WorkSafeNB 2023 Industry Assessment Rates NAICS: North American Industry Classification System

AICS Co	nde	Rate Group	Basic Rate
111140	Wheat Farming	<u>Kate Group</u> 27	\$1.72
111190	Other Grain Farming	27	\$1.72
111211	Potato Farming	27	\$1.72
111219	Other Vegetable (except Potato) and Melon Farming	27	\$1.72
111330	Non-Citrus Fruit and Tree Nut Farming	27	\$1.72
111411	Mushroom Production	27	\$1.72
111419	Other Food Crops Grown Under Cover	27	\$1.72
111421	Nursery and Tree Production	27	\$1.72
111422	Floriculture Production	27	\$1.72
111910	Tobacco Farming	27	\$1.72
111940	Hay Farming	27	\$1.72
111993	Fruit and Vegetable Combination Farming	27	\$1.72
111999	All Other Miscellaneous Crop Farming	27	\$1.72
113210	Forest Nurseries and Gathering of Forest Products	27	\$1.72
115110	Support Activities for Crop Production	27	\$1.72
ndustry	Code 112 Animal Production		
AICS Co	<u></u>	<u>Rate Group</u>	Basic Rate
112110	Beef Cattle Ranching and Farming, including Feedlots	35	\$1.85
112120	Dairy Cattle and Milk Production	35	\$1.85
112210	Hog and Pig Farming	35	\$1.85
112310	Chicken Egg Production	35	\$1.85
112320	Broiler and Other Meat-Type Chicken Production	35	\$1.85
112330	Turkey Production	35	\$1.85
112340	Poultry Hatcheries	35	\$1.85
112391	Combination Poultry and Egg Production	35	\$1.85
110000	All Other Poultry Production	35	\$1.85
112399			
112399	Sheep Farming	35	\$1.85
	Sheep Farming Apiculture	35 35	\$1.85 \$1.85

112930	Fur-Bearing Animal and Rabbit Production	35	\$1.85
112991	Animal Combination Farming	35	\$1.85
112999	All Other Miscellaneous Animal Production	35	\$1.85
115210	Support Activities for Animal Production	35	\$1.85
Industry	Code 113 Logging and Support Activities for Forestry		
NAICS Co	o <u>de</u>	Rate Group	Basic Rate
113110	Timber Tract Operations	35	\$1.85
113311	Logging (except Contract)	35	\$1.85
115310	Support Activities for Forestry	35	\$1.85
Industry	Code 114 Fishing		
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
112510	Animal Aquaculture	9	\$2.06
114113	Salt Water Fishing	9	\$2.06
114114	Inland Fishing	9	\$2.06
114210	Hunting and Trapping	9	\$2.06
Industry	Code 211 Quarrying, Mines, Oil and Gas		
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
211113	Conventional Oil and Gas Extraction	26	\$1.52
212114	Bituminous Coal Mining	26	\$1.52
212220	Gold and Silver Ore Mining	26	\$1.52
212231	Lead-Zinc Ore Mining	26	\$1.52
212299	All Other Metal Ore Mining	26	\$1.52
212314	Granite Mining and Quarrying	26	\$1.52
212315	Limestone Mining and Quarrying	26	\$1.52
212316	Marble Mining and Quarrying	26	\$1.52
212317	Sandstone Mining and Quarrying	26	\$1.52
212323	Sand and Gravel Mining and Quarrying	26	\$1.52
212393	Salt Mining	26	\$1.52
212395	Gypsum Mining	26	\$1.52
212396	Potash Mining	26	\$1.52
213111	Oil and Gas Contract Drilling	26	\$1.52
213117	Contract Drilling (except Oil and Gas)	26	\$1.52
213118	Services to Oil and Gas Extraction	26	\$1.52
213119	Other Support Activities for Mining	26	\$1.52

Industry	Code 213	3 P	eat		
NAICS Co				Rate Group	Basic Rate
212397	Peat Extrac	ction		26	\$1.52
Industry	Code 22	1 U	tilities		
NAICS Co 221111		ctric Power	Generation	Rate Group	Basic Rate \$0.33
221112	Fossil-Fuel	l Electric Po	wer Generation	1	\$0.33
221113	Nuclear Ele	ectric Power	Generation	1	\$0.33
221119	Other Elect	tric Power C	eneration	1	\$0.33
221121	Electric Bu	ılk Power Tı	ansmission and Control	1	\$0.33
221122	Electric Po	wer Distribu	tion	1	\$0.33
221210	Natural Gas	s Distributio	n	1	\$0.33
221310	Water Supp	ply and Irrig	ation Systems	1	\$0.33
221320	Sewage Tre	eatment Fac	lities	1	\$0.33
Industry	Code 235	5 H	ighway, Street and Bridge Construction		
237310		Street and B	idge Construction	Rate Group 26	<u>Basic Rate</u> \$1.54
Industry	Code 230	6 C	onstruction of Buildings		
NAICS Co	<u>ode</u>			Rate Group	Basic Rate
236110	Residential	l Building C	onstruction	10	\$2.12
236210	Industrial E	Building and	Structure Construction	10	\$2.12
236220	Commercia	al and Institu	tional Building Construction	10	\$2.12
Industry	Code 237	7 H	eavy and Civil Engineering Construction		
NAICS Co 237110		Sewer Line	and Related Structures Construction	Rate Group 24	Basic Rate \$1.39
237120	Oil and Gas	s Pipeline a	d Related Structures Construction	24	\$1.39
237130	Power and	Communica	tion Line and Related Structures Construction	24	\$1.39
237210	Land Subdi	ivision		24	\$1.37
237990	Other Heav	vy and Civil	Engineering Construction	24	\$1.39
Industry	Code 238	8 F	oundation, Structure and Building Exterior C	Contractors	
NAICS Co 238110		ncrete Found	lation and Structure Contractors	Rate Group 18	Basic Rate \$3.87
238120	Structural S	Steel and Pro	cast Concrete Contractors	18	\$3.87
238130	Framing Co			18	\$3.87
238140	Masonry C			18	\$3.87
238150		Glazing Con	tractors	18	\$3.87
		-			,

238160	Roofing Contractors	18	\$3.87
238170	Siding Contractors	18	\$3.87
238190	Other Foundation, Structure and Building Exterior Contractors	18	\$3.87
Industry	Code 239 Building Equipment Contractors		
NAICS Co	<u></u>	Rate Group	Basic Rate
238210	Electrical Contractors	6	\$1.43
238220	Plumbing, Heating and Air-Conditioning Contractors	6	\$1.43
238291	Elevator and Escalator Installation Contractors	6	\$1.43
238299	All Other Building Equipment Contractors	6	\$1.43
Industry	Code 240 Building Finishing Contractors		
NAICS Co	<u>de</u>	Rate Group	Basic Rate
238310	Drywall and Insulation Contractors	18	\$3.87
238320	Painting and Wall Covering Contractors	18	\$3.87
238330	Flooring Contractors	18	\$3.87
238340	Tile and Terrazzo Contractors	18	\$3.87
238350	Finish Carpentry Contractors	18	\$3.87
238390	Other Building Finishing Contractors	18	\$3.87
Industry	Code 241 Other Specialty Trade Contractors		
NAICS Co	<u>de</u>	Rate Group	Basic Rate
238910	Site Preparation Contractors	26	\$1.54
238990	All Other Specialty Trade Contractors	26	\$1.54
561730	Landscaping Services	26	\$1.54
Industry	Code 307 Poultry Processing		
NAICS Co	<u>de</u>	Rate Group	Basic Rate
311615	Poultry Processing	18	\$3.81
Industry	Code 308 Frozen Food Manufacturing		
NAICS Co	<u>de</u>	Rate Group	Basic Rate
311410	Frozen Food Manufacturing	23	\$0.74
Industry	Code 310 Seafood Product Preparation and Distribution		
NAICS Co		Rate Group	Basic Rate
311710	Seafood Product Preparation and Packaging	12	\$1.55
413140	Fish and Seafood Product Wholesaler-Distributors	12	\$1.55
Industry	Code 311 Food and Beverage Manufacturing		
NAICS Co	<u></u>	Rate Group	Basic Rate
311111	Dog and Cat Food Manufacturing	9	\$2.06
311119	Other Animal Food Manufacturing	9	\$2.06

311211	Flour Milling	9	\$2.06		
311224	Oilseed Processing	9	\$2.06		
311310	Sugar Manufacturing	9	\$2.06		
311320	Chocolate and Confectionery Manufacturing from Cacao Beans	9	\$2.06		
311330	Confectionery Manufacturing from Purchased Chocolate	9	\$2.06		
311340	Non-Chocolate Confectionery Manufacturing	9	\$2.06		
311420	Fruit and Vegetable Canning, Pickling and Drying	9	\$2.06		
311511	Fluid Milk Manufacturing	9	\$2.06		
311515	Butter, Cheese, and Dry and Condensed Dairy Products Manufacturing	9	\$2.06		
311520	Ice Cream and Frozen Dessert Manufacturing	9	\$2.06		
311611	Animal (except Poultry) Slaughtering	9	\$2.06		
311614	Rendering and Meat Processing from Carcasses	9	\$2.06		
311811	Retail Bakeries	9	\$2.06		
311814	Commercial Bakeries and Frozen Bakery Product Manufacturing	9	\$2.06		
311821	Cookie and Cracker Manufacturing	9	\$2.06		
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	9	\$2.06		
311823	Dry Pasta Manufacturing	9	\$2.06		
311911	Roasted Nut and Peanut Butter Manufacturing	9	\$2.06		
311919	Other Snack Food Manufacturing	9	\$2.06		
311920	Coffee and Tea Manufacturing	9	\$2.06		
311940	Seasoning and Dressing Manufacturing	9	\$2.06		
311990	All Other Food Manufacturing	9	\$2.06		
Industry	Code 312 Breweries, Wineries, Distilleries and Tobacco				
NAICS Co	<u>de</u>	Rate Group	Basic Rate		
312120	Breweries	23	\$0.74		
312130	Wineries	23	\$0.74		
312140	Distilleries	23	\$0.74		
312210	Tobacco Stemming and Redrying	23	\$0.74		
312220	Tobacco Product Manufacturing	23	\$0.74		
Industry Code 314 Textile and Other Manufacturing					
NAICS Co		Rate Group	Basic Rate		
313110	Fibre, Yarn and Thread Mills	27	\$1.72		
313210	Broad-Woven Fabric Mills	27	\$1.72		
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	27	\$1.72		
313240	Knit Fabric Mills	27	\$1.72		

