -----	067305	----	1.27
Movie Theatre -----	064600	----	0.70
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Moving and Storage -----	085100	----	5.25
Mucilage, Mfg. -----	060207	----	2.68
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Municipal Cemetery Board -----	140103	----	1.68
Municipal Corporation -----	140100	----	1.68
Municipal Library Board -----	140601	----	0.52
Municipal Parks Board -----	140101	----	1.68
Municipal School Board -----	140600	----	0.52
Municipal Town Planning Board -----	140602	----	0.52
Municipal Water Board -----	140102	----	1.68
Museum -----	060502	----	0.60
Musician, N.E.S. -----	064602	----	0.70
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Music School -----	140604	----	0.52

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Nails, Mfg. -----	070703	----	4.06
Nannies -----	330500	----	1.00
Natural Gas Conversions, Auto -----	065900	----	2.21
Natural Gas Distribution System, Operation (exclusive of Trans-Provincial Pipeline Systems) -----	080102	----	1.01
Natural Gas or Oil Pipeline, Construction or Inspection -----	072613	----	4.21
Natural Gas or Oil Pipeline, Operation -----	063602	----	1.01
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Neon Signs, Mfg., Installation, Leasing or Maintenance -----	071101	----	3.59
Newspaper Publishing -----	063900	----	0.98
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Noodles, Mfg. -----	062020	----	2.59
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Oil Distribution -----	063600	----	1.01
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Oil or Gas Well Drilling, Offshore -----	074805	----	1.35
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Painting, Showcard or Display, Shop Only -----	063901	----	0.98
Painting, Steel Frame -----	072510	---	17.50
Pallets, Wooden, Mfg. -----	010704	----	5.12
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Stamps, Rubber, Mfg. -----	060315	----	0.46
Stationery, Mfg. -----	060232	----	2.68
Staves or Heads, Mfg. -----	010705	----	5.12

Steam Bath Service	062714	1.09
Steam Cleaning, Automobiles	065900	2.21
Steam Cleaning, Buildings, External	070622	6.38
Steam Cleaning, Heavy Equipment	070710	4.06
Steam Fitting	070712	4.06
Steel Frame Erection or Repairs	072509	17.50
Steel Frame Painting	072510	17.50
Steel Shipbuilding	072102	13.37
Stevedoring	090200	4.29
Stockbrokers	330403	0.20
Stock Trailers, Mfg.	070719	4.06
Stock Trailers, Sales and Service	065900	2.21
Stockyard	063701	5.95
Stone Crushing or Quarrying	040301	4.04
Stone Cutting, Dressing and Shaping	040310	4.04
Stores, Retail	067302	1.27
Stoves, Mfg.	070700	4.06
Strata Corporations or Condominiums or House Rentals, or Townhouses	062209	1.78
Street Cleaning	072618	4.21
Street Light Installation	072614	4.21
Stringed Musical Instruments, Mfg.	060400	4.12
Stripping Furniture	060333	0.46
Stuccoing	070502	5.92
Sugar, Mfg.	062009	2.59
Supermarket	067100	3.36
Supplying Clerical Workers	067314	1.27
Supplying Workers Other than Clerical	070673	6.38
Surfacing, Roads, Runways or Sidewalks	072606	4.21
Surveying, Land, Private Practice	063100	1.11
Synthetic Resins, Mfg.	060210	2.68
Syrups, Mfg.	062021	2.59

## INDEX T

Tailor Shop	067302	1.27
Talent Agency	330202	0.25
Tanks, Erection or Installation	070605	6.38
Tannery (Leather)	060228	2.68
Tanning Salons	062701	1.09
Tar, Mfg.	060250	2.68
Tar or Gravel Roofing Contractors	070714	4.06
Tar Paper or Tar-Saturated Felt Roofing, Mfg.	060237	2.68
Taxicab Operation	081200	2.10
Taxidermy	060228	2.68
Tea Blending	062021	2.59
Telegraph Communication System	080800	0.70
Telephone Answering Service	330207	0.25
Telephone Communication System	080802	0.70
Telephone System, Private (including Linework) Installation or Service, Rental or Repair or Mfg.	060311	0.46
Television Receivers, Installation or Service, Rental or Repair or Mfg.	060311	0.46
Tennis Club	062705	1.09
Tennis School	062715	1.09

Tents, Mfg. -----	061700	2.21
Tent Trailers, Mfg. -----	060422	4.12
Tent Trailers, Sales and Service -----	065900	2.21
Terra Cotta, Mfg. -----	040309	4.04
Terrazzo Contractors -----	070507	5.92
Testing Laboratory -----	060223	2.68
Textiles, Mfg., N.E.S. -----	061706	2.21
Theatre, Motion Picture -----	064600	0.70
Theatre, N.E.S. -----	064601	0.70
Thermoplastics, Mfg. -----	060210	2.68
Threshing Services -----	064300	3.16
Tile, Asphalt, Mfg. -----	060237	2.68
Tile Contractors -----	070506	5.92
Tiles, Mfg. -----	040309	4.04
Timber Cruising as a Business -----	063100	1.11
Tinning -----	070716	4.06
Tinware or Tinware Products, Mfg. -----	060200	2.68
Tires, Rubber, Mfg., Retreading, Recapping -----	060209	2.68
Toilet Preparations, Mfg. -----	060306	0.46
Toilets, Portable, Rental and Service -----	060217	2.68
Tools (hand-held), Rental -----	060334	0.46
Tourist Resort -----	062703	1.09
Towing, Auto -----	065900	2.21
Townhouses or House Rentals, or Strata Corporations or Condominiums -----	062209	1.78
Town Planning Board -----	140602	0.52
Toys, Stuffed, Mfg. -----	061800	1.44
Toys, Wooden, Mfg. -----	060408	4.12
Trade School -----	140600	0.52
Trade Shows -----	060502	0.60
Trade Union -----	065600	0.39
Trailer Court -----	062703	1.09
Trailer Rental or Leasing -----	065900	2.21
Trailers or Truck Bodies, Mfg., N.E.S. -----	070719	4.06
Training Centre for Disabled or Mentally Handicapped or Young Offenders -----	140605	0.52
Training Walls to Deflect Water, Construction -----	072505	17.50
Tramways or Cable Cars -----	062203	1.78
Transformers, Mfg. -----	060229	2.68
Translation Service -----	330302	0.25
Transmission Line Appliances, Installation -----	072614	4.21
Transmission Lines or Ducts, Construction -----	072614	4.21
Transmission Repair Shop, Auto -----	065900	2.21
Transparent Cellulose Film, Mfg. -----	060210	2.68
Trapping -----	085102	5.25
Travel Agency -----	330204	0.25
Traveler (Commercial) Representing an Industry Located Outside the Province -----	065403	1.15
Travelling Wood Saws -----	065713	2.88
Tree Nursery -----	060227	2.68
Tree Pest Survey -----	072620	4.21
Tree Planting -----	072620	4.21
Tree Service -----	072608	4.21
Tree Spacing -----	010200	8.19
Tree Thinning -----	010200	8.19

