

2018 Premium Rates Manual

Part 1

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2018 Premium Rates Manual

SECTION 1

Introduction



INTRODUCTION

a. 2018 Premium Rates Summary

In 2018 we are offering a 3.3. per cent reduction to the average premium rate, building on the 6.2 per cent reduction to the average premium rate in 2017 for Schedule employers.

This reduction will bring the average 2018 premium rate down to \$2.35 for every \$100 of insurable earnings from \$2.43 in 2017 and \$2.59 in 2016.

The WSIB is funded solely by premium revenue. So, when setting premium rates for 2018, we had to incorporate costs for recent legislation related to chronic mental stress (CMS). We did so by considering the number of traumatic mental stress and Post Traumatic Stress Disorder claims across each industry class over the past 10 years.

We want to ensure that businesses have premium rate stability so that they can plan for the future. To ensure stability at the rate group level, we have decided to:

- only apply increases that relate to CMS legislation
- cap increases at 5 per cent
- allow decreases up to 7.6 per cent

This manual contains detailed information on the 2018 premium rates for each rate group.

b. Derivation of Premium Rates

The Schedule 1 costs of the workplace compensation system are funded through premium rates, which are applied to the payroll of Schedule 1 employers. Schedule 1 employers are not all charged the same rate. For the purpose of charging premiums on an equitable basis, employers are classified into rate groups.

Classification divides business activities into nine broad classes, which are further subdivided into 155 rate groups based on similarity of business activity and relative risk. Each rate group has a different premium rate, intended to reflect the inherent average risk of the specific business activities of industries insured within that group. You can find more details about the classification scheme itself in the WSIB's *Employer Classification Manual* on the WSIB website at www.wsib.on.ca.

Premium rates are expressed as a dollar amount per \$100 of insurable earnings.

For each of the classes and rate groups their premium rate includes an amount for:

1. New Claims Cost – This covers the projected total future cost of injuries or illnesses expected to arise during the upcoming year.

2. Past Claims Cost – This is a charge intended to recover the WSIB’s Unfunded Liability.

3. Administration Expenses – This is the cost required to administer the workplace compensation system in Ontario and fulfill legislative obligations.

The amounts for each of these three components use claims experience and insurable earnings data from the most recent six years. For 2018, that is the period from 2011 through 2016 inclusive. Further details can be found in this *Premium Rates Manual*.

There is an annual maximum ceiling for average earnings used for determining benefits and premiums. The ceiling is set each year according to the *Workplace Safety and Insurance Act* (WSIA). The ceiling for the 2018 premium rate year is 175 per cent of the average industrial wage for Ontario from the most recent published Statistics Canada earnings data available on July 1, 2017.

The 2018 maximum insurable earnings ceiling is \$90,300, an increase of 2.0 per cent over the 2017 ceiling of \$88,500.

C. Classification Scheme and Data Sources

Schedule 1 employers are divided into nine classes (class codes A through I). Employers in each class are then subdivided into rate groups. The grouping of employers in a single rate group is based on similarity of business activities and/or relative risk. The number of rate groups in each class varies according to the size of the economic sector covered by each class. For example, Class B: Mining and Related Industries, contains four rate groups, and Class D: Manufacturing, contains 73 rate groups.

Rate groups are further divided into classification units. Classification units are used to track the relative experience of various employer subgroups. Firms in a classification unit share similar business activities, risks or other characteristics. All employers within a single rate group, no matter which classification unit they belong to or their payroll size, are charged the same premium rate (before any merit adjustments or experience rating). Premium rates are not calculated for classification units.

The figures shown in this manual are based on the data available as of January 2017. You can get more recent information by contacting the WSIB (see Section 11 of this manual for contact information).

d. The Role of the Workplace Safety and Insurance Board (WSIB)

The WSIB is a statutory corporation created by an Act of the Ontario Legislature in 1914. The WSIB is responsible for administering the *Workplace Safety and Insurance Act, 1997* (WSIA).

The WSIB receives no government funding and is funded solely through employer premiums. Revenue is also raised through returns on invested assets.

The WSIB helps deal with the consequences of workplace injuries and illnesses – providing a comprehensive bundle of insurance benefits and helping workers recover and return to work.

The WSIB:

- Provides benefits to people who become injured or ill at work and the dependents of people who have died as a result of a workplace injury or illness; and
- Assists in the return to work and recovery of work-related injured or illnesses

Employers covered by the *WSIA*, are divided into two groups, referred to as “Schedule 1” and “Schedule 2.” This *Premium Rates Manual* pertains to Schedule 1 employers only.

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SECTION 2

Definition of 2018
Premium Rate Components



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DEFINITION OF 2018 PREMIUM RATE COMPONENTS

A. New Claims Cost

- | | | |
|----|-----------------|--|
| 1. | New Claims Cost | The estimated full cost of new claims for injuries expected to occur during 2018 |
|----|-----------------|--|

B. Overhead Expenses

- | | | |
|----|-------------------------|--|
| 2. | Administrative Expenses | Expenses of the WSIB estimated for the year 2018, to administer the <i>WSIA</i> |
| 3. | Legislative Obligations | Expenses the WSIB is required to fund under the <i>Occupational Health and Safety Act</i> , the Workplace Safety and Insurance Appeals Tribunal, Office of the Employer Advisor, Office of the Worker Advisor, Health and Safety Associations and research |
| 4. | Total Overhead Expenses | Total of Administrative and Legislative Obligations expenses |

C. Past Claims Cost

- | | | |
|----|------------------|--|
| 1. | Past Claims Cost | Includes payment required to retire the unfunded liability |
|----|------------------|--|

D. Premium Rate

Total cost per \$100 of insurable earnings required to fund new claims, overhead, and past claims

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SECTION 3

Summary of Allocation Rules



SUMMARY OF ALLOCATION RULES FOR 2018 PREMIUM RATES

A. New Claims Cost

New Claims Costs are determined at the class level. However, rate groups belonging to a class pay them.

The share of the class new claims cost charged to a member rate group is based on the expected number of claims and the average cost of a claim expected for that rate group for the premium year.

The average cost of a claim for a rate group is determined via a Cost Index, which indicates the relative costliness of an average claim for the rate group as compared to the average cost for its class.

B. Overhead Expenses

Schedule 1 overhead expenses are allocated to rate groups in proportion to their new claims cost and insurable earnings.

C. Past Claims Cost

Past Claims Cost paid by a rate group is the remainder of its 2018 premium rate after New Claims Cost and Overhead expenses have been deducted.

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SECTION 4

2018 Premium Rates for Each Rate Group, by Class



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Rate Group	Description	2018 Premium Rate (\$)
030	LOGGING	13.35
033	MILL PRODUCTS AND FORESTRY SERVICES	7.95
036	VENEERS, PLYWOOD AND WOOD PRESERVATION	4.58
039	PULP, NEWSPRINT AND SPECIALTY PAPERS	3.02
041	CORRUGATED BOXES	3.00
	CLASS A : FOREST PRODUCTS	5.38

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Rate Group	Description	2018 Premium Rate (\$)
110	GOLD MINES	6.48
113	NICKEL MINES	5.31
119	OTHER MINES	6.10
134	AGGREGATES	5.65
	CLASS B : MINING AND RELATED INDUSTRIES	5.99

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Rate Group	Description	2018 Premium Rate (\$)
159	LIVESTOCK FARMS	6.89
167	FIELD CROP, FRUIT AND VEGETABLE FARMS	2.87
174	TOBACCO AND MUSHROOM FARMS	4.38
181	FISHING AND MISCELLANEOUS FARMING	3.72
184	POULTRY FARMS AND AGRICULTURAL SERVICES	3.33
190	LANDSCAPING AND RELATED SERVICES	5.00
	CLASS C : OTHER PRIMARY INDUSTRIES	4.12

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Rate Group	Description	2018 Premium Rate (\$)
207	MEAT AND FISH PRODUCTS	4.49
210	POULTRY PRODUCTS	3.38
214	FRUIT AND VEGETABLE PRODUCTS	2.26
216	DAIRY PRODUCTS	2.14
220	OTHER BAKERY PRODUCTS	3.28
222	CONFECTIONERY	1.88
223	BISCUITS, SNACK FOODS AND OTHER FOOD PRODUCTS	2.66
226	CRUSHED AND GROUND FOODS	1.77
230	ALCOHOLIC BEVERAGES	1.62
231	SOFT DRINKS	2.85
238	OTHER RUBBER PRODUCTS	4.17
258	FOAMED AND EXPANDED PLASTIC PRODUCTS	2.94
261	PLASTIC FILM AND SHEETING	2.46
263	OTHER PLASTIC PRODUCTS	3.25
289	CLOTH, CARPETS AND TEXTILE PRODUCTS	3.43
301	CLOTHING, FIBRE AND YARN	2.23
308	MILLWORK AND OTHER WOOD INDUSTRIES	5.64
311	WOODEN CABINETS	4.19
312	WOODEN BOXES AND PALLETS	7.26
322	UPHOLSTERED FURNITURE	3.37
323	METAL FURNITURE	1.98
325	WOODEN AND OTHER NON-METAL FURNITURE	3.86
328	FURNITURE PARTS AND FIXTURES	3.99
333	PRINTING, PLATEMAKING AND BINDING	1.65
335	PUBLISHING	0.51