313310	Textile and Fabric Finishing	27	\$1.72		
314120	Curtain and Linen Mills	27	\$1.72		
314910	Textile Bag and Canvas Mills	27	\$1.72		
314990	All Other Textile Product Mills	27	\$1.72		
315110	Hosiery and Sock Mills	27	\$1.72		
315190	Other Clothing Knitting Mills	27	\$1.72		
315210	Cut and Sew Clothing Contracting	27	\$1.72		
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing	27	\$1.72		
315227	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	27	\$1.72		
315229	Other Men's and Boys' Cut and Sew Clothing Manufacturing	27	\$1.72		
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing	27	\$1.72		
315239	Other Women's and Girls' Cut and Sew Clothing Manufacturing	27	\$1.72		
315292	Fur and Leather Clothing Manufacturing	27	\$1.72		
315299	All Other Cut and Sew Clothing Manufacturing	27	\$1.72		
315990	Clothing Accessories and Other Clothing Manufacturing	27	\$1.72		
316110	Leather and Hide Tanning and Finishing	27	\$1.72		
316210	Footwear Manufacturing	27	\$1.72		
316990	Other Leather and Allied Product Manufacturing	27	\$1.72		
339110	Medical Equipment and Supplies Manufacturing	27	\$1.72		
339910	Jewellery and Silverware Manufacturing	27	\$1.72		
339920	Sporting and Athletic Goods Manufacturing	27	\$1.72		
339930	Doll, Toy and Game Manufacturing	27	\$1.72		
339940	Office Supplies (except Paper) Manufacturing	27	\$1.72		
339990	All Other Miscellaneous Manufacturing	27	\$1.72		
Industry	Code 317 Sawmills				
NAICS Co	<u>de</u>	Rate Group	Basic Rate		
321111	Sawmills (except Shingle and Shake Mills)	17	\$4.05		
Industry Code 319 Millwork, Veneer and Wood Preservation					
NAICS Co		Rate Group	Basic Rate		
321114	Wood Preservation	18	\$3.81		
321211	Hardwood Veneer and Plywood Mills	18	\$3.81		
321212	Softwood Veneer and Plywood Mills	18	\$3.81		
321215	Standard Wood Dadwat Monatostania				
321919	Structural Wood Product Manufacturing Other Millwork	18 18	\$3.81 \$3.81		

Industry Code 320 Prefat	pricated Buildings		
NAICS Code		Rate Group	Basic Rate
321991 Manufactured (Mobile) Home	Manufacturing	9	\$2.06
321992 Prefabricated Wood Building	Manufacturing	9	\$2.09
Industry Code 321 Other	Wood Product Manufacturing		
NAICS Code		Rate Group	Basic Rate
321112 Shingle and Shake Mills		18	\$3.81
321920 Wood Container and Pallet M	anufacturing	18	\$3.81
321999 All Other Miscellaneous Woo	d Product Manufacturing	18	\$3.81
Industry Code 322 Pulp,	Paper and Particle Board Manufacturing		
NAICS Code		Rate Group	Basic Rate
321216 Particle Board and Fibreboard	Mills	24	\$1.37
321217 Waferboard Mills		24	\$1.37
322111 Mechanical Pulp Mills		24	\$1.37
322121 Paper (except Newsprint) Mil	ls	24	\$1.37
322122 Newsprint Mills		24	\$1.37
322130 Paperboard Mills		24	\$1.37
322211 Corrugated and Solid Fibre Be	ox Manufacturing	24	\$1.37
322212 Folding Paperboard Box Man	ufacturing	24	\$1.37
322220 Paper Bag and Coated and Tro	eated Paper Manufacturing	24	\$1.37
322230 Stationery Product Manufactu	ring	24	\$1.37
322299 All Other Converted Paper Pr	oduct Manufacturing	24	\$1.37
Industry Code 325 Petrol	eum and Chemical Manufacturing		
NAICS Code		Rate Group	Basic Rate
324110 Petroleum Refineries		23	\$0.74
324121 Asphalt Paving Mixture and F	Block Manufacturing	23	\$0.74
324122 Asphalt Shingle and Coating	Material Manufacturing	23	\$0.74
324190 Other Petroleum and Coal Pro	ducts Manufacturing	23	\$0.74
325120 Industrial Gas Manufacturing		23	\$0.74
325181 Alkali and Chlorine Manufact	uring	23	\$0.74
325189 All Other Basic Inorganic Che	emical Manufacturing	23	\$0.74
325190 Other Basic Organic Chemica	l Manufacturing	23	\$0.74
325210 Resin and Synthetic Rubber M	1 Annufacturing	23	\$0.74
325313 Chemical Fertilizer (except Po	otash) Manufacturing	23	\$0.74
325314 Mixed Fertilizer Manufacturin		23	\$0.74

325320	Pesticide and Other Agricultural Chemical Manufacturing	23	\$0.74
325410	Pharmaceutical and Medicine Manufacturing	23	\$0.74
325510	Paint and Coating Manufacturing	23	\$0.74
325520	Adhesive Manufacturing	23	\$0.74
325610	Soap and Cleaning Compound Manufacturing	23	\$0.74
325620	Toilet Preparation Manufacturing	23	\$0.74
325910	Printing Ink Manufacturing	23	\$0.74
325920	Explosives Manufacturing	23	\$0.74
325991	Custom Compounding of Purchased Resins	23	\$0.74
325999	All Other Miscellaneous Chemical Product Manufacturing	23	\$0.74
Industry	Code 326 Plastic Products		
NAICS Co	<u>ode</u>	<u>Rate Group</u>	Basic Rate
326111	Plastics Bag Manufacturing	9	\$2.06
326114	Plastic Film and Sheet Manufacturing	9	\$2.06
326122	Plastic Pipe and Pipe Fitting Manufacturing	9	\$2.06
326140	Polystyrene Foam Product Manufacturing	9	\$2.06
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	9	\$2.06
326160	Plastic Bottle Manufacturing	9	\$2.06
326193	Motor Vehicle Plastic Parts Manufacturing	9	\$2.06
326198	All Other Plastic Product Manufacturing	9	\$2.06
326210	Tire Manufacturing	9	\$2.06
326220	Rubber and Plastic Hose and Belting Manufacturing	9	\$2.06
326290	Other Rubber Product Manufacturing	9	\$2.06
Industry	Code 327 Non-Metallic Mineral Product Manufacturing		
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
327110	Pottery, Ceramics and Plumbing Fixture Manufacturing	9	\$2.06
327120	Clay Building Material and Refractory Manufacturing	9	\$2.06
327310	Cement Manufacturing	9	\$2.06
327320	Ready-Mix Concrete Manufacturing	9	\$2.09
327330	Concrete Pipe, Brick and Block Manufacturing	9	\$2.06
327390	Other Concrete Product Manufacturing	9	\$2.06
327410	Lime Manufacturing	9	\$2.06
327420	Gypsum Product Manufacturing	9	\$2.06
225000		•	**

\$2.06

327990

All Other Non-Metallic Mineral Product Manufacturing

NAICS Code 321911 Wood Window and Door Manufacturing 18 \$3.81 327214 Glass Manufacturing 18 \$3.81 327215 Glass Product Manufacturing from Purchased Glass 18 \$3.81 32321 Metal Window and Door Manufacturing 18 \$3.81 Industry Code 330 Machinery and Equipment Maintenance NAICS Code 332710 Machine Shops 27 \$1.72 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance Industry Code 331 Primary Metal Manufacturing
327214 Glass Manufacturing 327215 Glass Product Manufacturing from Purchased Glass 327215 Glass Product Manufacturing from Purchased Glass 32721 Metal Window and Door Manufacturing 18 \$3.81 Industry Code 330 Machinery and Equipment Maintenance NAICS Code 332710 Machine Shops 27 \$1.72 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance Industry Code 331 Primary Metal Manufacturing
327215 Glass Product Manufacturing from Purchased Glass 332321 Metal Window and Door Manufacturing 18 \$3.81 Industry Code 330 Machinery and Equipment Maintenance NAICS Code 332710 Machine Shops 27 \$1.72 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance Industry Code 331 Primary Metal Manufacturing
332321 Metal Window and Door Manufacturing Industry Code 330 Machinery and Equipment Maintenance NAICS Code 332710 Machine Shops Rate Group Basic Rate 27 \$1.72 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance Industry Code 331 Primary Metal Manufacturing
Industry Code 330 Machinery and Equipment Maintenance NAICS Code 332710 Machine Shops Rate Group 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance Industry Code 331 Primary Metal Manufacturing
NAICS Code Rate Group Basic Rate 332710 Machine Shops 27 \$1.72 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance 27 \$1.72 Industry Code 331 Primary Metal Manufacturing
332710 Machine Shops 27 \$1.72 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair 27 \$1.72 Industry Code 331 Primary Metal Manufacturing
811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair 27 \$1.72 and Maintenance Industry Code 331 Primary Metal Manufacturing
Industry Code 331 Primary Metal Manufacturing
<u>NAICS Code</u> <u>Basic Rate</u>
331110 Iron and Steel Mills and Ferro-Alloy Manufacturing 18 \$3.81
331210 Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel 18 \$3.81
331222 Steel Wire Drawing 18 \$3.81
331317 Aluminum Rolling, Drawing, Extruding and Alloying 18 \$3.81
Non-Ferrous Metal (except Aluminum) Smelting and Refining 18 \$3.81
Non-Ferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying 18 \$3.81
331511 Iron Foundries 18 \$3.81
Industry Code 332 Other Fabricated Metal Product Manufacturing
NAICS Code Rate Group Basic Rate
332118 Stamping 27 \$1.72
332210 Cutlery and Hand Tool Manufacturing 27 \$1.72
Prefabricated Metal Building and Component Manufacturing 27 \$1.72
Other Plate Work and Fabricated Structural Product Manufacturing 27 \$1.72
332329 Other Ornamental and Architectural Metal Products Manufacturing 27 \$1.72
Power Boiler and Heat Exchanger Manufacturing 27 \$1.72
332420 Metal Tank (Heavy Gauge) Manufacturing 27 \$1.72
332431 Metal Can Manufacturing 27 \$1.72
332439 Other Metal Container Manufacturing 27 \$1.72
332510 Hardware Manufacturing 27 \$1.72
332619 Other Fabricated Wire Product Manufacturing 27 \$1.72
Turned Product and Screw, Nut and Bolt Manufacturing 27 \$1.72
332810 Coating, Engraving, Heat Treating and Allied Activities 27 \$1.72