Trophy Assembly -----	060307	----	0.46
Trophy Repair -----	060307	----	0.46
Truck Bodies or Trailers, Mfg., N.E.S. -----	070719	----	4.06
Trucking, Logs -----	010201	----	8.19
Trucking, N.E.S. -----	085100	----	5.25
Truck Rental (without driver) -----	081200	----	2.10
Truck Sales or Service -----	065900	----	2.21
Trunks or Bags, Mfg. or Repair -----	060213	----	2.68
Truss, Wooden, Mfg. -----	060412	----	4.12
Tubs, Wooden, Mfg. -----	010705	----	5.12
Tugboat Service -----	090100	----	4.50
Tungsten, Sintering -----	060253	----	2.68
Tunnelling, Coal Mine -----	043000	----	5.05
Tunnelling, Metal Mine -----	041100	----	6.45
Tunnelling, N.E.S. -----	072504	---	17.50
Turf Nurseries -----	060227	----	2.68
Tutoring Service -----	140600	----	0.52
Twines, Mfg. -----	061701	----	2.21
Typesetting -----	063900	----	0.98
Typewriters, Installation or Service, Rental or Repair or Mfg. -----	060311	----	0.46

## INDEX U

U-Drive Service -----	081200	----	2.10
Union, Trade -----	065600	----	0.39
Universities and Colleges -----	140600	----	0.52
Upholstering, Automobile -----	065900	----	2.21
Upholstering Shop, Household Furniture -----	060234	----	2.68
Utility Trailers, Mfg. -----	070719	----	4.06
Utility Trailers, Sales and Service -----	065900	----	2.21

## INDEX V

Vacation Resort -----	062703	----	1.09
Vacuum Cleaners, Installation or Service, Rental or Repair or Mfg. -----	060311	----	0.46
Vacuum Systems (Central), Sales, Service and Installation -----	070712	----	4.06
Valet Parking Service -----	065900	----	2.21
Vans, Conversion to Camper Units -----	060422	----	4.12
Varnishes and Paints, Mfg. -----	060202	----	2.68
Vegetable Farming -----	064300	----	3.16
Vegetable Greenhouses -----	064303	----	3.16
Vegetable or Fruit Drinks, Mfg. -----	062400	----	5.06
Vegetables, Canning or Packing -----	062400	----	5.06
Vending Machine Operation -----	060312	----	0.46
Veneer, Mfg. -----	010701	----	5.12
Venetian Blinds, Cleaning -----	071301	----	1.75
Venetian Blinds, Metal, Mfg. -----	060214	----	2.68
Venetian Blinds, Wooden, Mfg. -----	060400	----	4.12
Venture Capital Companies -----	330406	----	0.20
Vessels, 42 Feet or More in Length, Repair or Construction -----	072101	---	13.37
Vessels, Less Than 42 Feet in Length, Repair or Construction -----	060419	----	4.12
Vessels, Steel, Construction -----	072102	---	13.37

Veterinary Hospital -----	062606	----	2.00
Viaduct Construction -----	072507	---	17.50
Via Rail Canada Inc. -----	120100		
Video Arcade -----	060506	----	0.60
Video Production -----	067305	----	1.27
Video Rentals -----	067302	----	1.27
Vineyards -----	064305	----	3.16
Vinyl Resins, Mfg. -----	060210	----	2.68
Vocational School -----	140600	----	0.52
Vocational Training, B.C. Government -----	131200		
Volunteer Fire Brigade (of a Municipality, Improvement District or Regional District) -----	140100	----	1.68
Volunteer Fire Brigade, N.E.S. (on request) -----	140105	----	1.68

## INDEX W

Wax Museum -----	060502	----	0.60
Warehouse, Public -----	060239	----	2.68
Warehouses, Mini -----	062205	----	1.78
Washing Machines, Installation or Service, Rental or Repair or Mfg. -----	060311	----	0.46
Watch Repairs or Mfg. -----	060307	----	0.46
Waterbed Mattresses, Mfg. -----	061700	----	2.21
Water Boards, Municipal -----	140102	----	1.68
Water Bombing, Aerial -----	082300	----	2.00
Waterproof Roofing Fabric, Mfg. -----	060237	----	2.68
Waterslide Parks -----	060502	----	0.60
Water Transportation -----	090100	----	4.50
Water Well Digging or Drilling -----	072615	----	4.21
Waterworks or Water Treatment Plants or Systems, Not Municipal, Construction or Operation -----	072609	----	4.21
Wax, Household, Mfg. -----	060207	----	2.68
Weather Stations -----	330210	----	0.25
Weaving Mill -----	061705	----	2.21
Weed Control Products, Mfg., N.E.S. -----	060226	----	2.68
Weed Control Service -----	072608	----	4.21
Welding Shop/Mobile Welding -----	070707	----	4.06
Well Digging or Drilling, Water -----	072615	----	4.21
Well Drilling, Oil or Gas, Servicing by Means of Service Rigs -----	074806	----	1.35
Well Drilling, Oil or Gas, Servicing by Means Other than Service Rigs -----	074807	----	1.35
Whaling -----	091100	----	5.04
Wharf Construction -----	072501	---	17.50
Wharf Operation -----	090200	----	4.29
Wheelchair, Aluminim, Mfg -----	060214	----	2.68
Wholesale Establishments -----	065400	----	1.15
Wholesale Fish -----	090600	----	2.21
Wholesale Meats -----	063702	----	5.95
Wholesale Raw Hides -----	060228	----	2.68
Wholesale Steel -----	070701	----	4.06
Wholesalers, Other, N.E.S. -----	065404	----	1.15
Window Blinds, Cloth, Mfg. -----	061800	----	1.44
Window Blinds, Venetian, Metal, Mfg. -----	060214	----	2.68
Window Blinds, Venetian, Wooden, Mfg. -----	060400	----	4.12

