

NOTE

This document contains **rescinded** Employer Classification Manual (ECM) policy documents. They are **not** applicable to classification decisions made after December 31, 2019.

Rescinded policy documents may still be relevant for decision-making, as the WSIB may be required to use the policy in effect on a particular date.

The classification policies currently in effect and applicable to classification decisions made on or after January 1, 2020 can be found in the Employer Classification Manual.

RESCINDED - Wholesale Foods

Application Date	January 1, 2005
Published	January 3, 2005
Subject	604: Food Sales
Document Number	F-604-01
CU Code	5211-099 : Wholesale Foods

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in wholesale dealing in dairy products, fish and seafood, fruit and vegetables, meat and meat products, sugar and chocolate confectioneries, and other food products. These foods have already been canned, cooked, cured, dried, fresh, frozen, packaged, or processed.

This category excludes any meat cutting, preparing, processing, or packing.

Included here are

- baby foods
- bakery products
- beef
- berries
- biscuits
- bread
- breakfast cereal products
- butter
- cake mixes
- candy and liquorice confectionery

- canned foods
- cereal products, dry or prepared
- cheese and cheese confections
- citrus fruit
- cocoa and cocoa products
- coffee
- corn confections
- cream and creamery products
- deep-freeze products
- dessert powders and puddings
- desserts
- dietary foods
- dinners, packaged
- fish products
- fish, salted or preserved
- flour
- food ingredients and preparations, canned
- fountain fruit concentrates and syrups
- fruit juices and concentrates
- fruit preparations
- fruit, preserved
- fruits and vegetables
- honey, fruits, and vegetables
- hot-house vegetables
- ice cream and ice cream pies
- ice milk
- jams, jellies and marmalades
- juices
- junior foods, canned
- lamb
- lard

- lobsters
- maple sugar and syrup
- market garden vegetables
- meats, prepared
- milk and milk products
- milk, raw
- molasses
- mutton
- nuts and seeds
- oils, cooking and salad
- oysters
- pastries
- pickles
- pizzas
- popcorn confectionery
- pork
- potato chips
- poultry (excluding fresh)
- pretzels
- rice, polished
- sauces
- scallops
- smoked meat
- soups
- spices
- sugar, refined
- tea
- tree fruit (apples, cherries, peaches, pears, plums)
- tropical fruit
- veal
- vegetable juices

- vegetable preparations, canned
- yogurt.

Cross-reference

D-207-01 : Meat and Meat Products

D-207-03 : Fish Products

D-210-01 : Poultry Operations

D-226-06 : Tea and Coffee

F-604-05 : Meat Stores

F-612-02 : Livestock Dealers

F-612-05 : Poultry and Eggs, Wholesale

RESCINDED - Non-alcoholic Beverages, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	604: Food Sales
Document Number	F-604-02
CU Code	5221-000 : Non-alcoholic Beverages, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in wholesale dealing in non-alcoholic beverages, such as

- apple cider (less than 2.5% alcohol)
- carbonated beverages
- mineral and spring waters
- soft drinks.

Cross-reference

F-604-03 : [Alcoholic Beverages, Wholesale](#)

RESCINDED - Alcoholic Beverages, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	604: Food Sales
Document Number	F-604-03
CU Code	5222-000 : Alcoholic Beverages, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include the wholesale dealing of beer, liquor, wine, and other alcoholic beverages, such as

- ale
- coolers (2.5% or greater alcohol content)
- distilled alcoholic beverages
- fermented malt liquors
- hard cider
- liqueurs.

Cross-reference

F-604-02 : [Non-alcoholic Beverages, Wholesale](#)

RESCINDED - Supermarkets

Application Date	January 1, 2005
Published	January 3, 2005
Subject	604: Food Sales
Document Number	F-604-04
CU Code	6011-000 : Supermarkets

Status

Compulsory under Schedule 1

Scope

Business activities include operating food stores that retail a full line of food and other products, and that may provide facilities such as on-site banking, photofinishing, and pharmaceutical dispensing.

Included here are stores with over 1393.5 square metres (15,000 square feet) gross leased area with (or without) any food production, as well as stores

- between 929.1 and 1,393.5 square metres (10,001 and 15,000 square feet), gross leased area and engaged in one kind (or more) of food production
- between 464.6 and 929.0 square metres (5,001 and 10,000 square feet), gross leased area and engaged in two or more kinds of food production.

All operations carried out on the premises of a supermarket form an integrated unit and must be classified in this CU subject to the exclusions noted below. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the Operational Policy Manual and in the Reference Section of the manual.

Excluded from this category are special operations as defined by O. Reg. 175/98, and operations such that

- the employer carrying out the operation is at arm's length from the supermarket employer; **and**
- the operation is a separate facility within a leased or purchased space on the supermarket premises; **and**
- the employer also carries out the operation on premises other than premises of the supermarket employer.

An operation carried out on the premises of a supermarket meeting all three of the above conditions is classified elsewhere.

All operations carried out by a supermarket as an integrated unit and classified in this CU are compulsorily covered under Schedule 1.

Note

Food production consists of cutting, trimming, packaging or preparing any of the following

- bakery products
- delicatessen foods
- fresh fruit or vegetables
- fresh meat, fish, or poultry.

Products and facilities considered part of a supermarket business activity include

- bakery products
- banking services
- candies and confections
- dairy products
- delicatessen foods
- food products (bottled, canned, and frozen)
- flowers and plants
- fresh fruits and vegetables
- fresh meat, fish, and poultry
- health and beauty aids
- housewares
- newspapers and magazines
- on-site photofinishing
- pharmaceutical dispensing
- ticket or travel agencies
- tobacco products.

Cross-reference

F-604-05 : Meat Stores

F-606-01 : Grocery Stores

F-606-02 : Convenience and Variety Stores

F-638-01 : Pharmacy Operations

F-638-05 : Large Drugstores

I-956-02 : Chartered Banks

I-958-24 : Ticket and Travel Agencies

I-962-01 : Photographic Film Processing

RESCINDED - Meat Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	604: Food Sales
Document Number	F-604-05
CU Code	6016-000 : Meat Stores

Status

Compulsory under Schedule 1

Scope

Included are employers specializing in the retailing of fresh, cured, or cooked meat or poultry. The stores have a production facility for the cutting, handling, or packaging of these products, which are sold over the counter directly to non-institutional consumers.

Included are

- butcher shops
- meat markets
- poultry stores.

Employers engaged in supplying freezer orders on a retail basis are also included here.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-207-01 : Meat and Meat Products

D-210-01 : Poultry Operations

F-604-01 : Wholesale Foods

F-604-04 : Supermarkets

F-606-01 : Grocery Stores

F-606-02 : Convenience and Variety Stores

RESCINDED - Bulk Retail/Wholesale Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	604: Food Sales
Document Number	F-604-06
CU Code	6011-100 : Bulk Retail/Wholesale Stores

Status

Compulsory under Schedule 1

Scope

Business activities are restricted to the sale of goods and merchandise in a bulk retail/wholesale store environment. Stores in this category are commonly referred to as **big box stores** and are typically greater than 50,000 square feet in total area. This CU includes facilities where consumers *may* be required to pay a membership fee with access to the store restricted to members only.

Products sold primarily include a wide-range of non-food items, however, food products do make up a significant portion of all products sold. Products may be sold in bulk, or in large quantities, and are either sold directly to the consumer, or wholesaled to other businesses which may be at discounted prices.

All operations carried out on the premises of a big box store form an integrated unit and must be classified in this CU subject to the exclusions noted below. For more information, see the section titled "Integrated operations" in the [The Classification Scheme, document 14-01-01](#), located in the Operational Policy Manual and in the Reference Section of the manual.

Excluded from this category are special operations as defined by O. Reg. 175/98, and operations such that

- the employer carrying out the operation is at arm's length from the box store employer; **and**
- the operation is a separate facility within a leased or purchased space on the box store premises; **and**
- the employer also carries out the operation on premises other than premises of the box store employer.

An operation carried out on the premises of a big box store meeting all three of the above conditions is classified elsewhere.

Note

Some of the food products may require production activities. Food production consists of cutting, trimming, packaging or preparing any of the following

- bakery products
- delicatessen foods
- fresh fruits or vegetables
- fresh meat, fish, or poultry.

Products and facilities considered part of a big box store include, but are not limited to

- appliances (small and/or large)
- automotive accessories/supplies
- bakery products
- banking services
- barbeques, including dispensing propane and tanks
- books
- candies and confections
- cleaning products
- clothing
- computers, and accessories
- dairy products
- delicatessen foods
- electronic items
- food, including bulk food
- food products (bottled, canned, and frozen)
- fresh fruits and vegetables
- fresh meat, fish, and poultry
- furniture, household and office
- gardening equipment, including flowers and plants
- hardware supplies
- health and beauty aids and products
- housewares
- internet on-line shopping

- jewelry
- media products, including CDs, DVDs and videos cassettes
- newspapers and magazines
- on-site photo finishing
- optical dispensing
- personal care products
- pet food and supplies
- pharmaceutical dispensing
- ticket or travel agencies
- tobacco products
- tools, power and/or hand
- toys
- vitamins.

Products sold in a big box store generally include a combination of the products listed in F-604-04, *Supermarkets*, and F-636-34, *Department Stores*.

Cross-reference

F-630-02 : Garages (general repairs).

I-919-02 : Restaurants, Unlicensed

RESCINDED - Grocery Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	606: Grocery and Convenience Stores
Document Number	F-606-01
CU Code	6012-001 : Grocery Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retailing a limited line of goods in grocery, corner, or general food stores that are

- 929.1 to 1,393.5 square metres (10,001 to 15,000 square feet), gross leased area, with no food production; or
- 464.6 to 929.0 square metres (5,001 to 10,000 square feet), gross leased area, with one or no food production.

Included here are stores retailing pre-packaged frozen meat that are 464.6 to 1,393.5 square metres (5,001 to 15,000 square feet), gross leased area, with no food production.

Also included is the home delivery of food and beverages.

Note

A limited line of goods includes

- bakery products
- candies and confections
- dairy products
- food products (bottled, canned, and frozen)
- fresh fruit and vegetables
- giftware

- health and beauty aids
- newspapers and magazines
- soft drinks
- tobacco products.

Food production consists of cutting, trimming, packaging or preparing any of the following

- bakery products
- delicatessen foods
- fresh fruit and vegetables
- fresh meat, fish, or poultry.

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-604-04 : Supermarkets

F-604-05 : Meat Stores

F-606-02 : Convenience and Variety Stores

F-607-01 : Bakery Product Stores

F-607-03 : Fruit and Vegetable Stores

F-607-04 : Other Specialty Food Stores

RESCINDED - Convenience and Variety Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	606: Grocery and Convenience Stores
Document Number	F-606-02
CU Code	6012-002 : Convenience and Variety Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retailing a limited line of goods in variety or convenience food stores that are 464.5 square metres (5,000 square feet) or under, gross leased area. Such stores may have any number of food production.

Included here are stores retailing pre-packaged frozen meat that are 464.5 square metres (5,000 square feet) or under, gross leased area, with no food production.

Also included are candy shops, confectionary stores, and nut shops retailing candy, nuts and other confections.

Excluded from this category are stores whose primary business is retailing fresh, meat, fish, or poultry.

Note

A limited line of goods includes

- bakery products
- candies and confections
- dairy products
- food products (bottled, canned, and frozen)
- fresh fruit and vegetables
- giftware

- health and beauty aids
- newspapers and magazines
- soft drinks
- tobacco products.

Food production consists of cutting, trimming, packaging or preparing any of the following

- bakery products
- delicatessen foods
- fresh fruit and vegetables
- fresh meat, fish, or poultry.

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-604-04 : Supermarkets

F-604-05 : Meat Stores

F-606-01 : Grocery Stores

F-607-01 : Bakery Product Stores

F-607-03 : Fruit and Vegetable Stores

F-607-04 : Other Specialty Food Stores

F-636-35 : Other General Merchandise Stores Amendment/06

RESCINDED - Liquor Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	606: Grocery and Convenience Stores
Document Number	F-606-03
CU Code	6021-001 : Liquor Stores

Status

By application (transfer from Schedule 2)

Scope

Included are provincial government employers engaged in retail dealing in distilled spirits and secondarily engaged in retailing ale, beer, beverage spirits, liqueurs, liquors, and wine, all for consumption off the premises.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that

- the employer carrying out the operation is at arm's length from the retail employer; and
- the operation is a separate facility within a leased or purchased space on the retail store premises; and
- the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-606-04 : Duty Free Shops

F-606-05 : Wine Stores

F-608-01 : Beer Store Operations

RESCINDED - Duty Free Shops

Application Date	January 1, 2005
Published	January 3, 2005
Subject	606: Grocery and Convenience Stores
Document Number	F-606-04
CU Code	6021-002 : Duty Free Shops

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in retail dealing in a variety of items such as liquor, beer, wine, perfume, tobacco, and jewellery. These outlets are usually located at border crossing points or airports.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that

- the employer carrying out the operation is at arm's length from the retail employer; and
- the operation is a separate facility within a leased or purchased space on the retail store premises; and
- the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-606-03 : Liquor Stores

RESCINDED - Wine Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	606: Grocery and Convenience Stores
Document Number	F-606-05
CU Code	6022-000 : Wine Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retailing wine for consumption off the premises. Included here are

- champagne
- hard cider
- port wine
- sherries
- sparkling wines
- table wines
- vermouth.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme, document 14-01-01](#)*, located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Not applicable to classification decisions made after December 31, 2019

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-606-03 : Liquor Stores

F-608-01 : Beer Store Operations

RESCINDED - Bakery Product Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	607: Specialty Food Stores
Document Number	F-607-01
CU Code	6013-000 : Bakery Product Stores

Status

Compulsory under Schedule 1

Scope

Business activities include over the counter sales of bakery products such as bread, cakes, pies, and cookies. Included are small bakeries which bake their own products on the premises and sell them over the counter to final consumers, and retail bakeries which sell goods that are purchased.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.

- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-220-01 : Other Bakery Operations

F-604-04 : Supermarkets

RESCINDED - Fruit and Vegetable Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	607: Specialty Food Stores
Document Number	F-607-03
CU Code	6015-000 : Fruit and Vegetable Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retailing fresh fruit and vegetables.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme, document 14-01-01](#)*, located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and

- the operation is a separate facility within a leased or purchased space on the retail store premises; and
- the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

RESCINDED - Other Specialty Food Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	607: Specialty Food Stores
Document Number	F-607-04
CU Code	6019-000 : Other Specialty Food Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retail dealing in a specialized line of food which is not elsewhere classified, such as spices, tea, coffee, fish and seafood, health and dietary foods, and dairy products.

Included are

- dairy product stores
- delicatessens
- fish and seafood stores
- health food stores.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme, document 14-01-01](#)*, located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

Not applicable to classification decisions made after December 31, 2019

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-207-03 : Fish Products

F-638-02 : Patent Medicine and Toiletry Stores

I-919-03 : Take-out Food Services

RESCINDED - Beer Store Operations

Application Date	January 1, 2005
Published	January 3, 2005
Subject	608: Beer Stores
Document Number	F-608-01
CU Code	6023-000 : Beer Store Operations

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in retail dealing in beer, ale, and other brewery products for consumption off the premises, such as

- fermented malt beverages
- lager
- porter
- stout.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the Operational Policy Manual and in the Reference Section of the manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-606-03 : Liquor Stores

F-606-05 : Wine Stores

RESCINDED - Country Grain Elevator Services

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-01
CU Code	4711-002 : Country Grain Elevator Services

Status

Compulsory under Schedule 1

Scope

Business activities include operating country elevators (silos) for the storage of grain. Also included here are incidental activities such as grain and seed cleaning and grain drying when done in connection with country elevator storage operations.

Cross-reference

C-167-08 : Field Crop Combination Farms

C-184-07 : Other Services Incidental to Agriculture

F-612-09 : Terminal Grain Elevator Services

RESCINDED - Livestock Dealers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-02
CU Code	5011-000 : Livestock Dealers

Status

By application (non-covered)

Scope

Business activities include wholesaling domestic animals, including

- bees
- cattle
- dairy cattle
- fish, live
- frogs, live
- hogs
- horses
- live bait
- minnows
- pet animals
- poultry, live
- sheep
- worms.

Cross-reference

F-604-01 : Wholesale Foods

F-612-05 : Poultry and Eggs, Wholesale

RESCINDED - Grain Dealers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-03
CU Code	5012-000 : Grain Dealers

Status

Compulsory under Schedule 1

Scope

Business activities include buying and selling grains. Included here are

- barley grain
- beans, dry
- buckwheat
- cereal grain
- corn, grain
- mixed grains
- oats
- oilseeds
- peas, dry
- rice, unpolished
- rye, grain
- wheat.