332991	Ball and Roller Bearing Manufacturing	27	\$1.72
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	27	\$1.72

Industry Code 333 Mechanical and Electronic Product Manufacturing

NAICS Co	<u>de</u>	Rate Group	Basic Rate
333110	Agricultural Implement Manufacturing	26	\$1.52
333120	Construction Machinery Manufacturing	26	\$1.52
333130	Mining and Oil and Gas Field Machinery Manufacturing	26	\$1.52
333210	Sawmill and Woodworking Machinery Manufacturing	26	\$1.52
333299	All Other Industrial Machinery Manufacturing	26	\$1.52
333310	Commercial and Service Industry Machinery Manufacturing	26	\$1.52
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	26	\$1.52
333416	Heating Equipment and Commercial Refrigeration Equipment Manufacturing	26	\$1.52
333519	Other Metalworking Machinery Manufacturing	26	\$1.52
333611	Turbine and Turbine Generator Set Unit Manufacturing	26	\$1.52
333619	Other Engine and Power Transmission Equipment Manufacturing	26	\$1.52
333910	Pump and Compressor Manufacturing	26	\$1.52
333920	Material Handling Equipment Manufacturing	26	\$1.52
333990	All Other General-Purpose Machinery Manufacturing	26	\$1.52
334110	Computer and Peripheral Equipment Manufacturing	26	\$1.52
334210	Telephone Apparatus Manufacturing	26	\$1.52
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	26	\$1.52
334310	Audio and Video Equipment Manufacturing	26	\$1.52
334410	Semiconductor and Other Electronic Component Manufacturing	26	\$1.52
334512	Measuring, Medical and Controlling Devices Manufacturing	26	\$1.52
335120	Lighting Fixture Manufacturing	26	\$1.52
335210	Small Electrical Appliance Manufacturing	26	\$1.52
335223	Major Kitchen Appliance Manufacturing	26	\$1.52
335311	Power, Distribution and Specialty Transformers Manufacturing	26	\$1.52
335312	Motor and Generator Manufacturing	26	\$1.52
335315	Switchgear and Switchboard, and Relay and Industrial Control Apparatus Manufacturing	26	\$1.52
335920	Communication and Energy Wire and Cable Manufacturing	26	\$1.52
335930	Wiring Device Manufacturing	26	\$1.52
335990	All Other Electrical Equipment and Component Manufacturing	26	\$1.52

Industry	Code 336 Sign and Transportation Manufacturing		
NAICS C	<u>ode</u>	Rate Group	Basic Rate
336110	Automobile and Light-Duty Motor Vehicle Manufacturing	35	\$1.85
336120	Heavy-Duty Truck Manufacturing	35	\$1.85
336211	Motor Vehicle Body Manufacturing	35	\$1.85
336212	Truck Trailer Manufacturing	35	\$1.85
336215	Motor Home, Travel Trailer and Camper Manufacturing	35	\$1.85
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	35	\$1.85
336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	35	\$1.85
336340	Motor Vehicle Brake System Manufacturing	35	\$1.85
336360	Motor Vehicle Seating and Interior Trim Manufacturing	35	\$1.85
336370	Motor Vehicle Metal Stamping	35	\$1.85
336390	Other Motor Vehicle Parts Manufacturing	35	\$1.85
336410	Aerospace Product and Parts Manufacturing	35	\$1.85
336510	Railroad Rolling Stock Manufacturing	35	\$1.85
336611	Ship Building and Repairing	35	\$1.85
336612	Boat Building	35	\$1.85
336990	Other Transportation Equipment Manufacturing	35	\$1.85
339950	Sign Manufacturing	35	\$1.85
Industry	Code 337 Furniture and Related Product Manufacturing		
NAICS C	<u>ode</u>	Rate Group	Basic Rate
337110	Wood Kitchen Cabinet and Counter Top Manufacturing	26	\$1.52
337123	Other Wood Household Furniture Manufacturing	26	\$1.52
337127	Institutional Furniture Manufacturing	26	\$1.52
337213	Wood Office Furniture, including Custom Architectural Woodwork, Manufacturing	26	\$1.52
337214	Office Furniture (except Wood) Manufacturing	26	\$1.52
337215	Showcase, Partition, Shelving and Locker Manufacturing	26	\$1.52
337910	Mattress Manufacturing	26	\$1.52
337920	Blind and Shade Manufacturing	26	\$1.52
Industry	Code 413 Food Wholesaler-Distributors		
NAICS C	<u>ode</u>	Rate Group	Basic Rate
413110	General-Line Food Wholesaler-Distributors	7	\$1.46
413120	Dairy and Milk Products Wholesaler-Distributors	7	\$1.46
413150	Fresh Fruit and Vegetable Wholesaler-Distributors	7	\$1.46
413160	Red Meat and Meat Product Wholesaler-Distributors	7	\$1.46
413190	Other Specialty-Line Food Wholesaler-Distributors	7	\$1.46
413220	Alcoholic Beverage Wholesaler-Distributors	7	\$1.46
413310	Cigarette and Tobacco Product Wholesaler-Distributors	7	\$1.46

	<u>ode</u>	Rate Group	Basic Rate
312110	Soft Drink and Ice Manufacturing	9	\$2.06
413210	Non-Alcoholic Beverage Wholesaler-Distributors	9	\$2.06
Industry	Code 415 Vehicle, Machinery and Parts Wholesaler-Distrib	butors	
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
415110	New and Used Automobile and Light-Duty Truck Wholesaler-Distributors	23	\$0.74
415120	Truck, Truck Tractor and Bus Wholesaler-Distributors	23	\$0.74
415190	Recreational and Other Motor Vehicles Wholesaler-Distributors	23	\$0.74
415210	Tire Wholesaler-Distributors	23	\$0.74
415290	Other New Motor Vehicle Parts and Accessories Wholesaler-Distributors	23	\$0.74
415310	Used Motor Vehicle Parts and Accessories Wholesaler-Distributors	23	\$0.74
417110	Farm, Lawn and Garden Machinery and Equipment Wholesaler-Distributors	23	\$0.74
417210	Construction and Forestry Machinery, Equipment and Supplies Wholesaler-Distributors	23	\$0.74
417220	Mining and Oil and Gas Well Machinery, Equipment and Supplies Wholesaler-Distributors	23	\$0.74
417230	Industrial Machinery, Equipment and Supplies Wholesaler-Distributors	23	\$0.74
419150	Motor Vehicle and Parts Agents and Brokers	23	\$0.74
Industry	Code 417 Materials Wholesaler-Distributors		
NAICS Co		Rate Group	Basic Rate
411110	Live Animal Wholesaler-Distributors	2	\$0.55
411120	Oilseed and Grain Wholesaler-Distributors	2	\$0.55
411130	Nursery Stock and Plant Wholesaler-Distributors	2	\$0.55
411190	Other Farm Product Wholesaler-Distributors	2	\$0.55
412110	Petroleum Product Wholesaler-Distributors	2	\$0.55
	Clothing and Clothing Accessories Wholesaler-Distributors	2	\$0.55
414110			
414110 414120	Footwear Wholesaler-Distributors	2	\$0.55
	Footwear Wholesaler-Distributors Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors	2 2	\$0.55 \$0.55
414120			
414120 414130	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors	2	\$0.55
414120 414130 414210	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors Home Entertainment Equipment Wholesaler-Distributors	2	\$0.55 \$0.55 \$0.55
414120 414130 414210 414220	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors Home Entertainment Equipment Wholesaler-Distributors Household Appliance Wholesaler-Distributors	2 2 2	\$0.55 \$0.55 \$0.55 \$0.55
414120 414130 414210 414220 414310	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors Home Entertainment Equipment Wholesaler-Distributors Household Appliance Wholesaler-Distributors China, Glassware, Crockery and Pottery Wholesaler-Distributors Floor Covering Wholesaler-Distributors	2 2 2 2	\$0.55 \$0.55 \$0.55 \$0.55 \$0.55
414120 414130 414210 414220 414310 414320	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors Home Entertainment Equipment Wholesaler-Distributors Household Appliance Wholesaler-Distributors China, Glassware, Crockery and Pottery Wholesaler-Distributors	2 2 2 2 2	\$0.55 \$0.55 \$0.55 \$0.55

