

**WorkSafeNB**  
**2012 Industry Assessment Rates**  
**NAICS: North American Industry Classification System**

**Industry Code      Description      2012**

**111      Crop Production**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
111140	Wheat Farming	21	\$1.94
111190	Other Grain Farming	21	\$1.94
111211	Potato Farming	21	\$1.94
111219	Other Vegetable (except Potato) and Melon Farming	21	\$1.94
111330	Non-Citrus Fruit and Tree Nut Farming	21	\$1.94
111411	Mushroom Production	21	\$1.94
111419	Other Food Crops Grown Under Cover	21	\$1.94
111421	Nursery and Tree Production	21	\$1.94
111422	Floriculture Production	21	\$1.94
111910	Tobacco Farming	21	\$1.94
111940	Hay Farming	21	\$1.94
111993	Fruit and Vegetable Combination Farming	21	\$1.94
111999	All Other Miscellaneous Crop Farming	21	\$1.94
115110	Support Activities for Crop Production	21	\$1.94

**112      Animal Production**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
112110	Beef Cattle Ranching and Farming, including Feedlots	9	\$3.47    \$3.36 *
112120	Dairy Cattle and Milk Production	9	\$3.47    \$3.36 *
112210	Hog and Pig Farming	9	\$3.47    \$3.36 *
112310	Chicken Egg Production	9	\$3.47    \$3.36 *
112320	Broiler and Other Meat-Type Chicken Production	9	\$3.47    \$3.36 *
112330	Turkey Production	9	\$3.47    \$3.36 *
112340	Poultry Hatcheries	9	\$3.47    \$3.36 *
112391	Combination Poultry and Egg Production	9	\$3.47    \$3.36 *
112399	All Other Poultry Production	9	\$3.47    \$3.36 *
112410	Sheep Farming	9	\$3.47    \$3.36 *
112910	Apiculture	9	\$3.47    \$3.36 *
112920	Horse and Other Equine Production	9	\$3.47    \$3.36 *
112930	Fur-Bearing Animal and Rabbit Production	9	\$3.47    \$3.36 *
112991	Animal Combination Farming	9	\$3.47    \$3.36 *
112999	All Other Miscellaneous Animal Production	9	\$3.47    \$3.36 *
115210	Support Activities for Animal Production	9	\$3.47    \$3.36 *

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<b>113</b>	<b>Logging</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
113110	Timber Tract Operations	16	\$4.46
113311	Logging (except Contract)	16	\$4.46

<b>114</b>	<b>Fishing</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
112510	Animal Aquaculture	9	\$3.36
114113	Salt Water Fishing	9	\$3.36
114114	Inland Fishing	9	\$3.36
114210	Hunting and Trapping	9	\$3.36

<b>115</b>	<b>Support Activities for Forestry</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
113210	Forest Nurseries and Gathering of Forest Products	11	\$2.59
115310	Support Activities for Forestry	11	\$2.59

<b>211</b>	<b>Metal Mines, Oil and Gas</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
211113	Conventional Oil and Gas Extraction	11	\$2.90    \$2.59 *
212220	Gold and Silver Ore Mining	11	\$2.90    \$2.59 *
212231	Lead-Zinc Ore Mining	11	\$2.90    \$2.59 *
212299	All Other Metal Ore Mining	11	\$2.90    \$2.59 *
213111	Oil and Gas Contract Drilling	11	\$2.90    \$2.59 *
213117	Contract Drilling (except Oil and Gas)	11	\$2.90    \$2.59 *
213118	Services to Oil and Gas Extraction	11	\$2.90    \$2.59 *

<b>212</b>	<b>Non-Metal Mines and Quarrying</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
212114	Bituminous Coal Mining	21	\$1.94
212314	Granite Mining and Quarrying	21	\$1.94
212315	Limestone Mining and Quarrying	21	\$1.94
212316	Marble Mining and Quarrying	21	\$1.94
212323	Sand and Gravel Mining and Quarrying	21	\$1.94
212393	Salt Mining	21	\$1.94
212395	Gypsum Mining	21	\$1.94
212396	Potash Mining	21	\$1.94
213119	Other Support Activities for Mining	21	\$1.94

<b>213</b>	<b>Peat</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
212397	Peat Extraction	8	\$2.14

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<i>Industry Code</i>	<i>Description</i>	<i>2012</i>
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<b>221</b>	<b><i>Utilities</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
221111	Hydro-Electric Power Generation	1	\$0.28
221112	Fossil-Fuel Electric Power Generation	1	\$0.28
221113	Nuclear Electric Power Generation	1	\$0.28
221119	Other Electric Power Generation	1	\$0.28
221121	Electric Bulk Power Transmission and Control	1	\$0.28
221122	Electric Power Distribution	1	\$0.28
221210	Natural Gas Distribution	1	\$0.28

<b>222</b>	<b><i>Water Supply and Waste Treatment</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
221310	Water Supply and Irrigation Systems	3	\$1.46 \$1.14 *
221320	Sewage Treatment Facilities	3	\$1.46 \$1.14 *

<b>235</b>	<b><i>Highway, Street and Bridge Construction</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
237310	Highway, Street and Bridge Construction	22	\$2.22

<b>236</b>	<b><i>Construction of Buildings</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
236110	Residential Building Construction	10	\$3.27
236210	Industrial Building and Structure Construction	10	\$3.27
236220	Commercial and Institutional Building Construction	10	\$3.27

<b>237</b>	<b><i>Heavy and Civil Engineering Construction</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
237110	Water and Sewer Line and Related Structures Construction	22	\$2.22
237120	Oil and Gas Pipeline and Related Structures Construction	22	\$2.22
237130	Power and Communication Line and Related Structures Construction	22	\$2.22
237210	Land Subdivision	22	\$2.20
237990	Other Heavy and Civil Engineering Construction	22	\$2.22

<b>238</b>	<b><i>Foundation, Structure and Building Exterior Contractors</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238110	Poured Concrete Foundation and Structure Contractors	14	\$3.80
238120	Structural Steel and Precast Concrete Contractors	14	\$3.80
238130	Framing Contractors	14	\$3.80
238140	Masonry Contractors	14	\$3.80
238150	Glass and Glazing Contractors	14	\$3.80
238160	Roofing Contractors	14	\$3.80
238170	Siding Contractors	14	\$3.80