Window Cleaning -----	071302	----	1.75
Windows, Aluminum, Mfg. -----	060214	----	2.68
Wines, Mfg. -----	060800	----	2.55
Wire Extruding -----	070703	----	4.06
Wire, Wire Fence or Wire Products, Mfg. -----	070709	----	4.06
Wood Chips, Mfg. -----	010501	----	6.80
Wood Filler, Mfg. -----	060202	----	2.68
Wood Preserving -----	010508	----	6.80
Wood Saws, Travelling -----	065713	----	2.88
Wood Yard, Operation or Distribution -----	065712	----	2.88
Wooden Barrels, Mfg. -----	010705	----	5.12
Wooden Boats, 42 Feet or More in Length, Construction or Repair -----	072101	---	13.37
Wooden Boats, Less Than 42 Feet in Length, Construction or Repair -----	060419	----	4.12
Wooden Box Works -----	010704	----	5.12
Wooden Coffins, Mfg. -----	060404	----	4.12
Wooden Doors, Mfg. -----	010700	----	5.12
Wooden Pails, Mfg. -----	010705	----	5.12
Wooden Pallets, Mfg. -----	010704	----	5.12
Wooden Pipe, Mfg. -----	010705	----	5.12
Wooden Sign, Mfg. -----	060412	----	4.12
Wooden Spokes or Toys, Mfg. -----	060408	----	4.12
Wooden Tubs, Mfg. -----	010705	----	5.12
Wooden Venetian Blinds, Mfg. -----	060400	----	4.12
Wooden Vessels, 42 Feet or More in Length, Construction or Repair -----	072101	---	13.37
Wooden Vessels, Less Than 42 Feet in Length, Construction or Repair -----	060419	----	4.12
Woodworking Shop -----	060412	----	4.12
Workers' Compensation Board -----	130500		

## INDEX X

X-Ray Equipment, Installation or Service, Rental or Repair or Mfg. -----	060311	----	0.46
X-Ray Labs -----	310102	----	0.25
X-Ray Testing, Industrial -----	060223	----	2.68

## INDEX Y

Yachts, Retail Sales (where not part of a Marina Operation) -----	067302	----	1.27
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## INDEX Z

Zoos -----	060502	----	0.60
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# Rates by Classification Number

## RATES PER \$100.00 OF PAYROLL

### CLASS 1

010200	Logging, Log Salvage, Tree Spacing, Tree Thinning or Forest Fire Fighting, Brush Cutting (for forestry) -----	8.19
01	Log Hauling -----	8.19
03	Log Booming or Sorting -----	8.19
010400	Pulp or Paper Mill -----	2.78
010501	Sawmills, Mfg. of Wood Chips (Chipping) -----	6.80
02	Log Scaling as a Business, Log Sales -----	6.80
03	Planing Mills -----	6.80
05	Mfg. Fence Posts and the Operation of Pole Manufacturing Plants, and Log Peeling when conducted as a separate industry -----	6.80
06	Booming Ground Operations when carried on by a tugboat company or as a business in itself not allied to any other operations in the forest products industries ----	6.80
08	Lumber Remanufacturing, where not part of a Sawmill Operation and where N.E.S., Wood Preserving as an Industry -----	6.80
09	Kiln Drying -----	6.80
010700	Sash and Door Factories, Moulding Mfg. -----	5.12
01	Mfg. of Flakeboard, Hardboard, Plywood or Veneer -----	5.12
03	Mfg. of Laminated Beams -----	5.12
04	Wooden Box Works, Mfg. Wooden Pallets -----	5.12
05	Mfg. of Excelsior, Staves or Heads, Wooden Pails or Tubs, Wooden Pipe, Wooden Barrels or Cooperage, Chopsticks -----	5.12
010900	Shingle or Shake Mills -----	11.07

**(NOTE: Logging operations carried on in connection with the above classifications take the logging rate)**

### CLASS 4

040300	Gravel, Sand or Shale Pits -----	4.04
01	Stone Crushing or Quarrying -----	4.04
02	Lime Quarrying -----	4.04
03	Clay Mining -----	4.04
04	Peat Digging or Processing -----	4.04
05	Lime Kilns -----	4.04
06	Mfg. of Gypsum -----	4.04
07	Mfg. of Cement -----	4.04
08	Mfg. of Bricks -----	4.04
09	Mfg. of Terra Cotta or Tiles -----	4.04
10	Stone Cutting, Dressing or Shaping -----	4.04
11	Monument Lettering or Setting -----	4.04

12	Mfg. of Cement Blocks, Precast Concrete Blocks or other Cement or Concrete Products, N.E.S. -----	4.04
13	Mfg. of Prestressed Concrete Beams -----	4.04
041100	Asbestos Mining, Geophysical Contractors or Geological and Geophysical Service for the Mining Industry, Metal Mining, Mineral Exploration, Ore Reduction, N.E.S., Placer Mining, Prospecting on Staked Land, Tunnelling in or for Metal Mines, Mine Construction Prospecting on Unstaked Land -----	6.45
02	Diamond Drilling -----	6.45
041800	Aluminum Smelter -----	2.10
043000	Coal Exploration, Coal Mining, Tunnelling in or for Coal Mines, Mine Construction -----	5.05

## CLASS 6

060200	Mfg. of Cans or similar Tinware Products -----	2.68
02	Mfg. of Paint, Putty, Varnish, Wood Filler or Allied Synthetic Resin Compounds -----	2.68
03	Mfg. of Cardboard, Paper or Plastic Boxes or Containers, Plastic Packaging of Articles, N.E.S. -----	2.68
04	Mfg. of Boots, Shoes or Skates -----	2.68
05	Assembly of Metal Scales, Precision Instruments or other Small Metal Products, Mfg. of Small Pewter Products, Packaging Small Hardware Items -----	2.68
07	Mfg. of Candles, Soap, Glue or Cleaning Compound including Synthetic Detergents, Bleaching Powder or Liquid, Javelle Water, Laundry Bluing, Scouring Powders or Household Waxes, Polishes or Mucilage -----	2.68
09	Mfg. of Plastic Pipe or Rubber Tires including Recapping or Retreading, Mats, Mouldings, Belting or Hose or similar Plastic or Synthetic Products, Mfg. of Plastic Articles by Moulding or Extrusion, Mfg. of Cultured Marble -----	2.68
10	Mfg. of Plastics and Synthetic Resins including Alkyd Resins, Phenolic Resins, Vinyl Resins, Thermoplastics, Transparent Cellulose Film or Film from Synthetic Resins, Mfg. of Fibreglass Insulation -----	2.68
12	Mfg. of Matches -----	2.68
13	Mfg. or Repair of Trunks, Bags or Luggage, N.E.S. -----	2.68
14	Mfg. of Aluminum Windows, Ladders, Bedsprings, Bicycles, Wheelchairs, Drapery Tracks, Iron Beds, Mattresses, Metal Furniture, Metal Venetian Blinds, Screen Doors, Small Aluminum and Brass Products and Installation of Drapery Tracks, Repair of Golf Clubs -----	2.68
15	Mfg. and/or Distribution of Compressed or Liquefied Gases such as Oxygen, Acetylene and Propane -----	2.68
16	Mfg. of Batteries -----	2.68
17	Service, Rental or Repair of Portable Light Machinery, Equipment or Parts, N.E.S., including Boat Motors, Chain Saws, Lawnmowers, Portable Fire Extinguishers, Portable Toilets and Snowmobiles, Sign Rental -----	2.68
18	Armature Winding for Small Motors with no Installation Work -----	2.68