414420	Book, Periodical and Newspaper Wholesaler-Distributors	2	\$0.55
414430	Photographic Equipment and Supplies Wholesaler-Distributors	2	\$0.55
414440	Sound Recording Wholesalers	2	\$0.55
414450	Video Cassette Wholesalers	2	\$0.55
414460	Toy and Hobby Goods Wholesaler-Distributors	2	\$0.55
414470	Amusement and Sporting Goods Wholesaler-Distributors	2	\$0.55
414510	Pharmaceuticals and Pharmacy Supplies Wholesaler-Distributors	2	\$0.55
414520	Toiletries, Cosmetics and Sundries Wholesaler-Distributors	2	\$0.55
416110	Electrical Wiring and Construction Supplies Wholesaler-Distributors	2	\$0.55
416120	Plumbing, Heating and Air-Conditioning Equipment and Supplies Wholesaler-Distributors	2	\$0.55
416310	General-Line Building Supplies Wholesaler-Distributors	2	\$0.55
416320	Lumber, Plywood and Millwork Wholesaler-Distributors	2	\$0.55
416330	Hardware Wholesaler-Distributors	2	\$0.55
416340	Paint, Glass and Wallpaper Wholesaler-Distributors	2	\$0.55
416390	Other Specialty-Line Building Supplies Wholesaler-Distributors	2	\$0.55
417310	Computer, Computer Peripheral and Pre-Packaged Software Wholesaler-Distributors	2	\$0.55
417320	Electronic Components, Navigational and Communications Equipment and Supplies Wholesaler-	2	\$0.55
417910	Office and Store Machinery and Equipment Wholesaler-Distributors	2	\$0.55
417920	Service Establishment Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.55
417930	Professional Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.55
417990	All Other Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.55
418120	Recyclable Paper and Paperboard Wholesaler-Distributors	2	\$0.55
418210	Stationery and Office Supplies Wholesaler-Distributors	2	\$0.55
418220	Other Paper and Disposable Plastic Product Wholesaler-Distributors	2	\$0.55
418310	Agricultural Feed Wholesaler-Distributors	2	\$0.55
418320	Seed Wholesaler-Distributors	2	\$0.55
418390	Agricultural Chemical and Other Farm Supplies Wholesaler-Distributors	2	\$0.55
418410	Chemical (except Agricultural) and Allied Product Wholesaler-Distributors	2	\$0.55
418910	Log and Wood Chip Wholesaler-Distributors	2	\$0.55
418920	Mineral, Ore and Precious Metal Wholesaler-Distributors	2	\$0.55
418990	All Other Wholesaler-Distributors	2	\$0.55
419130	Food, Beverage and Tobacco Agents and Brokers	2	\$0.55
419140	Personal and Household Goods Agents and Brokers	2	\$0.55
419160	Building Material and Supplies Agents and Brokers	2	\$0.55
419170	Machinery, Equipment and Supplies Agents and Brokers	2	\$0.55
419190	Other Wholesale Agents and Brokers	2	\$0.55

416210 Metal Service Centres 18 \$3.81 418110 Recyclable Metal Wholesaler-Distributors 18 \$3.81 418190 Other Recyclable Material Wholesaler-Distributors 18 \$3.81 Industry Order Recyclable Material Wholesaler-Distributors 18 \$3.81 Industry Order Recyclable Material Wholesaler-Distributors 18 \$3.81 Industry Order Recyclable Material Wholesaler-Distributors 18 \$3.81 VAICS Over 441 Motorcycle Beat Service 2 \$0.55 441120 New Car Dealers 2 \$0.55 441210 Recreational Vehicle Dealers 2 \$0.55 441210 Motorcycle, Boat and Other Motor Vehicle Dealers 2 \$0.55 441210 Automotive Parts and Accessories Stores 2 \$0.55 532111 Passenger Car Rental 2 \$0.55 532112 Passenger Car Leasing 2 \$0.55 532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing \$0.55 44210 Faritudes Stores<	NAICS Co	Code 418 Recyclable Products Wholesaler-Distribute	Rate Group	Basic Rate
Motor New Carlow Motor Vehicle Dealers and Lessors Rate Group Sasic Rate				
Malastry Code 441 Motor Vehicle Dealers and Lessors Rate Group Sussement Susse	418110	Recyclable Metal Wholesaler-Distributors	18	\$3.81
NAICS Code Rate Group Basic Rate 441110 New Car Dealers 2 \$0.55 441120 Used Car Dealers 2 \$0.55 441210 Recreational Vehicle Dealers 2 \$0.55 441220 Motorcycle, Boat and Other Motor Vehicle Dealers 2 \$0.55 441310 Automotive Parts and Accessories Stores 2 \$0.55 532111 Passenger Car Rental 2 \$0.55 532112 Passenger Car Leasing 2 \$0.55 532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing 2 \$0.55 1Industry Code 42 Electronics, Appliance and Home Furnishings Stores 8 1Industry Code 42 Electronics, Appliance and Home Furnishings Stores 7 \$1.46 442109 Furniture Stores 7 \$1.46 44210 1 44210 1 44210 1 44229 1 44229 1 44229 1 44229 1 44229 1 44229 1	418190	Other Recyclable Material Wholesaler-Distributors	18	\$3.81
441110 New Car Dealers 2 \$0.55 441120 Used Car Dealers 2 \$0.55 441210 Recreational Vehicle Dealers 2 \$0.55 441220 Motorcycle, Boat and Other Motor Vehicle Dealers 2 \$0.55 441310 Automotive Parts and Accessories Stores 2 \$0.55 532111 Passenger Car Rental 2 \$0.55 532112 Passenger Car Leasing 2 \$0.55 532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing 2 \$0.55 532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing 2 \$0.55 MAICS Code 42 Electronics, Appliance and Home Furnishings Stores V VAICS Code 42 Electronics, Appliance and Home Furnishings Stores 7 \$1.46 442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 443100 Appliance, Television and Other Electronics Stores 7 \$1.46 443110	Industry	Code 441 Motor Vehicle Dealers and Lessors		
	NAICS Co	<u>de</u>	Rate Group	Basic Rate
	441110	New Car Dealers	2	\$0.55
Motorcycle, Boat and Other Motor Vehicle Dealers 2 \$0.55	441120	Used Car Dealers	2	\$0.55
441310 Automotive Parts and Accessories Stores 2 \$0.55 532111 Passenger Car Rental 2 \$0.55 532112 Passenger Car Leasing 2 \$0.55 532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing 2 \$0.55 Industry Code 442 Electronics, Appliance and Home Furnishings Stores VAICS Code Rate Group Basic Rate 442110 Furniture Stores 7 \$1.46 442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 442293 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46	441210	Recreational Vehicle Dealers	2	\$0.55
532111 Passenger Car Rental 2 \$0.55 532112 Passenger Car Leasing 2 \$0.55 532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing 2 \$0.55 Industry Code 442 Electronics, Appliance and Home Furnishings Stores VAICS Code Rate Group Basic Rate 442110 Furniture Stores 7 \$1.46 442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 442293 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS Code	441220	Motorcycle, Boat and Other Motor Vehicle Dealers	2	\$0.55
532112 Passenger Car Leasing 2 \$0.55 532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing 2 \$0.55 Industry Code 442 Electronics, Appliance and Home Furnishings Stores VAICS Code Rate Group Basic Rate 442110 Furniture Stores 7 \$1.46 442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 442293 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS	441310	Automotive Parts and Accessories Stores	2	\$0.55
532120 Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing 2 \$0.55 Industry Code 442 Electronics, Appliance and Home Furnishings Stores NAICS Code Rate Group Basic Rate 442110 Furniture Stores 7 \$1.46 442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 442298 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 44	532111	Passenger Car Rental	2	\$0.55
NAICS Code	532112	Passenger Car Leasing	2	\$0.55
NAICS Code Rate Group Basic Rate 442110 Furniture Stores 7 \$1.46 442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 442298 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 811420 Floor Covering Stores 24 \$1.37 44210 Floor Covering Stores 24 \$1.37 44410 Home Centres 24 \$1.37 44410 Hardware Stores	532120	Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing	2	\$0.55
442110 Furniture Stores 7 \$1.46 442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 442298 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 44410 Paint and Wallpaper Stores 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	Industry	Code 442 Electronics, Appliance and Home Furnish	ings Stores	
442291 Window Treatment Stores 7 \$1.46 442292 Print and Picture Frame Stores 7 \$1.46 442298 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 44410 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	NAICS Co	<u>de</u>	Rate Group	Basic Rate
442292 Print and Picture Frame Stores 7 \$1.46 442298 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 44410 Home Centres 24 \$1.37 44410 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	442110	Furniture Stores	7	\$1.46
442298 All Other Home Furnishings Stores 7 \$1.46 443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 44410 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	442291	Window Treatment Stores	7	\$1.46
443110 Appliance, Television and Other Electronics Stores 7 \$1.46 443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers NAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	442292	Print and Picture Frame Stores	7	\$1.46
443120 Computer and Software Stores 7 \$1.46 443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers NAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	442298	All Other Home Furnishings Stores	7	\$1.46
443130 Camera and Photographic Supplies Stores 7 \$1.46 811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers VAICS Code 42210 Floor Covering Stores 24 \$1.37 444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	443110	Appliance, Television and Other Electronics Stores	7	\$1.46
811210 Electronic and Precision Equipment Repair and Maintenance 7 \$1.46 811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers NAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	443120	Computer and Software Stores	7	\$1.46
811412 Appliance Repair and Maintenance 7 \$1.46 811420 Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers NAICS Code 442 Home Contres 442210 Floor Covering Stores 24 \$1.37 444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	443130	Camera and Photographic Supplies Stores	7	\$1.46
Reupholstery and Furniture Repair 7 \$1.46 Industry Code 444 Building Material and Garden Equipment and Supplies Dealers NAICS Code 442	811210	Electronic and Precision Equipment Repair and Maintenance	7	\$1.46
Industry Code 444Building Material and Garden Equipment and Supplies DealersNAICS CodeRate GroupBasic Rate442210Floor Covering Stores24\$1.37444110Home Centres24\$1.37444120Paint and Wallpaper Stores24\$1.37444130Hardware Stores24\$1.37	811412	Appliance Repair and Maintenance	7	\$1.46
NAICS Code Rate Group Basic Rate 442210 Floor Covering Stores 24 \$1.37 444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	811420	Reupholstery and Furniture Repair	7	\$1.46
442210 Floor Covering Stores 24 \$1.37 444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	Industry	Code 444 Building Material and Garden Equipment	and Supplies Dealers	
444110 Home Centres 24 \$1.37 444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37			Rate Group	Basic Rate
444120 Paint and Wallpaper Stores 24 \$1.37 444130 Hardware Stores 24 \$1.37	442210	Floor Covering Stores	24	\$1.37
444130 Hardware Stores 24 \$1.37	444110	Home Centres	24	\$1.37
	444120	Paint and Wallpaper Stores	24	\$1.37
444190 Other Building Material Dealers 24 \$1.37	444130	Hardware Stores	24	\$1.37
	444190	Other Building Material Dealers	24	\$1.37