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
238190	Other Foundation, Structure and Building Exterior Contractors	14	\$3.80
<b>239 Building Equipment Contractors</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238210	Electrical Contractors	6	\$1.73
238220	Plumbing, Heating and Air-Conditioning Contractors	6	\$1.73
238291	Elevator and Escalator Installation Contractors	6	\$1.73
238299	All Other Building Equipment Contractors	6	\$1.73
<b>240 Building Finishing Contractors</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238310	Drywall and Insulation Contractors	14	\$3.80
238320	Painting and Wall Covering Contractors	14	\$3.80
238330	Flooring Contractors	14	\$3.80
238340	Tile and Terrazzo Contractors	14	\$3.80
238350	Finish Carpentry Contractors	14	\$3.80
238390	Other Building Finishing Contractors	14	\$3.80
<b>241 Other Specialty Trade Contractors</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238910	Site Preparation Contractors	22	\$2.22
238990	All Other Specialty Trade Contractors	22	\$2.22
<b>307 Poultry Processing</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311615	Poultry Processing	18	\$5.04
<b>308 Frozen Food Manufacturing</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311410	Frozen Food Manufacturing	8	\$2.14
<b>309 Meat Processing</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311611	Animal (except Poultry) Slaughtering	14	\$3.76
311614	Rendering and Meat Processing from Carcasses	14	\$3.76
<b>310 Seafood Product Preparation</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311710	Seafood Product Preparation and Packaging	12	\$2.90
<b>311 Food and Beverage Manufacturing</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311111	Dog and Cat Food Manufacturing	11	\$2.59
311119	Other Animal Food Manufacturing	11	\$2.59

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
311211	Flour Milling	11	\$2.59
311310	Sugar Manufacturing	11	\$2.59
311330	Confectionery Manufacturing from Purchased Chocolate	11	\$2.59
311340	Non-Chocolate Confectionery Manufacturing	11	\$2.59
311420	Fruit and Vegetable Canning, Pickling and Drying	11	\$2.59
311511	Fluid Milk Manufacturing	11	\$2.59
311515	Butter, Cheese, and Dry and Condensed Dairy Products Manufacturing	11	\$2.59
311520	Ice Cream and Frozen Dessert Manufacturing	11	\$2.59
311811	Retail Bakeries	11	\$2.59
311814	Commercial Bakeries and Frozen Bakery Product Manufacturing	11	\$2.59
311821	Cookie and Cracker Manufacturing	11	\$2.59
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	11	\$2.59
311823	Dry Pasta Manufacturing	11	\$2.59
311919	Other Snack Food Manufacturing	11	\$2.59
311920	Coffee and Tea Manufacturing	11	\$2.59
311940	Seasoning and Dressing Manufacturing	11	\$2.59
311990	All Other Food Manufacturing	11	\$2.59
312110	Soft Drink and Ice Manufacturing	11	\$2.59

### **312 *Breweries, Wineries, Distilleries and Tobacco***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
312120	Breweries	3	\$1.14
312130	Wineries	3	\$1.14
312140	Distilleries	3	\$1.14
312210	Tobacco Stemming and Redrying	3	\$1.14
312220	Tobacco Product Manufacturing	3	\$1.14

### **317 *Sawmills***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321111	Sawmills (except Shingle and Shake Mills)	17	\$5.14

### **319 *Millwork, Veneer and Wood Preservation***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321114	Wood Preservation	9	\$3.36
321211	Hardwood Veneer and Plywood Mills	9	\$5.32 \$3.36 *
321215	Structural Wood Product Manufacturing	9	\$3.36
321919	Other Millwork	9	\$3.36

### **320 *Prefabricated Buildings***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321991	Manufactured (Mobile) Home Manufacturing	8	\$2.14
321992	Prefabricated Wood Building Manufacturing	8	\$2.16

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<b>321</b>	<b>Other Wood Product Manufacturing</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
321112	Shingle and Shake Mills	18	\$5.32	\$5.04 *
321911	Wood Window and Door Manufacturing	18	\$5.32	\$5.04 *
321920	Wood Container and Pallet Manufacturing	18	\$5.32	\$5.04 *
321999	All Other Miscellaneous Wood Product Manufacturing	18	\$5.32	\$5.04 *

<b>322</b>	<b>Pulp, Paper and Particle Board Manufacturing</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
321216	Particle Board and Fibreboard Mills	3	\$1.14	
321217	Waferboard Mills	3	\$1.14	
322111	Mechanical Pulp Mills	3	\$1.14	
322121	Paper (except Newsprint) Mills	3	\$1.14	
322122	Newsprint Mills	3	\$1.14	
322130	Paperboard Mills	3	\$1.14	
322211	Corrugated and Solid Fibre Box Manufacturing	3	\$1.95	\$1.14 *
322212	Folding Paperboard Box Manufacturing	3	\$1.14	
322220	Paper Bag and Coated and Treated Paper Manufacturing	3	\$1.14	
322230	Stationery Product Manufacturing	3	\$1.14	
322299	All Other Converted Paper Product Manufacturing	3	\$1.14	

<b>325</b>	<b>Petroleum and Chemical Manufacturing</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
324110	Petroleum Refineries	2	\$0.67	
324121	Asphalt Paving Mixture and Block Manufacturing	2	\$0.67	
324122	Asphalt Shingle and Coating Material Manufacturing	2	\$0.67	
324190	Other Petroleum and Coal Products Manufacturing	2	\$0.67	
325120	Industrial Gas Manufacturing	2	\$0.67	
325181	Alkali and Chlorine Manufacturing	2	\$0.67	
325189	All Other Basic Inorganic Chemical Manufacturing	2	\$0.67	
325190	Other Basic Organic Chemical Manufacturing	2	\$0.67	
325210	Resin and Synthetic Rubber Manufacturing	2	\$0.67	
325313	Chemical Fertilizer (except Potash) Manufacturing	2	\$0.67	
325314	Mixed Fertilizer Manufacturing	2	\$0.67	
325320	Pesticide and Other Agricultural Chemical Manufacturing	2	\$0.67	
325410	Pharmaceutical and Medicine Manufacturing	2	\$0.67	
325510	Paint and Coating Manufacturing	2	\$0.67	
325520	Adhesive Manufacturing	2	\$0.67	
325610	Soap and Cleaning Compound Manufacturing	2	\$0.67	
325620	Toilet Preparation Manufacturing	2	\$0.67	