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Rate Group	Description	2018 Premium Rate (\$)
338	FOLDING CARTONS	2.38
341	PAPER PRODUCTS	3.10
352	STEEL AND OTHER SMELTING AND REFINING INDUSTRIES	2.68
358	FOUNDRIES	4.37
361	NON-FERROUS METAL INDUSTRIES	3.06
374	DOORS AND WINDOWS	3.59
375	STRUCTURAL AND ARCHITECTURAL PRODUCTS	4.78
377	COATING OF METAL PRODUCTS	4.22
379	HARDWARE, TOOLS AND CUTLERY	2.34
382	METAL DIES, MOULDS AND PATTERNS	2.31
383	HEATING, REFRIGERATION AND AIR CONDITIONING EQUIPMENT	2.41
385	MACHINE SHOPS	2.64
387	OTHER METAL FABRICATING INDUSTRIES	3.70
389	METAL CLOSURES AND CONTAINERS	2.62
390	OTHER STAMPED AND PRESSED METAL PRODUCTS	3.06
393	WIRE PRODUCTS	2.99
402	MAJOR APPLIANCES AND TRANSMISSION EQUIPMENT	2.38
403	OTHER MACHINERY AND EQUIPMENT	1.82
406	ELEVATORS AND ESCALATORS	2.74
408	BOILERS, PUMPS AND FANS	2.56
411	AGRICULTURAL, CONSTRUCTION AND MINING MACHINERY	2.91
417	AIRCRAFT AND AIRCRAFT PARTS	1.38
419	MOTOR VEHICLE ASSEMBLY	3.06
420	MOTOR VEHICLE ENGINES AND PARTS	1.98
421	OTHER MOTOR VEHICLE PARTS AND EQUIPMENT	3.06

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Rate Group	Description	2018 Premium Rate (\$)
424	MOTOR VEHICLE STAMPINGS	3.06
425	MOTOR VEHICLE WHEELS AND BRAKES	3.06
428	MOTOR VEHICLE FABRIC ACCESSORIES	3.70
432	TRUCKS, BUSES AND TRAILERS	4.44
442	RAILROAD ROLLING STOCK	2.22
460	LIGHTING AND SMALL ELECTRICAL APPLIANCES	2.67
466	COMMUNICATION AND ENERGY WIRE PRODUCTS	2.54
468	ELECTRONIC EQUIPMENT & OTHER COMMUNICATION DEVICES	0.34
477	INDUSTRIAL ELECTRICAL EQUIPMENT	1.47
485	BRICKS, CERAMICS AND ABRASIVES	4.58
496	CONCRETE PRODUCTS	4.64
497	READY-MIX CONCRETE	3.97
501	NON-METALLIC MINERAL PRODUCTS	3.02
502	GLASS PRODUCTS	3.07
507	PETROLEUM AND COAL PRODUCTS	1.22
512	RESINS, PAINT, INK AND ADHESIVES	1.83
514	PHARMACEUTICALS AND MEDICINES	0.89
517	SOAP AND TOILETRIES	1.34
524	CHEMICAL INDUSTRIES	2.05
529	JEWELLERY AND INSTRUMENTS	1.04
533	SIGNS AND DISPLAYS	2.55
538	SPORTING GOODS AND TOYS	4.07
542	OTHER MANUFACTURED PRODUCTS	2.18
	CLASS D : MANUFACTURING	2.50

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Rate Group	Description	2018 Premium Rate (\$)
551	AIR TRANSPORT INDUSTRIES	2.16
553	AIR TRANSPORT SERVICES	2.00
560	WAREHOUSING	2.73
570	GENERAL TRUCKING	6.97
577	COURIER SERVICES	3.14
580	MISCELLANEOUS TRANSPORT INDUSTRIES	5.24
584	SCHOOL BUSES	2.81
590	AMBULANCE SERVICES	7.09
	CLASS E : TRANSPORTATION AND STORAGE	5.16

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Rate Group	Description	2018 Premium Rate (\$)
604	FOOD, SALES	2.27
606	GROCERY AND CONVENIENCE STORES	2.04
607	SPECIALTY FOOD STORES	2.97
608	BEER STORES	3.32
612	AGRICULTURAL PRODUCTS, SALES	2.40
630	VEHICLE SERVICES AND REPAIRS	3.71
633	PETROLEUM PRODUCTS, SALES	2.56
636	OTHER SALES	1.23
638	PHARMACIES	0.61
641	CLOTHING STORES	1.27
657	AUTOMOBILE AND TRUCK DEALERS	0.85
668	COMPUTER, ELECTRONIC AND ELECTRICAL EQUIPMENT, SALES	0.43
670	MACHINERY AND OTHER VEHICLES, SALES	1.92
681	LUMBER AND BUILDERS SUPPLY	2.77
685	METAL PRODUCTS, WHOLESALE	3.41
689	WASTE MATERIALS RECYCLING	5.93
CLASS F : RETAIL AND WHOLESALE TRADES		1.68

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Rate Group	Description	2018 Premium Rate (\$)
704	ELECTRICAL AND INCIDENTAL CONSTRUCTION SERVICES	3.15
707	MECHANICAL AND SHEET METAL WORK	3.75
711	ROADBUILDING AND EXCAVATING	4.50
719	INSIDE FINISHING	6.15
723	INDUSTRIAL, COMMERCIAL & INSTITUTIONAL CONSTRUCTION	4.07
728	ROOFING	12.59
732	HEAVY CIVIL CONSTRUCTION	5.98
737	MILLWRIGHTING AND WELDING	5.88
741	MASONRY	11.29
748	FORM WORK AND DEMOLITION	14.56
751	SIDING AND OUTSIDE FINISHING	8.15
755	NON-EXEMPT PARTNERS AND EXECUTIVE OFFICERS IN CONSTRUCTION	0.19
764	HOMEBUILDING	7.24
	CLASS G : CONSTRUCTION	5.32

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Rate Group	Description	2018 Premium Rate (\$)
810	SCHOOL BOARDS	0.85
817	EDUCATIONAL FACILITIES	0.37
830	POWER AND TELECOMMUNICATION LINES	4.02
833	ELECTRIC POWER GENERATION	0.74
835	OIL, POWER AND WATER DISTRIBUTION	1.12
838	NATURAL GAS DISTRIBUTION	0.61
845	LOCAL GOVERNMENT SERVICES	3.20
851	HOMES FOR NURSING CARE	3.23
852	HOMES FOR RESIDENTIAL CARE	2.98
853	HOSPITALS	1.02
857	NURSING SERVICES	3.20
858	GROUP HOMES	3.29
861	TREATMENT CLINICS AND SPECIALIZED SERVICES	1.02
875	PROFESSIONAL OFFICES AND AGENCIES	0.76
	CLASS H : GOVERNMENT AND RELATED SERVICES	1.39

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Rate Group	Description	2018 Premium Rate (\$)
905	APARTMENT AND CONDOMINIUM SERVICES	2.83
908	OTHER REAL ESTATE SERVICES	1.05
911	SECURITY AND INVESTIGATIVE SERVICES	1.65
919	RESTAURANTS AND CATERING	1.52
921	HOTELS, MOTELS AND CAMPING	2.82
923	JANITORIAL SERVICES	2.97
929	SUPPLY OF NON-CLERICAL LABOUR	4.02
933	EQUIPMENT RENTAL AND REPAIR SERVICES	2.63
937	RECREATIONAL SERVICES AND FACILITIES	2.15
944	PERSONAL SERVICES	2.60
956	LEGAL AND FINANCIAL SERVICES	0.19
958	TECHNICAL AND BUSINESS SERVICES	0.33
962	ADVERTISING AND ENTERTAINMENT	1.12
975	LINEN AND LAUNDRY SERVICES	3.29
981	MEMBERSHIP ORGANIZATIONS	0.75
983	COMMUNICATIONS INDUSTRIES	0.31
	CLASS I : OTHER SERVICES	1.14
	SCHEDULE 1	2.35