444210	Outdoor Power Equipment Stores	24	\$1.37
444220	Nursery Stores and Garden Centres	24	\$1.37
811411	Home and Garden Equipment Repair and Maintenance	24	\$1.37
Industry C	Code 445 Food, Beverage and Health Stores		
VAICS Code	<u>'e</u>	Rate Group	Basic Rate
445120	Convenience Stores	2	\$0.55
445210	Meat Markets	2	\$0.55
445220	Fish and Seafood Markets	2	\$0.55
445230	Fruit and Vegetable Markets	2	\$0.55
445291	Baked Goods Stores	2	\$0.55
445292	Confectionery and Nut Stores	2	\$0.55
445299	All Other Specialty Food Stores	2	\$0.55
446110	Pharmacies and Drug Stores	2	\$0.55
446120	Cosmetics, Beauty Supplies and Perfume Stores	2	\$0.55
446191	Food (Health) Supplement Stores	2	\$0.55
447110	Gasoline Stations with Convenience Stores	2	\$0.55
-			
	Other Gasoline Stations	2	\$0.55
		2	\$0.55
447190 Industry C	Code 446 Supermarkets	2 Rate Group	\$0.55 Basic Rate
447190 Industry C NAICS Code	Code 446 Supermarkets		
447190 Industry C NAICS Code	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores	Rate Group	Basic Rate
447190 Industry C NAICS Code 445110 Industry C NAICS Code	Code 446 Supermarkets Le Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores	Rate Group 7 Rate Group	Basic Rate \$1.46
447190 Industry C NAICS Code 445110 Industry C	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores	<u>Rate Group</u> 7	<u>Basic Rate</u> \$1.46
Industry C NAICS Code 445110 Industry C NAICS Code 445310	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores See Beer, Wine and Liquor Stores	Rate Group 7 Rate Group	Basic Rate \$1.46
Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores See Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing	Rate Group 7 Rate Group	Basic Rate \$1.46 Basic Rate \$1.85
Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C NAICS Code NAICS Code	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores See Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing	Rate Group 7 Rate Group 35	Basic Rate \$1.46 Basic Rate \$1.85
Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C NAICS Code 452110	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing	Rate Group 7 Rate Group 35	Basic Rate \$1.46 Basic Rate \$1.85
Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C NAICS Code 452110 452910	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing Department Stores	Rate Group 7 Rate Group 35 Rate Group 7	Basic Rate \$1.46 Basic Rate \$1.85 Basic Rate \$1.46
Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C NAICS Code 452110 452910 452991	Code 446 Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing Department Stores Warehouse Clubs and Superstores	Rate Group 7 Rate Group 35 Rate Group 7	Basic Rate \$1.46 Basic Rate \$1.85 Basic Rate \$1.46 \$1.46
447190 Industry C VAICS Code 445110 Industry C VAICS Code 445310 Industry C VAICS Code 452110 452910 452991 452999	Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Supermarkets and	Rate Group 7 Rate Group 35 Rate Group 7 7 7	Basic Rate \$1.46 Basic Rate \$1.85 Basic Rate \$1.46 \$1.46
447190 Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C NAICS Code 452110 452910 452991 452999 453310	Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing Department Stores Warehouse Clubs and Superstores Home and Auto Supplies Stores All Other Miscellaneous General Merchandise Stores	Rate Group 7 Rate Group 35 Rate Group 7 7 7 7 7 7 7 7 7	Basic Rate \$1.46 Basic Rate \$1.85 Basic Rate \$1.46 \$1.46 \$1.46
447190 Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C NAICS Code 452110 452910 452991 452999 453310 493110	Supermarkets Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing Department Stores Warehouse Clubs and Superstores Home and Auto Supplies Stores All Other Miscellaneous General Merchandise Stores Used Merchandise Stores	Rate Group 7 Rate Group 35 Rate Group 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Basic Rate \$1.46 Basic Rate \$1.85 Basic Rate \$1.46 \$1.46 \$1.46 \$1.46
447190 Industry C NAICS Code 445110 Industry C NAICS Code 445310 Industry C NAICS Code 452110 452910 452991 452999 453310 493110 493120	Supermarkets and Other Grocery (except Convenience) Stores Code 447 Beer, Wine and Liquor Stores Beer, Wine and Liquor Stores Code 452 General Merchandise Stores and Warehousing Department Stores Warehouse Clubs and Superstores Home and Auto Supplies Stores All Other Miscellaneous General Merchandise Stores Used Merchandise Stores General Warehousing and Storage	Rate Group 7 Rate Group 35 Rate Group 7 8 9 9 10 10 10 10 10 11 12 12 13 14 15 16 17 17 18 19 10 11 12 12 13 14 15	Basic Rate \$1.46 Basic Rate \$1.85 Basic Rate \$1.46 \$1.46 \$1.46 \$1.46 \$1.46

Consumer Goods and Miscellaneous Retailers Industry Code 453 **NAICS Code** Rate Group Basic Rate 448110 Men's Clothing Stores 23 \$0.74 448120 Women's Clothing Stores 23 \$0.74 448130 Children's and Infants' Clothing Stores 23 \$0.74 448140 Family Clothing Stores 23 \$0.74 448150 Clothing Accessories Stores 23 \$0.74 448191 Fur Stores 23 \$0.74 448199 All Other Clothing Stores 23 \$0.74 448210 Shoe Stores 23 \$0.74 448310 Jewellery Stores 23 \$0.74 448320 Luggage and Leather Goods Stores 23 \$0.74 451110 Sporting Goods Stores 23 \$0.74 451120 Hobby, Toy and Game Stores 23 \$0.74 451130 Sewing, Needlework and Piece Goods Stores 23 \$0.74 451140 Musical Instrument and Supplies Stores 23 \$0.74 451210 Book Stores and News Dealers 23 \$0.74 451220 Pre-Recorded Tape, Compact Disc and Record Stores 23 \$0.74 453110 Florists 23 \$0.74 453210 Office Supplies and Stationery Stores 23 \$0.74 453220 Gift, Novelty and Souvenir Stores 23 \$0.74 453910 Pet and Pet Supplies Stores 23 \$0.74 453920 Art Dealers 23 \$0.74 453930 Mobile Home Dealers 23 \$0.74 Beer and Wine-Making Supplies Stores 453992 23 \$0.74 453999 All Other Miscellaneous Store Retailers (except Beer and Wine-Making Supplies Stores) 23 \$0.74 454110 Electronic Shopping and Mail-Order Houses 23 \$0.74 Vending Machine Operators 454210 23 \$0.74 454390 Other Direct Selling Establishments 23 \$0.74 811430 Footwear and Leather Goods Repair 23 \$0.74 811490 Other Personal and Household Goods Repair and Maintenance 23 \$0.74 Air, Rail and Water Transportation Industry Code 483 **NAICS Code** Rate Group Basic Rate 481110 27 Scheduled Air Transportation \$1.72 481214 Non-Scheduled Chartered Air Transportation 27 \$1.72 481215 Non-Scheduled Specialty Flying Services 27 \$1.72

27

\$1.72

482112

Short-Haul Freight Rail Transportation

NAICS Co 485110	<u>de</u> Urban Transit Systems	Rate Group 35	<u>Basic Rate</u> \$1.85
	Code 488 Transit, Scenic and Support Activities for Transp		
488490	Other Support Activities for Road Transportation	13	\$2.86
484233	Forest Products Trucking, Long Distance	13	\$2.86
484223	Forest Products Trucking, Local	13	\$2.86
484122	General Freight Trucking, Long Distance, Less Than Truck-Load	13	\$2.86
484121	General Freight Trucking, Long Distance, Truck-Load	13	\$2.86
484110	General Freight Trucking, Local	13	\$2.86
AICS Co	<u> </u>	Rate Group	Basic Rate
	Code 486 General Freight Trucking and Support Activities		,
484239	Other Specialized Freight (except Used Goods) Trucking, Long Distance	13	\$2.86
484232	Dry Bulk Materials Trucking, Long Distance	13	\$2.86
484231	Bulk Liquids Trucking, Long Distance	13	\$2.86
484229	Other Specialized Freight (except Used Goods) Trucking, Local	13	\$2.86
484221 484222	Bulk Liquids Trucking, Local Dry Bulk Materials Trucking, Local	13	\$2.86 \$2.86
484210	Used Household and Office Goods Moving	13 13	\$2.86
454310	Fuel Dealers Lead Household and Office Goods Maying	13	\$2.86
AICS Co		Rate Group	Basic Rate
ndustry	Code 484 Specialized Freight Trucking		
621912	Air Ambulance Services	27	\$1.72
488390	Other Support Activities for Water Transportation	27	\$1.72
488339	Other Navigational Services to Shipping	27	\$1.72
488331	Marine Salvage Services	27	\$1.72
488320	Marine Cargo Handling	27	\$1.72
488310	Port and Harbour Operations	27	\$1.72
488210	Support Activities for Rail Transportation	27	\$1.72
488190	Other Support Activities for Air Transportation	27	\$1.72
488119	Other Airport Operations	27	\$1.72
483214	Inland Water Transportation by Ferries	27	\$1.72
483213	Inland Water Transportation (except by Ferries)	27	\$1.72
483116	Deep Sea, Coastal and Great Lakes Water Transportation by Ferries	27	\$1.72
483115	Deep Sea, Coastal and Great Lakes Water Transportation (except by Ferries)	27	\$1.72
482114	Passenger Rail Transportation	27	\$1.72