19	Exterminating, Fumigating or Pest Control Service -----	2.68
22	Bridge Operation -----	2.68
23	Assaying, Industrial Testing or Electrical Corrosion Control, Industrial X-Ray Testing -----	2.68
24	Mfg. or Reconditioning of Glass Bottles or Jars -----	2.68
25	Mfg. of Fertilizers, N.E.S. -----	2.68
26	Mfg. of Arsenical Products, Insecticides, Pesticides or Weed Control Products, N.E.S. -----	2.68
27	Horticultural Greenhouses or Horticultural Nurseries including Christmas Tree Cutting, Christmas Tree Farms, Tree Nurseries and Turf or Sod Nurseries, Picking Greenery, Soil Packaging, Office Plant Servicing or Rental -----	2.68
28	Curing, Dressing and Trimming Hides or Wholesaling Raw Hides, Taxidermy or Operation of Tanneries -----	2.68
29	Mfg. of Transformers or Electrical Switchgear, Installation, Service, Rental, Repair, or Mfg. of Electrical Control Panels -----	2.68
30	Mfg. of Paper Bags or Plastic Bags -----	2.68
31	Mfg. of Envelopes -----	2.68
32	Mfg. of Stationery -----	2.68
33	Mfg. of Cellulose Insulation, Paper Products, N.E.S. -----	2.68
34	Upholstering of Furniture or the Operation of Upholstery Shops -----	2.68
35	Carpet or Linoleum Laying -----	2.68
36	Glass Shops which Grind or Polish, Tint or Frame or Install Glass Products or the Mfg. of Mirrors or Glass Products, N.E.S. (this category includes installation of replacement window glass, etc. but does not cover construction of glass walls, facades, etc. which is part of the general building construction industry) -----	2.68
37	Mfg. of Abrasives, Asphalt Roofing, Asphalt Shingles, Asphalt Tile, Asphalt Siding, Waterproof Roofing Fabric, Tar Paper or Tar-Saturated Felt Roofing -----	2.68
38	Installation or Repairs of Bowling or Billiard Equipment ----	2.68
39	Operation of Public Warehouses (excluding Trucking or Cartage) -----	2.68
40	Mfg. of Acids, Alkalis, Salts or Chemicals, N.E.S. -----	2.68
41	Recycling Depot for Bottles, Cans, Paper or Glass where not part of other operations -----	2.68
50	Mfg. of Tar -----	2.68
51	Mfg. of Pitch -----	2.68
52	Mfg. of Charcoal -----	2.68
53	Sintering Tungsten -----	2.68
54	Mfg. of Rock Wool -----	2.68
56	Mfg. of Explosives -----	2.68
57	Cold Storage Plants -----	2.68
58	Powder Coating of Metal -----	2.68
060301	Mfg. of Fur Goods -----	0.46

02	Mfg. or Repair of Leather, Vinyl or Fabric Luggage, Handbags or other Leather Goods -----	0.46
03	Shoe Repairing -----	0.46
06	Mfg. of Cosmetics, Drugs and Medicines, Perfumes and Colognes, Pharmaceuticals or Toilet Preparations -----	0.46
07	Lens Grinding or Mfg. or Repair of Watches, Jewellery or Optical Goods, Plating of Small Articles with Precious Metals, Trophy Assembly or Repair -----	0.46
10	Mfg. of Lamp Shades -----	0.46
11	Installation or Service, Rental or Repair or Mfg. of Adding Machines, Business Machines, Cameras, Cash Registers, Communication Systems, Computers, Electronic Equipment, Household Electrical Appliances, Lighting Fixtures, Physio- therapy Equipment, Private Telephone Systems (including Line Work), Radios, Sound Systems, Television Receivers, Typewriters, Vacuum Cleaners, Washing Machines, X-Ray Equipment, Mfg., Repair or Servicing of Pianos or Harpsichords -----	0.46
12	Distribution and Servicing of Automatic Amusement, Music, Washing or Drying Equipment, Parking Meters or other Vending Machines or Devices -----	0.46
13	Picture Framing -----	0.46
15	Mfg. of Rubber Stamps, Scale Models or Assembly of Small Rubber or Plastic Articles -----	0.46
17	Plating Small Metal or Plastic Articles -----	0.46
18	Ceramic Finishing, Mfg. of Clay, Plaster, Pottery or Glass Ornaments, Silk Flowers, Mfg. of Board Games -----	0.46
21	Mfg. of Ink -----	0.46
31	Bicycle Rental or Repair Shop -----	0.46
33	French Polishing Furniture or Furniture Painting, Refinishing, or Stripping -----	0.46
34	Rental of Appliances or Party Supplies or Tools (hand-held) -----	0.46
35	Locksmithing -----	0.46
36	Collection or Processing of Used Photographic Film for Argent Recovery -----	0.46
37	Sales and Service or Repair or Mfg. of Artificial Limbs or Prosthetic Appliances -----	0.46
060400	Mfg. of Furniture (exclusive of Upholstering), Wooden Venetian Blinds or Stringed and Keyboard Musical Instruments (excluding Pianos or Harpsichords) -----	4.12
04	Mfg. of Wooden Coffins and Caskets -----	4.12
07	Mfg. of Brooms, Brushes or Mops -----	4.12
08	Mfg. of Wooden Toys or Spokes -----	4.12
12	Carpenter Shops or Woodworking Shops, Wooden Pattern Making, Manufacturing of Saunas or Prefabricated or Precut Wood Frame Buildings, Wood or Fibreglas Hot Tubs, Wooden Signs, or Wooden Trusses -----	4.12
19	Mfg., Construction or Repair of Aluminum, Plastic, Fibreglass, Ferro Cement or Wooden Boats, Canoes or Rowboats (Under 42 Feet in Length) -----	4.12
21	Mfg. and Repair of Mobile Homes, Mfg. of Portable Buildings, N.E.S. -----	4.12