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SECTION 5

2018 Premium Rates For Each Classification Unit, by Class



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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
0411-099	Logging Operations	A	30	13.35
0511-001	Reforestation Services	A	33	7.95
0511-002	Other Forestry Services	A	33	7.95
2511-000	Shingles and Shakes	A	33	7.95
2512-000	Sawmill and Planing Mill Products	A	33	7.95
2521-099	Veneer and Plywood Operations	A	36	4.58
2591-000	Wood Preservation	A	36	4.58
2592-000	Particle Board	A	36	4.58
2593-000	Wafer Board	A	36	4.58
2711-099	Pulp and Newsprint Operations	A	39	3.02
2713-000	Paperboard	A	39	3.02
2714-000	Building Board	A	39	3.02
2719-000	Specialty Paper Operations	A	39	3.02
2733-000	Paper Bags	A	39	3.02
2793-000	Paper Consumer Products	A	39	3.02
2732-000	Corrugated Box Operations	A	41	3.00

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
0611-000	Gold Mine Operations	B	110	6.48
0921-100	Gold Mines, Contracting	B	110	6.48
0613-000	Nickel Mine Operations	B	113	5.31
0921-200	Nickel Mines, Contracting	B	113	5.31
0612-000	Copper and Copper-Zinc Mines	B	119	6.10
0614-000	Silver Mines	B	119	6.10
0615-000	Molybdenum Mines	B	119	6.10
0617-000	Iron Mines	B	119	6.10
0619-000	Other Metal Mines	B	119	6.10
0621-000	Asbestos Mines	B	119	6.10
0622-000	Peat Operations	B	119	6.10
0623-000	Gypsum Mines	B	119	6.10
0624-000	Potash Mines	B	119	6.10
0625-000	Salt Mines	B	119	6.10
0629-000	Other Non-Metal Mines	B	119	6.10
0631-099	Coal Mines	B	119	6.10
0711-099	Crude Oil and Natural Gas	B	119	6.10
0911-000	Contract Drilling, Oil and Gas	B	119	6.10
0919-000	Other Services Incidental to Crude Oil	B	119	6.10
0921-300	Other Mines, Contracting	B	119	6.10
0929-001	Other Services Incidental to Mining	B	119	6.10
0811-000	Granite Quarries	B	134	5.65
0812-000	Limestone Quarries	B	134	5.65
0813-000	Marble Quarries	B	134	5.65
0814-000	Sandstone Quarries	B	134	5.65
0815-000	Shale Quarries	B	134	5.65
0821-000	Sand and Gravel Pit Operations	B	134	5.65

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
0111-000	Dairy Farms	C	159	6.89
0112-000	Cattle Farms	C	159	6.89
0113-000	Hog Farms	C	159	6.89
0115-000	Sheep and Goat Farms	C	159	6.89
0119-000	Livestock Combination Farms	C	159	6.89
0122-000	Horse and Other Equine Farms	C	159	6.89
0239-002	Barn Cleaning	C	159	6.89
0131-000	Wheat Farms	C	167	2.87
0132-000	Small-Grain Farms	C	167	2.87
0133-000	Oilseed Farms	C	167	2.87
0134-000	Grain Corn Farms	C	167	2.87
0135-000	Forage, Seed, and Hay Farms	C	167	2.87
0136-000	Dry Field Pea and Bean Farms	C	167	2.87
0138-000	Potato Farms	C	167	2.87
0139-000	Other Field Crop Farms	C	167	2.87
0141-000	Field Crop Combination Farms	C	167	2.87
0151-001	Fruit Farms	C	167	2.87
0151-002	Grape Growers	C	167	2.87
0152-000	Other Vegetable Farms	C	167	2.87
0159-000	Fruit and Vegetable Combination Farms	C	167	2.87
0171-000	Livestock, Field Crop, and Horticultural Combination Farms	C	167	2.87
0137-000	Tobacco Farm Operations	C	174	4.38
0161-000	Mushroom Farm Operations	C	174	4.38
0121-000	Honey and Other Apiary Product Farms	C	181	3.72
0123-000	Furs and Skins, Ranch	C	181	3.72
0129-000	Other Animal Specialty Farms	C	181	3.72
0162-000	Greenhouses	C	181	3.72
0163-000	Plant Nurseries	C	181	3.72
0169-000	Other Horticultural Specialties	C	181	3.72
0311-099	Fishing	C	181	3.72
0331-099	Furs, Skins, and Other Trapping	C	181	3.72

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
0114-000	Poultry and Egg Farm Operations	C	184	3.33
0211-000	Veterinary Services	C	184	3.33
0212-000	Farm Animal Breeding Services	C	184	3.33
0213-000	Poultry Services	C	184	3.33
0219-000	Other Services Incidental to Livestock Specialties	C	184	3.33
0221-000	Soil Preparation, Planting, and Cultivating Services	C	184	3.33
0222-000	Crop Dusting and Spraying Services	C	184	3.33
0223-000	Harvesting, Baling, and Threshing Services	C	184	3.33
0239-001	Other Services Incidental to Agriculture	C	184	3.33
0321-000	Services Incidental to Fishing	C	184	3.33
8372-002	Wildlife Preservation and Research	C	184	3.33
0229-002	Tree Surgery and Removal	C	190	5.00
4212-000	Water Well Drilling	C	190	5.00
4219-000	Landscaping and Interlocking Brick	C	190	5.00
9959-002	Lawn Maintenance Services	C	190	5.00

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
1011-001	Meat and Meat Products	D	207	4.49
1011-002	Deadstock	D	207	4.49
1021-000	Fish Products	D	207	4.49
1012-000	Poultry Operations	D	210	3.38
1031-000	Canned and Preserved Fruits and Vegetables	D	214	2.26
1032-000	Frozen Fruits and Vegetables	D	214	2.26
1041-000	Fluid Milk	D	216	2.14
1049-000	Other Dairy Products	D	216	2.14
1072-000	Other Bakery Operations	D	220	3.28
1082-000	Chewing Gum	D	222	1.88
1083-000	Sugar and Chocolate Confectionery	D	222	1.88
1071-000	Biscuit Operations	D	223	2.66
1092-000	Dry Pasta Products	D	223	2.66
1093-000	Snack Food Operations	D	223	2.66
1099-000	Other Food Operations	D	223	2.66
1051-000	Cereal Grain Flour	D	226	1.77
1052-000	Prepared Flour Mixes and Cereal Foods	D	226	1.77
1053-000	Feed Operations	D	226	1.77
1061-000	Vegetable Oil Mills	D	226	1.77
1081-000	Cane and Beet Sugar	D	226	1.77
1091-000	Tea and Coffee	D	226	1.77
1211-000	Leaf Tobacco	D	226	1.77
1221-000	Tobacco Products	D	226	1.77
1094-000	Malt and Malt Flour	D	230	1.62
1121-000	Distillery Products	D	230	1.62
1131-001	Brewery Products	D	230	1.62
1131-002	Home Brewing Centres	D	230	1.62
1141-000	Wine	D	230	1.62

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
1111-000	Soft Drinks	D	231	2.85
1511-000	Tire and Tube Operations	D	238	4.17
1521-000	Rubber Hose and Belting	D	238	4.17
1599-000	Other Rubber Operations	D	238	4.17
5521-002	Tire Vulcanizing and Retreading	D	238	4.17
1611-000	Foamed and Expanded Plastic Product Operations	D	258	2.94
1631-000	Plastic Film and Sheeting Operations	D	261	2.46
3993-001	Fabric Coating Operations	D	261	2.46
1621-000	Plastic Pipe and Fitting Operations	D	263	3.25
1691-000	Plastic Bag Operations	D	263	3.25
1699-000	Other Plastic Product Operations	D	263	3.25
1711-000	Leather Tanneries	D	289	3.43
1712-000	Footwear	D	289	3.43
1713-000	Luggage, Purses and Handbags	D	289	3.43
1719-000	Other Leather and Allied Products	D	289	3.43
1821-000	Wool Yarn and Woven Cloth	D	289	3.43
1829-000	Other Spun Yarn and Woven Cloth Operations	D	289	3.43
1831-000	Broad Knitted Fabrics	D	289	3.43
1911-000	Natural Fibres Processing and Felt Products	D	289	3.43
1921-000	Carpet, Mat, and Rug Operations	D	289	3.43
1931-000	Canvas and Related Products	D	289	3.43
1991-000	Narrow Fabrics	D	289	3.43
1992-000	Contract Textile Dyeing and Finishing	D	289	3.43
1993-000	Household Products of Textile Materials	D	289	3.43
1994-000	Hygiene Products of Textile Materials	D	289	3.43
1995-000	Tire and Cord Fabric	D	289	3.43
1999-000	Other Processed Textile Products	D	289	3.43
2495-000	Fur Goods	D	289	3.43