Cross-reference

F-612-01 : Country Grain Elevator Services

F-612-06 : Agricultural Feed, Wholesale

F-612-07 : Seeds, Wholesale

F-612-09 : Terminal Grain Elevator Services

RESCINDED - Farm Products, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-04
CU Code	5019-000 : Farm Products, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesaling farm products which are not elsewhere classified, including

- cocoa beans
- cotton, raw
- farm products (except livestock and grain)
- feathers, unprocessed
- fresh cut flowers
- furs, raw
- hides and skins, raw
- mohair, raw
- nursery stock
- nuts and seeds, unshelled
- ornamental plants and flowers
- plant and vegetable products, crude, unprocessed
- rubber, crude

- silk, raw
- sugar, raw
- tobacco leaf, raw
- wool, raw.

Cross-reference

F-636-19 : Tobacco Products, Wholesale

RESCINDED - Poultry and Eggs, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-05
CU Code	5214-000 : Poultry and Eggs, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesaling dressed poultry and eggs.

Included here are

- broilers, dressed
- chickens, dressed
- ducks, dressed
- eggs
- geese
- pheasants
- poultry, dressed
- roaster chickens, dressed
- turkeys, dressed.

Cross-reference

D-210-01 : [Poultry Operations](#)

F-604-01 : Wholesale Foods

F-612-02 : Livestock Dealers

RESCINDED - Agricultural Feed, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-06
CU Code	5931-000 : Agricultural Feed, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesale dealing in hay, processed feeds, and grain used as fodder.

Included here are

- animal feeds, processed
- cereal grain, prepared feeds
- feed grains
- fur farm animal feeds, prepared cereal grain
- hay and fodder
- livestock feeds, prepared
- pet foods or feed, prepared cereal grains
- poultry feeds, prepared.

Cross-reference

F-612-03 : Grain DealersL

F-612-07 : Seeds, Wholesale

F-612-08 : Agricultural Chemicals and Other Farm Supplies

RESCINDED - Seeds, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-07
CU Code	5932-000 : Seeds, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesaling field crop seeds. Seed cleaning, testing, and treating may also be included as incidental activities.

Included are

- field crop seeds
- flower seeds, bulk and packaged
- garden seeds, bulk and packaged
- seeds for sowing
- vegetable seeds, bulk and packaged.

Cross-reference

C-184-07 : Other Services Incidental to Agriculture

F-612-06 : Agricultural Feed, Wholesale

F-612-08 : Agricultural Chemicals and Other Farm Supplies

RESCINDED - Agricultural Chemicals and Other Farm Supplies

Application Date	January 1, 2005
Published	January 8, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-08
CU Code	5939-000 : Agricultural Chemicals and Other Farm Supplies

Status

Compulsory under Schedule 1

Scope

Business activities include wholesaling in agricultural chemicals and other farm supplies which are not elsewhere classified. The wholesaling of these supplies may be combined with goods classified in [F-612-06](#) and [F-612-07](#) with none predominating.

Included here are

- agricultural chemical dusts and sprays
- chemical fertilizers
- crop dusts and sprays
- fly and animal sprays
- fumigants
- fungicides
- herbicides
- insecticides
- lawn care chemical products
- liquid chemical fertilizers
- miticides

- orchard care chemicals
- pesticides
- rodenticides
- soil insecticides, agricultural
- sterilizing compounds and disinfectants, agricultural
- vegetable dusts and sprays.

Cross-reference

F-612-06 : Agricultural Feed, Wholesale

F-612-07 : Seeds, Wholesale

RESCINDED - Terminal Grain Elevator Services

Application Date	January 1, 2005
Published	January 3, 2005
Subject	612: Agricultural Products Sales
Document Number	F-612-09
CU Code	4711-001 : Terminal Grain Elevator Services

Status

Compulsory under Schedule 1

Scope

Business activities include operating terminal elevators for the storage of grain.

This includes services such as

- grain elevator service
- storage service, grain elevator
- terminal elevator service.

Cross-reference

F-612-01 : Country Grain Elevator Services

F-612-03 : Grain Dealers

RESCINDED - Lubricating Services

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-01
CU Code	6331-002 : Lubricating Services

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in lubricating motor vehicles, specializing in lubrication, oil and filter changes. Also included are rapid lube centres.

Cross-reference

F-630-02 : Garages (general repairs)

F-633-01 : Other Petroleum Products, Sales

F-633-02 : Gas Bars

RESCINDED - Garages (general repairs)

Application Date	January 1, 2010
Published	January 5, 2010
Subject	630: Vehicle Services and Repairs
Document Number	F-630-02
CU Code	6351-000 : Garages (general repairs)

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in general mechanical and electrical repairs to motor vehicles and trailers, including the sales, installation, and minor repair of tires.

This includes the repair of internal combustion engines, excluding marine or aircraft engines.

Garages may be secondarily engaged in selling gasoline, lubricating motor vehicles, and towing as long as the garage operates only one tow truck without a dispatching service. The tow truck may also provide a mobile tire repair service.

Also included is mobile tire repair (without towing) when carried on by a garage or on a custom basis.

Cross-reference

D-238-04 : Tire Vulcanizing and Retreading Amendment/10

D-421-08 : Recreational Vehicle and Trailer Operations

D-432-01 : Truck and Bus Body Operations

D-432-02 : Commercial Trailer Operations

E-570-16 : Towing Services

F-630-01 : Lubricating Services

F-630-03 : Paint and Body Repair Shops

F-630-04 : Muffler Replacement Shops

F-630-05 : Motor Vehicle Glass Replacement Shops

F-630-07 : Other Motor Vehicle Repair Shops

F-633-02 : Gas Bars

F-636-59 : Home and Auto Supply Stores

F-636-60 : Tire, Battery, Parts, and Accessories Stores

F-657-01 : Automobiles and Trucks (new), Sales

F-657-02 : Automobiles and Trucks (used), Sales

RESCINDED - Paint and Body Repair Shops

Application Date	January 1, 2010
Published	January 5, 2010
Subject	630: Vehicle Services and Repairs
Document Number	F-630-03
CU Code	6352-000 : Paint and Body Repair Shops

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in repairing and/or repainting motor vehicle bodies, fenders, and doors.

This includes activities such as

- body repair, motor vehicle
- collision repair, motor vehicle
- frame straightening, motor vehicle
- repainting motor vehicles.

Paint and body repair shops may also operate one tow truck (without a dispatch service) which may provide a mobile tire repair service.

Cross-reference

D-238-04 : Tire Vulcanizing and Retreading Amendment/10

E-570-16 : Towing Services

F-630-02 : Garages (general repairs)

F-657-01 : Automobiles and Trucks (new), Sales

F-657-02 : Automobiles and Trucks (used), Sales

RESCINDED - Muffler Replacement Shops

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-04
CU Code	6353-000 : Muffler Replacement Shops

Status

Compulsory under Schedule 1

Scope

Included here are employers primarily engaged in the installation and repair of motor vehicle exhaust systems, including custom made exhaust systems.

These employers may also install vehicle springs, shock absorbers and related parts.

Cross-reference

F-630-02 : Garages (general repairs).

RESCINDED - Motor Vehicle Glass Replacement Shops

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-05
CU Code	6354-000 : Motor Vehicle Glass Replacement Shops

Status

Compulsory under Schedule 1

Scope

Included are employers who specialize in the installation or replacement of vehicle windshields and windows. These operations may also repair chips in windshields as an incidental activity.

This includes activities such as

- custom window tinting
- glass replacement
- sun roofs, installation.

Cross-reference

F-630-02 : Garages (general repairs)

F-630-09 : Other Motor Vehicle Services

I-933-06 : Other Repair Services

RESCINDED - Motor Vehicle Transmission Repair and Replacement Shops

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-06
CU Code	6355-000 : Motor Vehicle Transmission Repair and Replacement Shops

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in the repair, maintenance, and replacement of motor vehicle transmissions, whether manual or automatic.

Cross-reference

D-385-02 : Automotive Machine Shops

F-636-58 : Other Motor Vehicle Parts and Accessories, Wholesale

RESCINDED - Other Motor Vehicle Repair Shops

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-07
CU Code	6359-000 : Other Motor Vehicle Repair Shops

Status

Compulsory under Schedule 1

Scope

Business activities include custom motor vehicle repair and related services not elsewhere classified. Sales may be included as an incidental activity.

This includes installation, repair, and/or re-installation of items such as

- air conditioning
- car alarm systems
- car stereos (systems and individual components)
- cellular phones
- trailer hitches and accessories (including transmission coolers).

Also included are

- brake repair
- electrical wiring repair
- front end alignment
- motor vehicle and marine re-upholstery and repair
- motor vehicle suspension

- radiator repair.

Excluded from this category are repairs to smaller, portable components which can be readily removed from the motor vehicle and repaired in specialized shops.

Cross-reference

D-385-02 : Automotive Machine Shops

F-630-02 : Garages (general repairs)

I-933-05 : Electric Motor Repair

I-933-06 : Other Repair Services

I-983-05 : Telecommunication Carriers

RESCINDED - Car Washes

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-08
CU Code	6391-000 : Car Washes

Status

Compulsory under Schedule 1

Scope

Business activities include washing motor vehicles.

This includes activities such as

- car washing service, automated or hand-washed
- mobile truck or car wash service
- washing service, motor vehicle.

Cross-reference

F-633-02 : Gas Bars

RESCINDED - Other Motor Vehicle Services

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-09
CU Code	6399-001 : Other Motor Vehicle Services

Status

Compulsory under Schedule 1

Scope

Business activities include services to motor vehicles which are not elsewhere classified. Also included is waxing, polishing, or otherwise treating the finish of motor vehicles.

This includes services such as

- alternate fuel conversions, research and testing
- customizing vans (after-market only)
- diagnostic centres, motor vehicle
- rustproofing, motor vehicle
- surface treating, motor vehicle
- undercoating, motor vehicle.

Cross-reference

D-421-08 : [Recreational Vehicle and Trailer Operations](#)

E-570-16 : [Towing Services](#)

F-630-05 : [Motor Vehicle Glass Replacement Shops](#)

RESCINDED - Automotive Salvaging

Application Date	January 1, 2005
Published	January 3, 2005
Subject	630: Vehicle Services and Repairs
Document Number	F-630-10
CU Code	5911-000 : Automotive Salvaging

Status

Compulsory under Schedule 1

Scope

Business activities include buying and selling old automobiles or trucks, dismantling them, and salvaging the vehicle parts for resale. Also included is the incidental sale of used or rebuilt auto parts or used parts purchased from other auto salvagers.

Excluded from this subdivision are the business activities of crushing or wrecking scrap vehicles.

This also includes activities such as

- automobile dismantling
- motor vehicle dismantling.

Cross-reference

F-636-58 : Other Motor Vehicle Parts and Accessories, Wholesale

F-689-03 : Metal Waste Materials Recycling Amendment/06

I-933-07 : Custom Packaging

RESCINDED - Other Petroleum Products, Sales

Application Date	January 1, 2005
Published	January 3, 2005
Subject	633: Petroleum Products Sales
Document Number	F-633-01
CU Code	5111-000 : Other Petroleum Products, Sales

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in buying and selling refined petroleum products.

This also includes the wholesale distribution of

- diesel fuel
- fuel oil
- furnace oil
- gasoline
- heating oil
- kerosene
- liquified petroleum gasses
- lubricating oils and greases
- petroleum products
- propane
- refined petroleum products.

Note

Also covered here are fuel oil dealers who deliver fuel oil door-to-door to homeowners on a retail basis. These employers must also operate (lease or own) a fuel oil storage depot.

Cross-reference

F-630-01 : Lubricating Services

F-633-02 : Gas Bars

F-636-48 : Industrial and Household Compounds, Wholesale

RESCINDED - Gas Bars

Application Date	January 1, 2005
Published	January 3, 2005
Subject	633: Petroleum Products Sales
Document Number	F-633-02
CU Code	6331-001 : Gas Bars

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in retail dealing in gasoline, diesel fuel, and lubricating oils and greases. It excludes the operation of a garage or car wash.

Also included are

- filling stations
- gas bars
- gasoline service stations
- self-service gasoline stations.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme, document 14-01-01](#)*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

Not applicable to classification decisions made after December 31, 2019

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-630-01 : Lubricating Services

F-630-02 : Garages (general repairs)

F-630-08 : Car Washes

F-633-01 : Other Petroleum Products, Sales

RESCINDED - Book and Stationery Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-01
CU Code	6511-000 : Book and Stationery Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retail dealing of new books and stationery.

This includes the sale and distribution of products such as

- business machine paper supplies
- envelopes, paper
- greeting cards
- lottery tickets
- notepaper and notebooks
- office paper and supplies
- school supplies
- writing paper.

Also included here are

- post office box services provided by private employers
- post office operations (except delivery) by private employers on a franchise basis
- business service centres on the premises of an operation classified in this CU.

All operations carried out on the premises of a book and stationery store form an integrated unit and must be classified in this CU subject to the exclusions noted below. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

Excluded from this category are special operations as defined by O. Reg. 175/98, and operations such that

- the employer carrying out the operation is at arm's length from the book and stationery store employer; **and**
- the operation is a separate facility within a leased or purchased space on the book and stationery store premises; **and**
- the employer also carries out the operation on premises other than premises of the book and stationery store employer.

An operation carried out on the premises of a book and stationery store meeting all three of the above conditions is classified elsewhere.

All operations carried out by a book and stationery store as an integrated unit and classified in this CU are compulsorily covered under Schedule 1.

Cross-reference

E-577-01 : Rural Mail Delivery

F-636-11 : Second-hand Merchandise Stores

F-638-02 : Patent Medicine and Toiletry Stores

H-817-02 : Library Services

I-937-09 : Lotteries and Casinos

I-958-14 : Business Service Centres

RESCINDED - Florist Shops

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-02
CU Code	6521-000 : Florist Shops

Status

Compulsory under Schedule 1

Scope

Business activities include the retail dealing of cut flowers, potted plants, wreaths, dried flower arrangements, and the like.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that

- the employer carrying out the operation is at arm's length from the retail employer; and
- the operation is a separate facility within a leased or purchased space on the retail store premises; and
- the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

C-181-04 : Greenhouses

C-181-05 : Plant Nurseries

C-181-06 : Other Horticultural Specialties

F-636-03 : Lawn and Garden Centres

RESCINDED - Lawn and Garden Centres

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-03
CU Code	6522-000 : Lawn and Garden Centres

Status

Compulsory under Schedule 1

Scope

Business activities include the sale of trees, shrubs, lawn and garden supplies, and other nursery stock. Excluded is the growing of any item for subsequent sale.

This includes the sale and distribution of products such as

- fertilizers
- insecticides and weed killers
- lawn and garden ornaments
- potting soil
- seeds
- soil conditioners.

Excluded is any of the above activities when carried out in conjunction with another retail operation.

Note

The sale of topsoil as part of a retail operation, and the buying, hauling, sale, and delivery of topsoil as a combined operation, are included in *F-681-03, Other Building Materials, Sales.*

The stripping, screening, or processing of topsoil is included in *C-181-05, Plant Nurseries.*

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in **The Classification Scheme, document 14-01-01**, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

C-181-04 : Greenhouses

C-181-05 : Plant Nurseries

C-190-06 : Landscaping and Interlocking Brick

F-604-04 : Supermarkets

F-606-01 : Grocery Stores

F-606-02 : Convenience and Variety Stores

F-607-03 : Fruit and Vegetable Stores

F-636-02 : Florist Shops

F-636-34 : Department Stores Amendment/06

F-636-35 : Other General Merchandise Stores Amendment/06

F-681-02 : Self-serve Retail Building Supplies Amendment/06

F-681-03 : Other Building Materials, Sales Amendment/06

RESCINDED - Sporting Goods and Bicycle Shops

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-04
CU Code	6541-099 : Sporting Goods and Bicycle Shops

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of sporting goods, athletic clothing (including uniforms), and playground and gymnasium equipment. Also included is the repair and retail distribution of bicycles and related equipment.

This includes the sale and distribution of products such as

- archery equipment
- athletic footwear
- baseball equipment
- bicycle parts and accessories
- bicycles
- bowling equipment
- camping equipment (excluding tent trailers)
- exercise and fitness equipment
- fishing tackle, sports
- football equipment
- golf equipment

- hockey equipment
- hunting equipment
- skiing equipment
- soccer equipment
- softball equipment
- tennis equipment
- tents
- tires and tubes (bicycle)
- track and field equipment
- tricycles.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

C-184-08 : Services Incidental to Fishing

F-636-51 : Hardware Stores

F-641-01 : Shoe Stores

F-641-02 : Men's Clothing Stores

F-641-03 : Women's Clothing Stores

F-641-06 : Other Clothing Stores

F-670-06 : Other Recreational Vehicle Dealers

I-937-01 : Golf Courses

I-937-03 : Skiing Facilities

RESCINDED - Musical Instrument Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-05
CU Code	6551-000 : Musical Instrument Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the repair and tuning of musical instruments, and the retail distribution of musical instruments, including supporting electronic equipment and sheet music.