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
325910	Printing Ink Manufacturing	2	<b>\$0.67</b>
325920	Explosives Manufacturing	2	<b>\$0.67</b>
325991	Custom Compounding of Purchased Resins	2	<b>\$0.67</b>
325999	All Other Miscellaneous Chemical Product Manufacturing	2	<b>\$0.67</b>

### **326 Plastic Products**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
326111	Plastics Bag Manufacturing	18	<b>\$5.32</b>	<b>\$5.04 *</b>
326114	Plastic Film and Sheet Manufacturing	18	<b>\$5.32</b>	<b>\$5.04 *</b>
326122	Plastic Pipe and Pipe Fitting Manufacturing	18	<b>\$5.04</b>	
326140	Polystyrene Foam Product Manufacturing	18	<b>\$5.04</b>	
326160	Plastic Bottle Manufacturing	18	<b>\$5.04</b>	
326193	Motor Vehicle Plastic Parts Manufacturing	18	<b>\$5.04</b>	
326198	All Other Plastic Product Manufacturing	18	<b>\$5.04</b>	
326210	Tire Manufacturing	18	<b>\$5.32</b>	<b>\$5.04 *</b>
326220	Rubber and Plastic Hose and Belting Manufacturing	18	<b>\$5.32</b>	<b>\$5.04 *</b>
326290	Other Rubber Product Manufacturing	18	<b>\$5.32</b>	<b>\$5.04 *</b>

### **327 Non-Metallic Mineral Product Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
327110	Pottery, Ceramics and Plumbing Fixture Manufacturing	14	<b>\$3.76</b>	
327120	Clay Building Material and Refractory Manufacturing	14	<b>\$3.76</b>	
327214	Glass Manufacturing	14	<b>\$3.76</b>	
327215	Glass Product Manufacturing from Purchased Glass	14	<b>\$3.76</b>	
327310	Cement Manufacturing	14	<b>\$3.76</b>	
327320	Ready-Mix Concrete Manufacturing	14	<b>\$3.80</b>	
327330	Concrete Pipe, Brick and Block Manufacturing	14	<b>\$3.76</b>	
327390	Other Concrete Product Manufacturing	14	<b>\$3.76</b>	
327410	Lime Manufacturing	14	<b>\$3.76</b>	
327420	Gypsum Product Manufacturing	14	<b>\$3.76</b>	
327990	All Other Non-Metallic Mineral Product Manufacturing	14	<b>\$3.76</b>	

### **330 Machine Shops**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
332710	Machine Shops	11	<b>\$2.59</b>	
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair an	11	<b>\$2.59</b>	

### **331 Metal Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
331110	Iron and Steel Mills and Ferro-Alloy Manufacturing	14	<b>\$3.76</b>	
331210	Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel	14	<b>\$3.76</b>	
331222	Steel Wire Drawing	14	<b>\$3.76</b>	

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>	
331317	Aluminum Rolling, Drawing, Extruding and Alloying	14	<b>\$3.76</b>	
331410	Non-Ferrous Metal (except Aluminum) Smelting and Refining	14	<b>\$3.76</b>	
331490	Non-Ferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying	14	<b>\$3.76</b>	
331511	Iron Foundries	14	<b>\$3.76</b>	
332410	Power Boiler and Heat Exchanger Manufacturing	14	<b>\$5.32</b>	<b>\$3.76 *</b>
332420	Metal Tank (Heavy Gauge) Manufacturing	14	<b>\$5.32</b>	<b>\$3.76 *</b>
332720	Turned Product and Screw, Nut and Bolt Manufacturing	14	<b>\$5.32</b>	<b>\$3.76 *</b>
332910	Metal Valve Manufacturing	14	<b>\$5.32</b>	<b>\$3.76 *</b>
333110	Agricultural Implement Manufacturing	14	<b>\$4.17</b>	<b>\$3.76 *</b>

### **332 Other Fabricated Metal Product Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
332118	Stamping	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332210	Cutlery and Hand Tool Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332311	Prefabricated Metal Building and Component Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332319	Other Plate Work and Fabricated Structural Product Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332321	Metal Window and Door Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332329	Other Ornamental and Architectural Metal Products Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332431	Metal Can Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332439	Other Metal Container Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332510	Hardware Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332619	Other Fabricated Wire Product Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332810	Coating, Engraving, Heat Treating and Allied Activities	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332991	Ball and Roller Bearing Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	11	<b>\$2.90</b>	<b>\$2.59 *</b>

### **333 Mechanical and Electronic Product Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
333120	Construction Machinery Manufacturing	11	<b>\$2.59</b>	
333130	Mining and Oil and Gas Field Machinery Manufacturing	11	<b>\$2.59</b>	
333210	Sawmill and Woodworking Machinery Manufacturing	11	<b>\$2.59</b>	
333299	All Other Industrial Machinery Manufacturing	11	<b>\$2.59</b>	
333310	Commercial and Service Industry Machinery Manufacturing	11	<b>\$2.59</b>	
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	11	<b>\$2.59</b>	
333416	Heating Equipment and Commercial Refrigeration Equipment Manufacturing	11	<b>\$2.59</b>	
333519	Other Metalworking Machinery Manufacturing	11	<b>\$2.59</b>	
333611	Turbine and Turbine Generator Set Unit Manufacturing	11	<b>\$2.59</b>	
333619	Other Engine and Power Transmission Equipment Manufacturing	11	<b>\$2.59</b>	
333910	Pump and Compressor Manufacturing	11	<b>\$2.59</b>	
333920	Material Handling Equipment Manufacturing	11	<b>\$2.59</b>	

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
334110	Computer and Peripheral Equipment Manufacturing	11	\$2.59
334210	Telephone Apparatus Manufacturing	11	\$2.59
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	11	\$2.59
334310	Audio and Video Equipment Manufacturing	11	\$2.59
334410	Semiconductor and Other Electronic Component Manufacturing	11	\$2.59
334512	Measuring, Medical and Controlling Devices Manufacturing	11	\$2.59
335120	Lighting Fixture Manufacturing	11	\$2.59
335210	Small Electrical Appliance Manufacturing	11	\$2.59
335223	Major Kitchen Appliance Manufacturing	11	\$2.59
335311	Power, Distribution and Specialty Transformers Manufacturing	11	\$2.59
335312	Motor and Generator Manufacturing	11	\$2.59
335315	Switchgear and Switchboard, and Relay and Industrial Control Apparatus Manufacturing	11	\$2.59
335920	Communication and Energy Wire and Cable Manufacturing	11	\$2.59
335930	Wiring Device Manufacturing	11	\$2.59
335990	All Other Electrical Equipment and Component Manufacturing	11	\$2.59