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
1811-000	Fibre and Filament Yarn Operations	D	301	2.23
2431-099	Men's and Boys' Clothing	D	301	2.23
2441-099	Women's Clothing	D	301	2.23
2445-000	Clothing Contractors	D	301	2.23
2451-000	Children's Clothing	D	301	2.23
2491-000	Sweaters	D	301	2.23
2492-000	Occupational Clothing	D	301	2.23
2493-000	Gloves	D	301	2.23
2494-000	Hosiery	D	301	2.23
2496-000	Foundation Garments	D	301	2.23
2499-000	Other Clothing and Apparel Operations	D	301	2.23
2541-000	Prefabricated Wooden Buildings	D	308	5.64
2549-000	Other Millwork Products	D	308	5.64
2599-000	Other Wood Operations	D	308	5.64
2542-000	Wooden Cabinet Operations	D	311	4.19
2561-000	Wooden Box and Pallet Operations	D	312	7.26
2612-000	Upholstered Household Furniture	D	322	3.37
6213-000	Furniture Refinishing and Repair Shops	D	322	3.37
2619-000	Metal Household Furniture	D	323	1.98
2641-099	Metal Office and Institutional Furniture and Fixtures	D	323	1.98
2581-000	Coffins and Caskets	D	325	3.86
2611-000	Wooden Household Furniture	D	325	3.86
2649-099	Non-Metal Office and Institutional Furniture and Fixtures	D	325	3.86
2691-000	Bed Springs and Mattresses	D	328	3.99
2699-000	Other Furniture Parts and Fixtures	D	328	3.99
2811-000	Business Forms Printing	D	333	1.65
2819-000	Other Commercial Printing	D	333	1.65
2821-001	Platemaking, Typesetting, and Binding Operations	D	333	1.65

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
2831-000	Book Publishing	D	335	0.51
2839-000	Other Publishing Operations	D	335	0.51
2841-000	Newspapers, Magazines, and Periodicals	D	335	0.51
2849-000	Other Combined Publishing and Printing Operations	D	335	0.51
2731-000	Paperboard Folding Cartons	D	338	2.38
2791-000	Coated and Treated Products	D	341	3.10
2792-000	Stationery Products	D	341	3.10
2799-000	Other Converted Paper Products	D	341	3.10
2919-000	Other Primary Steel Operations	D	352	2.68
2921-000	Steel Pipe and Tube Operations	D	352	2.68
2959-000	Other Primary Smelting and Refining Operations	D	352	2.68
2911-000	Ferro-Alloys	D	358	4.37
2912-000	Steel Foundries	D	358	4.37
2941-000	Iron Foundry Operations	D	358	4.37
2951-000	Primary Production of Aluminum	D	361	3.06
2961-000	Aluminum Rolling, Casting, and Extruding	D	361	3.06
2971-000	Copper and Copper Alloy Rolling, Casting, and Extruding	D	361	3.06
2999-000	Other Rolled, Cast, and Extruded Non-Ferrous Metal Products	D	361	3.06
2543-000	Wooden Door and Window Operations	D	374	3.59
3031-000	Other Door and Window Operations	D	374	3.59
3021-000	Metal Tank Operations	D	375	4.78
3022-000	Plate Work	D	375	4.78
3023-000	Pre-Engineered Metal Buildings	D	375	4.78
3029-000	Other Fabricated Structural Metal Products	D	375	4.78
3032-000	Portable and Other Prefabricated Metal Buildings	D	375	4.78
3039-000	Other Ornamental and Architectural Metal Products	D	375	4.78
3244-000	Mobile Buildings	D	375	4.78
3271-099	Metal Boat and Ship Building Operations	D	375	4.78

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
3041-001	Other Metal Coating	D	377	4.22
3041-002	Powder Painting	D	377	4.22
3061-000	Basic Hardware	D	379	2.34
3063-000	Hand Tools and Implements	D	379	2.34
3069-000	Other Hardware, Tools, and Cutlery	D	379	2.34
3062-000	Metal Die, Mould, and Pattern Operations	D	382	2.31
3071-000	Heating Equipment	D	383	2.41
3121-000	Commercial Refrigeration and Air Conditioning Equipment	D	383	2.41
3081-001	General Machine Shops	D	385	2.64
3081-002	Automotive Machine Shops	D	385	2.64
3091-000	Metal Plumbing Fixtures and Fittings	D	387	3.70
3092-000	Metal Valves	D	387	3.70
3099-001	Other Metal Fabricating Operations	D	387	3.70
3099-002	Metal Heat Treating	D	387	3.70
3099-003	Metal Service Centres, Processing	D	387	3.70
3042-000	Metal Closure and Container Operations	D	389	2.62
3049-000	Other Stamped and Pressed Metal Product Operations	D	390	3.06
3051-000	Upholstery and Coil Springs	D	393	2.99
3052-000	Wire and Wire Rope	D	393	2.99
3053-000	Industrial Fasteners	D	393	2.99
3059-000	Other Wire Products	D	393	2.99
3992-000	Buttons, Buckles, and Clothes Fasteners	D	393	2.99
3194-000	Turbine and Mechanical Power Transmission Equipment	D	402	2.38
3321-000	Major Appliance Operations	D	402	2.38
3371-000	Electrical Transformer Operations	D	402	2.38
3193-000	Sawmill and Woodworking Machinery	D	403	1.82
3199-000	Other Machinery and Equipment Operations	D	403	1.82

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
3192-002	Elevator and Escalator and Parts Manufacturing	D	406	2.74
4291-001	Elevator and Escalator Installation, Service, and Repair	D	406	2.74
3011-000	Power Boiler and Heat Exchanger Operations	D	408	2.56
3191-000	Compressor, Pump, and Industrial Fan Operations	D	408	2.56
3111-000	Agricultural Implement Operations	D	411	2.91
3192-001	Industrial Machinery Operations	D	411	2.91
3211-000	Aircraft and Aerospace Manufacturing	D	417	1.38
3231-000	Motor Vehicle Assembly Operations	D	419	3.06
3251-000	Motor Vehicle Engine and Parts Operations	D	420	1.98
3252-001	Motor Vehicle Electrical Parts	D	420	1.98
3391-000	Battery Operations	D	420	1.98
3243-000	Recreational Vehicle and Trailer Operations	D	421	3.06
3254-000	Motor Vehicle Steering and Suspension Parts	D	421	3.06
3256-000	Motor Vehicle Plastic Parts	D	421	3.06
3259-001	Other Motor Vehicle Accessories, Parts, and Assemblies	D	421	3.06
3259-002	Powder Metallurgy Products	D	421	3.06
3259-003	Motor Vehicle Air Conditioners	D	421	3.06
3299-000	Other Transportation Equipment	D	421	3.06
3253-000	Motor Vehicle Stamping Operations	D	424	3.06
3255-000	Motor Vehicle Wheel and Brake Operations	D	425	3.06
3257-000	Motor Vehicle Fabric Accessory Operations	D	428	3.70
3241-000	Truck and Bus Body Operations	D	432	4.44
3242-000	Commercial Trailer Operations	D	432	4.44
3261-000	Railroad Rolling Stock Operations	D	442	2.22
3311-001	Small Electrical Appliance Operations	D	460	2.67
3311-002	Vacuum Cleaners and Systems	D	460	2.67
3331-000	Lighting Fixtures	D	460	2.67
3332-000	Lamps and Shades	D	460	2.67

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
3333-000	Electric Lamps (Bulbs and Tubes)	D	460	2.67
3252-002	Wiring Harnesses	D	466	2.54
3341-000	Compact Disc Players, Radios, and Television Receivers	D	466	2.54
3381-000	Communication and Energy Wire and Cable Products	D	466	2.54
3351-000	Telecommunication Equipment	D	468	0.34
3352-001	Electronic Parts and Components	D	468	0.34
3352-002	Precision Miniature Metal Products	D	468	0.34
3359-000	Other Communication and Electronic Equipment	D	468	0.34
3361-000	Electronic Computing and Peripheral Equipment	D	468	0.34
3362-000	Electronic Office, Store, and Business Machines	D	468	0.34
3369-000	Other Office, Store, and Business Machines	D	468	0.34
3994-001	Musical Instruments	D	468	0.34
3994-002	Magnetic and Optical Media	D	468	0.34
3372-000	Electrical Switchgear and Protective Equipment	D	477	1.47
3379-000	Industrial Electrical Equipment Operations	D	477	1.47
3392-000	Non-Current-Carrying Wiring Devices	D	477	1.47
3399-000	Other Electrical Products	D	477	1.47
3511-000	Bricks, Tiles, and Clay Products	D	485	4.58
3512-000	Ceramic, Porcelain, and China Operations	D	485	4.58
3571-000	Abrasives Operations	D	485	4.58
3591-000	Refractories	D	485	4.58
3541-000	Concrete Pipe	D	496	4.64
3542-000	Structural Concrete Products	D	496	4.64
3549-000	Other Concrete Products	D	496	4.64
3551-000	Ready-Mix Concrete Operations	D	497	3.97
3521-000	Hydraulic Cement	D	501	3.02
3581-000	Lime Operations	D	501	3.02
3592-000	Asbestos Products	D	501	3.02
3593-000	Gypsum Products	D	501	3.02
3594-000	Non-Metallic Mineral Insulating Material Operations	D	501	3.02
3599-000	Other Non-Metallic Mineral Products	D	501	3.02