This includes the sale and distribution of products such as

- drums, musical
- guitars
- musical instrument amplifying equipment
- organs
- percussion instruments
- pianos
- sheet music
- stringed instruments, musical
- wind instruments, musical.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-55 : Household Furniture, Appliances, Television, and Stereo Stores

RESCINDED - Audio and Video Products, Sales

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-06
CU Code	6552-000 : Audio and Video Products, Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the sale and distribution of phonograph records, pre-recorded tapes, and compact discs. The rental of video tapes, video machines, and video games and equipment are also classified here.

This includes the sale and distribution of products such as

- compact discs
- digital audio tapes
- records, phonograph
- tapes and cassettes, pre-recorded
- video tapes.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme, document 14-01-01](#)*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-55 : Household Furniture, Appliances, Television, and Stereo Stores

RESCINDED - Jewellery and Watch Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-07
CU Code	6561-099 : Jewellery and Watch Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution and repair of jewellery, watches, and clocks.

This includes

- costume jewellery
- custom jewellery
- flatware and hollow ware, precious metal
- jewellery engraving
- metal insignia engraving
- precious stone jewellery
- trophy engraving.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [***The Classification Scheme, document 14-01-01***](#), located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-333-03 : Platemaking, Typesetting, and Binding Operations

F-636-29 : Jewellery and Watches, Wholesale

RESCINDED - Camera and Photographic Supply Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-08
CU Code	6571-000 : Camera and Photographic Supply Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of cameras, film, and photographic equipment, including framing and incidental minor repairs undertaken as part of the retail operation.

This category includes the sale and distribution of products such as

- camcorders
- cameras, photographic
- home movie cameras and projectors
- photographic camera parts and accessories
- photographic film and plates, unexposed
- photographic supplies (paper, chemicals)
- pick-up depots, exposed film
- picture projection screens
- slide projectors.

Also included is on-site photofinishing, unless the photofinishing operation is carried out by another employer at arm's length from the camera store employer **and**

- the photofinishing operation is a separate facility within a leased or purchased space on the camera store premises; **and**
- the photofinishing employer also engages in photofinishing on premises other than premises of the camera store employer.

A photofinishing operation carried out on the premises of a camera store meeting all of the above conditions is classified in I-962-01, *Photographic Film Processing*.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the Operational Policy Manual and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-56 : Appliance, Television, Radio, and Stereo Repair

I-962-01 : Photographic Film Processing

RESCINDED - Toy and Hobby Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-09
CU Code	6581-000 : Toy and Hobby Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of hobby items, games, and toys.

This includes the sale and distribution of products such as

- board games (amusement)
- clay modelling supplies
- macrame supplies
- model building kits, hobby
- paint-by-number sets
- playing cards
- puzzles (game)
- rug hooking supplies
- toy vehicles.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in **The Classification Scheme, document 14-01-01**, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-12 : Art Galleries and Artists' Supply Stores

F-636-15 : Coin and Stamp Dealers

RESCINDED - Gift, Novelty, and Souvenir Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-10
CU Code	6582-000 : Gift, Novelty, and Souvenir Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of gifts, novelty merchandise, and souvenirs. Merchandise sold in gift shops and joke shops is included here.

This includes the sale and distribution of products such as

- carvings and artcraft
- ceramics and handicrafts
- decorations, seasonal and holiday
- decoupage
- gift wrap supplies
- joke shops
- macrame
- metalwork
- pottery.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-12 : Art Galleries and Artists' Supply Stores

F-638-02 : Patent Medicine and Toiletry Stores

RESCINDED - Second-hand Merchandise Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-11
CU Code	6591-000 : Second-hand Merchandise Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of used merchandise which is not elsewhere classified. Also included are pawnshops.

This includes the sale and distribution of used products such as

- antiques
- appliances
- books
- clothing
- crockery
- furniture
- glassware and china
- jewellery
- musical instruments.

Excluded is any of the above activities operated in conjunction with, and at the same workplace as, activities falling under H-861-09, *Other Non-institutional Social Services*.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-01 : Book and Stationery Stores

H-817-02 : Library Services

H-861-09 : Other Non-institutional Social Services

RESCINDED - Art Galleries and Artists' Supply Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-12
CU Code	6593-000 : Art Galleries and Artists' Supply Stores

Status

Compulsory under Schedule 1*

Scope

Business activities include the retail distribution of original oil paintings, prints, and/or artists' supplies such as oil paints, water colours, pastels, and canvas.

This includes

- art galleries, private
- *art restoration services
- artists' supplies
- picture framing.

Note

*This classification unit has a mixed status. The business activity indicated by an asterisk in the Scope is not compulsorily covered under the *Act*.

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in **The Classification Scheme, document 14-01-01**, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-09 : Toy and Hobby Stores

F-636-10 : Gift, Novelty, and Souvenir Stores

F-636-16 : Other Retail Stores

RESCINDED - Luggage and Leather Goods Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-13
CU Code	6594-000 : Luggage and Leather Goods Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of luggage, trunks, and leather goods.

This includes the sale and distribution of products such as

- attache cases
- leather belts, apparel
- leather purses and bags
- luggage and travelling cases
- personal leather goods
- suitcases
- travelling bags (luggage)
- trunks, storage or travel
- wallets and billfolds, leather.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in ***The Classification Scheme, document 14-01-01***, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

RESCINDED - Pet Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-14
CU Code	6596-000 : Pet Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of pet animals, pet foods, and accessories.

This includes the sale and distribution of products such as

- aquarium fish
- birds, pet
- cages for pet animals
- fish tanks (for pets)
- pet animal care equipment and supplies.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

RESCINDED - Coin and Stamp Dealers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-15
CU Code	6597-000 : Coin and Stamp Dealers

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of coins, stamps, and related supplies.

This includes the sale and distribution of products such as

- albums for coin and stamp collections
- coin collection sets
- collectors' coins
- collectors' stamps
- numismatic supplies
- philatelic supplies
- stamp collection sets.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme](#)*.

document 14-01-01, located in the *Operational Policy Manual* and in the Reference Section of this manual. The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-09 : Toy and Hobby Stores

RESCINDED - Other Retail Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-16
CU Code	6599-000 : Other Retail Stores

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of specialized merchandise which is not elsewhere classified. Also included are store-front showrooms for catalogue sales retailers.

This includes the sale and distribution of products such as

- beer making supplies
- newspapers and magazines
- orthopaedic aids
- religious goods
- tobacco
- wine making supplies.

Excluded from this category are operations which sell and distribute one of the above specialized product lines in conjunction with an item listed in another classification unit.

Also included is the sale, rental, lease, maintenance, repair or distribution of home health care products such as health appliances, orthopaedic aids, wheelchairs, medical and therapeutic equipment.

Excluded is the sale of hearing instruments such as hearing aids by an Audiologist, Hearing Instrument Practitioners, or others that dispense. The sale of these products is classified in [H-875-12, Offices of Other Health Practitioners](#).

Home health care products include respiratory gas tanks such as oxygen tanks. Refilling the tanks is considered incidental and is not separately classified. The earnings of respiratory therapists engaged by the employer to ensure the proper administration of the tanks are also considered incidental and not separately classified.

Also excluded from this category are operations which sell, rent, lease, maintain, repair or distribute home health care products in conjunction with an item or items listed in another classification unit.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-606-02 : Convenience and Variety Stores

F-636-12 : Art Galleries and Artists' Supply Stores

F-636-45 : Plumbing, Heating, and Air Conditioning Equipment, Sales Amendment/06

F-636-52 : Paint, Glass, and Wallpaper Stores Amendment/06

F-636-54 : Household Furniture and Appliances, Wholesale

F-638-02 : Patent Medicine and Toiletry Stores

H-875-12 : Offices of Other Health Practitioners

RESCINDED - Vending Machine Operators

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-17
CU Code	6911-000 : Vending Machine Operators

Status

Compulsory under Schedule 1

Scope

Business activities include retail distribution using coin-operated or card-operated vending machines to sell a variety of products.

Employers classified here may operate change-dispensing machines or vending machines on premises which they neither own nor lease.

These products include

- audio and video cassettes
- beverages
- cigarettes
- computer software
- confectionery
- food
- ice
- personal hygiene products.

Also included are coffee services when coffee-making machines are leased or loaned to the client.

Excluded is the operation of food-vending machines when the operator also prepares the food.

Not applicable to classification decisions made after December 31, 2019

Also excluded is the refilling of automated teller machines (ATMs).

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

I-911-03 : Armoured Car Services

I-919-04 : Caterers

I-937-13 : Coin-operated Amusement Services

I-944-16 : Self-serve Laundries and/or Dry Cleaners

RESCINDED - Mail Order Houses

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-18
CU Code	6921-000 : Mail Order Houses

Status

Compulsory under Schedule 1*

Scope

Business activities include the retail dealing in a variety of products such as dairy products, beverages, cosmetics, and kitchenware by means of telephone or door-to-door canvassing.

Included here are

- direct mail marketing operators
- direct personal retailing operators
- flea market vendors
- mail order houses
- newspapers, home delivery operators.

Also covered are activities such as

- direct selling of merchandise
- door to door retailing of merchandise
- non-store retailing, direct sales operators
- *party plan merchandising
- telephone selling of merchandise.

Note

*This classification unit has a mixed status. The business activity indicated by an asterisk in the Scope is not compulsorily covered under the *Act*.

Cross-reference

F-636-35 : Other General Merchandise Stores Amendment/06

RESCINDED - Tobacco Products, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-19
CU Code	5241-000 : Tobacco Products, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in the wholesale distribution of cured tobacco and tobacco products.

This includes the sale and distribution of products such as

- chewing tobacco
- cigars, cigarettes, and cut tobacco
- pipe tobacco
- snuff (powdered tobacco)
- tobacco, cured or processed.

Cross-reference

F-612-04 : Farm Products, Wholesale

RESCINDED - Apparel, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-20
CU Code	5311-099 : Apparel, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include the wholesale distribution of men's, women's, and children's clothing, accessories, and footwear.

This includes the sale and distribution of

- athletic clothing
- beachwear
- belts
- blouses
- boots
- casual clothing
- coats
- corsets
- dress clothing
- dresses
- foundation garments
- fur and dressed furs

Not applicable to classification decisions made after December 31, 2019

- gloves
- handbags
- hats and caps
- hosiery
- infants' clothing
- millinery
- neckwear
- outerwear and overwear
- overshoes
- panty-hose
- purses
- safety clothing and equipment
- scarves
- shoes
- skirts
- slacks
- slippers
- sleepwear
- sports jackets
- suits
- underwear
- uniforms
- unisex clothing
- waterproof footwear.

Cross-reference

F-636-30 : General Merchandise, Wholesale

RESCINDED - Dry Goods, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-21
CU Code	5321-099 : Dry Goods, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in the wholesale distribution of dry goods, fabrics, notions, and smallwares.

This includes the sale and distribution of products such as

- braided material
- buttons
- clothing fasteners
- cotton piece goods
- dry goods
- fasteners, clothing
- knitted cloth
- lace fabric
- man-made fabric
- millinery supplies
- notions, textile
- patterns, clothing

- piece goods, textile
- rayon piece goods
- ribbons
- sewing accessories
- synthetic piece goods
- textile fabrics
- thread
- woollen piece goods
- woven cloth
- yard goods, textile
- yarns for knitting.

Also included is the sale and distribution of geosynthetics, i.e., fabrics used in construction for soil filtration, drainage, reinforcement and separation.

Cross-reference

F-636-22 : Household Furnishings, Wholesale

RESCINDED - Household Furnishings, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-22
CU Code	5431-099 : Household Furnishings, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in the wholesale distribution of household furnishings, china, linens, and floor coverings.

This includes the sale and distribution of products such as

- art and decorative ware, household
- baskets, boxes, cans, and bags, household
- bath mats and bathroom sets
- bed coverings and bedspreads
- bedding
- blankets
- carpets
- ceramic tableware
- china and crockery
- curtains and draperies
- cushions and pillows
- decorative window accessories

Not applicable to classification decisions made after December 31, 2019

- earthenware
- floor tiles
- furniture coverings and protectors
- glassware
- kitchenware
- linoleum floor coverings
- mats and runners
- mirrors
- pictures and picture frames
- pillow cases and sheets
- pillows
- pottery
- rugs
- tablecloths
- tapestries
- tile carpets
- towels
- trays, household
- wall decorations
- window shades and blinds.

Cross-reference

F-636-21 : Dry Goods, Wholesale

F-668-03 : Electrical and Electronic Equipment, Sales Operations

F-670-02 : Service Machinery and Supplies, Sales Amendment/08

RESCINDED - Professional Machinery, Equipment, and Supplies, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-23
CU Code	5793-000 : Professional Machinery, Equipment, and Supplies, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in the wholesale distribution, installation, service, or repair of new and used professional machinery, equipment, supplies, and parts, including relevant specialized furniture together with optical goods.

This includes the sale and distribution of products such as

- artists' equipment and supplies
- dental equipment and supplies
- drafting instruments
- engineering instruments, equipment, and supplies
- hospital equipment and supplies, such as catheters, syringes, and medical tubing
- laboratory instruments and apparatus
- measuring and measuring-controlling instruments, professional
- optical and ophthalmic goods
- orthopaedic equipment and supplies
- physicians' equipment and supplies
- school classroom equipment and supplies (excluding stationery)

- scientific instruments and apparatus
- surgical instruments and apparatus
- veterinarians' equipment and supplies
- x-ray machines and related equipment and supplies.

Cross-reference

F-636-25 : Paper and Paper Products, Wholesale

F-636-31 : Books, Periodicals, and Newspapers, Wholesale

F-636-54 : Household Furniture and Appliances, Wholesale

RESCINDED - Other Machinery, Equipment, and Supplies, Wholesale

Application Date	January 1, 2006
Published	April 12, 2006
Subject	636: Other Sales
Document Number	F-636-24
CU Code	5799-000 : Other Machinery, Equipment, and Supplies, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesale dealing in new and used machinery, equipment, parts, and supplies which are not elsewhere classified.

Excluded from this category are any kind of custom repairs. Repairs to the items listed are generally included in the relevant manufacturing classification.

This category includes the sale and distribution of products such as

- aircraft
- aircraft equipment (excluding electronic)
- amusement park equipment
- diesel engines (excluding motor vehicle)
- engines (excluding motor vehicle)
- engines and turbines, marine
- fishing boats
- locomotives
- machinery, equipment, and parts for railroad locomotives, aircraft, ships, and boats
- outboard motors and related equipment

- playground equipment
- pleasure boats
- railway cars
- ships
- transportation machinery and equipment (excluding motor vehicles and road maintenance equipment).

Cross-reference

D-417-01 : Aircraft and Aerospace Manufacturing Amendment/06

F-657-04 : Automobile Importers

F-657-05 : Other Motor Vehicle Importers

F-670-03 : Other Motor Vehicles and Trailers, Wholesale

F-670-05 : Marine Equipment, Sales and Rentals

F-670-09 : Construction and Forestry Machinery and Supplies, Sales

RESCINDED - Paper and Paper Products, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-25
CU Code	5921-099 : Paper and Paper Products, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in the wholesale distribution of paper and paper products, office supplies, and newsprint.

This includes the sale and distribution of products such as

- bags, paper
- bags, plastic
- cellulose film and tape
- container board, food
- corrugated board (paperboard)
- desk accessories
- duplicating papers
- envelopes, paper
- facial tissue paper
- file folders, tabs, and accessories
- filter papers
- fine papers

- food wrapping board
- gift wrapping paper, cut to size
- greeting cards
- gummed kraft paper
- household paper products
- ink (paste and solvent)
- linerboard, paperboard
- moulded pulp products
- newsprint
- paper towels
- paperboard and paperboard products
- paperboard, box board
- pasted chipboard (paperboard)
- pens, pencils, and marking devices
- sanitary paper
- school supplies
- stamps, rubber and metal
- stationery
- table napkins
- toilet tissue paper
- typewriter and other office machine paper
- waxed paper
- wrapping paper
- writing and printing paper, cut to size or packaged.

Cross-reference

D-341-05 : Other Converted Paper Products

F-636-23 : Professional Machinery, Equipment, and Supplies, Wholesale

F-668-02 : Office and Store Equipment, Sales

RESCINDED - Toys, Amusements, and Sporting Goods, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-26
CU Code	5941-099 : Toys, Amusements, and Sporting Goods, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in the wholesale distribution of toys, novelties, amusements, and sporting goods.

Electronic television games are not classified here.

This includes the sale and distribution of products such as

- archery equipment and supplies
- baseball equipment and supplies
- bicycles (excluding motorized)
- board games
- bowling accessories and supplies
- camping equipment
- card games
- dolls
- field sports equipment
- firearms and ammunition

- firecrackers and fireworks
- fishing equipment and supplies
- football equipment and supplies
- games
- golf equipment and supplies
- handicraft and hobbycraft kits
- gymnasium equipment
- hunting equipment and supplies
- ice hockey equipment and supplies
- model building kits
- novelties
- playballs
- puzzles
- science kits or sets
- skiing equipment and accessories
- tennis equipment and supplies
- tents (excluding tent trailers)
- toy furniture and household equipment
- track sports equipment and supplies
- trap shooting equipment and supplies.