485210	Interurban and Rural Bus Transportation	35	\$1.85					
485310	Taxi Service	35	\$1.85					
485320	Limousine Service	35	\$1.85					
485410	School and Employee Bus Transportation	35	\$1.85					
485510	Charter Bus Industry	35	\$1.85					
485990	Other Transit and Ground Passenger Transportation	35	\$1.85					
486210	Pipeline Transportation of Natural Gas	35	\$1.85					
487110	Scenic and Sightseeing Transportation, Land	35	\$1.85					
487210	Scenic and Sightseeing Transportation, Water	35	\$1.85					
488990	Other Support Activities for Transportation	35	\$1.85					
Industry	Code 492 Postal Service, Couriers and Messengers							
NAICS Co	<u>de</u>	Rate Group	Basic Rate					
491110	Postal Service	26	\$1.52					
492110	Couriers	26	\$1.52					
492210	Local Messengers and Local Delivery	26	\$1.52					
Industry	Industry Code 517 Broadcasting, Telecommunications and Information Services							
NAICS Co	<u>de</u>	Rate Group	Basic Rate					
323113	Commercial Screen Printing	1	\$0.33					
323114	Quick Printing	1	\$0.33					
323115	Digital Printing	1	\$0.33					
323116	Manifold Business Forms Printing	1	\$0.33					
323119	Other Printing	1	\$0.33					
323120	Support Activities for Printing	1	\$0.33					
511110	Newspaper Publishers	1	\$0.33					
511120	Periodical Publishers	1	\$0.33					
511130	Book Publishers	1	\$0.33					
511140	Directory and Mailing List Publishers	1	\$0.33					
511190	Other Publishers	1	\$0.33					
512110	Motion Picture and Video Production	1	\$0.33					
512120	Motion Picture and Video Distribution	1	\$0.33					
512190	Post-Production and Other Motion Picture and Video Industries	1	\$0.33					
512220	Integrated Record Production/Distribution	1	\$0.33					
512240	Sound Recording Studios	1	\$0.33					
515110	Radio Broadcasting	1	\$0.33					
515120			do 22					

1

\$0.33

515120

Television Broadcasting

515210	Pay and Specialty Television	1	\$0.33
516110	Internet Publishing and Broadcasting	1	\$0.33
517110	Wired Telecommunications Carriers	1	\$0.33
517210	Wireless Telecommunications Carriers (except Satellite)	1	\$0.33
517310	Telecommunications Resellers	1	\$0.33
517410	Satellite Telecommunications	1	\$0.33
517510	Cable and Other Program Distribution	1	\$0.33
517910	Other Telecommunications	1	\$0.33
518111	Internet Service Providers	1	\$0.33
518210	Data Processing, Hosting, and Related Services	1	\$0.33
519121	Libraries	1	\$0.33
519122	Archives	1	\$0.33
519190	All Other Information Services	1	\$0.33

Industry Code 521 Finance and Insurance

NAICS Co	<u>de</u>	Rate Group	Basic Rate
521110	Monetary Authorities - Central Bank	1	\$0.33
522111	Personal and Commercial Banking Industry	1	\$0.33
522112	Corporate and Institutional Banking Industry	1	\$0.33
522130	Local Credit Unions	1	\$0.33
522210	Credit Card Issuing	1	\$0.33
522220	Sales Financing	1	\$0.33
522291	Consumer Lending	1	\$0.33
522299	All Other Non-Depository Credit Intermediation	1	\$0.33
522310	Mortgage and Non-mortgage Loan Brokers	1	\$0.33
522321	Central Credit Unions	1	\$0.33
522329	Other Financial Transactions Processing and Clearing House Activities	1	\$0.33
522390	Other Activities Related to Credit Intermediation	1	\$0.33
523110	Investment Banking and Securities Dealing	1	\$0.33
523120	Securities Brokerage	1	\$0.33
523130	Commodity Contracts Dealing	1	\$0.33
523910	Miscellaneous Intermediation	1	\$0.33
523920	Portfolio Management	1	\$0.33
523930	Investment Advice	1	\$0.33
523990	All Other Financial Investment Activities	1	\$0.33
524111	Direct Individual Life, Health and Medical Insurance Carriers	1	\$0.33

NAICS Co	<u>ode</u>	Rate Group	Basic Rate
Industry	Code 531 Real Estate, Rental and Leasing		
526920	Mortgage Investment Funds	1	\$0.33
526111	Trusteed Pension Funds	1	\$0.33
524299	All Other Insurance Related Activities	1	\$0.33
524291	Claims Adjusters	1	\$0.33
524210	Insurance Agencies and Brokerages	1	\$0.33
524129	Other Direct Insurance (except Life, Health and Medical) Carriers	1	\$0.33
524124	Direct Property Insurance Carriers	1	\$0.33
524123	Direct, Public, Automobile Insurance Carriers	1	\$0.33
524122	Direct, Private, Automobile Insurance Carriers	1	\$0.33
524121	Direct General Property and Casualty Insurance Carriers	1	\$0.33
524112	Direct Group Life, Health and Medical Insurance Carriers	1	\$0.33

NAICS Cod	<u>le</u>	Rate Group	Basic Rate
531111	Lessors of Residential Buildings and Dwellings (except Social Housing Projects)	24	\$1.37
531112	Lessors of Social Housing Projects	24	\$1.37
531120	Lessors of Non-Residential Buildings (except Mini-Warehouses)	24	\$1.37
531130	Self-Storage Mini-Warehouses	24	\$1.37
531190	Lessors of Other Real Estate Property	24	\$1.37
531310	Real Estate Property Managers	24	\$1.37
532410	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	24	\$1.37
532420	Office Machinery and Equipment Rental and Leasing	24	\$1.37
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	24	\$1.37

Professional, Scientific and Technical Services Industry Code 541

NAICS Co.	de	Rate Group	Basic Rate
488111	Air Traffic Control	1	\$0.33
511210	Software Publishers	1	\$0.33
541110	Offices of Lawyers	1	\$0.33
541120	Offices of Notaries	1	\$0.33
541190	Other Legal Services	1	\$0.33
541212	Offices of Accountants	1	\$0.33
541213	Tax Preparation Services	1	\$0.33
541215	Bookkeeping, Payroll and Related Services	1	\$0.33
541310	Architectural Services	1	\$0.33
541320	Landscape Architectural Services	1	\$0.33
541330	Engineering Services	1	\$0.33

541350 Building Inspection Services 1	\$0.33
2 17550 Building inspection between	
541360 Geophysical Surveying and Mapping Services 1	\$0.33
541370 Surveying and Mapping (except Geophysical) Services 1	\$0.33
541380 Testing Laboratories 1	\$0.33
541410 Interior Design Services 1	\$0.33
541420 Industrial Design Services 1	\$0.33
541430 Graphic Design Services 1	\$0.33
541490 Other Specialized Design Services 1	\$0.33
541510 Computer Systems Design and Related Services 1	\$0.33
541611 Administrative Management and General Management Consulting Services 1	\$0.33
541612 Human Resource and Executive Search Consulting Services 1	\$0.33
541619 Other Management Consulting Services 1	\$0.33
541620 Environmental Consulting Services 1	\$0.33
541690 Other Scientific and Technical Consulting Services 1	\$0.33
S41710 Research and Development in the Physical, Engineering and Life Sciences 1	\$0.33
541720 Research and Development in the Social Sciences and Humanities 1	\$0.33
541810 Advertising Agencies 1	\$0.33
541820 Public Relations Services 1	\$0.33
541830 Media Buying Agencies 1	\$0.33
541840 Media Representatives 1	\$0.33
541850 Display Advertising 1	\$0.33
541860 Direct Mail Advertising 1	\$0.33
541870 Advertising Material Distribution Services 1	\$0.33
541891 Specialty Advertising Distributors 1	\$0.33
541899 All Other Services Related to Advertising 1	\$0.33
541910 Marketing Research and Public Opinion Polling 1	\$0.33
541920 Photographic Services 1	\$0.33
541930 Translation and Interpretation Services 1	\$0.33
541940 Veterinary Services 1	\$0.33
541990 All Other Professional, Scientific and Technical Services 1	\$0.33
Industry Code 560 Other Support Services	

NAICS Code Rate Group Basic Rate

561990 All Other Support Services 26 \$1.52

Industry Code 561 Business Services	Industry	Code 561	Business Services
-------------------------------------	----------	----------	-------------------