### **336 Transportation Equipment Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
336110	Automobile and Light-Duty Motor Vehicle Manufacturing	4	\$1.68	\$1.22 *
336120	Heavy-Duty Truck Manufacturing	4	\$1.68	\$1.22 *
336211	Motor Vehicle Body Manufacturing	4	\$1.68	\$1.22 *
336212	Truck Trailer Manufacturing	4	\$1.68	\$1.22 *
336215	Motor Home, Travel Trailer and Camper Manufacturing	4	\$1.68	\$1.22 *
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	4	\$1.68	\$1.22 *
336340	Motor Vehicle Brake System Manufacturing	4	\$1.68	\$1.22 *
336360	Motor Vehicle Seating and Interior Trim Manufacturing	4	\$1.68	\$1.22 *
336390	Other Motor Vehicle Parts Manufacturing	4	\$1.68	\$1.22 *
336410	Aerospace Product and Parts Manufacturing	4	\$1.68	\$1.22 *
336510	Railroad Rolling Stock Manufacturing	4	\$1.68	\$1.22 *
336612	Boat Building	4	\$1.68	\$1.22 *
336990	Other Transportation Equipment Manufacturing	4	\$1.68	\$1.22 *

### **337 Furniture and Related Product Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
337110	Wood Kitchen Cabinet and Counter Top Manufacturing	14	\$3.76	
337123	Other Wood Household Furniture Manufacturing	14	\$3.76	
337127	Institutional Furniture Manufacturing	14	\$3.76	
337213	Wood Office Furniture, including Custom Architectural Woodwork, Manufacturing	14	\$3.76	
337214	Office Furniture (except Wood) Manufacturing	14	\$3.76	
337215	Showcase, Partition, Shelving and Locker Manufacturing	14	\$3.76	

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
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337910	Mattress Manufacturing	14	\$3.76
337920	Blind and Shade Manufacturing	14	\$3.76

<b>338</b>	<b><i>Shipbuilding and Repairing</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
336611	Ship Building and Repairing	18	\$5.32	\$5.04 *

<b>339</b>	<b><i>Miscellaneous Manufacturing</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
313110	Fibre, Yarn and Thread Mills	21	\$3.73	\$1.94 *
313210	Broad-Woven Fabric Mills	21	\$1.95	\$1.94 *
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	21	\$1.95	\$1.94 *
313240	Knit Fabric Mills	21	\$1.95	\$1.94 *
313310	Textile and Fabric Finishing	21	\$3.73	\$1.94 *
314120	Curtain and Linen Mills	21	\$1.95	\$1.94 *
314910	Textile Bag and Canvas Mills	21	\$1.95	\$1.94 *
314990	All Other Textile Product Mills	21	\$1.95	\$1.94 *
315110	Hosiery and Sock Mills	21	\$1.95	\$1.94 *
315190	Other Clothing Knitting Mills	21	\$1.95	\$1.94 *
315210	Cut and Sew Clothing Contracting	21	\$1.95	\$1.94 *
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing	21	\$1.95	\$1.94 *
315227	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	21	\$1.95	\$1.94 *
315229	Other Men's and Boys' Cut and Sew Clothing Manufacturing	21	\$1.95	\$1.94 *
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing	21	\$1.95	\$1.94 *
315239	Other Women's and Girls' Cut and Sew Clothing Manufacturing	21	\$1.95	\$1.94 *
315292	Fur and Leather Clothing Manufacturing	21	\$1.95	\$1.94 *
315299	All Other Cut and Sew Clothing Manufacturing	21	\$1.95	\$1.94 *
315990	Clothing Accessories and Other Clothing Manufacturing	21	\$1.95	\$1.94 *
316110	Leather and Hide Tanning and Finishing	21	\$1.95	\$1.94 *
316210	Footwear Manufacturing	21	\$1.95	\$1.94 *
316990	Other Leather and Allied Product Manufacturing	21	\$1.95	\$1.94 *
339110	Medical Equipment and Supplies Manufacturing	21	\$1.94	
339910	Jewellery and Silverware Manufacturing	21	\$1.94	
339920	Sporting and Athletic Goods Manufacturing	21	\$1.94	
339930	Doll, Toy and Game Manufacturing	21	\$1.94	
339940	Office Supplies (except Paper) Manufacturing	21	\$1.94	
339950	Sign Manufacturing	21	\$2.95	\$1.94 *
339990	All Other Miscellaneous Manufacturing	21	\$1.94	

<b>412</b>	<b><i>General-Line Food Wholesaler-Distributors</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
413110	General-Line Food Wholesaler-Distributors	9	\$3.36