Cross-reference

F-636-24 : Other Machinery, Equipment, and Supplies, Wholesale

F-636-30 : General Merchandise, Wholesale

F-636-48 : Industrial and Household Compounds, Wholesale

F-636-54 : Household Furniture and Appliances, Wholesale

F-668-01 : Computer and Related Equipment, Sales

F-670-03 : Other Motor Vehicles and Trailers, Wholesale

RESCINDED - Photographic Equipment and Supplies, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-27
CU Code	5951-000 : Photographic Equipment and Supplies, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in the wholesale distribution of photographic equipment, supplies, and chemicals.

This includes the sale and distribution of products such as

- cameras and accessories
- dark room apparatus
- enlarging equipment, photographic
- home movie cameras, equipment, and supplies
- photo-finishing equipment
- photographic chemicals
- photographic equipment and supplies
- photographic film and plates
- photographic paper and cloth
- processing and finishing equipment, photographic
- projection equipment, home movie apparatus, and accessories.

Cross-reference

F-636-56 : Appliance, Television, Radio, and Stereo Repair

RESCINDED - Musical Instruments and Accessories, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-28
CU Code	5952-000 : Musical Instruments and Accessories, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in the wholesale distribution of musical instruments, sheet music, records, needles, and other accessories.

This includes the sale and distribution of products such as

- brass musical instruments
- compact discs (music)
- musical instrument cases
- organs
- percussion instruments
- phonograph records
- pianos
- sheet music
- string instruments (musical)
- tapes or cassettes (music)
- wind instruments (musical).

Cross-reference

F-636-05 : Musical Instrument Stores

RESCINDED - Jewellery and Watches, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-29
CU Code	5961-000 : Jewellery and Watches, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in wholesale dealing in jewellery, watches, and related items.

Included are

- bracelets, precious metal and imitation
- clocks, mechanical
- costume jewellery
- diamond jewellery
- gold, silver, and platinum jewellery
- imitation stones and pearls, jewellery
- jewellers' findings, precious metal
- necklaces, precious metal
- plated ware, precious metal
- precious metal jewellery
- precious stone jewellery
- silverware

- table flatware and hollowware, sterling and silverplate
- watches.

Cross-reference

F-636-07 : Jewellery and Watch Stores

F-636-33 : Other Wholesale Product Operations

RESCINDED - General Merchandise, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-30
CU Code	5981-000 : General Merchandise, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesaling a diversified line of merchandise, excluding hardware and foods. Clothing, sporting goods, toys, and games are the most prevalent items sold, but no one item is sold in sufficient quantity to be classified separately.

Also included is the buying and selling of promotional items such as pens, pencils, mugs, T-shirts, etc., where the employer also arranges to have another firm's logo printed on the object.

Cross-reference

F-604-01 : Wholesale Foods

F-636-20 : Apparel, Wholesale

F-636-26 : Toys, Amusements, and Sporting Goods, Wholesale

F-636-44 : Hardware, Wholesale

RESCINDED - Books, Periodicals, and Newspapers, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-31
CU Code	5991-000 : Books, Periodicals, and Newspapers, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in wholesale dealing in books, periodicals, and newspapers.

Included are

- atlases
- books and pamphlets
- children's picture books
- dictionaries
- encyclopedias
- magazines
- newspapers
- periodicals
- school manuals
- textbooks.

Cross-reference

Not applicable to classification decisions made after December 31, 2019

RESCINDED - Second-hand Goods, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-32
CU Code	5992-000 : Second-hand Goods, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in wholesale dealing in second-hand goods, excluding machinery and automotive goods.

Included here are second-hand

- books
- clothing
- fixtures
- furnishings
- furniture.

RESCINDED - Other Wholesale Product Operations

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-33
CU Code	5999-000 : Other Wholesale Product Operations

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in wholesale dealing in products which are not elsewhere classified.

Included here are

- beer making supplies
- brooms, brushes, and mops
- church supplies (except silverware and plated ware)
- cooperage
- harnesses, leather
- ice
- leather and cut stock
- packaging supplies, tapes, and straps
- rope, binder twine, and string
- saddlery
- smokers' supplies
- wigs and hairpieces

- wine making supplies.

Also in this category are ship chandlers unless the operation includes the provisioning of food.

Cross-reference

D-501-05 : Other Non-metallic Mineral Products

F-604-01 : Wholesale Foods

F-636-29 : Jewellery and Watches, Wholesale

F-670-03 : Other Motor Vehicles and Trailers, Wholesale

RESCINDED - Department Stores Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	636: Other Sales
Document Number	F-636-34
CU Code	6411-000 : Department Stores Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include retailing a general line of merchandise normally arranged in separate departments with the accounting on a departmental basis. Such stores usually provide their own charge accounts or credit services. A general line of merchandise typically includes

- appliances
- furniture
- home furnishings
- wearing apparel.

It may also include products and facilities such as

- beauty salons
- cosmetics
- hardware
- health aids
- jewellery
- on-site photofinishing
- paint

- pharmaceutical dispensing
- photographic equipment
- sporting goods
- ticket or travel agencies
- toiletries
- toys.

All operations carried out on the premises of a department store form an integrated unit and must be classified in this CU subject to the exclusions noted below. For more information, see the section titled "Integrated operations" in the *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of the manual.

Excluded from this category are special operations as defined by O. Reg. 175/98, and operations such that

- the employer carrying out the operation is at arm's length from the department store employer; **and**
- the operation is a separate facility within a leased or purchased space on the department store premises; **and**
- the employer also carries out the operation on premises other than premises of the department store employer.

An operation carried out on the premises of a department store meeting all three of the above conditions is classified elsewhere.

All operations carried out by a department store as an integrated unit and classified in this CU are compulsorily covered under Schedule 1.

Note

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work*.

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation*.

G-707-03, *Sheet Metal and Other Duct Work*.

G-707-04, *Thermal Insulation Work*.

G-711-08, *Fencing and Deck Installation*.

G-711-09, *Swimming Pool Installation*.

G-719-01, *Plaster, Drywall, and Acoustical Work*.

G-719-02, *Painting and Decorating*.

G-719-03, *Terrazzo and Tile Work*.

G-719-04, *Carpeting and Flooring*.

G-719-05, *Interior Designing Services*.

G-719-06, *Insulation Work*.

G-723-07, *Non-structural Interior Demolition*.

G-728-01, *Roof Shingling*.

G-728-02, *Sheet Metal and Built-up Roofing*.

G-737-02, Ornamental and Fabricated Metal Installation.

G-741-01, Masonry Operations.

G-751-01, Siding Work.

G-751-02, Glass and Glazing Work.

G-751-05, Caulking and Weatherstripping.

G-751-07, Concrete Sealing.

G-764-03, Rough and Framing Carpentry.

G-764-04, Finish Carpentry.

I-911-01, Security Services.

I-923-01, Carpet Cleaning.

I-923-04, Window Tinting of Buildings.

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

F-636-35 : Other General Merchandise Stores Amendment/06

F-638-01 : Pharmacy Operations

I-944-15 : Barber and Beauty Shops

I-958-24 : Ticket and Travel Agencies

I-962-01 : Photographic Film Processing

RESCINDED - Other General Merchandise Stores Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	636: Other Sales
Document Number	F-636-35
CU Code	6412-099 : Other General Merchandise Stores Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include retailing a general line of merchandise on a non-departmental basis. Included are ready-to-wear apparel, toiletries, cosmetics, farm supplies, hardware, housewares, and food.

The sale of food can range up to sixty per cent of total revenue, but otherwise no single commodity line represents more than 50 per cent of total revenue.

Included are

- • • country general stores
- mail order offices of department stores.

All operations carried out on the premises of a general merchandise store form an integrated unit and must be classified in this CU subject to the exclusions noted below. For more information, see the section titled "Integrated operations" in the *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of the manual.

Excluded from this category are special operations as defined by O. Reg. 175/98, and operations such that

- the employer carrying out the operation is at arm's length from the general merchandise store employer; **and**
- the operation is a separate facility within a leased or purchased space on the general merchandise store premises; **and**

- the employer also carries out the operation on premises other than premises of the general merchandise store employer.

An operation carried out on the premises of a general merchandise store meeting all three of the above conditions is classified elsewhere.

All operations carried out by a general merchandise store as an integrated unit and classified in this CU are compulsorily covered under Schedule 1.

Note

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work.*

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation.*

G-707-03, *Sheet Metal and Other Duct Work.*

G-707-04, *Thermal Insulation Work.*

G-711-08, *Fencing and Deck Installation.*

G-711-09, *Swimming Pool Installation.*

G-719-01, *Plaster, Drywall, and Acoustical Work.*

G-719-02, *Painting and Decorating.*

G-719-03, *Terrazzo and Tile Work.*

G-719-04, *Carpeting and Flooring.*

G-719-05, *Interior Designing Services.*

G-719-06, *Insulation Work.*

G-723-07, *Non-structural Interior Demolition.*

G-728-01, *Roof Shingling.*

G-728-02, *Sheet Metal and Built-up Roofing.*

G-737-02, *Ornamental and Fabricated Metal Installation.*

G-741-01, *Masonry Operations.*

G-751-02, *Glass and Glazing Work.*

G-751-01, *Siding Work.*

G-751-05, *Caulking and Weatherstripping.*

G-751-07, *Concrete Sealing.*

G-764-03, *Rough and Framing Carpentry.*

G-764-04, *Finish Carpentry.*

I-911-01, *Security Services.*

I-923-01, *Carpet Cleaning.*

I-923-04, *Window Tinting of Buildings.*

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

F-606-02 : Convenience and Variety Stores

F-636-18 : Mail Order Houses

F-636-34 : Department Stores Amendment/06

RESCINDED - Hardware, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-44
CU Code	5621-000 : Hardware, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesaling builders' hardware, tools, cutlery, and kitchen utensils. Included are

- abrasives, including sandpaper
- appliance hardware
- bolts, nuts, rivets, screws, and other fasteners
- carpenters' tools
- chain, metal
- drapery hardware, including tracks and related equipment
- edge tools, hand
- food preparation and storage utensils, household
- furniture and cabinet hardware and fittings
- heavy hardware
- hinges and butts
- locks and keys
- luggage and trunk fittings

- marine and rigging hardware
- mechanics' tools
- nails, tacks and staples
- panic hardware
- plumbers' tools and equipment
- shelf hardware
- tools, carpenters', mechanics', plumbers' and other trades.

Cross-reference

F-670-02 : Service Machinery and Supplies, Sales Amendment/08

RESCINDED - Plumbing, Heating, and Air Conditioning Equipment, Sales Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	636: Other Sales
Document Number	F-636-45
CU Code	5622-000 : Plumbing, Heating, and Air Conditioning Equipment, Sales Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include the sale and distribution (without installation) of plumbing goods, non-electric heating equipment, and air conditioning and ventilating equipment (except small window-type units).

This includes

- air conditioning equipment
- bathtubs and sinks
- drinking fountains, non-refrigerated
- fireplaces, metal
- fire suppression systems (chemical or gas, including automatic sprinkler systems)
- fuel burning equipment
- furnaces, stoves and heaters, non-electric
- gas and oil heating equipment
- heating boilers, non-electric
- heating and cooking equipment, non-electric
- heating radiators, non-electric

- household smoke detectors (battery operated)
- laundry tubs
- plumbing fixtures and pipe fittings
- pumps, water and sump
- sanitary ware
- saunas, including sauna equipment
- stoves, space and water heating, non-electric
- swimming pools, including pool supplies
- toilet bowls and tanks
- urinals
- valves, water and steam systems
- ventilating equipment (except domestic fans)
- warm air heating equipment, non-electric
- water conditioning equipment (except commercial).

Included is the sale, rental, or lease of gas (or oil) hot water heaters.

Also included is the sale, installation, testing, inspection, maintenance, or repair of portable fire extinguishers.

Note

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work.*

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation.*

G-707-03, *Sheet Metal and Other Duct Work.*

G-707-04, *Thermal Insulation Work.*

G-711-08, *Fencing and Deck Installation.*

G-711-09, *Swimming Pool Installation.*

G-719-01, *Plaster, Drywall, and Acoustical Work.*

G-719-02, *Painting and Decorating.*

G-719-03, *Terrazzo and Tile Work.*

G-719-04, *Carpeting and Flooring.*

G-719-05, *Interior Designing Services.*

G-719-06, *Insulation Work.*

G-723-07, *Non-structural Interior Demolition.*

G-728-01, *Roof Shingling.*

G-728-02, *Sheet Metal and Built-up Roofing.*

G-737-02, *Ornamental and Fabricated Metal Installation.*

G-741-01, *Masonry Operations.*

G-751-01, Siding Work.

G-751-02, Glass and Glazing Work.

G-751-05, Caulking and Weatherstripping.

G-751-07, Concrete Sealing.

G-764-03, Rough and Framing Carpentry.

G-764-04, Finish Carpentry.

I-911-01, Security Services.

I-923-01, Carpet Cleaning.

I-923-04, Window Tinting of Buildings.

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

F-636-16 : Other Retail Stores

F-636-54 : Household Furniture and Appliances, Wholesale

F-668-02 : Office and Store Equipment, Sales

F-670-02 : Service Machinery and Supplies, Sales Amendment/08

G-707-02 : Plumbing, Heating, and Air Conditioning, Installation Amendment/08

RESCINDED - Paint, Glass, and Wallpaper, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-46
CU Code	5632-000 : Paint, Glass, and Wallpaper, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in wholesale dealing in paint, glass, wallpaper, and building decorators' supplies.

Included here are

- decorative wall coverings
- enamels
- glass for mirrors and table tops
- glass, float and plate
- leads in oil
- metallic paints
- paint materials and supplies
- paint pigments, driers and colourants
- paint thinners and removers
- paints and varnishes
- plastic paints
- stains, lacquers, and shellacs

- wall coverings, fabric, and plastic
- wallpaper
- window glass.

Cross-reference

F-681-03 : Other Building Materials, Sales Amendment/06

RESCINDED - Welding Equipment and Supplies

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-47
CU Code	5731-002 : Welding Equipment and Supplies

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in wholesale/retail distribution of welding equipment and machinery, welding electrodes and wire, and welding gases.

RESCINDED - Industrial and Household Compounds, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-48
CU Code	5971-000 : Industrial and Household Compounds, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in wholesaling industrial or household compounds, or material in primary forms not classified elsewhere.

Included here are employers wholesaling

- bleaches
- boiler chemicals
- caulking compounds, sealants (silicone, etc.)
- cleaning compounds and preparations
- compound catalysts, industrial
- concrete additives
- deodorants (except personal)
- dishwashing compounds
- disinfectants
- dry cleaning solvents and chemicals
- dyestuffs
- explosives (except ammunition and fireworks)

Not applicable to classification decisions made after December 31, 2019

- fabric softeners
- fire extinguisher preparations
- floor cleaning compounds
- gases (except petroleum)
- general purpose cleaners
- laundry soaps
- laundry starch
- metal working compounds
- plastic in primary forms
- plastic pellets
- plasticizers and stabilizers
- polishing preparations
- resins, synthetic
- rubber in primary forms (excluding crude)
- rug cleaning compounds
- rust inhibitors
- scouring cleansers
- soaps and detergents, household and commercial
- surface active agents
- sweeping compounds
- textile chemicals
- washing compounds, industrial
- water softening compounds
- waxes
- wood treating preparations.

Cross-reference

F-612-04 : Farm Products, Wholesale

F-633-01 : Other Petroleum Products, Sales

F-636-26 : Toys, Amusements, and Sporting Goods, Wholesale

F-638-04 : Drugs and Toiletries, Wholesale

F-670-02 : Service Machinery and Supplies, Sales Amendment/08

F-681-01 : Lumber, Plywood, and Millwork, Sales Amendment/06

F-681-04 : Forest Products, Wholesale

F-685-01 : Metal Products, Wholesale

RESCINDED - Floor Covering Stores Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	636: Other Sales
Document Number	F-636-49
CU Code	6231-000 : Floor Covering Stores Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include retailing carpets, rugs, linoleum, and floor tiles.

Included are

- carpet underlay
- carpets
- ceramic tiles
- floor coverings
- linoleum
- mats and runners (floor covering)
- rugs.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme, document 14-01-01](#)*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work*.

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation*.

G-707-03, *Sheet Metal and Other Duct Work*.

G-707-04, *Thermal Insulation Work*.

G-711-08, *Fencing and Deck Installation*.

G-711-09, *Swimming Pool Installation*.

G-719-01, *Plaster, Drywall, and Acoustical Work*.

G-719-02, *Painting and Decorating*.

G-719-03, *Terrazzo and Tile Work*.

G-719-04, *Carpeting and Flooring*.

G-719-05, *Interior Designing Services*.

G-719-06, *Insulation Work*.