NAICS Code		Rate Group	Basic Rate
488511	Marine Shipping Agencies	1	\$0.33
488519	Other Freight Transportation Arrangement	1	\$0.33
531210	Offices of Real Estate Agents and Brokers	1	\$0.33
531320	Offices of Real Estate Appraisers	1	\$0.33
531390	Other Activities Related to Real Estate	1	\$0.33
532210	Consumer Electronics and Appliance Rental	1	\$0.33
532220	Formal Wear and Costume Rental	1	\$0.33
532230	Video Tape and Disc Rental	1	\$0.33
532290	Other Consumer Goods Rental	1	\$0.33
532310	General Rental Centres	1	\$0.33
533110	Lessors of Non-Financial Intangible Assets (Except Copyrighted Works)	1	\$0.33
551113	Holding Companies	1	\$0.33
551114	Head Offices	1	\$0.33
561110	Office Administrative Services	1	\$0.33
561310	Employment Placement Agencies	1	\$0.33
561330	Professional Employer Organizations	1	\$0.33
561410	Document Preparation Services	1	\$0.33
561420	Telephone Call Centres	1	\$0.33
561430	Business Service Centres	1	\$0.33
561440	Collection Agencies	1	\$0.33
561450	Credit Bureaus	1	\$0.33
561490	Other Business Support Services	1	\$0.33
561510	Travel Agencies	1	\$0.33
561520	Tour Operators	1	\$0.33
561590	Other Travel Arrangement and Reservation Services	1	\$0.33
561621	Security Systems Services (except Locksmiths)	1	\$0.33
561622	Locksmiths	1	\$0.33
561910	Packaging and Labelling Services	1	\$0.33
561920	Convention and Trade Show Organizers	1	\$0.33
713291	Lotteries	1	\$0.33
911110	Defence Services	1	\$0.33
911210	Federal Courts of Law	1	\$0.33
911290	Other Federal Protective Services	1	\$0.33

911310	Federal Labour and Employment Services	1	\$0.33
911410	Foreign Affairs	1	\$0.33
911420	International Assistance	1	\$0.33
911910	Other Federal Government Public Administration	1	\$0.33
912110	Provincial Courts of Law	1	\$0.33
912150	Provincial Regulatory Services	1	\$0.33
912190	Other Provincial Protective Services	1	\$0.33
912210	Provincial Labour and Employment Services	1	\$0.33
912910	Other Provincial and Territorial Public Administration	1	\$0.33
914110	Aboriginal Public Administration	1	\$0.33
919110	International and Other Extra-Territorial Public Administration	1	\$0.33
Industry	Code 562 Waste Management and Remediation Services		
NAICS Co 562110	de Waste Collection	Rate Group 18	<u>Basic Rate</u> \$3.81
562210	Waste Treatment and Disposal	18	\$3.81
562910	Remediation Services	18	\$3.81
562920	Material Recovery Facilities	18	\$3.81
562990	All Other Waste Management Services	18	\$3.81
Industry	Code 563 Temporary Help Services		
NAICS Co	de Temporary Help Services	Rate Group	Basic Rate \$2.06
561320	Temporary Troop Bot (Tees		
	Code 564 Security Services		7-111
	Code 564 Security Services	Rate Group	<u>Basic Rate</u> \$1.52
Industry NAICS Co	Code 564 Security Services de	-	Basic Rate
Industry NAICS Co 561611	Code 564 Security Services de Investigation Services	26	<u>Basic Rate</u> \$1.52
Industry NAICS Co 561611 561612 561613	Code 564 Security Services de Investigation Services Security Guard and Patrol Services	26 26	Basic Rate \$1.52 \$1.52
Industry NAICS Co 561611 561612 561613	Code 564 Security Services de Investigation Services Security Guard and Patrol Services Armoured Car Services Code 565 Building Maintenance Services	26 26	Basic Rate \$1.52 \$1.52
Industry NAICS Co 561611 561612 561613 Industry	Code 564 Security Services de Investigation Services Security Guard and Patrol Services Armoured Car Services Code 565 Building Maintenance Services	26 26 26	Basic Rate \$1.52 \$1.52 \$1.52
Industry NAICS Co 561611 561612 561613 Industry NAICS Co	Code 564 Security Services de Investigation Services Security Guard and Patrol Services Armoured Car Services Code 565 Building Maintenance Services de	26 26 26 Rate Group	### Sasic Rate \$1.52 \$1.52 \$1.52 \$1.52 #### Basic Rate
Industry NAICS Co 561611 561612 561613 Industry NAICS Co 561210	Code 564 Security Services de Investigation Services Security Guard and Patrol Services Armoured Car Services Code 565 Building Maintenance Services de Facilities Support Services	26 26 26 Rate Group 9	### Sasic Rate \$1.52 \$1.52 \$1.52 \$1.52 #### Basic Rate \$0.59 \$2.06 *
Industry NAICS Co 561611 561612 561613 Industry NAICS Co 561210 561710	Code 564 Security Services de Investigation Services Security Guard and Patrol Services Armoured Car Services Code 565 Building Maintenance Services de Facilities Support Services Exterminating and Pest Control Services	26 26 26 Rate Group 9	### State ### \$1.52 ### \$1.52 ### \$1.52 ### \$1.52 ### ### ### ### ### ### ### ### ### #
Industry NAICS Co 561611 561612 561613 Industry NAICS Co 561210 561710 561721	Code 564 Security Services de Investigation Services Security Guard and Patrol Services Armoured Car Services Code 565 Building Maintenance Services de Facilities Support Services Exterminating and Pest Control Services Window Cleaning Services	26 26 26 Rate Group 9 9	### State ### \$1.52 ### \$1.52 ### \$1.52 ### \$1.52 ### ### ### ### ### ### ### ### ### #
Industry NAICS Co 561611 561612 561613 Industry NAICS Co 561210 561710 561721 561722	Code 564 Security Services de Investigation Services Security Guard and Patrol Services Armoured Car Services Code 565 Building Maintenance Services de Facilities Support Services Exterminating and Pest Control Services Window Cleaning Services Janitorial Services (except Window Cleaning)	26 26 26 Rate Group 9 9	### ### ##############################

Industry	Code 611 Educational Services		
VAICS Co	<u>ode</u>	Rate Group	Basic Rate
611110	Elementary and Secondary Schools	1	\$0.33
611210	Community Colleges and C.E.G.E.P.s	1	\$0.33
611310	Universities	1	\$0.33
611410	Business and Secretarial Schools	1	\$0.33
611420	Computer Training	1	\$0.33
611430	Professional and Management Development Training	1	\$0.33
611510	Technical and Trade Schools	1	\$0.33
611610	Fine Arts Schools	1	\$0.33
611620	Athletic Instruction	1	\$0.33
611630	Language Schools	1	\$0.33
611690	All Other Schools and Instruction	1	\$0.33
611710	Educational Support Services	1	\$0.33
Industry	Code 621 Out-Patient Care Services		
VAICS Co		Rate Group	Basic Rate
446130	Optical Goods Stores	1	\$0.33
446199	All Other Health and Personal Care Stores	1	\$0.33
621110	Offices of Physicians	1	\$0.33
621210	Offices of Dentists	1	\$0.33
621310	Offices of Chiropractors	1	\$0.33
621320	Offices of Optometrists	1	\$0.33
621330	Offices of Mental Health Practitioners (except Physicians)	1	\$0.33
621340	Offices of Physical, Occupational, and Speech Therapists and Audiologists	1	\$0.33
621390	Offices of All Other Health Practitioners	1	\$0.33
621410	Family Planning Centres	1	\$0.33
621420	Out-Patient Mental Health and Substance Abuse Centres	1	\$0.33
621494	Community Health Centres	1	\$0.33
621499	All Other Out-Patient Care Centres	1	\$0.33
621510	Medical and Diagnostic Laboratories	1	\$0.33
621911	Ambulance (except Air Ambulance) Services	1	\$0.33
 Industry	Code 622 Nursing Care Facilities		
VAICS Co		Rate Group	Basic Rate
623110	Nursing Care Facilities	19	\$4.30

Industry	Code 623 Residential Care Facilities		
NAICS Co	<u>ode</u>	<u>Rate Group</u>	Basic Rate
623210	Residential Developmental Handicap Facilities	35	\$1.85
623221	Residential Substance Abuse Facilities	35	\$1.85
623222	Homes for the Psychiatrically Disabled	35	\$1.85
623310	Community Care Facilities for the Elderly	35	\$1.85
623992	Homes for Emotionally Disturbed Children	35	\$1.85
623993	Homes for the Physically Handicapped or Disabled	35	\$1.85
623999	All Other Residential Care Facilities	35	\$1.85
Industry	Code 624 Social Assistance		
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
623991	Transition Homes for Women	23	\$0.74
624110	Child and Youth Services	23	\$0.74
624190	Other Individual and Family Services	23	\$0.74
624210	Community Food Services	23	\$0.74
624220	Community Housing Services	23	\$0.74
624230	Emergency and Other Relief Services	23	\$0.74
624310	Vocational Rehabilitation Services	23	\$0.74
624410	Child Day-Care Services	23	\$0.74
Industry	Code 625 Ambulatory Health Services		
NAICS C	<u>ode</u>	<u>Rate Group</u>	Basic Rate
621610	Home Health Care Services	9	\$2.06
624120	Services for the Elderly and Persons with Disabilities	9	\$2.06
Industry	Code 711 Entertainment and Other Services		
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
512130	Motion Picture and Video Exhibition	2	\$0.55
711111	Theatre (except Musical) Companies	2	\$0.55
711112	Musical Theatre and Opera Companies	2	\$0.55
711120	Dance Companies	2	\$0.55
711130	Musical Groups and Artists	2	\$0.55
711190	Other Performing Arts Companies	2	\$0.55
711211	Sports Teams and Clubs	2	\$0.55
711218	Other Spectator Sports	2	\$0.55
711311	Live Theatres and Other Performing Arts Presenters with Facilities	2	\$0.55
711319	Sports Stadiums and Other Presenters with Facilities	2	\$0.55