<b>413</b>	<b><i>Farm, Food and Household Goods Wholesaler-Distributors</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
411110	Live Animal Wholesaler-Distributors	2	\$0.67	
411120	Oilseed and Grain Wholesaler-Distributors	2	\$0.67	
411130	Nursery Stock and Plant Wholesaler-Distributors	2	\$0.67	
411190	Other Farm Product Wholesaler-Distributors	2	\$0.67	
412110	Petroleum Product Wholesaler-Distributors	2	\$1.01	\$0.67 *
413140	Fish and Seafood Product Wholesaler-Distributors	2	\$1.20	\$0.67 *
413150	Fresh Fruit and Vegetable Wholesaler-Distributors	2	\$1.20	\$0.67 *
413160	Red Meat and Meat Product Wholesaler-Distributors	2	\$1.20	\$0.67 *
413190	Other Specialty-Line Food Wholesaler-Distributors	2	\$0.67	
413220	Alcoholic Beverage Wholesaler-Distributors	2	\$0.67	
413310	Cigarette and Tobacco Product Wholesaler-Distributors	2	\$0.67	
414110	Clothing and Clothing Accessories Wholesaler-Distributors	2	\$0.67	
414120	Footwear Wholesaler-Distributors	2	\$0.67	
414130	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors	2	\$0.67	
414210	Home Entertainment Equipment Wholesaler-Distributors	2	\$0.67	
414220	Household Appliance Wholesaler-Distributors	2	\$0.67	
414310	China, Glassware, Crockery and Pottery Wholesaler-Distributors	2	\$0.67	
414320	Floor Covering Wholesaler-Distributors	2	\$0.67	
414330	Linen, Drapery and Other Textile Furnishings Wholesaler-Distributors	2	\$0.67	
414390	Other Home Furnishings Wholesaler-Distributors	2	\$0.67	
414410	Jewellery and Watch Wholesaler-Distributors	2	\$0.67	
414420	Book, Periodical and Newspaper Wholesaler-Distributors	2	\$0.67	
414430	Photographic Equipment and Supplies Wholesaler-Distributors	2	\$0.67	
414440	Sound Recording Wholesalers	2	\$0.67	
414450	Video Cassette Wholesalers	2	\$0.67	
414460	Toy and Hobby Goods Wholesaler-Distributors	2	\$0.67	
414470	Amusement and Sporting Goods Wholesaler-Distributors	2	\$0.67	
414510	Pharmaceuticals and Pharmacy Supplies Wholesaler-Distributors	2	\$0.67	
414520	Toiletries, Cosmetics and Sundries Wholesaler-Distributors	2	\$0.67	
419130	Food, Beverage and Tobacco Agents and Brokers	2	\$0.67	
419190	Other Wholesale Agents and Brokers	2	\$0.67	

<b>414</b>	<b><i>Non-Alcoholic Beverage Wholesaler-Distributors</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
413120	Dairy and Milk Products Wholesaler-Distributors	18	\$2.69	\$5.04 *
413210	Non-Alcoholic Beverage Wholesaler-Distributors	18	\$5.32	\$5.04 *

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<b>415</b>	<b>Motor Vehicle and Parts Wholesaler-Distributors</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
415110	New and Used Automobile and Light-Duty Truck Wholesaler-Distributors	3	\$1.14
415120	Truck, Truck Tractor and Bus Wholesaler-Distributors	3	\$1.14
415190	Recreational and Other Motor Vehicles Wholesaler-Distributors	3	\$1.14
415210	Tire Wholesaler-Distributors	3	\$1.14
415290	Other New Motor Vehicle Parts and Accessories Wholesaler-Distributors	3	\$1.14
415310	Used Motor Vehicle Parts and Accessories Wholesaler-Distributors	3	\$1.14

<b>417</b>	<b>Materials and Machinery Wholesaler-Distributors</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
416110	Electrical Wiring and Construction Supplies Wholesaler-Distributors	2	\$0.67
416120	Plumbing, Heating and Air-Conditioning Equipment and Supplies Wholesaler-Distributors	2	\$0.67
416310	General-Line Building Supplies Wholesaler-Distributors	2	\$0.67
416320	Lumber, Plywood and Millwork Wholesaler-Distributors	2	\$0.67
416330	Hardware Wholesaler-Distributors	2	\$0.67
416340	Paint, Glass and Wallpaper Wholesaler-Distributors	2	\$0.67
416390	Other Specialty-Line Building Supplies Wholesaler-Distributors	2	\$0.67
417110	Farm, Lawn and Garden Machinery and Equipment Wholesaler-Distributors	2	\$0.67
417210	Construction and Forestry Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.67
417220	Mining and Oil and Gas Well Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.67
417230	Industrial Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.67
417310	Computer, Computer Peripheral and Pre-Packaged Software Wholesaler-Distributors	2	\$0.67
417320	Electronic Components, Navigational and Communications Equipment and Supplies Wholesaler-Distributors	2	\$0.67
417910	Office and Store Machinery and Equipment Wholesaler-Distributors	2	\$0.67
417920	Service Establishment Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.67
417930	Professional Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.67
417990	All Other Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.67
418210	Stationery and Office Supplies Wholesaler-Distributors	2	\$0.67
418220	Other Paper and Disposable Plastic Product Wholesaler-Distributors	2	\$0.67
418310	Agricultural Feed Wholesaler-Distributors	2	\$0.67
418320	Seed Wholesaler-Distributors	2	\$0.67
418390	Agricultural Chemical and Other Farm Supplies Wholesaler-Distributors	2	\$0.67
418410	Chemical (except Agricultural) and Allied Product Wholesaler-Distributors	2	\$0.67
418910	Log and Wood Chip Wholesaler-Distributors	2	\$0.67
418920	Mineral, Ore and Precious Metal Wholesaler-Distributors	2	\$0.67
418990	All Other Wholesaler-Distributors	2	\$0.67
419160	Building Material and Supplies Agents and Brokers	2	\$0.67

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<i>Industry Code</i>	<i>Description</i>	<i>2012</i>	
<b>418    <i>Recyclable Products Wholesaler-Distributors</i></b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
416210	Metal Service Centres	14	\$1.39    \$3.76 *
418110	Recyclable Metal Wholesaler-Distributors	14	\$3.76
418190	Other Recyclable Material Wholesaler-Distributors	14	\$3.76
<b>440    <i>Tire Dealers</i></b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
441320	Tire Dealers	9	\$3.67    \$3.36 *
<b>441    <i>Motor Vehicle and Parts Dealers</i></b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
441110	New Car Dealers	2	\$0.67
441120	Used Car Dealers	2	\$0.67
441210	Recreational Vehicle Dealers	2	\$0.67
441220	Motorcycle, Boat and Other Motor Vehicle Dealers	2	\$0.67
441310	Automotive Parts and Accessories Stores	2	\$0.75    \$0.67 *
<b>442    <i>Electronics, Appliance and Home Furnishings Stores</i></b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
442110	Furniture Stores	3	\$1.14
442291	Window Treatment Stores	3	\$1.14
442292	Print and Picture Frame Stores	3	\$1.14
442298	All Other Home Furnishings Stores	3	\$1.14
443110	Appliance, Television and Other Electronics Stores	3	\$1.14
443120	Computer and Software Stores	3	\$1.14
443130	Camera and Photographic Supplies Stores	3	\$1.14
811210	Electronic and Precision Equipment Repair and Maintenance	3	\$1.14
811412	Appliance Repair and Maintenance	3	\$1.14
811420	Reupholstery and Furniture Repair	3	\$1.14
<b>444    <i>Building Material and Garden Equipment and Supplies Dealers</i></b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
442210	Floor Covering Stores	3	\$1.80    \$1.14 *
444110	Home Centres	3	\$1.14
444120	Paint and Wallpaper Stores	3	\$1.14
444130	Hardware Stores	3	\$1.14
444190	Other Building Material Dealers	3	\$1.14
444210	Outdoor Power Equipment Stores	3	\$1.14
444220	Nursery Stores and Garden Centres	3	\$1.14
811411	Home and Garden Equipment Repair and Maintenance	3	\$1.14