22	Mfg. of Campers, Camper Vans, Fibreglass Canopies and other Parts or Accessories, House Trailers, Mini Motor Homes, Motor Homes, Recreational Vehicles, Tent Trailers or Conversion of Vans to Camper Units, Mfg. of Plastic Articles by Chemical Reaction -----	4.12
060500	Park Operations other than Municipal, N.E.S. -----	0.60
02	Amusement Parks, Art Council, Art Restoration Services, Assembling or Displaying Artifacts, Historical Documents or Art Exhibits, Bingo Operation, Bungee Jumping, Casinos, Community Festivals or Events N.E.S., Exposition or Trade Show, Mini-Golf, Museums, Para-Sailing, Special Interest Buildings, Waterslide Parks, Zoos -----	0.60
03	Horse Race Courses, Automobile Race Courses -----	0.60
04	Ice Rinks or Curling Rinks -----	0.60
05	Roller Rinks -----	0.60
06	Bowling Alleys or Arcades -----	0.60
07	Dance Halls or Ballrooms as a Business -----	0.60
10	Billiard Parlours -----	0.60
060800	Mfg. of Alcoholic Beverages including Beer, Cider and Wine -----	2.55
060801	Mfg. of Non-Alcoholic Beverages, Soft Drinks other than Fruit or Vegetable Drinks -----	2.55
061700	Mfg. of Awnings, Canvas Work, Sails, Tents or Waterbed Mattresses -----	2.21
01	Mfg. of Ropes or Twines -----	2.21
04	Knitting Mills -----	2.21
05	Mfg. of Cloth, Weaving Mills or Spinning Mills -----	2.21
06	Mfg. of Textiles, N.E.S., or Mfg. of Carpets -----	2.21
061800	Mfg. of Buttons, Clothing, Cloth Window Blinds, Cushions, Diving Suits, Draperies, Hats or Stuffed Toys ----	1.44
062001	Bakeries or Distribution of Bakery Products -----	2.59
02	Mfg. of Biscuits, Confectionery or Popcorn-----	2.59
03	Mfg. of Delicatessen Products -----	2.59
09	Mfg. of Sugar-----	2.59
10	Poultry Processing or Dressing including a Poultry Hatchery where it is not part of a Farming Operation -----	2.59
20	Mfg. of Food Products, N.E.S., including Cereal Products, Frozen Dinners, Macaroni, Meat Pies, Noodles or Spaghetti-----	2.59
21	Coffee Roasting, Spice Packaging, Tea Blending or Mfg. of Miscellaneous Food Products including Peanut Butter, Soya Bean Paste, Salad Dressings, Flavouring Extracts, Syrups, Food Colourings, Gelatine Powders -----	2.59
062202	Operation of Apartment Buildings, Operation of Bed and Breakfast, Lodging House, Rooming House, Social Service or Health Facility with Overnight Accommodation and No Physical Assistance -----	1.78
03	Operation of Cable Cars, Chair Lifts, Gondolas, Ski Tows or Tramways -----	1.78

04	Boarding Car Operations, Industrial Catering or Mobile Catering -----	1.78
05	Operation of Commercial Buildings, Commercial or Industrial Properties, Mini Warehouses, Shopping Centres or Hall Rentals -----	1.78
06	Cemetery Operations or Crematories -----	1.78
07	Heating Plants or Systems, N.E.S. -----	1.78
09	House Rentals, Condominiums, Strata Corporations, or Townhouses -----	1.78
11	Crime Prevention Programs, Detective Agency, Industrial Patrols, Investigating Agency or Security Service, Monitoring of Alarm Systems, Service of Alarm Systems -----	1.78
062400	Canning or Packing of Fruit or Vegetables, Mfg. Fruit or Vegetable Drinks -----	5.06
02	Dairies or Distribution of Dairy Products, Mfg. Ice Cream ---	5.06
062500	Carpet and Rug Cleaning Establishment, Dry Cleaning or Dyeing Service, Laundromat -----	2.45
01	Diaper Service, Laundry Service or Linen Supply and Uniform Service -----	2.45
062600	Hospitals, First Aid Service, Health Care Service -----	2.00
05	Nursing Homes -----	2.00
06	Animal Humane Societies, Kennels, Pet Grooming Service, Pet Obedience School, Veterinary Hospitals -----	2.00
08	Social Service or Health Facility with Overnight Accommodations and Physical Assistance -----	2.00
062700	Hotels -----	1.09
01	Private Clubs, Health Clubs or Spas, Fitness Centres, Fitness Testing, Legions, Skating Clubs, Tanning Salons ---	1.09
02	Discotheques, Licensed Public Houses or Lounges when operated by a separate company -----	1.09
03	Auto Courts, Campgrounds, Motels, Resort Cabins, Trailer Courts, Mobile Home Park or other Tourist Resorts -----	1.09
04	Marina Operation -----	1.09
05	Golf, Tennis or Lawn Bowling Clubs -----	1.09
08	Catering, N.E.S. -----	1.09
09	Food Concessions (permanent locations only) or Restaurants, N.E.S -----	1.09
14	Steam Bath Service -----	1.09
15	Golf School, Hockey School, Sailing School, Ski School (not allied with a retail shop or ski lodge), Sports Instruction (School), N.E.S., Tennis School -----	1.09
16	Administration of Sports Teams (all paid workers excluding athletes/competitors) -----	1.09
063100	Land Surveying, Timber Cruising, Forestry or Regeneration Surveys -----	1.11
063200	Flour Mills, Mfg. and/or Packaging of Dry Animal Feed and Supplements -----	3.37
01	Grain Elevators -----	3.37
03	Sale of Dry Animal Feed and Supplements, Farm Supply, Hay and Seed Dealers -----	3.37

05	Rice Milling -----	3.37
063600	Bulk Oil Depots, Oil Refining or Distribution or Operation of Fuel Storage Tanks -----	1.01
02	Operation of Oil or Natural Gas Pipeline -----	1.01
04	Mfg. of Phenol or Like Petrochemicals, N.E.S. -----	1.01
063700	Abattoirs or Meat Packing or Cutting -----	5.95
01	Stockyards -----	5.95
02	Wholesale Meats -----	5.95
03	Mfg. of Sausages or Sausage Casings -----	5.95
04	Curing, Smoking or other Mfg. of Prepared Meat Products -	5.95
05	Canning of Meats -----	5.95
06	Canning of Animal Foods -----	5.95
063900	Bookbinding, Engraving, Lithography, Map Reproduction, Printing, Publishing, or Typesetting -----	0.98
01	Showcard or Display Painting (shop only) -----	0.98
064300	Grain Farming, Hay Farming or Haying, Hop Growing, Mixed Farming, Seed Farming, Vegetable Farming, Farm Services (where not directly related to other farming industries), Farming, N.E.S. -----	3.16
03	Apiary, Beekeeping, Mushroom Growing, Vegetable Greenhouses -----	3.16
04	Farm Labour Supply -----	3.16
05	Berry Farms, Vineyards -----	3.16
06	Orchards -----	3.16
07	Animal Breeding, Artificial Insemination Station, Dairy Farming, Feed Lots, Horse Boarding and Training or Riding Academy when not part of a Farm, Ranching, Sheep Farming -----	3.16
08	Egg Farming, Hog Farming, Mink Farming, Poultry Farming, Rabbit Farming, Chicken Catching -----	3.16
064600	Operation of Motion Picture Houses or Film Distribution ---	0.70
01	Operation of other Theatres -----	0.70
02	Bands and Orchestras, Musicians, N.E.S. -----	0.70
03	Entertainment Productions Other Than Television and Motion Picture, N.E.S. -----	0.70
065400	Wholesale Establishments -----	1.15
01	Physicians', Dental, Beauticians' or Barbers' Supply Houses -----	1.15
03	Commercial Traveler Representing an Industry Located Outside the Province, Manufacturers' Agents -----	1.15
04	Other Wholesalers, N.E.S. -----	1.15
065600	Labour or Trade Union -----	0.39
01	Employers' Associations -----	0.39
065700	Lumber Yard, Building Supply Yard, Lumber Wholesale, Sand/Gravel Sales, Sale of Prepackaged Homes -----	2.88
04	Mfg. of Ready Mix Concrete -----	2.88
11	Ice Handling, Harvesting or Distribution, Mfg. of Artificial Ice -----	2.88