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
3561-000	Primary Glass and Glass Container Operations	D	502	3.07
3562-000	Other Glass Products	D	502	3.07
2721-000	Asphalt Roofing	D	507	1.22
3611-000	Refined Petroleum Products	D	507	1.22
3612-000	Lubricating Oil and Grease	D	507	1.22
3699-000	Other Petroleum and Coal Products	D	507	1.22
3731-000	Plastic and Synthetic Resin Operations	D	512	1.83
3751-000	Paint and Varnish	D	512	1.83
3791-000	Printing Ink	D	512	1.83
3792-000	Adhesives	D	512	1.83
3741-000	Pharmaceutical and Medicine Operations	D	514	0.89
3761-000	Soap and Cleaning Compound Operations	D	517	1.34
3771-000	Toiletry Operations	D	517	1.34
3711-001	Industrial Inorganic Chemicals	D	524	2.05
3711-002	Compressed Gas	D	524	2.05
3712-000	Industrial Organic Chemicals	D	524	2.05
3721-000	Chemical Fertilizer and Fertilizer Materials	D	524	2.05
3722-000	Mixed Fertilizers	D	524	2.05
3729-000	Other Agricultural Chemicals	D	524	2.05
3799-001	Other Chemical Products	D	524	2.05
3799-002	Explosives	D	524	2.05

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
3911-000	Indicating, Recording, and Controlling Instruments	D	529	1.04
3912-000	Other Instruments	D	529	1.04
3913-000	Clocks and Watches	D	529	1.04
3914-000	Ophthalmic Goods	D	529	1.04
3921-001	Jewelry and Silverware Operations	D	529	1.04
3921-002	Arts and Crafts	D	529	1.04
3922-000	Precious Metal Secondary Refining	D	529	1.04
3999-002	Dental Laboratories	D	529	1.04
3999-003	Other Medical Products	D	529	1.04
3999-004	Art Supplies	D	529	1.04
9999-003	Artists	D	529	1.04
3971-000	Sign and Display Operations	D	533	2.55
3931-000	Sporting Goods Operations	D	538	4.07
3932-000	Toys and Games	D	538	4.07
3991-000	Brooms, Brushes, and Mops	D	538	4.07
3999-001	Other Manufacturing Operations	D	542	2.18

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
4511-000	Scheduled Air Transport	E	551	2.16
4512-000	Non-Scheduled Chartered Air Transport	E	551	2.16
4513-000	Non-Scheduled Specialty Air Transport	E	551	2.16
4521-001	Airport Operations	E	553	2.00
4521-002	Private Airfields	E	553	2.00
4522-000	Aircraft Rental and Leasing	E	553	2.00
4523-000	Aircraft Servicing and Maintenance	E	553	2.00
4529-000	Other Services Incidental to Air Transport	E	553	2.00
4551-001	Marine Cargo Handling	E	560	2.73
4592-002	Freight Forwarders (Warehousing)	E	560	2.73
4791-000	Refrigerated Warehousing	E	560	2.73
4799-000	Other Storage and Warehousing Operations	E	560	2.73
4561-000	General Freight Trucking	E	570	6.97
4562-000	Used Goods Moving	E	570	6.97
4563-000	Bulk Liquids Trucking	E	570	6.97
4564-000	Dry Bulk Materials Trucking	E	570	6.97
4565-000	Forest Products Trucking	E	570	6.97
4569-000	Other Truck Transport Operations	E	570	6.97
4591-001	Highway, Street, and Bridge Maintenance	E	570	6.97
4599-001	Other Services Incidental to Transportation	E	570	6.97
4599-002	Supply of Drivers and Helpers	E	570	6.97
4999-001	Waste Management Services	E	570	6.97
4999-003	Radioactive Waste Recovery and Disposal	E	570	6.97
4999-004	Chemical Waste Recovery and Disposal	E	570	6.97
5919-003	Other Liquid Waste Recovery and Disposal	E	570	6.97
6399-002	Towing Services	E	570	6.97
4841-001	Rural Mail Delivery	E	577	3.14
4841-002	Postal Services	E	577	3.14
4842-000	Courier Service Operations	E	577	3.14

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
4531-000	Railway Transport	E	580	5.24
4532-000	Services Incidental to Railway Transport	E	580	5.24
4541-000	Freight and Passenger Water Transport	E	580	5.24
4542-000	Ferry Operations	E	580	5.24
4543-001	Marine Towing	E	580	5.24
4543-002	Towing Logs (Marine)	E	580	5.24
4544-000	Ship Chartering	E	580	5.24
4549-000	Other Water Transport Operations	E	580	5.24
4552-000	Harbour and Port Operations	E	580	5.24
4553-000	Marine Salvage	E	580	5.24
4554-000	Piloting Services (water transport)	E	580	5.24
4559-001	Other Services Incidental to Water Transport	E	580	5.24
4559-002	Cleaning of Ships' Holds and Tanks	E	580	5.24
4571-001	Urban Transit Systems	E	580	5.24
4571-002	Bus Services	E	580	5.24
4572-000	Interurban and Rural Transit Systems	E	580	5.24
4574-099	Charter, Tour, and Sightseeing Bus Services	E	580	5.24
4575-000	Limousine Services	E	580	5.24
4581-001	Taxicabs	E	580	5.24
4582-000	Non-Emergency Patient Transfer Services	E	580	5.24
4589-000	Other Transportation Operations	E	580	5.24
4573-000	School Bus Operations	E	584	2.81
8631-000	Ambulance Operations	E	590	7.09

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
5211-099	Wholesale Foods	F	604	2.27
5221-000	Non-Alcoholic Beverages, Wholesale	F	604	2.27
5222-000	Alcoholic Beverages, Wholesale	F	604	2.27
6011-000	Supermarkets	F	604	2.27
6011-100	Bulk Retail/Wholesale Stores	F	604	2.27
6016-000	Meat Stores	F	604	2.27
6012-001	Grocery Stores	F	606	2.04
6012-002	Convenience and Variety Stores	F	606	2.04
6021-001	Liquor Stores	F	606	2.04
6021-002	Duty Free Shops	F	606	2.04
6022-000	Wine Stores	F	606	2.04
6013-000	Bakery Product Stores	F	607	2.97
6015-000	Fruit and Vegetable Stores	F	607	2.97
6019-000	Other Specialty Food Stores	F	607	2.97
6023-000	Beer Store Operations	F	608	3.32
4711-001	Terminal Grain Elevator Services	F	612	2.40
4711-002	Country Grain Elevator Services	F	612	2.40
5011-000	Livestock Dealers	F	612	2.40
5012-000	Grain Dealers	F	612	2.40
5019-000	Farm Products, Wholesale	F	612	2.40
5214-000	Poultry and Eggs, Wholesale	F	612	2.40
5931-000	Agricultural Feed, Wholesale	F	612	2.40
5932-000	Seeds, Wholesale	F	612	2.40
5939-000	Agricultural Chemicals and Other Farm Supplies	F	612	2.40
5911-000	Automotive Salvaging	F	630	3.71
6331-002	Lubricating Services	F	630	3.71
6351-000	Garages (General Repairs)	F	630	3.71
6352-000	Paint and Body Repair Shops	F	630	3.71
6353-000	Muffler Replacement Shops	F	630	3.71
6354-000	Motor Vehicle Glass Replacement Shops	F	630	3.71

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
6355-000	Motor Vehicle Transmission Repair and Replacement Shops	F	630	3.71
6359-000	Other Motor Vehicle Repair Shops	F	630	3.71
6391-000	Car Washes	F	630	3.71
6399-001	Other Motor Vehicle Services	F	630	3.71
5111-000	Other Petroleum Products, Sales	F	633	2.56
6331-001	Gas Bars	F	633	2.56
5241-000	Tobacco Products, Wholesale	F	636	1.23
5311-099	Apparel, Wholesale	F	636	1.23
5321-099	Dry Goods, Wholesale	F	636	1.23
5411-099	Household Furniture and Appliances, Wholesale	F	636	1.23
5431-099	Household Furnishings, Wholesale	F	636	1.23
5521-001	Tires and Tubes, Wholesale	F	636	1.23
5529-000	Other Motor Vehicle Parts and Accessories, Wholesale	F	636	1.23
5621-000	Hardware, Wholesale	F	636	1.23
5622-000	Plumbing, Heating, and Air Conditioning Equipment, Sales	F	636	1.23
5632-000	Paint, Glass, and Wallpaper, Wholesale	F	636	1.23
5731-002	Welding Equipment and Supplies	F	636	1.23
5793-000	Professional Machinery, Equipment, and Supplies, Wholesale	F	636	1.23
5799-000	Other Machinery, Equipment, and Supplies, Wholesale	F	636	1.23
5921-099	Paper and Paper Products, Wholesale	F	636	1.23
5941-099	Toys, Amusements, and Sporting Goods, Wholesale	F	636	1.23
5951-000	Photographic Equipment and Supplies, Wholesale	F	636	1.23
5952-000	Musical Instruments and Accessories, Wholesale	F	636	1.23
5961-000	Jewelry and Watches, Wholesale	F	636	1.23
5971-000	Industrial and Household Compounds, Wholesale	F	636	1.23
5981-000	General Merchandise, Wholesale	F	636	1.23
5991-000	Books, Periodicals, and Newspapers, Wholesale	F	636	1.23
5992-000	Second-Hand Goods, Wholesale	F	636	1.23
5999-000	Other Wholesale Product Operations	F	636	1.23
6211-099	Household Furniture, Appliances, Television, and Stereo Stores	F	636	1.23