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<b>Industry Code</b>	<b>Description</b>	<b>2012</b>
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<b>445</b>	<b>Food, Beverage and Health Stores</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445120	Convenience Stores	2	\$0.75 \$0.67 *
445210	Meat Markets	2	\$0.75 \$0.67 *
445220	Fish and Seafood Markets	2	\$0.75 \$0.67 *
445230	Fruit and Vegetable Markets	2	\$0.75 \$0.67 *
445291	Baked Goods Stores	2	\$0.75 \$0.67 *
445292	Confectionery and Nut Stores	2	\$0.75 \$0.67 *
445299	All Other Specialty Food Stores	2	\$0.75 \$0.67 *
446110	Pharmacies and Drug Stores	2	\$0.75 \$0.67 *
446120	Cosmetics, Beauty Supplies and Perfume Stores	2	\$0.75 \$0.67 *
446130	Optical Goods Stores	2	\$0.75 \$0.67 *
446191	Food (Health) Supplement Stores	2	\$0.75 \$0.67 *
446199	All Other Health and Personal Care Stores	2	\$0.75 \$0.67 *
447110	Gasoline Stations with Convenience Stores	2	\$0.75 \$0.67 *
447190	Other Gasoline Stations	2	\$0.75 \$0.67 *

<b>446</b>	<b>Supermarkets</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445110	Supermarkets and Other Grocery (except Convenience) Stores	7	\$1.85

<b>447</b>	<b>Beer, Wine and Liquor Stores</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445310	Beer, Wine and Liquor Stores	8	\$1.70 \$2.14 *

<b>452</b>	<b>General Merchandise Stores</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
452110	Department Stores	7	\$1.85
452910	Warehouse Clubs and Superstores	7	\$1.85
452991	Home and Auto Supplies Stores	7	\$1.85
452999	All Other Miscellaneous General Merchandise Stores	7	\$1.85
453310	Used Merchandise Stores	7	\$1.85

<b>453</b>	<b>Consumer Goods and Miscellaneous Retailers</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
448110	Men's Clothing Stores	3	\$1.14
448120	Women's Clothing Stores	3	\$1.14
448130	Children's and Infants' Clothing Stores	3	\$1.14
448140	Family Clothing Stores	3	\$1.14
448150	Clothing Accessories Stores	3	\$1.14
448191	Fur Stores	3	\$1.14

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
448199	All Other Clothing Stores	3	<b>\$1.14</b>
448210	Shoe Stores	3	<b>\$1.14</b>
448310	Jewellery Stores	3	<b>\$1.14</b>
448320	Luggage and Leather Goods Stores	3	<b>\$1.14</b>
451110	Sporting Goods Stores	3	<b>\$1.14</b>
451120	Hobby, Toy and Game Stores	3	<b>\$1.14</b>
451130	Sewing, Needlework and Piece Goods Stores	3	<b>\$1.14</b>
451140	Musical Instrument and Supplies Stores	3	<b>\$1.14</b>
451210	Book Stores and News Dealers	3	<b>\$1.14</b>
451220	Pre-Recorded Tape, Compact Disc and Record Stores	3	<b>\$1.14</b>
453110	Florists	3	<b>\$1.14</b>
453210	Office Supplies and Stationery Stores	3	<b>\$1.14</b>
453220	Gift, Novelty and Souvenir Stores	3	<b>\$1.14</b>
453910	Pet and Pet Supplies Stores	3	<b>\$1.14</b>
453920	Art Dealers	3	<b>\$1.14</b>
453930	Mobile Home Dealers	3	<b>\$1.14</b>
453992	Beer and Wine-Making Supplies Stores	3	<b>\$1.14</b>
453999	All Other Miscellaneous Store Retailers (except Beer and Wine-Making Supplies Stores)	3	<b>\$1.14</b>
454210	Vending Machine Operators	3	<b>\$1.14</b>
454310	Fuel Dealers	3	<b>\$1.14</b>
454390	Other Direct Selling Establishments	3	<b>\$1.14</b>
811430	Footwear and Leather Goods Repair	3	<b>\$1.14</b>
811490	Other Personal and Household Goods Repair and Maintenance	3	<b>\$1.14</b>

<b>483</b>	<b><i>Air, Rail and Water Transportation</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
481110	Scheduled Air Transportation	21	<b>\$2.01</b>	<b>\$1.94 *</b>
481214	Non-Scheduled Chartered Air Transportation	21	<b>\$2.01</b>	<b>\$1.94 *</b>
481215	Non-Scheduled Specialty Flying Services	21	<b>\$2.01</b>	<b>\$1.94 *</b>
482112	Short-Haul Freight Rail Transportation	21	<b>\$2.01</b>	<b>\$1.94 *</b>
482114	Passenger Rail Transportation	21	<b>\$2.01</b>	<b>\$1.94 *</b>
483115	Deep Sea, Coastal and Great Lakes Water Transportation (except by Ferries)	21	<b>\$2.01</b>	<b>\$1.94 *</b>
483116	Deep Sea, Coastal and Great Lakes Water Transportation by Ferries	21	<b>\$2.01</b>	<b>\$1.94 *</b>
483213	Inland Water Transportation (except by Ferries)	21	<b>\$2.01</b>	<b>\$1.94 *</b>
483214	Inland Water Transportation by Ferries	21	<b>\$2.01</b>	<b>\$1.94 *</b>
488119	Other Airport Operations	21	<b>\$1.94</b>	
488190	Other Support Activities for Air Transportation	21	<b>\$1.94</b>	
488210	Support Activities for Rail Transportation	21	<b>\$1.94</b>	
621912	Air Ambulance Services	21	<b>\$1.28</b>	<b>\$1.94 *</b>