12	Firewood Cutting as a Business, Wood/Coal Yards or Distribution or Packaging -----	2.88
13	Travelling Wood Saws -----	2.88
14	Mfg. of Compressed Sawdust Fire Logs -----	2.88
065800	Domestic Cleaning Service as a Business, Domestic or other Household Employees, House Sitting, Homemaker Service when provided by a Social Service Agency -----	3.73
065900	Automobile, Motorcycle or Truck Sales or Repairs including Glass Installation, Body Shop, Brake Shop, Car Wash, Muffler Shop, Painting, Parking Lot, Valet Parking Service, Radiator Repair Shop, Marine Service Station, Auto Gas Conversions, Service Station or Gas Bar, Steam Cleaning, Automobile Upholstering, Towing, Trailer Rental or Leasing, Transmission Repair Shop, Used Auto Parts Sales, Washing and Polishing, Sales or Service of Campers, Camper Vans, House Trailers, Horse Trailers, Mini Motor Homes, Motor Homes, Pick-up Truck Canopies, Recreational Vehicles, Stock Trailers, Tent Trailers or Utility Trailers -----	2.21
01	Sales and Rental of Aircraft, Repairs and Maintenance of Aircraft, Aircraft Services (where not an integral part of an air carrier) -----	2.21
067000	Church or Religious Organization -----	0.25
067100	Supermarkets -----	3.36
01	Butcher Shops -----	3.36
067200	Department Stores -----	1.80
067302	Furniture Rental or Retail Stores -----	1.27
03	Interior Designing or Interior Consulting -----	1.27
05	Microfilming, Photography Studios, Photographic Film Processing, Recording Studios, Motion Picture or Video Tape Production or Editing, Computer Software Mfg./Duplicating, Video Production, Photocopying Service -----	1.27
07	Barber Shops -----	1.27
08	Hairdressing Establishments or Beauty Salons -----	1.27
09	Auctioneering Establishments -----	1.27
11	Mfg. of Cigars -----	1.27
14	Supplying Clerical Workers as a Business -----	1.27
16	Mobile Home Sales -----	1.27
17	Commercial Stock Audit -----	1.27
20	Retail Bakery -----	1.27

## Class 7

070500	Lathing -----	5.92
01	Interior Decorating, Paper-Hanging or Painting including Highway or Parking Lot Line Painting -----	5.92
02	Plastering or Stuccoing -----	5.92
04	Insulation of Buildings or Installation of Acoustic Board -----	5.92
05	Drywall Contractors -----	5.92
06	Tile Contractors -----	5.92

07	Terrazzo Laying -----	5.92
08	Hardwood Floor Laying or Refinishing -----	5.92
070600	Building Construction or Demolition, Crane Operation as a Business, Chimney Cleaning, Framing, Gutter Installation, Handyman Service, Mobile Home Set-up (excluding Sales and Towing), Overhead Door Assembly and Installation, Pool Construction and Installation, Roofing, or Siding Installation, Conveyor Belt Installation, Erection of Prefabricated Steel Building -----	6.38
02	Brick or Cement Block Laying or Masonry Work -----	6.38
03	Household or Property Maintenance, Non-Industrial -----	6.38
04	Reinforced Concrete Work or Cement Work, N.E.S. -----	6.38
05	Erection or Installation of Tanks -----	6.38
06	Erection of Aerials or Antennae -----	6.38
07	Installation or Removal of Boilers, Engines or Machinery ---	6.38
08	Installation of Ornamental or similar Metal Work -----	6.38
15	Handling Scrap Metal or Junk -----	6.38
16	Mfg., Installation or Repair of Elevators -----	6.38
20	Non-Industrial Building Construction, N.E.S. -----	6.38
21	Supplying Workers (other than Clerical) -----	6.38
22	External cleaning of Buildings including high pressure water, sandblasting or steam -----	6.38
070700	Mfg. of Ammunition, Armaments, Automobile Springs, Boilers, Engines, Furnaces, Guns, Ornamental Iron Work or Stoves -----	4.06
01	Metal Fabrication Shop or Metal Wholesale and Supply, N.E.S. -----	4.06
02	Mfg. of Lead Articles or Babbitt -----	4.06
03	Mfg. of Nuts, Bolts, Nails, Spikes or Wire Extruding -----	4.06
04	Mfg. of Metal Pipe and Fittings -----	4.06
05	Die Casting or Making, Foundries or Machine Shop -----	4.06
06	Blacksmithing and Horse Shoeing -----	4.06
07	Welding Shops including Operation of Mobile Welders -----	4.06
08	Saw Manufacture, Repair or Sharpening (excluding Chain Saws) -----	4.06
09	Mfg. of Cable, Wire, Wire Fence or other Wire Products excluding those which involve Drawing Wire from Rods or other Extrusion Process -----	4.06
10	Sales, Service, Rental, Repair or Steam Cleaning of Heavy Machinery, Equipment or Parts; Scaffolding Rental; Mfg. of all Machinery, Equipment or Metal Parts, N.E.S. -----	4.06
12	Gas Fitting, Insulation of Heating Equipment, Pipes and Ducts, Installation or Servicing of Fireplaces, Fire Sprinkler Systems or Heating Equipment, N.E.S., Pipe Fitting, Plumbing, Sanitation Service, Steam Fitting or Air Conditioning Contractors, Pool Maintenance and Services, Sales, Service and Installation of Central Vacuum Systems -----	4.06
13	Mfg. of Refrigerators, Installation or Repair of Refrigeration Equipment, N.E.S. -----	4.06