711322 Festivals without Facilities 2 \$0.55 711329 Sports Presenters and Other Presenters without Facilities 2 \$0.55 711410 Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures 2 \$0.55 711510 Independent Artists, Writers and Performers 2 \$0.55 712111 Non-Commercial Art Museums and Galleries 2 \$0.55 712120 Historic and Heritage Sites 2 \$0.55 7121210 University and Heritage Sites 2 \$0.55 712120 Other Heritage Institutions 2 \$0.55 712120 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 81221	711321	Performing Arts Promoters (Presenters) without Facilities	2	\$0.55
711410 Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures 2 \$0.55 711510 Independent Artists, Writers and Performers 2 \$0.55 712111 Non-Commercial Art Museums and Galleries 2 \$0.55 712119 Museums (except Art Museums and Galleries) 2 \$0.55 712120 Historic and Heritage Sites 2 \$0.55 712130 Zoos and Botanical Gardens 2 \$0.55 712190 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Pent Care (exc	711322	Festivals without Facilities	2	\$0.55
711510 Independent Artists, Writers and Performers 2 \$0.55 712111 Non-Commercial Art Museums and Galleries 2 \$0.55 712119 Museums (except Art Museums and Galleries) 2 \$0.55 712120 Historic and Heritage Sites 2 \$0.55 712130 Zoos and Botanical Gardens 2 \$0.55 712190 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 812114 Barber Shops 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Cemeteries and Crematoria 2 \$0.55	711329	Sports Presenters and Other Presenters without Facilities	2	\$0.55
712111 Non-Commercial Art Museums and Galleries 2 \$0.55 712119 Museums (except Art Museums and Galleries) 2 \$0.55 712120 Historic and Heritage Sites 2 \$0.55 712130 Zoos and Botanical Gardens 2 \$0.55 712190 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 713990 All Other Amusement and Recreation Industries 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Cemeteries and Crematoria 2 \$0.55 <t< td=""><td>711410</td><td>Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures</td><td>2</td><td>\$0.55</td></t<>	711410	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures	2	\$0.55
712119 Museums (except Art Museums and Galleries) 2 \$0.55 712120 Historic and Heritage Sites 2 \$0.55 712130 Zoos and Botanical Gardens 2 \$0.55 712190 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 713990 All Other Amusement and Recreation Industries 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812110 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Cemeteries and Crematoria 2 \$0.55 812210 Cein-Operated Laundries and Dry Cleaners 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing	711510	Independent Artists, Writers and Performers	2	\$0.55
712120 Historic and Heritage Sites 2 \$0.55 712130 Zoos and Botanical Gardens 2 \$0.55 712190 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Cemeteries and Crematoria 2 \$0.55 812210 Pet Care (except Veterinary) Services 2 \$0.55 812910 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812923 One-Hour Photo Finishing 2 \$0.55 <td>712111</td> <td>Non-Commercial Art Museums and Galleries</td> <td>2</td> <td>\$0.55</td>	712111	Non-Commercial Art Museums and Galleries	2	\$0.55
712130 Zoos and Botanical Gardens 2 \$0.55 712190 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 713990 All Other Amusement and Recreation Industries 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Funeral Homes 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812310 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812923 Parking Lots and Garages 2 \$0.	712119	Museums (except Art Museums and Galleries)	2	\$0.55
712190 Other Heritage Institutions 2 \$0.55 713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812110 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	712120	Historic and Heritage Sites	2	\$0.55
713120 Amusement Arcades 2 \$0.55 713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 713990 All Other Amusement and Recreation Industries 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Funeral Homes 2 \$0.55 812210 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	712130	Zoos and Botanical Gardens	2	\$0.55
713940 Fitness and Recreational Sports Centres 2 \$0.55 713950 Bowling Centres 2 \$0.55 713990 All Other Amusement and Recreation Industries 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	712190	Other Heritage Institutions	2	\$0.55
713950 Bowling Centres 2 \$0.55 713990 All Other Amusement and Recreation Industries 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	713120	Amusement Arcades	2	\$0.55
713990 All Other Amusement and Recreation Industries 2 \$0.55 812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	713940	Fitness and Recreational Sports Centres	2	\$0.55
812114 Barber Shops 2 \$0.55 812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	713950	Bowling Centres	2	\$0.55
812115 Beauty Salons 2 \$0.55 812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	713990	All Other Amusement and Recreation Industries	2	\$0.55
812116 Unisex Hair Salons 2 \$0.55 812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	812114	Barber Shops	2	\$0.55
812190 Other Personal Care Services 2 \$0.55 812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	812115	Beauty Salons	2	\$0.55
812210 Funeral Homes 2 \$0.55 812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	812116	Unisex Hair Salons	2	\$0.55
812220 Cemeteries and Crematoria 2 \$0.55 812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	812190	Other Personal Care Services	2	\$0.55
812310 Coin-Operated Laundries and Dry Cleaners 2 \$0.55 812910 Pet Care (except Veterinary) Services 2 \$0.55 812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	812210	Funeral Homes	2	\$0.55
812910Pet Care (except Veterinary) Services2\$0.55812921Photo Finishing Laboratories (except One-Hour)2\$0.55812922One-Hour Photo Finishing2\$0.55812930Parking Lots and Garages2\$0.55	812220	Cemeteries and Crematoria	2	\$0.55
812921 Photo Finishing Laboratories (except One-Hour) 2 \$0.55 812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	812310	Coin-Operated Laundries and Dry Cleaners	2	\$0.55
812922 One-Hour Photo Finishing 2 \$0.55 812930 Parking Lots and Garages 2 \$0.55	812910	Pet Care (except Veterinary) Services	2	\$0.55
812930 Parking Lots and Garages 2 \$0.55	812921	Photo Finishing Laboratories (except One-Hour)	2	\$0.55
	812922	One-Hour Photo Finishing	2	\$0.55
812990 All Other Personal Services 2 \$0.55	812930	Parking Lots and Garages	2	\$0.55
	812990	All Other Personal Services	2	\$0.55

Industry Code 713 Gambling and Outdoor Recreation NAICS Code

NAICS Coa	<u>e</u>	<u>Rate Group</u>	<u>Basic Rate</u>
711213	Horse Race Tracks	26	\$1.52
713110	Amusement and Theme Parks	26	\$1.52
713210	Casinos (except Casino Hotels)	26	\$1.52
713299	All Other Gambling Industries	26	\$1.52
713910	Golf Courses and Country Clubs	26	\$1.52
713920	Skiing Facilities	26	\$1.52
713930	Marinas	26	\$1.52

Industry	Code 721 Accommodation and Laundry Services		
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
721111	Hotels	35	\$1.85
721112	Motor Hotels	35	\$1.85
721113	Resorts	35	\$1.85
721114	Motels	35	\$1.85
721191	Bed and Breakfast	35	\$1.85
721192	Housekeeping Cottages and Cabins	35	\$1.85
721198	All Other Traveller Accommodation	35	\$1.85
721211	RV (Recreational Vehicle) Parks and Campgrounds	35	\$1.85
721212	Hunting and Fishing Camps	35	\$1.85
721213	Recreational (except Hunting and Fishing) and Vacation Camps	35	\$1.85
721310	Rooming and Boarding Houses	35	\$1.85
812320	Dry Cleaning and Laundry Services (except Coin-Operated)	35	\$1.85
812330	Linen and Uniform Supply	35	\$1.85
Industry	Code 722 Food Service and Drinking Places		
NAICS Co	<u>ode</u>	Rate Group	Basic Rate
722110	Full-Service Restaurants	29	\$1.02
722210	Limited-Service Eating Places	29	\$1.02
722310	Food Service Contractors	29	\$1.02
722320	Caterers	29	\$1.02
722330	Mobile Food Services	29	\$1.02
722410	Drinking Places (Alcoholic Beverages)	29	\$1.02
Industry	Code 811 Repair and Maintenance		
VAICS Co	<u> </u>	Rate Group	Basic Rate
441320	Tire Dealers	27	\$1.72
488410	Motor Vehicle Towing	27	\$1.72
811111	General Automotive Repair	27	\$1.72
811112	Automotive Exhaust System Repair	27	\$1.72
811119	Other Automotive Mechanical and Electrical Repair and Maintenance	27	\$1.72
811121	Automotive Body, Paint and Interior Repair and Maintenance	27	\$1.72
811122	Automotive Glass Replacement Shops	27	\$1.72
811192	Car Washes	27	\$1.72
811199	All Other Automotive Repair and Maintenance	27	\$1.72

Industry Code 813 Religious, Social, Civic and Professional Organizations

NAICS Code		Rate Group	Basic Rate
621990	All Other Ambulatory Health Care Services	2	\$0.77 \$0.55 *
813110	Religious Organizations	2	\$0.55
813210	Grant-Making and Giving Services	2	\$0.55
813310	Social Advocacy Organizations	2	\$0.55
813410	Civic and Social Organizations	2	\$0.55
813910	Business Associations	2	\$0.55
813920	Professional Organizations	2	\$0.55
813930	Labour Organizations	2	\$0.55
813940	Political Organizations	2	\$0.55
813990	Other Membership Organizations	2	\$0.55

Industry Code 913 Municipal Government

NAICS Code		<u>Rate Group</u>	Basic Rate
913110	Municipal Courts of Law	5	\$2.51
913130	Municipal Police Services	5	\$2.51
913140	Municipal Fire-Fighting Services	5	\$2.51
913910	Other Local, Municipal and Regional Public Administration	5	\$2.51

^{*} As part of determining assessment rates, WorkSafeNB monitors industries and industry groups every year to ensure that their claim cost profile continues to match the profile of their group. When groups are restructured, basic rate changes are limited to 20% in addition to the percentage change in the average assessment rate or an increase of \$0.20, when greater. Given the 22% decrease in the average assessment rate, change in basic rate for industries moving toward a lower rate group will be limited to a 42% decrease. Industries moving toward a higher rate group will be limited to \$0.20 increase on the assessment rate.