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
6223-000	Appliance, Television, Radio, and Stereo Repair	F	636	1.23
6231-000	Floor Covering Stores	F	636	1.23
6232-000	Drapery Stores	F	636	1.23
6341-000	Home and Auto Supply Stores	F	636	1.23
6342-000	Tire, Battery, Parts, and Accessories Stores	F	636	1.23
6411-000	Department Stores	F	636	1.23
6412-099	Other General Merchandise Stores	F	636	1.23
6511-000	Book and Stationery Stores	F	636	1.23
6521-000	Florist Shops	F	636	1.23
6522-000	Lawn and Garden Centres	F	636	1.23
6531-000	Hardware Stores	F	636	1.23
6532-000	Paint, Glass, and Wallpaper Stores	F	636	1.23
6541-099	Sporting Goods and Bicycle Shops	F	636	1.23
6551-000	Musical Instrument Stores	F	636	1.23
6552-000	Audio and Video Products, Sales	F	636	1.23
6561-099	Jewelry and Watch Stores	F	636	1.23
6571-000	Camera and Photographic Supply Stores	F	636	1.23
6581-000	Toy and Hobby Stores	F	636	1.23
6582-000	Gift, Novelty, and Souvenir Stores	F	636	1.23
6591-000	Second-Hand Merchandise Stores	F	636	1.23
6593-000	Art Galleries and Artists' Supply Stores	F	636	1.23
6594-000	Luggage and Leather Goods Stores	F	636	1.23
6595-000	Monument and Tombstone Dealers	F	636	1.23
6596-000	Pet Stores	F	636	1.23
6597-000	Coin and Stamp Dealers	F	636	1.23
6599-000	Other Retail Stores	F	636	1.23
6911-000	Vending Machine Operators	F	636	1.23
6921-000	Mail Order Houses	F	636	1.23
5231-099	Drugs and Toiletries, Wholesale	F	638	0.61
6031-001	Pharmacy Operations	F	638	0.61
6031-002	Large Drugstores	F	638	0.61
6032-000	Patent Medicine and Toiletry Stores	F	638	0.61
6592-000	Opticians' Shops	F	638	0.61

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
6111-000	Shoe Stores	F	641	1.27
6121-000	Men's Clothing Stores	F	641	1.27
6131-000	Women's Clothing Stores	F	641	1.27
6141-000	Children's Clothing Stores	F	641	1.27
6142-000	Fur Stores	F	641	1.27
6149-000	Other Clothing Stores	F	641	1.27
6151-000	Fabric and Yarn Stores	F	641	1.27
6239-000	Other Household Furnishing Stores	F	641	1.27
5511-000	Automobile Importers	F	657	0.85
5512-000	Other Motor Vehicle Importers	F	657	0.85
6311-000	Automobiles and Trucks (New), Sales	F	657	0.85
6312-000	Automobiles and Trucks (used), Sales	F	657	0.85
9921-000	Automobile and Truck Rental and Leasing	F	657	0.85
5741-099	Electrical and Electronic Equipment, Sales Operations	F	668	0.43
5744-000	Computer and Related Equipment, Sales	F	668	0.43
5791-000	Office and Store Equipment, Sales	F	668	0.43
5519-000	Other Motor Vehicles and Trailers, Wholesale	F	670	1.92
5711-000	Farm Machinery and Equipment, Sales Operations	F	670	1.92
5721-000	Construction and Forestry Machinery and Supplies, Sales	F	670	1.92
5722-000	Mining Machinery and Supplies, Sales	F	670	1.92
5731-001	Industrial Machinery and Supplies, Sales	F	670	1.92
5792-000	Service Machinery and Supplies, Sales	F	670	1.92
6321-000	Motor Home and Travel Trailer Dealers	F	670	1.92
6322-099	Marine Equipment, Sales and Rentals	F	670	1.92
6323-099	Other Recreational Vehicle Dealers	F	670	1.92
6598-000	Mobile Home Dealers	F	670	1.92
9911-000	Industrial Machinery and Equipment Rental and Leasing	F	670	1.92
5631-001	Lumber, Plywood, and Millwork, Sales	F	681	2.77
5631-002	Self-Serve Retail Building Supplies	F	681	2.77
5639-000	Other Building Materials, Sales	F	681	2.77
5993-000	Forest Products, Wholesale	F	681	2.77
5611-000	Metal Products, Wholesale	F	685	3.41
5919-001	Other Waste Materials Recycling	F	689	5.93
5919-002	Metal Waste Materials Recycling	F	689	5.93

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
4261-000	Electrical Work	G	704	3.15
4499-001	Other Services Incidental to Construction	G	704	3.15
7799-012	Office Furniture Installation	G	704	3.15
4241-002	Drain Contractors	G	707	3.75
4241-099	Plumbing, Heating, and Air Conditioning, Installation	G	707	3.75
4244-000	Sheet Metal and Other Duct Work	G	707	3.75
4256-000	Thermal Insulation Work	G	707	3.75
4259-000	Industrial Maintenance and Repair Contracting	G	707	3.75
4113-002	Gas Distribution Lines	G	711	4.50
4121-001	Highways, Streets, and Small Bridges	G	711	4.50
4129-002	Park Grounds and Recreational Open Space	G	711	4.50
4213-000	Septic System Installation	G	711	4.50
4214-000	Excavating and Grading	G	711	4.50
4215-000	Equipment Rental (With Operator)	G	711	4.50
4216-000	Asphalt Paving	G	711	4.50
4217-000	Fencing and Deck Installation	G	711	4.50
4293-000	Swimming Pool Installation	G	711	4.50
4234-001	Insulation Work	G	719	6.15
4271-099	Plaster, Drywall, and Acoustical Work	G	719	6.15
4275-001	Painting and Decorating	G	719	6.15
4276-000	Terrazzo and Tile Work	G	719	6.15
4277-099	Carpeting and Flooring	G	719	6.15
7799-002	Interior Designing Services	G	719	6.15
4012-000	Apartment and Condominium Construction	G	723	4.07
4021-099	Industrial, Commercial, and Institutional Construction	G	723	4.07
4111-099	Heavy Engineering Construction	G	723	4.07
4211-002	Non-Structural Interior Demolition	G	723	4.07
4234-003	Asbestos Abatement	G	723	4.07
4411-000	Construction Project Management	G	723	4.07
4235-000	Roof Shingling	G	728	12.59
4236-000	Sheet Metal and Built-Up Roofing	G	728	12.59

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
4113-001	Gas and Oil Pipelines, Construction	G	732	5.98
4121-002	Large Bridge Construction	G	732	5.98
4122-000	Waterworks and Sewage Systems	G	732	5.98
4129-001	Other Heavy Construction	G	732	5.98
4221-000	Piledriving Work	G	732	5.98
4255-000	Millwright and Rigging Work	G	737	5.88
4292-000	Ornamental and Fabricated Metal Installation	G	737	5.88
4299-000	Other Trade Work	G	737	5.88
9942-000	Custom Welding Services	G	737	5.88
4231-000	Masonry Operations	G	741	11.29
4211-001	Wrecking and Structural Demolition	G	748	14.56
4222-001	Form Work (High-Rise)	G	748	14.56
4225-000	Precast Concrete Installation	G	748	14.56
4227-000	Structural Steel Erection	G	748	14.56
4229-000	Other Structural Work	G	748	14.56
4275-002	Painting of Structures	G	748	14.56
9952-001	Above Ground Window Cleaning	G	748	14.56
9959-001	Other Services to Buildings and Dwellings	G	748	14.56
4223-000	Steel Reinforcing	G	751	8.15
4224-001	Concrete Finishing	G	751	8.15
4224-002	Concrete Cutting and Drilling	G	751	8.15
4224-003	Concrete Sealing	G	751	8.15
4232-000	Siding Work	G	751	8.15
4233-000	Glass and Glazing Work	G	751	8.15
4239-000	Caulking and Weatherstripping	G	751	8.15