G-723-07, *Non-structural Interior Demolition*.

G-728-01, *Roof Shingling*.

G-728-02, *Sheet Metal and Built-up Roofing*.

G-737-02, *Ornamental and Fabricated Metal Installation*.

G-741-01, *Masonry Operations*.

G-751-01, *Siding Work*.

G-751-02, *Glass and Glazing Work*.

G-751-05, *Caulking and Weatherstripping*.

G-751-07, *Concrete Sealing*.

G-764-03, *Rough and Framing Carpentry*.

G-764-04, *Finish Carpentry*.

I-911-01, Security Services.

I-923-01, Carpet Cleaning.

I-923-04, Window Tinting of Buildings.

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

F-641-08 : Other Household Furnishing Stores

G-719-04 : Carpeting and Flooring

RESCINDED - Drapery Stores Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	636: Other Sales
Document Number	F-636-50
CU Code	6232-000 : Drapery Stores Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include retailing blinds, draperies, curtains, and upholstery fabric, and boutiques which make up draperies to customer specifications.

Included are products such as

- blinds
- curtains
- custom draperies (made to specifications)
- tapestries, household
- upholstery fabric.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *[The Classification Scheme, document 14-01-01](#)*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work.*

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation.*

G-707-03, *Sheet Metal and Other Duct Work.*

G-707-04, *Thermal Insulation Work.*

G-711-08, *Fencing and Deck Installation.*

G-711-09, *Swimming Pool Installation.*

G-719-01, *Plaster, Drywall, and Acoustical Work.*

G-719-02, *Painting and Decorating.*

G-719-03, *Terrazzo and Tile Work.*

G-719-04, *Carpeting and Flooring.*

G-719-05, *Interior Designing Services.*

G-719-06, *Insulation Work.*

G-723-07, *Non-structural Interior Demolition.*

G-728-01, *Roof Shingling.*

G-728-02, *Sheet Metal and Built-up Roofing.*

G-737-02, *Ornamental and Fabricated Metal Installation.*

G-741-01, *Masonry Operations.*

G-751-01, *Siding Work.*

G-751-02, *Glass and Glazing Work.*

G-751-05, *Caulking and Weatherstripping.*

G-751-07, *Concrete Sealing.*

G-764-03, *Rough and Framing Carpentry.*

G-764-04, *Finish Carpentry.*

I-911-01, *Security Services.*

I-923-01, *Carpet Cleaning.*

I-923-04, *Window Tinting of Buildings.*

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

F-641-08 : Other Household Furnishing Stores

G-704-03 : Office Furniture Installation

RESCINDED - Hardware Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-51
CU Code	6531-000 : Hardware Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retailing any combination of the basic lines of hardware, such as hand and power tools, builders' hardware, and electrical and plumbing supplies. Incidental activities include retailing housewares, electrical appliances, paint, and sporting goods.

Included here are

- carpenters' tools
- fasteners (except clothing)
- furniture and cabinet fittings
- hand edge tools
- measuring tools, machines
- mechanics tools
- nails
- power driven hand tools.

Excluded are business activities listed in this category when carried out in conjunction with lumber yards (indoor or outdoor), storage warehouses, or planing mill facilities.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-04 : Sporting Goods and Bicycle Shops

F-641-08 : Other Household Furnishing Stores

F-636-52 : Paint, Glass, and Wallpaper Stores Amendment/06

F-681-02 : Self-serve Retail Building Supplies Amendment/06

RESCINDED - Paint, Glass, and Wallpaper Stores Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	636: Other Sales
Document Number	F-636-52
CU Code	6532-000 : Paint, Glass, and Wallpaper Stores Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include retailing paint, glass (including mirrors), and wallpaper. Incidental activities include retailing floor polishes, waxes, and picture frames.

Included here are

- concrete paint
- enamels
- glass, sheet and plate
- lacquers
- mirrors
- paint
- paint applicators
- paint colour, driers and fillers
- paint primers, sealers, and undercoats
- putty fillers and patching plasters
- putty knives
- shellac

- solvent, paint
- stains
- thinners and reducers, paint
- varnishes
- wallpaper.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work.*

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation.*

G-707-03, *Sheet Metal and Other Duct Work.*

G-707-04, *Thermal Insulation Work.*

G-711-08, *Fencing and Deck Installation.*

G-711-09, *Swimming Pool Installation.*

G-719-01, *Plaster, Drywall, and Acoustical Work.*

G-719-02, *Painting and Decorating.*

G-719-03, *Terrazzo and Tile Work.*

G-719-04, *Carpeting and Flooring.*

G-719-05, Interior Designing Services.
G-719-06, Insulation Work.
G-723-07, Non-structural Interior Demolition.
G-728-01, Roof Shingling.
G-728-02, Sheet Metal and Built-up Roofing.
G-737-02, Ornamental and Fabricated Metal Installation.
G-741-01, Masonry Operations.
G-751-01, Siding Work.
G-751-02, Glass and Glazing Work.
G-751-05, Caulking and Weatherstripping.
G-751-07, Concrete Sealing.
G-764-03, Rough and Framing Carpentry.
G-764-04, Finish Carpentry.
I-911-01, Security Services.
I-923-01, Carpet Cleaning.
I-923-04, Window Tinting of Buildings.

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

F-636-16 : Other Retail Stores

F-636-51 : Hardware Stores

RESCINDED - Monument and Tombstone Dealers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-53
CU Code	6595-000 : Monument and Tombstone Dealers

Status

Compulsory under Schedule 1

Scope

Business activities include retailing prepared burial monuments and tombstones. Incidental activities include lettering and some minor finishing such as polishing, but not stone cutting or shaping.

Also included are activities such as tombstone engraving services.

Excluded from this category is the installation of tombstones.

Cross-reference

D-501-05 : Other Non-metallic Mineral Products

G-741-01 : Masonry Operations Amendment/06

RESCINDED - Household Furniture and Appliances, Wholesale

Application Date	May 1, 2018
Published	May 1, 2018
Subject	636: Other Sales
Document Number	F-636-54
CU Code	5411-099 : Household Furniture and Appliances, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesale dealing in new and used electric and electronic household appliances and parts. Also classified here are wholesale dealers in household furniture made of wood, plastic, metal, and other materials, and in related component parts.

This includes

- air conditioners, electric (window type)
- amplifiers
- bamboo furniture
- batteries (excluding automobile)
- bedroom furniture
- cassette players/recorders (portable)
- clocks, electric
- compact disc players
- dining room furniture
- dishwashers
- driers

- electronic television games
- fans
- heaters
- humidifiers
- irons
- kitchen appliances
- kitchen cabinets, free standing
- kitchen furniture
- living room furniture
- mattresses and box springs
- microwave and convection ovens
- patio furniture
- personal care appliances
- radio and record player combinations
- radio and television combinations
- radios
- rattan furniture
- refrigerators
- sewing machines
- sound systems
- stoves
- tape recorders
- television sets
- upholstered household furniture
- vacuum cleaners
- video cassette recorders
- washing machines.

Cross-reference

F-636-23 : Professional Machinery, Equipment, and Supplies, Wholesale

F-636-26 : Toys, Amusements, and Sporting Goods, Wholesale

F-636-58 : Other Motor Vehicle Parts and Accessories, Wholesale

F-636-54 : Household Furniture and Appliances, Wholesale

F-668-02 : Office and Store Equipment, Sales

F-668-03 : Electrical and Electronic Equipment, Sales Operations

F-670-02 : Service Machinery and Supplies, Sales Amendment/08

RESCINDED - Household Furniture, Appliances, Television, and Stereo Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-55
CU Code	6211-099 : Household Furniture, Appliances, Television, and Stereo Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retail dealing in household furniture and appliances, television sets, and stereo equipment. Also included is the sale of records, tapes, compact discs, DVDs, musical instruments, and parts for television and radio sets in conjunction with the sale of furniture and appliances.

Included here are

- air conditioners, portable
- answering machines
- appliances
- bedroom furniture
- compact disc players
- digital video discs players (DVD)
- dining room furniture
- driers, laundry
- floor and rug care appliances
- food preparation appliances
- freezers

- hair driers
- kitchen appliances
- kitchen furniture
- laser disc players
- living room furniture
- loudspeakers
- mattresses
- microwave and convection ovens
- outdoor furniture
- radios and receiving sets
- ranges (stoves)
- record players
- refrigerators
- sewing machines
- stereos
- stoves
- tape players and recorders
- telephones and telephone systems
- television sets
- tuners and amplifiers
- vacuum cleaners
- video cassette recorders (VCRs)
- washing machines.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-322-02 : Furniture Refinishing and Repair Shops

F-636-05 : Musical Instrument Stores

F-636-06 : Audio and Video Products, Sales

F-636-34 : Department Stores Amendment/06

F-636-56 : Appliance, Television, Radio, and Stereo Repair

F-636-60 : Tire, Battery, Parts, and Accessories Stores

F-668-01 : Computer and Related Equipment, Sales

F-668-02 : Office and Store Equipment, Sales

I-933-02 : Audio-visual Equipment Rental and Leasing

RESCINDED - Appliance, Television, Radio, and Stereo Repair

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-56
CU Code	6223-000 : Appliance, Television, Radio, and Stereo Repair

Status

Compulsory under Schedule 1

Scope

Business activities include the repair and maintenance of radios, television sets, stereo equipment, tape recorders, and household appliances.

This includes the repair of

- answering machines
- camcorders
- cameras
- household appliances
- photographic equipment
- radios
- stereo equipment
- tape recorders
- television sets
- video cassette recorders (VCRs).

Note

Not applicable to classification decisions made after December 31, 2019

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-468-04 : Other Communication and Electronic Equipment

F-636-08 : Camera and Photographic Supply Stores

F-636-27 : Photographic Equipment and Supplies, Wholesale

F-636-55 : Household Furniture, Appliances, Television, and Stereo Stores

F-668-02 : Office and Store Equipment, Sales

RESCINDED - Tires and Tubes, Wholesale

Application Date	January 1, 2010
Published	January 5, 2010
Subject	636: Other Sales
Document Number	F-636-57
CU Code	5521-001 : Tires and Tubes, Wholesale

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in wholesaling tires and tubes for all vehicles.

Included here are

- tire tubes, motor vehicles
- tires, motor vehicles.

Cross-reference

D-238-04 : [Tire Vulcanizing and Retreading Amendment/10](#)

RESCINDED - Other Motor Vehicle Parts and Accessories, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-58
CU Code	5529-000 : Other Motor Vehicle Parts and Accessories, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in wholesale dealing in new and rebuilt automotive parts, accessories, auto body and upholsterers' supplies, and automotive chemicals which are not elsewhere classified.

Employers engaged in rebuilding non-electric motor vehicle parts (excluding engines) are included in this industry.

Included are

- anti-freeze, automotive
- anti-knock preparations, automotive
- batteries, automotive
- body compounds, automotive
- brake fluid, automotive
- brake shoe relining
- engines, motor vehicle
- motor vehicle sound systems
- radiator compounds, automotive
- recreational vehicle parts and accessories

- snowmobile engines.

Cross-reference

D-385-02 : Automotive Machine Shops

F-630-06 : Motor Vehicle Transmission Repair and Replacement Shops

F-630-10 : Automotive Salvaging

I-933-05 : Electric Motor Repair

RESCINDED - Home and Auto Supply Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-59
CU Code	6341-000 : Home and Auto Supply Stores

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in retail dealing in automobile tires, batteries, parts, accessories, and supplies along with home needs such as hardware, electrical supplies, housewares, and paint.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that

- the employer carrying out the operation is at arm's length from the retail employer; and
- the operation is a separate facility within a leased or purchased space on the retail store premises; and
- the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-630-02 : Garages (general repairs)

F-636-60 : Tire, Battery, Parts, and Accessories Stores

RESCINDED - Tire, Battery, Parts, and Accessories Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	636: Other Sales
Document Number	F-636-60
CU Code	6342-000 : Tire, Battery, Parts, and Accessories Stores

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in retail dealing in new or used tires, tubes, batteries, and other automobile parts and accessories, separately or in combination. Employers engaged in both the selling and installation of tires are excluded from this classification.

Included here are

- automotive batteries
- automotive parts and accessories
- cassettes and 8 track tape players, automotive
- compact disc players, automotive
- radios (including CB or GRS), motor vehicle
- stereos, motor vehicle
- tape decks, motor vehicle
- tires and tubes.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-630-02 : Garages (general repairs)

F-636-55 : Household Furniture, Appliances, Television, and Stereo Stores

F-636-59 : Home and Auto Supply Stores

RESCINDED - Pharmacy Operations

Application Date	January 1, 2005
Published	January 3, 2005
Subject	638: Pharmacies
Document Number	F-638-01
CU Code	6031-001 : Pharmacy Operations

Status

Compulsory under Schedule 1

Scope

Business activities include retailing drugs, pharmaceuticals and patent medicines, and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue.

Other products may be sold such as

- candies and confections
- cosmetics
- giftware
- novelty merchandise
- stationery
- tobacco products
- toiletries.

Also included is the sale, rental, lease, maintenance, repair, or distribution of home health care products listed in E-636-16, *Other Retail Stores* such as medical, respiratory, and therapeutic equipment, wheelchairs and related equipment when carried on as part of the pharmacy activity.

Excluded from this category is a pharmaceutical dispensing operation carried out on the premises of a retail (Class F) store such that

- the employer carrying out the pharmaceutical dispensing operation is connected to (i.e. is not at arm's length from) the retail employer; or
- the pharmaceutical dispensing operation is not a separate facility within a leased or purchased space on the retail store premises; or
- the employer carries out a pharmaceutical dispensing operation exclusively on premises of the retail store employer.

If the pharmaceutical dispensing operation meets one or more of the above conditions, it is classified in the relevant retail CU (Class F).

Note

A pharmacy is defined as having a total area of less than 697.5 square metres (7,500 square feet) used for serving the public, or for selling or displaying products.

Cross-reference

F-604-04 : Supermarkets

F-638-05 : Large Drugstores

F-636-16 : Other Retail Stores

F-636-34 : Department Stores Amendment/06

F-636-35 : Other General Merchandise Stores Amendment/06

RESCINDED - Patent Medicine and Toiletry Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	638: Pharmacies
Document Number	F-638-02
CU Code	6032-000 : Patent Medicine and Toiletry Stores

Status

Compulsory under Schedule 1

Scope

Business activities include retailing patent or proprietary medicines, drug sundries, toiletries, perfumes, and cosmetics.

Included are stores primarily engaged in making up and selling herbal medicines, and stores that sell pre-packaged herbal or nutritional supplements.

Also included are weight counseling and wellness programs that involve the sale of proprietary supplements and are carried on by individuals other than licensed practitioners of a medical, professional, or non-professional health care occupation.

If any of the above activities is carried on in conjunction with the sale of food products, the entire operation is excluded and classified elsewhere in Class F. For example, if the activity is carried on in conjunction with bulk food or health food sales, the entire operation is classified in F-607-04, *Other Specialty Food Stores*.

This category does not include the filling of prescriptions.

Cross-reference

F-606-02 : Convenience and Variety Stores

F-607-04 : Other Specialty Food Stores

F-636-01 : Book and Stationery Stores

F-636-10 : Gift, Novelty, and Souvenir Stores

F-636-16 : Other Retail Stores

RESCINDED - Ophthalmic Retailing

Application Date	January 1, 2015
Published	January 2, 2015
Subject	638: Pharmacies
Document Number	F-638-03
CU Code	6592-000 : Ophthalmic Retailing

Status

Compulsory under Schedule 1

Scope

Business activities include retailing ophthalmic goods. These establishments may include optometrists as part of their operations. Similarly, optometrists' offices who are engaged in ophthalmic retailing are included here.

This category includes the sale of

- contact lenses
- eyeglasses, complete with lenses
- frames, eyeglass
- ophthalmic lenses
- safety eyeglasses
- spectacle and eyeglass accessories
- spectacles
- sunglasses.

Also included is the minor adjustment or repair of ophthalmic goods, including edging, finishing, grinding, or polishing, but not the manufacture of ophthalmic goods.

Cross-reference

[D-529-04 : Ophthalmic Goods](#)

[H-875-09 : Offices of Optometrists](#)

RESCINDED - Drugs and Toiletries, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	638: Pharmacies
Document Number	F-638-04
CU Code	5231-099 : Drugs and Toiletries, Wholesale

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in the wholesale distribution of ethical drugs, medicines, and toiletries.

This includes the sale and distribution of products such as

- adhesive plasters
- antacid preparations
- antibiotic medicines
- antiseptic preparations
- bacteriological medicines
- bandages, dressings, and gauzes
- bath oils and salts
- beauty preparations
- biological medicines
- body care preparations
- cosmetics
- creams and lotions
- dental care preparations
- dentrifices

- deodorants
- dermatological medicines
- drug preparations
- druggists' rubber goods
- druggists' sundries
- first aid supplies
- foot aids
- hair colours, dyes, and sprays
- hair tonics and dressings
- hematinic medicines
- hormonal medicines
- laxatives
- manicure preparations
- medicinal herbs, non-prescription
- narcotic medicines
- oral hygiene products
- patent medicines
- perfumes and fragrances
- pharmaceutical preparations
- prescription medicines
- razors and blades, non-electric
- sanitary products
- shampoo, hair
- shaving preparations
- skin care preparations
- toilet soaps
- toilet waters and colognes
- toothbrushes, non-electric
- vision care products
- vitamins.