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<b>Industry Code</b>	<b>Description</b>	<b>2012</b>
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<b>484</b>	<b>Specialized Freight Trucking</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
484210	Used Household and Office Goods Moving	11	\$2.90	\$2.59 *
484221	Bulk Liquids Trucking, Local	11	\$2.90	\$2.59 *
484222	Dry Bulk Materials Trucking, Local	11	\$2.90	\$2.59 *
484229	Other Specialized Freight (except Used Goods) Trucking, Local	11	\$2.90	\$2.59 *
484231	Bulk Liquids Trucking, Long Distance	11	\$2.90	\$2.59 *
484232	Dry Bulk Materials Trucking, Long Distance	11	\$2.90	\$2.59 *
484239	Other Specialized Freight (except Used Goods) Trucking, Long Distance	11	\$2.90	\$2.59 *

<b>486</b>	<b>General Freight Trucking</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
484110	General Freight Trucking, Local	13	\$3.68	
484121	General Freight Trucking, Long Distance, Truck-Load	13	\$3.68	
484122	General Freight Trucking, Long Distance, Less Than Truck-Load	13	\$3.68	
484223	Forest Products Trucking, Local	13	\$4.17	\$3.68 *
484233	Forest Products Trucking, Long Distance	13	\$4.17	\$3.68 *

<b>488</b>	<b>Transit, Scenic and Support Activities for Transportation</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
485110	Urban Transit Systems	4	\$1.22	
485210	Interurban and Rural Bus Transportation	4	\$1.22	
485310	Taxi Service	4	\$1.22	
485320	Limousine Service	4	\$1.22	
485410	School and Employee Bus Transportation	4	\$1.22	
485510	Charter Bus Industry	4	\$1.22	
485990	Other Transit and Ground Passenger Transportation	4	\$1.22	
486210	Pipeline Transportation of Natural Gas	4	\$1.22	
487110	Scenic and Sightseeing Transportation, Land	4	\$1.22	
487210	Scenic and Sightseeing Transportation, Water	4	\$1.22	
488339	Other Navigational Services to Shipping	4	\$1.78	\$1.22 *
488410	Motor Vehicle Towing	4	\$1.22	
488490	Other Support Activities for Road Transportation	4	\$1.22	
488519	Other Freight Transportation Arrangement	4	\$1.22	
488990	Other Support Activities for Transportation	4	\$1.22	

<b>489</b>	<b>Marine Cargo and Salvage</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
488320	Marine Cargo Handling	18	\$5.32	\$5.04 *
488331	Marine Salvage Services	18	\$5.32	\$5.04 *

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<b>Industry Code</b>	<b>Description</b>	<b>2012</b>
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<b>492</b>	<b>Messengers and Recycled Paper Distributors</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
418120	Recyclable Paper and Paperboard Wholesaler-Distributors	8	\$2.95	\$2.14 *
491110	Postal Service	8	\$2.14	
492110	Couriers	8	\$2.14	
492210	Local Messengers and Local Delivery	8	\$2.14	

<b>493</b>	<b>Warehousing and Storage</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
493110	General Warehousing and Storage	9	\$3.36	
493120	Refrigerated Warehousing and Storage	9	\$3.36	
493130	Farm Product Warehousing and Storage	9	\$3.36	
493190	Other Warehousing and Storage	9	\$3.36	

<b>511</b>	<b>Printing and Publishing</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
323113	Commercial Screen Printing	2	\$0.95	\$0.67 *
323114	Quick Printing	2	\$0.95	\$0.67 *
323115	Digital Printing	2	\$0.95	\$0.67 *
323116	Manifold Business Forms Printing	2	\$0.95	\$0.67 *
323119	Other Printing	2	\$0.95	\$0.67 *
323120	Support Activities for Printing	2	\$0.95	\$0.67 *
511110	Newspaper Publishers	2	\$0.95	\$0.67 *
511130	Book Publishers	2	\$0.95	\$0.67 *
511190	Other Publishers	2	\$0.95	\$0.67 *

<b>517</b>	<b>Broadcasting, Telecommunications and Information Services</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
512110	Motion Picture and Video Production	1	\$0.28	
512120	Motion Picture and Video Distribution	1	\$0.28	
512190	Post-Production and Other Motion Picture and Video Industries	1	\$0.28	
512220	Integrated Record Production/Distribution	1	\$0.28	
512240	Sound Recording Studios	1	\$0.28	
515110	Radio Broadcasting	1	\$0.28	
515120	Television Broadcasting	1	\$0.28	
515210	Pay and Specialty Television	1	\$0.28	
517110	Wired Telecommunications Carriers	1	\$0.28	
517210	Wireless Telecommunications Carriers (except Satellite)	1	\$0.28	
517310	Telecommunications Resellers	1	\$0.28	
517410	Satellite Telecommunications	1	\$0.28	
517510	Cable and Other Program Distribution	1	\$0.28	

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
517910	Other Telecommunications	1	<b>\$0.28</b>
518111	Internet Service Providers	1	<b>\$0.28</b>
518210	Data Processing, Hosting, and Related Services	1	<b>\$0.28</b>
519121	Libraries	1	<b>\$0.28</b>
519122	Archives	1	<b>\$0.28</b>
519190	All Other Information Services	1	<b>\$0.28</b>