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
1000-001	Non-Exempt Partners and Executive Officers in Rate Group 704	G	755	0.19
1000-002	Non-Exempt Partners and Executive Officers in Rate Group 707	G	755	0.19
1000-003	Non-Exempt Partners and Executive Officers in Rate Group 711	G	755	0.19
1000-004	Non-Exempt Partners and Executive Officers in Rate Group 719	G	755	0.19
1000-005	Non-Exempt Partners and Executive Officers in Rate Group 723	G	755	0.19
1000-006	Non-Exempt Partners and Executive Officers in Rate Group 728	G	755	0.19
1000-007	Non-Exempt Partners and Executive Officers in Rate Group 732	G	755	0.19
1000-008	Non-Exempt Partners and Executive Officers in Rate Group 737	G	755	0.19
1000-009	Non-Exempt Partners and Executive Officers in Rate Group 741	G	755	0.19
1000-010	Non-Exempt Partners and Executive Officers in Rate Group 748	G	755	0.19
1000-011	Non-Exempt Partners and Executive Officers in Rate Group 751	G	755	0.19
1000-012	Non-Exempt Partners and Executive Officers in Rate Group 764	G	755	0.19
4011-099	Homebuilding Operations	G	764	7.24
4222-002	Form Work (Low-Rise)	G	764	7.24
4226-000	Rough and Framing Carpentry	G	764	7.24
4274-000	Finish Carpentry	G	764	7.24
4491-000	Land Developers	G	764	7.24
4499-002	House Raising/Moving	G	764	7.24
7712-002	Supply of Labour, Construction	G	764	7.24

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
8511-001	Elementary and Secondary School Boards	H	810	0.85
8511-002	Private Schools	H	810	0.85
8521-000	Post-Secondary Non-University Education Operations	H	817	0.37
8531-000	University Education	H	817	0.37
8541-000	Library Services	H	817	0.37
8551-000	Museums and Archives	H	817	0.37
8599-001	Other Educational Services	H	817	0.37
8599-002	Driving Schools	H	817	0.37
4124-001	Power and Telecommunication Transmission Lines	H	830	4.02
4124-002	Cable Television Contractors	H	830	4.02
4911-002	Cleaning of Electrical Power Systems Equipment	H	830	4.02
4911-003	Generation of Electric Power	H	833	0.74
4612-000	Crude Oil Pipeline Transport	H	835	1.12
4619-000	Other Pipeline Transport Operations	H	835	1.12
4911-001	Electric Power Transmission and Distribution	H	835	1.12
4931-000	Water Systems	H	835	1.12
4999-002	Operation of Steam Plants	H	835	1.12
4611-000	Natural Gas Pipeline Transport	H	838	0.61
4921-000	Gas Distribution Systems	H	838	0.61
7799-013	Other Services Incidental to Government	H	845	3.20
8321-099	General Municipal/Regional Operations	H	845	3.20
8324-000	Firefighting Services	H	845	3.20
8351-000	Band Councils	H	845	3.20
8372-001	Regional Conservation Authorities	H	845	3.20
8411-000	Other Government Agencies	H	845	3.20
8621-001	Long Term Care Home Operations	H	851	3.23
8621-002	Residential Home Operations	H	852	2.98

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
8611-000	General Hospitals	H	853	1.02
8612-000	Rehabilitation Hospitals	H	853	1.02
8613-000	Extended Care Hospitals	H	853	1.02
8614-000	Psychiatric Hospitals	H	853	1.02
8615-000	Addiction Hospitals	H	853	1.02
8616-000	Outpost Hospitals	H	853	1.02
8617-000	Paediatric Hospitals	H	853	1.02
8619-000	Other Specialty Hospitals	H	853	1.02
8634-000	Nursing and Other Health Care Operations	H	857	3.20
8662-099	Offices of Nurses	H	857	3.20
8622-000	Homes for Persons with a Physical Disability	H	858	3.29
8623-000	Homes for Persons with a Developmental Disability	H	858	3.29
8624-000	Homes for Persons with a Mental Health Disability	H	858	3.29
8625-000	Homes for Emotionally Distressed Children	H	858	3.29
8626-000	Homes for Alcohol or Drug Dependent Persons	H	858	3.29
8627-000	Homes for Children In Need of Protection	H	858	3.29
8628-000	Homes for Single Mothers	H	858	3.29
8629-000	Other Institutional Health and Social Services	H	858	3.29
8632-000	Drug Addiction and Alcoholism Treatment Clinics	H	861	1.02
8633-000	Health Rehabilitation Clinics	H	861	1.02
8635-000	Public Health Clinics and Community Health Centres	H	861	1.02
8639-000	Other Non-Institutional Health Services	H	861	1.02
8641-000	Child Daycare and Nursery School Services	H	861	1.02
8644-000	Life Skills Training Facilities	H	861	1.02
8647-000	Social Rehabilitation Services	H	861	1.02
8648-000	Crisis Intervention	H	861	1.02
8649-000	Other Non-Institutional Social Services	H	861	1.02
8642-000	Child Welfare Services	H	875	0.76
8643-000	Family Planning Services	H	875	0.76
8646-000	Meal Services (Non-Commercial)	H	875	0.76

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
8651-099	Offices of Physicians	H	875	0.76
8653-099	Offices of Dentists	H	875	0.76
8661-000	Offices of Chiropractors and Osteopaths	H	875	0.76
8664-000	Offices of Nutritionists and Dietitians	H	875	0.76
8665-000	Offices of Physiotherapists and Occupational Therapists	H	875	0.76
8666-000	Offices of Optometrists	H	875	0.76
8667-000	Offices of Podiatrists and Chiropodists	H	875	0.76
8668-000	Offices of Denturists	H	875	0.76
8669-000	Offices of Other Health Practitioners	H	875	0.76
8671-000	Offices of Psychologists	H	875	0.76
8672-000	Offices of Social Workers	H	875	0.76
8679-000	Offices of Other Social Service Practitioners	H	875	0.76
8681-000	Medical Laboratories	H	875	0.76
8682-000	Diagnostic Laboratories	H	875	0.76
8683-000	Combined Medical and Radiological Laboratories	H	875	0.76
8684-000	Public Health Laboratories	H	875	0.76
8685-000	Blood Bank Laboratories	H	875	0.76
8689-000	Other Health Laboratories	H	875	0.76
8691-000	Health Care and Public Safety Promotion Associations and Agencies	H	875	0.76
8692-000	Health Care Standards Agencies	H	875	0.76
8693-000	Health Care Research Agencies	H	875	0.76
8694-000	Social Service Planning and Advocacy Agencies	H	875	0.76
8699-000	Other Health and Safety Service Associations and Agencies	H	875	0.76

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
7511-001	Operators of Apartment Buildings	I	905	2.83
7511-002	Operators of Condominiums	I	905	2.83
7512-001	Operators of Non-Residential Buildings	I	908	1.05
7512-002	Self-Serve Storage Facilities	I	908	1.05
7512-003	Operators of Recreational Buildings	I	908	1.05
7599-001	Other Real Estate Operators	I	908	1.05
9732-000	Cemeteries and Crematoria	I	908	1.05
9991-000	Parking Lot Operations	I	908	1.05
7791-001	Security Services	I	911	1.65
7791-003	Detective Agencies	I	911	1.65
7791-004	Armoured Car Services	I	911	1.65
9211-000	Restaurants, Licensed	I	919	1.52
9212-000	Restaurants, Unlicensed	I	919	1.52
9213-000	Take-Out Food Services	I	919	1.52
9214-001	Caterers	I	919	1.52
9214-002	Supply of Labour, Restaurant/Catering	I	919	1.52
9221-000	Taverns, Bars, and Nightclubs	I	919	1.52
7599-002	Mobile Home Parks	I	921	2.82
9111-000	Hotels and Motor Hotels	I	921	2.82
9112-000	Motels	I	921	2.82
9113-000	Tourist Courts and Cabins	I	921	2.82
9114-000	Guest Houses and Tourist Homes	I	921	2.82
9121-000	Lodging Houses and Residential Clubs	I	921	2.82
9131-000	Camping Grounds and Travel Trailer Parks	I	921	2.82
9141-000	Outfitters	I	921	2.82
9149-001	Other Recreation and Vacation Camps	I	921	2.82
9149-002	Children's Educational Camps	I	921	2.82
9726-000	Carpet Cleaning	I	923	2.97
9952-002	Ground Level Window Cleaning	I	923	2.97
9953-001	Janitorial Operations	I	923	2.97