Cross-reference

F-636-48: Industrial and Household Compounds, Wholesale

RESCINDED - Large Drugstores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	638: Pharmacies
Document Number	F-638-05
CU Code	6031-002 : Large Drugstores

Status

Compulsory under Schedule 1

Scope

Business activities include retailing drugs and related goods. Prescribed medicines (pharmaceuticals) must be sold on-site as an integral part of the operation, and the payroll for dispensing pharmaceuticals may not be classified separately.

Products primarily include

- drugs
- drug sundries
- health and beauty aids
- hygiene products
- patent medicines.

Also included is the sale, rental, lease, maintenance, repair, or distribution of home health care products listed in E-636-16, *Other Retail Stores* such as medical, respiratory, and therapeutic equipment, wheelchairs and related equipment when carried on as part of the large drugstore activity.

Large drugstores may also sell food or food-related goods as long as

- there is no food production; and
- the floor space dedicated to the retailing of the products listed above and to the facilities for dispensing pharmaceuticals is 50% or more of the total floor space.

Operations that do not meet both of the above criteria are excluded from this category.

All operations carried out on the premises of a large drugstore form an integrated unit and must be classified in this CU subject to the exclusions noted below. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the Operational Policy Manual and in the Reference Section of the manual.

Excluded from this category are special operations as defined by O. Reg. 175/98, and operations (except pharmaceutical dispensing) such that

- the employer carrying out the operation is at arm's length from the drugstore employer; and
- the operation is a separate facility within a leased or purchased space on the drugstore premises; and
- the employer also carries out the operation on premises other than premises owned by the drugstore employer.

An operation carried out on the premises of a large drugstore meeting all three of the above conditions is classified elsewhere.

All operations carried out by a large drugstore as an integrated unit and classified in this category are compulsorily covered under Schedule 1.

Note

A large drugstore is defined as one having a total area of 697.5 square metres (7,500 square feet) or more, used for selling or displaying products, or serving the public.

Food production consists of cutting, trimming, packaging or preparing any of the following

- bakery products
- delicatessen foods
- fresh fruit or vegetables
- fresh meat, fish, or poultry.

Cross-reference

F-604-04 : Supermarkets

F-606-01 : Grocery Stores

F-636-16 : Other Retail Stores

F-638-01 : Pharmacy Operations

RESCINDED - Shoe Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	641: Clothing Stores
Document Number	F-641-01
CU Code	6111-000 : Shoe Stores

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in retail dealing in men's, women's, children's, and infants' footwear (except athletic), including

- felt boots and shoes
- leather footwear
- moccasins
- plastic footwear
- rubber footwear
- slippers
- work boots and shoes.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-04 : Sporting Goods and Bicycle Shops

I-944-20 : Shoe Repair

RESCINDED - Men's Clothing Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	641: Clothing Stores
Document Number	F-641-02
CU Code	6121-000 : Men's Clothing Stores

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in custom tailoring and retail dealing in men's clothing (except athletic) and accessories, such as

- caps and hats
- costume rental
- formal wear rental
- gloves
- haberdashery
- hosiery
- jackets
- men's furnishings
- neckwear
- overcoats
- pants and slacks
- shirts
- sleep and lounge wear

- sportswear
- suits
- sweaters
- underclothing
- uniforms (excluding athletic)
- work clothing.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-301-01 : Men's and Boys' Clothing

F-636-04 : Sporting Goods and Bicycle Shops

RESCINDED - Women's Clothing Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	641: Clothing Stores
Document Number	F-641-03
CU Code	6131-000 : Women's Clothing Stores

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in millinery, custom tailoring, and retail dealing in women's clothing (except athletic), and accessories, such as

- coats
- costume rental
- dresses
- dressing gowns
- dressmaking services
- formal wear rental
- foundation garments
- gloves
- headwear
- hosiery
- lingerie
- millinery
- neckwear

- skirts
- slacks and pants
- sleepwear
- sportswear (excluding athletic)
- suits
- sweaters
- undergarments
- uniforms (excluding athletic).

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-04 : Sporting Goods and Bicycle Shops

RESCINDED - Children's Clothing Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	641: Clothing Stores
Document Number	F-641-04
CU Code	6141-000 : Children's Clothing Stores

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in retail dealing in children's, infants', and toddlers' clothing, furnishings, and accessories, including

- blouses and shirts
- coats
- dresses
- hosiery
- pants and slacks
- skirts
- sleepwear
- suits
- sweaters
- underwear.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in ***The Classification Scheme, document 14-01-01***, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

RESCINDED - Fur Stores

Application Date	January 1, 2008
Published	January 2, 2008
Subject	641: Clothing Stores
Document Number	F-641-05
CU Code	6142-000 : Fur Stores

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in retail dealing in ready-to-wear or custom-made fur apparel, including coats and other apparel of sheepskin, leather or suede.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [The Classification Scheme, document 14-01-01](#), located in the Operational Policy Manual and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that

- the employer carrying out the operation is at arm's length from the retail employer; and
- the operation is a separate facility within a leased or purchased space on the retail store premises; and
- the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

D-289-17 : Fur Goods Amendment/08

I-944-21 : Fur Cleaning, Repair, and Storage

RESCINDED - Other Clothing Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	641: Clothing Stores
Document Number	F-641-06
CU Code	6149-000 : Other Clothing Stores

Status

Compulsory under Schedule 1

Scope

Included are employers engaged in retail dealing in clothing which is not elsewhere classified, such as leisure clothing, or in a combination of men's, women's, and children's clothing and accessories.

This includes

- bathing suit stores
- combination (men's, women's, and children's) clothing stores
- family clothing stores
- the sale of safety clothing and equipment, such as safety glasses, earplugs, vests, and shoes.

It also covers activities such as silk screen printing on T-shirts by retail outlets.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-04 : Sporting Goods and Bicycle Shops

RESCINDED - Fabric and Yarn Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	641: Clothing Stores
Document Number	F-641-07
CU Code	6151-000 : Fabric and Yarn Stores

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in the retail dealing of yard goods, yarns, knitting yarns and accessories, piece goods (textile fabric), sewing thread, textile fabrics, and related merchandise.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in [*The Classification Scheme, document 14-01-01*](#), located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that

- the employer carrying out the operation is at arm's length from the retail employer; and
- the operation is a separate facility within a leased or purchased space on the retail store premises; and
- the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

RESCINDED - Other Household Furnishing Stores

Application Date	January 1, 2005
Published	January 3, 2005
Subject	641: Clothing Stores
Document Number	F-641-08
CU Code	6239-000 : Other Household Furnishing Stores

Status

Compulsory under Schedule 1

Scope

Included here are employers engaged in retail dealing of general household furnishings and accessories, which are not elsewhere classified.

This includes the sale and distribution of

- bedding
- blankets, sheets, and bed coverings
- china and chinaware
- crockery (household)
- crystal and stemware
- cushions and pillows
- cutlery
- decorations (household)
- fireplace accessories
- flatware
- glassware
- kitchenware

- linen
- table linen
- utensils (household).

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-636-49 : Floor Covering Stores Amendment/06

F-636-50 : Drapery Stores Amendment/06

F-636-51 : Hardware Stores

RESCINDED - Automobiles and Trucks (new), Sales

Application Date	January 1, 2005
Published	January 3, 2005
Subject	657: Automobile and Truck Dealers
Document Number	F-657-01
CU Code	6311-000 : Automobiles and Trucks (new), Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the wholesale or retail distribution of new automobiles and trucks. These employers may operate under a factory franchise and may also sell used cars and trucks. A dealer's parts and accessories business activity is also included here, regardless of whether this department services the dealer, other businesses, the public, or a combination of these.

The operation of garages or autobody paint and repair shops by employers in this category must be separately classified in the appropriate classification unit.

An automobile or truck leasing activity which is incidental to the main dealership activity is included in this category.

Excluded from this category is the importing of new automobiles and trucks.

Note

The WSIB classifies automobile and truck dealers who carry on both retail and garage or repair shop activities, and who employ persons (e.g., car jockeys, gas pump attendants, lot persons) engaged in more than one business activity, as follows. If the payroll for such persons cannot be segregated between the dealer's business activities, it is allocated proportionally to each business activity according to the overall insurable earnings under each business activity.

Cross-reference

F-630-02 : Garages (general repairs)

F-630-03 : Paint and Body Repair Shops

F-657-02 : Automobiles and Trucks (used), Sales

F-657-03 : Automobile and Truck Rental and Leasing

F-657-04 : Automobile Importers

F-657-05 : Other Motor Vehicle Importers

I-956-13 : Financial Leasing Companies

RESCINDED - Automobiles and Trucks (used), Sales

Application Date	January 1, 2005
Published	January 3, 2005
Subject	657: Automobile and Truck Dealers
Document Number	F-657-02
CU Code	6312-000 : Automobiles and Trucks (used), Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the wholesale or retail distribution of used automobiles and trucks. A dealer's parts and accessories business activity is also included here, regardless of whether this department services the dealer, other businesses, the public, or a combination of these.

The operation of garages or autobody paint and repair shops by employers in this category must be separately classified in the appropriate classification unit.

Excluded from this category is the importing of used automobiles and trucks.

Note

The WSIB classifies automobile and truck dealers who carry on both retail and garage or repair shop activities, and who employ persons (e.g., car jockeys, gas pump attendants, lot persons) engaged in more than one business activity, as follows. If the payroll for such persons cannot be segregated between the dealer's business activities, it is allocated proportionally to each business activity according to the overall insurable earnings under each business activity.

Cross-reference

F-630-02 : Garages (general repairs)

F-630-03 : Paint and Body Repair Shops

F-657-01 : Automobiles and Trucks (new), Sales

F-657-03 : Automobile and Truck Rental and Leasing

F-657-04 : Automobile Importers

F-657-05 : Other Motor Vehicle Importers

RESCINDED - Automobile and Truck Rental and Leasing

Application Date	January 1, 2005
Published	January 3, 2005
Subject	657: Automobile and Truck Dealers
Document Number	F-657-03
CU Code	9921-000 : Automobile and Truck Rental and Leasing

Status

Compulsory under Schedule 1*

Scope

Business activities include the renting of motor vehicles without drivers, and commercial road transport equipment such as

- automobiles
- commercial trailer chassis
- commercial trailers
- commercial trucks
- containers (excluding railway employers)
- passenger trucks
- truck tractors.

Also included are automobile or truck leasing that involves handling (delivery, maintenance, or repair), and car rental and leasing firms which operate a garage for the service and repair of their own vehicles but do not provide this service to the general public.

*Also included in this category are driveaway operations in which employers arrange for the delivery of automobiles on behalf of owners of the vehicle. The driver does not receive any remuneration, only free transportation to the destination.

Note

* This classification unit has a mixed status. The business activity indicated by an asterisk in the Scope is not compulsorily covered under the Act.

Cross-reference

E-580-01 : Railway Transport

E-580-20 : Other Transportation Operations

F-670-03 : Other Motor Vehicles and Trailers, Wholesale

F-670-04 : Motor Home and Travel Trailer Dealers

F-670-11 : Industrial Machinery and Equipment Rental and Leasing

I-956-13 : Financial Leasing Companies

RESCINDED - Automobile Importers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	657: Automobile and Truck Dealers
Document Number	F-657-04
CU Code	5511-000 : Automobile Importers

Status

Compulsory under Schedule 1

Scope

Business activities include the importing of automobiles which are not manufactured in Ontario, for the purpose of sale to dealers.

Cross-reference

F-636-24 : Other Machinery, Equipment, and Supplies, Wholesale

F-657-01 : Automobiles and Trucks (new), Sales

F-657-02 : Automobiles and Trucks (used), Sales

F-657-03 : Automobile and Truck Rental and Leasing

F-657-05 : Other Motor Vehicle Importers

RESCINDED - Other Motor Vehicle Importers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	657: Automobile and Truck Dealers
Document Number	F-657-05
CU Code	5512-000 : Other Motor Vehicle Importers

Status

Compulsory under Schedule 1

Scope

Business activities include importing trucks and buses which are not manufactured in Ontario, for the purpose of sale to dealers.

This includes the sale and distribution of products such as

- dump trucks
- motor coaches
- school buses
- stake trucks
- truck tractors.

Cross-reference

F-636-24 : Other Machinery, Equipment, and Supplies, Wholesale

F-657-01 : Automobiles and Trucks (new), Sales

F-657-02 : Automobiles and Trucks (used), Sales

F-657-03 : Automobile and Truck Rental and Leasing

F-657-04 : Automobile Importers

RESCINDED - Computer and Related Equipment, Sales

Application Date	January 1, 2005
Published	January 3, 2005
Subject	668: Computer, Electronic and Electrical Equipment Sales
Document Number	F-668-01
CU Code	5744-000 : Computer and Related Equipment, Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the sale of new and used electronic data processing machinery and related equipment, and packaged computer software.

Included are products such as

- computers, household
- computers and peripheral equipment
- data processing machines, electronic
- electronic controllers, modems and related devices
- electronic data processing, peripheral equipment
- electronic television (video) games
- home computers
- packaged computer software.

Also covered here are activities such as

- computer rental or leasing services (excluding finance leasing)
- laser printer cartridges, refurbishing and refilling.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme*, document 14-01-01, located in the *Operational Policy Manual* in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

If a computer store sells other products such as stereo equipment or small appliances in addition to the items falling under F-668-01, then the classification of the operation may change if it is determined that the business activity no longer matches the Scope of F-668-01. If the classification changes, the entire operation then falls under the Scope of only one other CU.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Cross-reference

F-668-02: Office and Store Equipment, Sales

F-668-03: Electrical and Electronic Equipment, Sales Operations

I-933-03: Office Furniture and Equipment Rental and Leasing

I-956-13: Financial Leasing Companies

I-958-04: Software Development and Computer Services

I-958-06: Computer Equipment Maintenance and Repair

RESCINDED - Office and Store Equipment, Sales

Application Date	January 1, 2005
Published	January 3, 2005
Subject	668: Computer, Electronic and Electrical Equipment Sales
Document Number	F-668-02
CU Code	5791-000 : Office and Store Equipment, Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the sale, distribution, service, or repair of new and used office and store equipment, supplies and parts. Excluded are computers and related equipment, and commercial cooling and refrigeration display cases and equipment.

Products sold include

- addressing machines
- calculating machines, desk
- cash registers
- dictating machines
- duplicating machines
- facsimile machines
- mail handling machines
- scales
- tape dispensing machines
- typewriters.

Also included are telephones, telephone systems, or related equipment, regardless of their application.

Office and store furniture, fixtures and display cases are included in this category on a sales only basis.

The assembly, set-up, or on-site repair of office and store furniture, and portable display cases and fixtures, must be separately classified in G-704-03, *Office Furniture Installation*.

The installation and on-site repair of non-portable office and store fixtures and display cases must be separately classified in G-723-02, *Industrial, Commercial and Institutional Construction*.

Included in the warranty, extended service, and repair contracts provided for office and store equipment with computerized components is the testing, maintenance, or repair of hardware or software for these components.

Cross-reference

F-636-25 : Paper and Paper Products, Wholesale

F-636-45 : Plumbing, Heating, and Air Conditioning Equipment, Sales Amendment/06

F-636-54 : Household Furniture and Appliances, Wholesale

F-668-01 : Computer and Related Equipment, Sales

F-668-03 : Electrical and Electronic Equipment, Sales Operations

G-704-03 : Office Furniture Installation

G-707-02 : Plumbing, Heating, and Air Conditioning, Installation Amendment/08

G-723-02 : Industrial, Commercial, and Institutional Construction

I-958-06 : Computer Equipment Maintenance and Repair

RESCINDED - Electrical and Electronic Equipment, Sales Operations

Application Date	January 1, 2005
Published	January 3, 2005
Subject	668: Computer, Electronic and Electrical Equipment Sales
Document Number	F-668-03
CU Code	5741-099 : Electrical and Electronic Equipment, Sales Operations

Status

Compulsory under Schedule 1

Scope

Business activities include the sale (without installation) of new or used electrical and electronic machinery, equipment, and supplies.