14	Mfg. of Sheet Metal Articles, Erection or Repairs of Sheet Metal, Flat Top, Tar or Gravel Roofing, Mfg. of Portable Steel Buildings -----	4.06
16	Galvanizing, Metal Enamelling, Tinning or Porcelain Enamelling, Electroplating, Decorative or Protection Plating of Equipment or Parts -----	4.06
18	Installation or Maintenance of Radar Systems or Microwave or other similar Communication Systems -----	4.06
19	Mfg. of Aircraft (Composite), Automobiles, Flat-Deck Trailers, Goose-Neck Trailers (exclusive of House Trailers), Horse Trailers, Stock Trailers, Truck Bodies or Trailers, or Utility Trailers -----	4.06
24	Rolling Mills -----	4.06
071100	Electrical Wiring of Buildings, Construction or Installation of Electric Lighting Systems, N.E.S., Armature Winding, N.E.S., Installation of Alarm Systems (wiring only, no component hook-up) -----	3.59
01	Mfg., Installation, Leasing or Maintenance of Neon or Illuminated Signs -----	3.59
02	Sales and Service, Installation, Assembly or Mfg. of Satellite T.V. Dishes -----	3.59
071301	Floor Cleaning or Waxing Service, Janitor Service, N.E.S., Rug and Carpet Cleaning using Portable Equipment, Venetian Blind Cleaning -----	1.75
02	Window Cleaning -----	1.75
072100	Operation of a Marine Railway or Dry Dock -----	13.37
01	Construction or Repair of Wooden, Aluminum, Plastic, Fibreglass or Ferro Cement Vessels of 42 Feet or More in Length, N.E.S. -----	13.37
02	Construction or Repair of Steel Vessels or Barges -----	13.37
072500	Construction of Dams, Flumes or Reservoirs -----	17.50
01	Construction of Dry Docks, Piers or Wharves -----	17.50
02	Pile Driving -----	17.50
04	Tunnelling, N.E.S., Drilling, N.E.S., or Rock Tunnelling ----	17.50
05	Construction of Training Walls to Deflect Water, Construction of Jetties or Causeways -----	17.50
07	Construction of Bridges, Overpasses or Viaducts -----	17.50
09	Steel Frame Erection or Repairs -----	17.50
10	Steel Frame Painting, or Bridge Painting, or Bridge Cleaning -----	17.50
11	Moving Buildings, or Moving Equipment/ Buildings where it is Raised/Jacked and Dolly Wheels placed under it, or House Raising -----	17.50
072600	Road Making, Road Flagging Service -----	4.21
01	Land Clearing or Grading as an Industry, Land Development or Slashing for Line Cutting -----	4.21
02	Airport Construction (of entire airport) -----	4.21
03	Construction or Repairs of Dykes -----	4.21
04	Railway Construction or Demolition, N.E.S. -----	4.21
05	Dredging Canals, Harbours, etc. -----	4.21

06	Gravelling or Surfacing of Roads, Runways or Sidewalks, Mfg. of Asphalt Paving Material -----	4.21
07	Excavation Work as an Industry -----	4.21
08	Installation of Lawn Irrigation Systems, Landscape Gardening or other Gardening as an Industry (exclusive of Market Gardening), Tree Service or Weed Control Service -----	4.21
09	Construction or Operation of Waterworks or Water Treatment Plants or Systems, not Municipal -----	4.21
11	Installation, Operation or Maintenance of Farm Irrigation Works -----	4.21
12	Construction, Operation or Maintenance of Sewers or Sewage Disposal Plants or Systems, Septic Tank Service -	4.21
13	Construction or Inspection of Oil or Natural Gas Pipelines -	4.21
14	Construction or Removal of Transmission Lines or Ducts, Installation of Street Lights or Transmission Line Appliances -----	4.21
15	Water Well Drilling or Digging -----	4.21
16	Blasting as a Business, Avalanche Control -----	4.21
17	Bulldozer Operation as a Business, Scarification -----	4.21
18	Snow or Ice Removal as a Business, Street Cleaning -----	4.21
19	Land Pollution Control -----	4.21
20	Pine Cone Picking, Reforestation or Tree Planting, Tree Pest/Beetle Surveys -----	4.21
21	Highway Maintenance (The providing of all routine maintenance services for a specific section of highway. Routine Maintenance Services must include: Ditch Cleaning, Gravelling or Sanding, Grass or Brush Cutting, Snow or Ice Removal, Patrolling, Removal of Refuse or Obstructions, Patching, Placing or Replacing Signage and Bridge Maintenance) -----	4.21
074700	Architectural Drafting and Designing, Consulting Engineering -----	0.26
074801	Oil or Gas Producers, Explorers or Developers -----	1.35
02	Exploration Drilling, Geophysical Contractors or Geological and Geophysical Service for the Oil and Gas Industry, Seismic Drilling -----	1.35
04	Oil or Gas Well Drilling, N.E.S. -----	1.35
05	Offshore Oil or Gas Well Drilling -----	1.35
06	Servicing of Oil or Gas Wells by Means of Service Rigs -----	1.35
07	Servicing of Oil or Gas Wells by Means Other than Service Rigs -----	1.35

## Class 8

080100	Operation of Electric Light or Power Plants or Lines, Construction of Electric Light or Power Plants by an Electric Light and Power Company for the Purpose of its Business -----	1.01
01	Installation or Maintenance of Cable Television Service -----	1.01
02	Operation of Natural Gas Distribution System (exclusive of Trans-Provincial Pipeline Systems),	

	Construction of Natural Gas Distribution System by a Natural Gas Distribution Company for the Purpose of its Business -----	1.01
080800	Operation of Telegraph Systems -----	0.70
01	Radio or Television Broadcasting -----	0.70
02	Operation of Telephone Systems -----	0.70
03	Air Traffic Controllers -----	0.70
081100	Operation or Maintenance of Bus Lines, Bus Depots where not part of other operations or Electric Railways ----	1.56
01	Operation of Chartered Bus Services including School Bus Service -----	1.56
081200	Ambulance Service (excluding Emergency Health Services Commission), Automobile Rental (without driver), Limousine Service, Taxicab Operation, Truck Rental (without driver), U-Drive Service -----	2.10
01	Funeral Undertaking -----	2.10
02	Pilot Car Service -----	2.10
082000	Scheduled and Specific Point Commercial Air Services Operating Fixed Wing Aircraft (includes firms operating in C.T.C. classes 1, 8, 2, 9-2, 3, 9-3 and those firms in C.T.C. classes 4 and 9-4 using aircraft of more than 12,500 lbs.) -----	1.14
082300	Charter and Specialty Commercial Air Services Operating Fixed Wing Aircraft (includes firms operating in C.T.C. classes 6, 7 and those firms in C.T.C. classes 4 and 9-4 using aircraft of 12,500 lbs. or less), Aerial Advertising or Photography, Crop Dusting or Spraying by Airplane, Flying School -----	2.00
01	Helicopters (includes Commercial Air Services Operating Rotating Wing Aircraft in any C.T.C. class) -----	2.00
085100	Armoured Car Service, Baggage Transfer Service, Cartage, Delivery Service, Freight, N.E.S., Freight Forwarding as Principal (domestic), Garbage Collection Service, Hauling, Messenger Service, Mobile Home Towing, Moving and Storage, Rubbish Removal, Trucking, Flyer Distribution -----	5.25
02	Guiding and Outfitting, River Expeditions, Hunting or Trapping, Charter Sport Fishing (Guiding) -----	5.25
03	Railways, Operations of, N.E.S. -----	5.25