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
9953-002	Other Cleaning Services	I	923	2.97
9959-005	Window Tinting of Buildings	I	923	2.97
9959-006	Pool Services	I	923	2.97
7712-001	Supply of Non-Clerical Labour Operations	I	929	4.02
7799-004	Custom Packaging	I	933	2.63
9912-000	Audio-Visual Equipment Rental and Leasing	I	933	2.63
9913-000	Office Furniture and Equipment Rental and Leasing	I	933	2.63
9919-000	Other Machinery and Equipment Rental and Leasing	I	933	2.63
9941-000	Electric Motor Repair	I	933	2.63
9949-000	Other Repair Services	I	933	2.63
9643-000	Horse Race Tracks	I	937	2.15
9644-000	Other Race Tracks	I	937	2.15
9651-000	Golf Courses	I	937	2.15
9652-000	Curling Clubs	I	937	2.15
9653-000	Skiing Facilities	I	937	2.15
9659-001	Other Sports and Recreational Clubs	I	937	2.15
9661-001	Gambling Operations	I	937	2.15
9661-002	Lotteries and Casinos	I	937	2.15
9691-000	Bowling Alleys and Billiard Parlours	I	937	2.15
9692-000	Amusement Parks	I	937	2.15
9693-000	Dance Halls, Studios and Schools	I	937	2.15
9694-000	Coin-Operated Amusement Services	I	937	2.15
9695-000	Roller Skating Facilities	I	937	2.15
9696-000	Botanical and Zoological Gardens	I	937	2.15
9699-001	Other Amusement and Recreational Services	I	937	2.15
9699-002	Horse Trainers and Riding Operations	I	937	2.15
9711-099	Barber and Beauty Shops	I	944	2.60
9723-000	Self-Serve Laundries and/or Dry Cleaners	I	944	2.60
9724-000	Valet Services and Cleaning Depots	I	944	2.60
9731-000	Funeral Homes	I	944	2.60
9741-099	Domestic Services	I	944	2.60

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
9791-000	Shoe Repair	I	944	2.60
9792-000	Fur Cleaning, Repair, and Storage	I	944	2.60
9799-000	Other Personal Services	I	944	2.60
9951-000	Disinfecting and Exterminating Services	I	944	2.60
9999-001	Miscellaneous Services	I	944	2.60
9999-002	Automobile Associations	I	944	2.60
7011-000	Central Banks	I	956	0.19
7021-000	Chartered Banks	I	956	0.19
7029-000	Other Banking-Type Intermediaries	I	956	0.19
7031-000	Trust Companies	I	956	0.19
7041-000	Deposit Accepting Mortgage Companies	I	956	0.19
7042-000	Co-Operative Mortgage Companies	I	956	0.19
7051-099	Credit Unions	I	956	0.19
7099-000	Other Deposit Accepting Intermediaries	I	956	0.19
7111-000	Consumer Loan Companies	I	956	0.19
7121-000	Sales Finance Companies	I	956	0.19
7122-000	Credit Card Companies	I	956	0.19
7123-000	Factoring Companies	I	956	0.19
7124-000	Financial Leasing Companies	I	956	0.19
7125-000	Venture Capital Companies	I	956	0.19
7129-000	Other Business Financing Companies	I	956	0.19
7211-000	Investment (Mutual) Funds	I	956	0.19
7212-000	Retirement Savings Funds	I	956	0.19
7213-000	Segregated Funds	I	956	0.19
7214-000	Investment Companies	I	956	0.19
7215-000	Holding Companies	I	956	0.19
7221-000	Mortgage Investment Companies	I	956	0.19
7222-000	Real Estate Investment Trusts	I	956	0.19
7229-000	Other Mortgage Companies	I	956	0.19
7291-000	Trusted Pension Funds	I	956	0.19
7292-000	Estate, Trust, and Agency Funds	I	956	0.19
7299-000	Other Investment Intermediaries	I	956	0.19
7311-000	Life Insurers	I	956	0.19
7321-000	Deposit Insurers	I	956	0.19

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
7331-000	Health Insurers	I	956	0.19
7339-000	Other Property and Casualty Insurers	I	956	0.19
7411-000	Investment Dealers	I	956	0.19
7412-000	Stock Brokers	I	956	0.19
7413-000	Commodity Brokers	I	956	0.19
7421-000	Mortgage Brokers	I	956	0.19
7431-000	Stock Exchanges	I	956	0.19
7432-000	Commodity Exchanges	I	956	0.19
7499-000	Other Financial Intermediaries	I	956	0.19
7611-000	Insurance and Real Estate Agencies	I	956	0.19
7711-001	Supply of Clerical Labour Operations	I	956	0.19
7711-003	Placement Agencies	I	956	0.19
7711-100	Out of Province Operations - Class A	I	956	0.19
7711-200	Out of Province Operations - Class B	I	956	0.19
7711-300	Out of Province Operations - Class C	I	956	0.19
7711-400	Out of Province Operations - Class D	I	956	0.19
7711-500	Out of Province Operations - Class E	I	956	0.19
7711-600	Out of Province Operations - Class F	I	956	0.19
7711-700	Out of Province Operations - Class G	I	956	0.19
7711-800	Out of Province Operations - Class H	I	956	0.19
7711-900	Out of Province Operations - Class I	I	956	0.19
7731-000	Chartered and Certified Accountants	I	956	0.19
7739-000	Other Accounting and Bookkeeping Services	I	956	0.19
7761-000	Offices of Lawyers and Notaries	I	956	0.19
7792-000	Credit Bureau Services	I	956	0.19
7793-000	Collection Agencies	I	956	0.19
7799-003	Actuarial Services	I	956	0.19
0231-000	Agricultural Management and Consulting Services	I	958	0.33
4555-000	Marine Shipping Agencies	I	958	0.33
4592-003	Freight Brokers/Forwarders (Ground Freight)	I	958	0.33
4592-004	Freight Forwarders (Air and / or Ocean)	I	958	0.33
7721-001	Software Development and Computer Services	I	958	0.33
7722-000	Computer Equipment Maintenance and Repair	I	958	0.33
7751-000	Offices of Architects	I	958	0.33

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Classification Unit	Description	Class	Rate Group	2018 Premium Rate (\$)
7752-000	Offices of Engineers	I	958	0.33
7759-001	Other Scientific and Technical Services	I	958	0.33
7759-002	Research and Development	I	958	0.33
7771-001	Management Consulting Services	I	958	0.33
7771-002	Property Management Services	I	958	0.33
7794-000	Customs Brokers and Consultants	I	958	0.33
7795-999	Telephone Answering Services / Call Centres	I	958	0.33
7796-001	Business Service Centres	I	958	0.33
7796-002	Microfilming and Micrographing Services	I	958	0.33
7799-001	Miscellaneous Business Services	I	958	0.33
7799-005	Translation Services	I	958	0.33
7799-006	Custom Typing Services	I	958	0.33
7799-007	Manufacturer's Agents	I	958	0.33
7799-009	Meter Reading	I	958	0.33
7799-010	Other Brokers	I	958	0.33
7799-011	Quality Assurance	I	958	0.33
9931-000	Photographers	I	958	0.33
9961-000	Ticket and Travel Agencies	I	958	0.33
9962-001	Tour Packagers	I	958	0.33
2821-002	Photographic Film Processing	I	962	1.12
7711-002	Franchise Operations	I	962	1.12
7741-000	Advertising Agencies	I	962	1.12
7742-000	Media Representatives	I	962	1.12
7743-000	Display and Billboard Advertising	I	962	1.12
7749-000	Other Advertising Services	I	962	1.12
9611-000	Motion Picture and Video Production	I	962	1.12
9612-000	Motion Picture and Video Distribution	I	962	1.12
9613-000	Motion Picture Laboratories and Video Production Facilities	I	962	1.12
9614-000	Sound Recording Services	I	962	1.12
9619-000	Other Motion Picture, Audio, and Video Services	I	962	1.12
9621-000	Regular Motion Picture Theatres	I	962	1.12
9622-000	Outdoor Motion Picture Theatres	I	962	1.12
9629-000	Other Motion Picture Exhibition	I	962	1.12
9631-000	Entertainment Production Companies and Artists	I	962	1.12
9639-000	Other Theatrical and Staged Entertainment Services	I	962	1.12

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9721-000	Power Laundries and/or Dry Cleaners	I	975	3.29
9725-000	Linen Supply Services	I	975	3.29
9729-000	Other Laundry and Dry Cleaning Services	I	975	3.29
7791-002	Corps of Commissionaires	I	981	0.75
9811-000	Religious Organizations	I	981	0.75
9821-000	Business Associations	I	981	0.75
9831-000	Health and Social Service Professional Membership Associations	I	981	0.75
9839-000	Other Professional Membership Associations	I	981	0.75
9841-000	Labour Organizations	I	981	0.75
9851-000	Political Organizations	I	981	0.75
9861-001	Civic and Fraternal Organizations	I	981	0.75
9861-002	Cultural Organizations	I	981	0.75
4811-000	Radio Broadcasting	I	983	0.31
4812-000	Television Broadcasting	I	983	0.31
4813-000	Combined Radio and Television Broadcasting	I	983	0.31
4814-000	Cable Television	I	983	0.31
4821-000	Telecommunication Carriers	I	983	0.31
4839-000	Other Telecommunication Operations	I	983	0.31

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