This includes

- access control systems
- alarm, security, and signal systems and devices (except household smoke detectors)

- conduit electric wire and cable
- demand meters
- distribution transformers
- door control systems (without door)
- electric baseboard heaters, non-portable
- electric construction material
- electric furnaces
- electric lamps and lighting fixtures, parts and accessories
- electric lighting, distribution and control equipment
- electrical generating and transmission equipment (except motors)
- electrical non-current-carrying materials and supplies
- electrical wiring and cabling supplies
- electricity measuring instruments
- electronic communications equipment
- electronic navigational equipment and devices
- generators, electric (except motor vehicle)
- insect control devices, electric
- insulated wire and cable, annunciator, building, and power
- insulators, electrical
- intercommunication equipment, electronic
- lamps and lighting fixtures
- light bulbs
- lightning arresters
- motors, electric
- panelboards, electrical distribution
- power house equipment, electrical
- power transformers
- public address systems
- pumps, electrical (except industrial)
- radar equipment
- radio communications equipment

- sonar equipment
- satellite dishes
- street lighting equipment
- switchgear and protective equipment, electrical
- transformers, electric
- voltage regulators (except motor vehicle)
- watt-hour meters
- wiring and cabling devices and related electrical supplies.

Included is the sale, rental, or lease of electric hot water heaters.

Included in the warranty and extended service contracts provided by the wholesaler for electronic products in this category with computerized components is the testing, inspection, maintenance, or repair of hardware or software for these components.

Excluded from this category are

- the sale of computers, household, office, store, and related equipment
- the testing, inspection, maintenance, or repair by a wholesaler of electronic products sold by another employer
- any repairs (including warranty or extended service contracts) on items falling within this category whose manufacture falls within
D-402-03, *Electrical Transformer Operations.*
D-477-01, *Industrial Electrical Equipment Operations.*
D-477-02, *Electrical Switchgear and Protective Equipment.*

Note

The installation of items in this category is classified separately according to the listings in G-704-01, *Electrical Work* or I-911-01, *Security Services.*

Cross-reference

- D-402-03 : Electrical Transformer Operations
- D-468-04 : Other Communication and Electronic Equipment
- D-477-01 : Industrial Electrical Equipment Operations
- D-477-02 : Electrical Switchgear and Protective Equipment
- F-636-22 : Household Furnishings, Wholesale
- F-636-54 : Household Furniture and Appliances, Wholesale
- F-668-01 : Computer and Related Equipment, Sales
- F-668-02 : Office and Store Equipment, Sales

F-670-01 : Industrial Machinery and Supplies, Sales

F-681-03 : Other Building Materials, Sales Amendment/06

G-704-01 : Electrical Work

G-707-02 : Plumbing, Heating, and Air Conditioning, Installation Amendment/08

I-911-01 : Security Services

I-933-05 : Electric Motor Repair

I-958-06 : Computer Equipment Maintenance and Repair

RESCINDED - Industrial Machinery and Supplies, Sales

Application Date	May 1, 2018
Published	May 1, 2018
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-01
CU Code	5731-001 : Industrial Machinery and Supplies, Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the sale of new or used industrial machinery, equipment, supplies, and parts, including non-electric powerhouse and power transmission equipment, materials handling equipment, and industrial tractors.

This category includes products such as

- ball bearings
- chemical industries machinery, equipment, and supplies

- compressors and vacuum pumps
- conveying equipment (except agricultural and personnel carrying devices)
- elevating machinery and equipment (except agricultural and personnel carrying devices)
- food and beverage processing machinery
- foundry machinery and equipment
- fuel dispensing equipment
- hoisting machinery and equipment (except construction, forestry, and service station)
- industrial furnaces, kilns and ovens
- lift trucks (except construction and forestry)
- mechanical and power transmission equipment
- metal working machinery
- power house equipment (except electrical)
- power plant machinery
- power transmission equipment (except electrical)
- printing and lithographing industries machinery
- pulp and paper industry machinery
- pumps, industrial
- roller bearings
- rubber and plastic industries machinery, equipment, and supplies
- rubber couplings and hoses
- sawmill and woodworking machinery, equipment, and supplies
- service station equipment and supplies (excluding hoisting machinery and equipment, and underground motor vehicle fuel storage tanks)
- stackers, industrial
- synthetic rubber gaskets and rings
- textile industries machinery, equipment, and supplies
- transportation industries machinery, equipment, and supplies
- warehouse trucks and supplies.

Also included here is the wholesaling of non-automotive batteries.

Maintenance, service or repair on *mobile* industrial machinery and equipment falling under this CU is considered incidental to the sales activity.

One-off maintenance or repair is included as an incidental activity and is not classified separately.

Excluded is the taking of contracts to maintain, service or repair *stationary* industrial machinery and equipment whose sale falls within this CU, and is classified in I-933-08, Industrial Maintenance and Repair Contracting.

Note

The on-site erection, hoisting, installation, dismantling, removal, or re-installation of large-scale, stationary machinery and equipment whose sale falls within this CU is classified separately according to the listing for G-737-01, Millwright and Rigging Work.

Mobile is defined as requiring mobility (either self-propelled or towable) for its operation. *Stationary* is defined as permanently fixed or mounted in place.

Cross-reference

F-668-03 : Electrical and Electronic Equipment, Sales Operations

F-670-02 : Service Machinery and Supplies, Sales Amendment/08

F-670-03 : Other Motor Vehicles and Trailers, Wholesale

F-670-08 : Farm Machinery and Equipment, Sales Operations

F-670-09 : Construction and Forestry Machinery and Supplies, Sales

G-711-04 : Septic System Installation

G-737-01 : Millwright and Rigging Work Amendment/08

G-737-03 : Other Trade Work Amendment/06

I-933-08 : Industrial Maintenance and Repair Contracting Amendment/06

RESCINDED - Service Machinery and Supplies, Sales Amendment/08

Application Date	January 1, 2008
Published	January 2, 2008
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-02
CU Code	5792-000 : Service Machinery and Supplies, Sales Amendment/08

Status

Compulsory under Schedule 1

Scope

Business activities include the sale, distribution, installation, service, or repair of new and used service machinery, equipment, supplies, and parts.

This includes

- automated teller machines (ATMs)
- barber shop equipment and supplies

- beauty shop equipment and supplies
- coin-operated amusement equipment
- coin-operated parking meters
- cutlery, commercial and industrial
- dispensing machines
- dry cleaning plant machines and equipment
- funeral equipment and morticians' goods
- janitorial machinery and equipment
- kitchen utensils, commercial
- locksmithing equipment and supplies
- mobile carts
- motion picture studio equipment and supplies (production, development, and duplication)
- restaurant and hotel equipment (other than commercial refrigeration and cold storage systems)
- shoe repair equipment and supplies
- storage cabinets
- theatre equipment and supplies (including projection equipment)
- upholsterers' equipment and supplies
- vending machines.

The following service industry (commercial) items are included in this category on a sales only basis

- refrigeration and cold storage systems
- dishwashing equipment
- laundry machinery and equipment
- water softening equipment.

The incidental sale of these items as part of their installation, as well as their maintenance or repair, is classified in G-707-02, Plumbing, Heating, and Air Conditioning, Installation.

Note

The on-site erection, hoisting, installation, dismantling, removal, or re-installation of large-scale, stationary machinery and equipment falling under this CU is a separate business activity classified according to the listing for G-737-01, Millwright and Rigging Work.

Cross-reference

F-636-17 : Vending Machine Operators

F-636-22 : Household Furnishings, Wholesale

F-636-44 : Hardware, Wholesale

F-636-45 : Plumbing, Heating, and Air Conditioning Equipment, Sales Amendment/06

F-636-48 : Industrial and Household Compounds, Wholesale

F-636-54 : Household Furniture and Appliances, Wholesale

F-670-01 : Industrial Machinery and Supplies, Sales

G-707-02 : Plumbing, Heating, and Air Conditioning, Installation Amendment/08

G-737-01 : Millwright and Rigging Work Amendment/08

RESCINDED - Other Motor Vehicles and Trailers, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-03
CU Code	5519-000 : Other Motor Vehicles and Trailers, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include wholesaling motor vehicles and trailers which are not elsewhere classified. The rental or leasing of these items is also included here, but only as part of the wholesale activity. This includes items such as

- all terrain vehicles (ATVs)
- buses
- campers, motor vehicle
- dump trucks
- go-carts
- golf carts, powered
- mobile homes
- motor coaches
- motor homes
- motor scooters
- motorcycles
- motorized bicycles
- recreational and special purpose vehicles
- snowmobiles
- stake trucks
- trailers and semi-trailers, motor vehicle, commercial
- travel trailers (including tent trailers)
- truck tractors
- utility trailers.

Not applicable to classification decisions made after December 31, 2019

Excluded from this category is sale, rental, or leasing by retail dealers.

Note

Employers who import these products are included in F-657-05, *Other Motor Vehicle Importers*.

Cross-reference

F-636-24 : Other Machinery, Equipment, and Supplies, Wholesale

F-636-26 : Toys, Amusements, and Sporting Goods, Wholesale

F-636-33 : Other Wholesale Product Operations

F-657-03 : Automobile and Truck Rental and Leasing

F-657-05 : Other Motor Vehicle Importers

F-670-01 : Industrial Machinery and Supplies, Sales

F-670-04 : Motor Home and Travel Trailer Dealers

F-670-08 : Farm Machinery and Equipment, Sales Operations

F-670-09 : Construction and Forestry Machinery and Supplies, Sales

RESCINDED - Motor Home and Travel Trailer Dealers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-04
CU Code	6321-000 : Motor Home and Travel Trailer Dealers

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of new and used recreational, travel and utility trailers, campers, and motor homes.

This also includes the rental of recreational travel trailers, campers, and motor homes.

Cross-reference

[D-421-08 : Recreational Vehicle and Trailer Operations](#)

[F-670-03 : Other Motor Vehicles and Trailers, Wholesale](#)

[F-670-05 : Marine Equipment, Sales and Rentals](#)

[F-670-07 : Mobile Home Dealers](#)

RESCINDED - Marine Equipment, Sales and Rentals

Application Date	January 1, 2005
Published	January 3, 2005
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-05
CU Code	6322-099 : Marine Equipment, Sales and Rentals

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution of new and used boats and other watercraft, outboard motors, and marine supplies. Also included are renting pleasure boats and providing docking, anchorage, fueling, boat storage, maintenance, non-structural repairs, provisioning, and other services to boat owners. This includes

- boat trailers
- boating supplies and accessories
- canoes, rentals and sales
- marina operation (on or off water)
- mooring services
- motorboats, rentals and sales
- personal watercraft, sales and rentals
- rowboats, rentals and sales
- sailboats, rentals and sales
- yachts, rentals and sales.

Excluded from this category are

- the repair of boats and outboard motors when not part of a marina operation
- repairs to boats of a structural nature carried out by a marina
- boat rental with driver provided.

Note

A structural component is any body frame or related component that is weight-bearing or contributes to the structural integrity of the boat.

Cross-reference

D-263-01 : Other Plastic Product Operations Amendment/09

D-308-03 : Other Wood Operations

D-375-07 : Metal Boat and Ship Building Operations

E-580-08 : Other Water Transport Operations

F-636-24 : Other Machinery, Equipment, and Supplies, Wholesale

F-670-04 : Motor Home and Travel Trailer Dealers

I-933-06 : Other Repair Services

RESCINDED - Other Recreational Vehicle Dealers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-06
CU Code	6323-099 : Other Recreational Vehicle Dealers

Status

Compulsory under Schedule 1

Scope

Business activities include the retail distribution and repair of recreational vehicles, parts, and accessories which are not elsewhere classified.

This includes the sale and distribution of products such as

- all terrain vehicles (ATVs)
- go-carts
- golf carts, powered
- motor scooters
- motorcycles
- motorized bicycles
- snowmobiles.

This category also includes employers who specialize in the retail distribution and repair of lawn mowers, snow blowers, and garden tractors, or who distribute these products in conjunction with other recreational vehicles mentioned above.

Cross-reference

D-421-07 : Other Transportation Equipment

F-636-04 : Sporting Goods and Bicycle Shops

RESCINDED - Mobile Home Dealers

Application Date	January 1, 2005
Published	January 3, 2005
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-07
CU Code	6598-000 : Mobile Home Dealers

Status

Compulsory under Schedule 1

Scope

Business activities include the retail dealing of new and used mobile homes. Such buildings are equipped with wheels for transportation to a site.

Cross-reference

E-570-06 : Other Truck Transport Operations

F-670-04 : Motor Home and Travel Trailer Dealers

RESCINDED - Farm Machinery and Equipment, Sales Operations

Application Date	May 1, 2018
Published	May 1, 2018
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-08
CU Code	5711-000 : Farm Machinery and Equipment, Sales Operations

Status

Compulsory under Schedule 1

Scope

Business activities include the sale of new or used farm machinery, implements, equipment, supplies, and parts, whether sold directly to the farmer or to farm equipment dealers.

This category includes products such as

- barn machinery and equipment (including elevating and conveying)
- combines
- crop preparation machinery (cleaning, drying, conditioning)
- cultivators, seeders, spreaders, farm
- dairy farm machinery
- farm machinery and equipment
- garden and lawn tractors
- grinders, mixers and crushers, farm
- harvesting machinery, farm crop
- haying machinery
- irrigation equipment
- planting machinery, farm crop
- ploughs, harrows and tillers, farm and garden
- sprayers and dusters, farm
- swathers and windrowers, farm
- tractors, farm and garden.

Maintenance, service or repair on *mobile* industrial machinery and equipment falling under this CU is considered incidental to the sales activity.

One-off maintenance or repair is included as an incidental activity and is not classified separately.

Excluded is the taking of contracts to maintain, service or repair *stationary* industrial machinery and equipment whose sale falls within this CU, and is classified in J-933-08, Industrial Maintenance and Repair Contracting.

Note

The on-site erection, hoisting, installation, dismantling, removal, or re-installation of large-scale, stationary machinery and equipment whose sale falls within this CU is classified separately according to the listing for G-737-01, Millwright and Rigging Work.

Mobile is defined as requiring mobility (either self-propelled or towable) for its operation. *Stationary* is defined as permanently fixed or mounted in place.

Cross-reference

F-670-01 : Industrial Machinery and Supplies, Sales

F-670-03 : Other Motor Vehicles and Trailers, Wholesale

G-737-01 : Millwright and Rigging Work Amendment/08

I-933-08 : Industrial Maintenance and Repair Contracting Amendment/06

RESCINDED - Construction and Forestry Machinery and Supplies, Sales

Application Date	May 1, 2018
Published	May 1, 2018
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-09
CU Code	5721-000 : Construction and Forestry Machinery and Supplies, Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the sale of new or used construction and forestry machinery, equipment, supplies, and parts.

This category includes products such as

- asphalt mixing and laying machinery
- bailey bridges
- concrete mixing plant machinery
- crawler tractors, construction
- drainage and tile laying machinery
- excavating machinery and equipment
- forestry machinery, parts, accessories and supplies
- fork lift trucks for logs
- graders, rollers and packers, road building
- loaders
- logging machinery and equipment
- mobile cranes
- quarrying machinery and equipment
- road building machinery and equipment
- rock drilling machinery and equipment
- scaffolding, demountable.

This category also includes road maintenance equipment such as sand and salt spreading equipment, sewer cleaning attachments, snow removal equipment, and sweepers.

Maintenance, service or repair on *mobile* industrial machinery and equipment falling under this CU is considered incidental to the sales activity.

One-off maintenance or repair is included as an incidental activity and is not classified separately.

Excluded is the taking of contracts to maintain, service or repair stationary industrial machinery and equipment whose sale falls within this CU, and is classified in J-933-08, Industrial Maintenance and Repair Contracting.

Note

The on-site erection, hoisting, installation, dismantling, removal, or re-installation of large-scale, stationary machinery and equipment whose sale falls within this CU is classified separately according to the listing for G-737-01, Millwright and Rigging Work.

Mobile is defined as requiring mobility (either self-propelled or towable) for its operation. *Stationary* is defined as permanently fixed or mounted in place.

Cross-reference

F-636-24 : Other Machinery, Equipment, and Supplies, Wholesale

F-670-01 : Industrial Machinery and Supplies, Sales

F-670-03 : Other Motor Vehicles and Trailers, Wholesale

F-670-10 : Mining Machinery and Supplies, Sales

G-737-01 : Millwright and Rigging Work Amendment/08

I-933-08 : Industrial Maintenance and Repair Contracting Amendment/06

RESCINDED - Mining Machinery and Supplies, Sales

Application Date	May 1, 2018
Published	May 1, 2018
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-10
CU Code	5722-000 : Mining Machinery and Supplies, Sales

Status

Compulsory under Schedule 1

Scope

Business activities include the sale of new or used mining, oil well, and oil refining equipment, supplies and parts.

This category includes products such as

- agitators, crushers and classifiers, mine
- ball, rod and pebble mill machinery
- drilling muds and compounds
- flotation machinery, ore dressing
- mining machinery
- natural gas field production equipment
- oil refinery parts, accessories, supplies
- oil refinery machinery and equipment
- oil well machinery and equipment
- oil well sucker rods
- ore dressing machinery
- petroleum cracking catalysts and compounds
- petroleum production machinery and equipment
- vibrating and screening equipment.

Maintenance, service or repair on *mobile* industrial machinery and equipment falling under this CU is considered incidental to the sales activity.