## Class 9

090100	Harbour Patrol, Operation of Boat Tours, Ferries, Ships, Tugboats, Marine Log Towing or other forms of Water Transportation, Navigation Services Marine Vessel Surveying -----	4.50
02	Marine Salvage, Commercial Diving Service -----	4.50
03	Marine Pollution Control -----	4.50
090200	Stevedoring, Wharf Operations or Grain-Lining -----	4.29
090600	Canning or Processing Fish, Mfg. of Fish Oil or Fish Fertilizer, Fish Hatcheries, Fish Wholesaling, Oyster Collection, Oyster Cultivating, Kelp Collection, Salmon Enhancement -----	2.21

01	Commercial Fish Farm -----	2.21
090900	Customs Brokers N.E.S., International Freight Forwarders, Marine Shipping Services, N.E.S. -----	0.40
091100	Fishing or Fish Collection, Whaling -----	5.04

## CLASS 10

### Canadian Pacific Limited and Associated Companies

100100	Railway Operation
100200	Water Transportation
100300	Express
100600	Mining and Smelting
100900	Air Transportation
101200	Trucking and Hauling
101300	Building Construction
101400	Hotel Operation

## CLASS 12

120000	Canadian National Railways
120100	Via Rail Canada Inc.
120200	Air Canada

## CLASS 13

### Government of the Province of British Columbia

130100	British Columbia Railway Company
130200	Government of British Columbia
130400	Liquor Distribution Branch
130500	Workers' Compensation Board
131000	Provincial Emergency Programme
131200	Learners in Vocational Training School
131300	Dental Technicians' Board
131500	British Columbia Assessment Authority
131600	British Columbia Development Corporation
131700	Emergency Health Services Commission
131800	Railwest Manufacturing Company
131900	British Columbia Ferries Corporation
132000	British Columbia Building Corporation
132100	British Columbia Systems Corporation
132200	British Columbia Harbours Board
132400	Employment Bridging Assistance Programme
132500	Canada - British Columbia Employment Development Programme
132600	First Aid Ski Patrol

## CLASS 14

140100	Municipal Corporations Including Construction Work and Municipal Volunteer Fire Brigades, Poundkeeping -----	1.68
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01	Community Recreation Centres, Municipal Parks Boards Including Construction Work, Recreation Commissions -----	1.68
02	Municipal Water Boards Including Construction Work -----	1.68
03	Municipal Cemetery Boards Including Construction Work -----	1.68
05	Improvement Districts or Regional Districts which carry on any activity other than Planning and Financing. <b>On Request:</b> Volunteer Fire Brigades not operating under jurisdiction of a Municipality, Improvement District or Regional District -----	1.68
07	Indian Band Operations on a Reserve excluding operations part of/or allied to specific industries (includes Social Service Functions carried on by an Indian Band on the Reserve) -----	1.68
140600	Colleges, Kindergartens, Private Academic Schools, School Boards, Trade Schools, Universities or Vocational Schools Tutoring Service -----	0.52
01	Library Boards -----	0.52
02	Town Planning Boards -----	0.52
03	Regional Districts which are engaged solely in Planning and Financing -----	0.52
04	Acting Schools, Dance Schools, Driving Schools, Modelling Schools, Music Schools -----	0.52
05	Adoption Agency, Alcohol and Drug Centres, Charitable Institutions, Community Service Organizations, Conservation Groups, Counselling Clinics, Crisis Centres, Day Care N.E.S., Friendship Centres, Recreation Centres, Sheltered Workshops or Activity Centres, Social Rehabilitation Centres, Social Service Agencies, Training Centres for Disabled or Mentally Handicapped or Young Offenders -----	0.52
06	Day Care Centres (children), Nursery Schools, Playschools or Preschools -----	0.52

## Class 18

180000 Burlington Northern Inc.

## Class 31

310101	Acupuncture Services, Audiometric Testing, Chiropractors' Offices, Clinics, Dentists' Office, Doctors' Office, Hypnotism Services, Laser Therapy Treatment, Offices or Establishments for the practice of any of the Healing Arts or Sciences, N.E.S., Optometry, Physiotherapy Offices, Psychology Services -----	0.25
02	Dental Laboratories, Medical Laboratories, X-Ray Laboratories -----	0.25

## Class 33

330101	Accountants Office, Bookkeeping Services, Income Tax Services, Property Management Services (no direct workers in physical maintenance/no contracts to maintain clients' properties) -----	0.20
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02	Law Office, Legal Services, Land Titles Searches, Notary Public Services, Process Servers -----	0.20
03	Custom Brokers (where no trucking, freight forwarding or warehousing) -----	0.20
330201	Addressing Services, Mailing Services -----	0.25
02	Advertising Agency (no printing), Graphic Art, Public Relations Services, Modelling Agency, Talent Agency, Booking Agency -----	0.25
03	Bailiffs Operation, Collection Agency -----	0.25
04	Travel Agency, Bed and Breakfast Registry -----	0.25
05	Constituency Office, Consulates, Foreign Embassy, MLA Office -----	0.25
06	Administration of an Operation Conducted Outside the Province -----	0.25
07	Telephone Answering, Mail Box Service, Package Office Service -----	0.25
08	Dating Service, Escort Service -----	0.25
09	Employment Agency, Aptitude Testing Service -----	0.25
10	Weather Station -----	0.25
11	Professional Association -----	0.25
330301	Better Business Bureau, Chamber of Commerce, Resource Centre (excluding counselling) -----	0.25
02	Business Consulting Service, Food Demonstrators, Marketing Research, Translating/Interpreting Service -----	0.25
03	Computer Programming, Computer Bulletin Board Services, Data Processing -----	0.25
04	Labour Relations, Arbitration -----	0.25
330401	Bank, Credit Union, Financial and/or Lending Institution, Cheque Cashing Services, Mortgage Broker ---	0.20
02	Insurance Carriers, Agencies and Adjusters, Actuarials, Bonding -----	0.20
03	Investment Services, Security Brokers and Dealers, Stock Broker -----	0.20
04	Real Estate Agency, Appraising Services -----	0.20
05	Broker (other) -----	0.20
06	Venture Capital Companies -----	0.20
330500	In Home Child Caregivers, Nannies -----	1.00

## Class 38

380000	E.I. Job Creation -----	0.50
380100	Job Creation - Federal Government Grants -----	8.19
380200	Job Creation - Federal Government Grants -----	6.80

This Employer Classification and Rate List  
is published policy of the Panel of Administrators  
under the provisions of Section 82  
of the Workers Compensation Act.

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