One-off maintenance or repair is included as an incidental activity and is not classified separately.

Excluded is the taking of contracts to maintain, service or repair *stationary* industrial machinery and equipment whose sale falls within this CU, and is classified in I-933-08, Industrial Maintenance and Repair Contracting.

Note

The on-site erection, hoisting, installation, dismantling, removal, or re-installation of large-scale, stationary machinery and equipment whose sale falls within this CU is classified separately according to the listing for G-737-01, Millwright and Rigging Work.

Mobile is defined as requiring mobility (either self-propelled or towable) for its operation. *Stationary* is defined as permanently fixed or mounted in place.

Cross-reference

F-670-09 : Construction and Forestry Machinery and Supplies, Sales

G-737-01 : Millwright and Rigging Work Amendment/08

I-933-08 : Industrial Maintenance and Repair Contracting Amendment/06

RESCINDED - Industrial Machinery and Equipment Rental and Leasing

Application Date	January 1, 2005
Published	January 3, 2005
Subject	670: Machinery and Other Vehicles Sales
Document Number	F-670-11
CU Code	9911-000 : Industrial Machinery and Equipment Rental and Leasing

Status

Compulsory under Schedule 1

Scope

Business activities include the renting or leasing of heavy industrial machinery and equipment, without operator.

This includes the rental or leasing of

- agricultural machinery and equipment
- construction equipment
- cranes
- industrial machinery and equipment
- materials handling machinery and equipment
- metalworking machinery and equipment
- mining machinery and equipment
- oil well drilling machinery and equipment
- scaffolding (excluding erecting and dismantling)
- woodworking machinery and equipment.

Excluded from this category is the rental or leasing of commercial motor vehicles and road transport equipment.

Cross-reference

[F-657-03 : Automobile and Truck Rental and Leasing](#)

[G-711-06 : Equipment Rental \(with operator\) Amendment/09](#)

[G-737-03 : Other Trade Work Amendment/06](#)

RESCINDED - Lumber, Plywood, and Millwork, Sales Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	681: Lumber and Builders Supply
Document Number	F-681-01
CU Code	5631-001 : Lumber, Plywood, and Millwork, Sales Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include the sale of rough and dressed lumber, plywood, millwork, and veneers, whether sold to other businesses or to final consumers, from a lumber yard.

Excluded is any value-added or upgrading activity which would otherwise be classified as a forest product (Class A) or manufacturing (Class D) activity if carried out as a business in its own right. Examples of such value-added activities include cutting beyond a minimal cut or trim to length as requested by the customer, kiln drying, planing, sanding and/or coating, and wood preservation. For kiln drying and related sales activities, see [A-036-02, *Wood Preservation*](#).

Also excluded from this classification unit are operations including the self-serve retailing of building supplies. This category includes the sale and distribution of products such as

- building board, fibre, particle, or flake
- custom millwork and woodwork
- doors and windows, wooden
- floor coverings
- flooring, wooden
- frames, door and window, wooden
- hardware
- lumber, rough or dressed
- millwork products
- moulding, wooden
- panels, plywood, overlaid or prefinished
- plywood
- railings, wooden
- sawn timber
- shingles and shakes, wooden
- siding, wooden
- stairs, wooden
- turned or shaped wood products
- veneer stock, plain or spliced
- wallboard, wooden
- windows and sashes, wooden
- wood fibre board.

Note

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work.*

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation.*

G-707-03, *Sheet Metal and Other Duct Work.*

G-707-04, *Thermal Insulation Work.*

G-711-08, *Fencing and Deck Installation.*

G-711-09, *Swimming Pool Installation.*

G-719-01, *Plaster, Drywall, and Acoustical Work.*

G-719-02, *Painting and Decorating.*

G-719-03, Terrazzo and Tile Work.
G-719-04, Carpeting and Flooring.
G-719-05, Interior Designing Services.
G-719-06, Insulation Work.
G-723-07, Non-structural Interior Demolition.
G-728-01, Roof Shingling.
G-728-02, Sheet Metal and Built-up Roofing.
G-737-02, Ornamental and Fabricated Metal Installation.
G-741-01, Masonry Operations.
G-751-01, Siding Work.
G-751-02, Glass and Glazing Work.
G-751-05, Caulking and Weatherstripping.
G-751-07, Concrete Sealing.
G-764-03, Rough and Framing Carpentry.
G-764-04, Finish Carpentry.
I-911-01, Security Services.
I-923-01, Carpet Cleaning.
I-923-04, Window Tinting of Buildings.

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

A-030-01 : Logging Operations
A-033-02 : Sawmill and Planing Mill Products
A-036-02 : Wood Preservation
D-308-02 : Other Millwork Products
F-681-02 : Self-serve Retail Building Supplies Amendment/06
F-681-03 : Other Building Materials, Sales Amendment/06

RESCINDED - Self-serve Retail Building Supplies Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	681: Lumber and Builders Supply
Document Number	F-681-02
CU Code	5631-002 : Self-serve Retail Building Supplies Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include selling a variety of building supplies from a retail outlet, which must include a lumber yard and/or warehouse as well as a self-serve retail store.

Excluded is any value-added or upgrading activity which would otherwise be classified as a forest products (Class A) or manufacturing (Class D) activity if carried out as a business in its own right. Examples of such value-added activities include cutting beyond a minimal cut or trim to length as requested by the customer, kiln drying, planing, sanding and/or coating, and wood preservation.

This category includes the sale of wood products such as

- millwork
- plywood
- rough and dressed lumber
- veneers.

It also includes the sale of products such as

- drywall and plaster supplies
- floor coverings
- kitchen cabinets and counter tops
- lawn and garden supplies
- nursery stock, including plants, trees, and shrubs
- siding
- tools and hardware.

The products may be sold to other businesses or to final consumers.

Note

The WSIB considers the business activity of a Class F retail store to be an integrated unit regardless of whether it includes an activity (or activities) which might be considered a distinct business activity if carried out as a business in its own right. For more information, see the section titled "Integrated operations" in *The Classification Scheme, document 14-01-01*, located in the *Operational Policy Manual* and in the Reference Section of this manual.

The business activity (including credit card operations) of a retail store considered as an integrated unit is treated as compulsorily covered, in its entirety, under Schedule 1.

Exceptions

In addition to special operations as defined by O. Reg. 175/98, the following kinds of business activities are excluded from the general rule on integrated retail operations

- Any business activity such as cutting, reshaping, or installing that adds value to a product is considered a distinct business activity when carried out in conjunction with a retail operation. The only exception is cutting or reshaping to length on a one-off basis upon request by a customer.
- Also excluded from the general rule on integrated retail operations is an operation such that
 - the employer carrying out the operation is at arm's length from the retail employer; and
 - the operation is a separate facility within a leased or purchased space on the retail store premises; and
 - the employer also carries out the operation on premises other than premises of the retail employer.

An operation carried out on the premises of a retail store meeting all of the above conditions is considered a distinct business activity and may be classified separately subject to the WSIB's policies on segregated payrolls.

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, *Electrical Work.*

G-707-02, *Plumbing, Heating, and Air Conditioning, Installation.*

G-707-03, *Sheet Metal and Other Duct Work.*

G-707-04, *Thermal Insulation Work.*

G-711-08, *Fencing and Deck Installation.*

G-711-09, *Swimming Pool Installation.*

G-719-01, *Plaster, Drywall, and Acoustical Work.*

G-719-02, *Painting and Decorating.*

G-719-03, *Terrazzo and Tile Work.*

G-719-04, *Carpeting and Flooring.*

G-719-05, *Interior Designing Services.*

G-719-06, *Insulation Work.*

G-723-07, *Non-structural Interior Demolition.*

G-728-01, *Roof Shingling.*

G-728-02, *Sheet Metal and Built-up Roofing.*

G-737-02, *Ornamental and Fabricated Metal Installation.*

G-741-01, *Masonry Operations.*

G-751-01, *Siding Work.*

Not applicable to classification decisions made after December 31, 2019

G-751-02, Glass and Glazing Work.

G-751-05, Caulking and Weatherstripping.

G-751-07, Concrete Sealing.

G-764-03, Rough and Framing Carpentry.

G-764-04, Finish Carpentry.

I-911-01, Security Services.

I-923-01, Carpet Cleaning.

I-923-04, Window Tinting of Buildings.

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

A-030-01 : Logging Operations

A-033-02; Sawmill and Planing Mill Products

A-036-02; Wood Preservation

D-308-02 : Other Millwork Products

F-636-03 : Lawn and Garden Centres

F-681-01; Lumber, Plywood, and Millwork, Sales Amendment/06

F-681-03 : Other Building Materials, Sales Amendment/06

RESCINDED - Other Building Materials, Sales Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	681: Lumber and Builders Supply
Document Number	F-681-03
CU Code	5639-000 : Other Building Materials, Sales Amendment/06

Status

Compulsory under Schedule 1* *This classification unit has a mixed status. The business activity indicated by an asterisk in the Scope is not compulsorily covered under the Act.

Scope

Business activities include selling building materials which are not elsewhere classified, or in selling a combination of goods with none predominating, whether sold to other businesses or to final consumers.

These sales activities may include the loading or delivery of the products, but only if the loading or delivery is incidental to the main sales activity.

This includes sales of products such as

- doors and windows (excluding wood)
- drywall and plaster supplies
- eavestroughing
- fascia, building (excluding wood)
- insulation
- kitchen cabinets and counter tops
- masonry bricks, blocks, tile and stone, builders' supply
- prefabricated cottages
- prefabricated homes
- roofing materials (excluding wooden)
- sand, gravel, and cement (builders' supply only)
- siding (excluding wood)
- soffit, building
- sound proofing materials
- topsoil (as part of, or in conjunction with, a retail operation)
- wallboard (excluding wooden).

Included here is the sale of automatic or electronic swing out or sliding doors, with or without the control system.

*Also included here is the purchase, hauling, sale, and delivery of topsoil as an integrated operation.

Excluded is the sale of used materials by an employer who has acquired them in conjunction with, or as part of the same contract as, a contract to perform structural demolition or non-structural interior demolition.

Note

Employers carrying on a retail operation that includes a home improvement or renovation business activity falling under one of the following CUs must classify the activity separately.

G-704-01, Electrical Work.

G-707-02, Plumbing, Heating, and Air Conditioning, Installation.

G-707-03, Sheet Metal and Other Duct Work.

G-707-04, Thermal Insulation Work.

G-711-08, Fencing and Deck Installation.

G-711-09, Swimming Pool Installation.

G-719-01, Plaster, Drywall, and Acoustical Work.

G-719-02, Painting and Decorating.

G-719-03, Terrazzo and Tile Work.

G-719-04, Carpeting and Flooring.

G-719-05, Interior Designing Services.

G-719-06, Insulation Work.

G-723-07, Non-structural Interior Demolition.

G-728-01, Roof Shingling.

G-728-02, Sheet Metal and Built-up Roofing.

G-737-02, Ornamental and Fabricated Metal Installation.

G-741-01, Masonry Operations.

G-751-01, Siding Work.

G-751-02, Glass and Glazing Work.

G-751-05, Caulking and Weatherstripping.

G-751-07, Concrete Sealing.

G-764-03, Rough and Framing Carpentry.

G-764-04, Finish Carpentry.

I-911-01, Security Services.

I-923-01, Carpet Cleaning.

I-923-04, Window Tinting of Buildings.

Section 8 of O. Reg. 175/98 states that, if home improvements or renovations are carried out as part of a retail operation and are not properly segregated from the retail activity, then the premium rate for the entire operation is the highest of the premium rate for the retail operation or the home improvement or renovation activity.

Cross-reference

B-134-01 : Sand and Gravel Pit Operations

D-374-01 : Other Door and Window Operations

D-497-01 : Ready-mix Concrete Operations

E-570-04 : Dry Bulk Materials Trucking

F-636-46 : Paint, Glass, and Wallpaper, Wholesale

F-668-03 : Electrical and Electronic Equipment, Sales Operations

F-681-01 : Lumber, Plywood, and Millwork, Sales Amendment/06

F-681-02 : Self-serve Retail Building Supplies Amendment/06

G-748-01 : Wrecking and Structural Demolition Amendment/06

RESCINDED - Forest Products, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	681: Lumber and Builders Supply
Document Number	F-681-04
CU Code	5993-000 : Forest Products, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include the wholesale distribution of forest products.

Excluded is any value-added or upgrading activity which would otherwise be classified as a forest products (Class A) or manufacturing (Class D) activity if carried out as business in its own right. Examples of such value-added activities include cutting beyond a minimal cut or trim to length as requested by the customer, kiln drying, planing, sanding and/or coating, and wood preservation.

This includes the sale and distribution of products such as

- firewood
- fuelwood
- logs and bolts
- poles and pilings, wooden, treated and untreated
- pulpwood (logs)
- wood chips.

Cross-reference

[A-030-01 : Logging Operations](#)

[A-033-02 : Sawmill and Planing Mill Products](#)

[A-036-02 : Wood Preservation](#)

[D-308-02 : Other Millwork Products](#)

[F-681-01 : Lumber, Plywood, and Millwork, Sales Amendment/06](#)

Not applicable to classification decisions made after December 31, 2019

RESCINDED - Metal Products, Wholesale

Application Date	January 1, 2005
Published	January 3, 2005
Subject	685: Metal Products Wholesale
Document Number	F-685-01
CU Code	5611-000 : Metal Products, Wholesale

Status

Compulsory under Schedule 1

Scope

Business activities include the wholesaling of primary iron, steel and non-ferrous metal shapes of any thickness with no processing other than single cutting to length, with or without minor deburring, for the purposes of shipping. Excluded is any other processing.

Included here are metal service centres provided no other processing is involved. See the Note below.

Primary iron, steel and non-ferrous metal shapes are those resulting from primary metal manufacturing processes like rolling, casting, or extruding and include

- ingots, blooms and billets
- bars, rods, angles, wide flange beams and other structural shapes
- pipes and tubes
- plate, sheet and strip
- rails
- sheet piling.

Also included here are

- expanded metal sheets
- grating
- wire and wire fabricated products
- wire rope and cable.

Note

- When the wholesaling of primary iron, steel and non-ferrous metal shapes of any thickness includes the processing of any of the above products (other than single cutting to length, with or without minor deburring, for the purposes of shipping) the business activity is classified in D-387-05, Metal Service Centres, Processing.
- This CU should be read in conjunction with D-387-05, Metal Service Centres, Processing.
- When the installation of metal sheets also includes the sale, this business activity is included in G-751-01, Siding Work.

Cross-reference

D-352-01 : Other Primary Steel Operations

D-352-02 : Steel Pipe and Tube Operations

D-358-01 : Iron Foundry Operations

D-358-03 : Steel Foundries

D-361-02 : Aluminum Rolling, Casting, and Extruding

D-361-03 : Copper and Copper Alloy Rolling, Casting, and Extruding

D-361-04 : Other Rolled, Cast, and Extruded Non-ferrous Metal Products

D-387-05 : Metal Service Centres, Processing Amendment/08

G-751-01 : Siding Work Amendment/07

I-958-19 : Manufacturer's Agents

I-958-21 : Other Brokers

RESCINDED - Other Waste Materials Recycling Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	689: Waste Materials Recycling
Document Number	F-689-02
CU Code	5919-001 : Other Waste Materials Recycling Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include collecting or buying, breaking up, shredding (with disposal), sorting, baling, and selling non-metal scrap and other solid waste materials.

Materials include

- glass scrap
- plastic waste
- rubber waste
- textile waste
- waste paper.

Incidental activities include grading waste paper and reclaiming used/waste industrial materials.

Also included is the sale of material salvaged as part of a demolition contract when not sold at the demolition site.

Cross-reference

[E-570-12 : Waste Management Services](#)

[F-689-03 : Metal Waste Materials Recycling Amendment/06](#)

[G-723-07 : Non-structural Interior Demolition Amendment/06](#)

[G-748-01 : Wrecking and Structural Demolition Amendment/06](#)

[I-933-07 : Custom Packaging](#)

Not applicable to classification decisions made after December 31, 2019

RESCINDED - Metal Waste Materials Recycling Amendment/06

Application Date	January 1, 2006
Published	October 2, 2006
Subject	689: Waste Materials Recycling
Document Number	F-689-03
CU Code	5919-002 : Metal Waste Materials Recycling Amendment/06

Status

Compulsory under Schedule 1

Scope

Business activities include buying, breaking-up, sorting, baling, and selling metal scrap and other waste materials.

Included here is the wrecking or crushing of automobiles and trucks for scrap.

Also included is the sale of material salvaged as part of a demolition contract when not sold at the demolition site.

Cross-reference

[E-570-12 : Waste Management Services](#)

[F-630-10 : Automotive Salvaging](#)

[F-689-02 : Other Waste Materials Recycling Amendment/06](#)

[G-723-07 : Non-structural Interior Demolition Amendment/06](#)

[G-748-01 : Wrecking and Structural Demolition Amendment/06](#)