<b>521</b>	<b><i>Finance and Insurance</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
521110	Monetary Authorities - Central Bank	1	<b>\$0.28</b>
522111	Personal and Commercial Banking Industry	1	<b>\$0.28</b>
522112	Corporate and Institutional Banking Industry	1	<b>\$0.28</b>
522130	Local Credit Unions	1	<b>\$0.28</b>
522220	Sales Financing	1	<b>\$0.28</b>
522291	Consumer Lending	1	<b>\$0.28</b>
522299	All Other Non-Depository Credit Intermediation	1	<b>\$0.28</b>
522310	Mortgage and Non-mortgage Loan Brokers	1	<b>\$0.28</b>
522321	Central Credit Unions	1	<b>\$0.28</b>
522329	Other Financial Transactions Processing and Clearing House Activities	1	<b>\$0.28</b>
522390	Other Activities Related to Credit Intermediation	1	<b>\$0.28</b>
523110	Investment Banking and Securities Dealing	1	<b>\$0.28</b>
523120	Securities Brokerage	1	<b>\$0.28</b>
523130	Commodity Contracts Dealing	1	<b>\$0.28</b>
523910	Miscellaneous Intermediation	1	<b>\$0.28</b>
523920	Portfolio Management	1	<b>\$0.28</b>
523930	Investment Advice	1	<b>\$0.28</b>
523990	All Other Financial Investment Activities	1	<b>\$0.28</b>
524111	Direct Individual Life, Health and Medical Insurance Carriers	1	<b>\$0.28</b>
524112	Direct Group Life, Health and Medical Insurance Carriers	1	<b>\$0.28</b>
524121	Direct General Property and Casualty Insurance Carriers	1	<b>\$0.28</b>
524122	Direct, Private, Automobile Insurance Carriers	1	<b>\$0.28</b>
524123	Direct, Public, Automobile Insurance Carriers	1	<b>\$0.28</b>
524124	Direct Property Insurance Carriers	1	<b>\$0.28</b>
524129	Other Direct Insurance (except Life, Health and Medical) Carriers	1	<b>\$0.28</b>
524210	Insurance Agencies and Brokerages	1	<b>\$0.28</b>
524291	Claims Adjusters	1	<b>\$0.28</b>
524299	All Other Insurance Related Activities	1	<b>\$0.28</b>
526920	Mortgage Investment Funds	1	<b>\$0.28</b>

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<i>Industry Code</i>	<i>Description</i>	<i>2012</i>	
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<b>531</b>	<b><i>Real Estate, Rental and Leasing</i></b>		
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
531111	Lessors of Residential Buildings and Dwellings (except Social Housing Projects)	4	\$1.22
531112	Lessors of Social Housing Projects	4	\$1.22
531120	Lessors of Non-Residential Buildings (except Mini-Warehouses)	4	\$1.22
531130	Self-Storage Mini-Warehouses	4	\$1.22
531190	Lessors of Other Real Estate Property	4	\$1.22
531310	Real Estate Property Managers	4	\$1.22

<b>541</b>	<b><i>Professional, Scientific and Technical Services</i></b>		
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
488111	Air Traffic Control	1	\$0.28
541110	Offices of Lawyers	1	\$0.28
541120	Offices of Notaries	1	\$0.28
541190	Other Legal Services	1	\$0.28
541212	Offices of Accountants	1	\$0.28
541213	Tax Preparation Services	1	\$0.28
541215	Bookkeeping, Payroll and Related Services	1	\$0.28
541310	Architectural Services	1	\$0.28
541320	Landscape Architectural Services	1	\$0.28
541330	Engineering Services	1	\$0.28
541340	Drafting Services	1	\$0.28
541350	Building Inspection Services	1	\$0.28
541360	Geophysical Surveying and Mapping Services	1	\$0.28
541370	Surveying and Mapping (except Geophysical) Services	1	\$0.28
541380	Testing Laboratories	1	\$0.28
541410	Interior Design Services	1	\$0.28
541420	Industrial Design Services	1	\$0.28
541430	Graphic Design Services	1	\$0.28
541490	Other Specialized Design Services	1	\$0.28
541510	Computer Systems Design and Related Services	1	\$0.28
541611	Administrative Management and General Management Consulting Services	1	\$0.28
541612	Human Resource and Executive Search Consulting Services	1	\$0.28
541619	Other Management Consulting Services	1	\$0.28
541620	Environmental Consulting Services	1	\$0.28
541690	Other Scientific and Technical Consulting Services	1	\$0.28
541710	Research and Development in the Physical, Engineering and Life Sciences	1	\$0.28
541720	Research and Development in the Social Sciences and Humanities	1	\$0.28
541810	Advertising Agencies	1	\$0.28

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
541820	Public Relations Services	1	\$0.28
541830	Media Buying Agencies	1	\$0.28
541840	Media Representatives	1	\$0.28
541850	Display Advertising	1	\$0.28
541860	Direct Mail Advertising	1	\$0.56 \$0.28 *
541870	Advertising Material Distribution Services	1	\$0.28
541891	Specialty Advertising Distributors	1	\$0.28
541899	All Other Services Related to Advertising	1	\$0.28
541910	Marketing Research and Public Opinion Polling	1	\$0.28
541920	Photographic Services	1	\$0.28
541930	Translation and Interpretation Services	1	\$0.28
541940	Veterinary Services	1	\$0.28
541990	All Other Professional, Scientific and Technical Services	1	\$0.28

### **561 Administrative Services**

<i>NAICS Code</i>		<i>Rate Group</i>	<i>Basic Rate</i>
488310	Port and Harbour Operations	1	\$0.28
488390	Other Support Activities for Water Transportation	1	\$0.28
488511	Marine Shipping Agencies	1	\$0.28
531210	Offices of Real Estate Agents and Brokers	1	\$0.28
531320	Offices of Real Estate Appraisers	1	\$0.28
531390	Other Activities Related to Real Estate	1	\$0.28
532111	Passenger Car Rental	1	\$0.56 \$0.28 *
532112	Passenger Car Leasing	1	\$0.28
532120	Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing	1	\$0.56 \$0.28 *
532210	Consumer Electronics and Appliance Rental	1	\$0.28
532220	Formal Wear and Costume Rental	1	\$0.28
532230	Video Tape and Disc Rental	1	\$0.28
532290	Other Consumer Goods Rental	1	\$0.28
532310	General Rental Centres	1	\$0.28
532410	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	1	\$0.56 \$0.28 *
532420	Office Machinery and Equipment Rental and Leasing	1	\$0.28
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	1	\$0.56 \$0.28 *
533110	Lessors of Non-Financial Intangible Assets (Except Copyrighted Works)	1	\$0.28
551113	Holding Companies	1	\$0.28
561110	Office Administrative Services	1	\$0.28
561210	Facilities Support Services	1	\$0.28
561310	Employment Placement Agencies	1	\$0.28
561330	Professional Employer Organizations	1	\$0.28
561410	Document Preparation Services	1	\$0.28

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>	
561420	Telephone Call Centres	1	\$0.28	
561430	Business Service Centres	1	\$0.28	
561440	Collection Agencies	1	\$0.28	
561450	Credit Bureaus	1	\$0.28	
561490	Other Business Support Services	1	\$0.28	
561510	Travel Agencies	1	\$0.28	
561520	Tour Operators	1	\$0.28	
561590	Other Travel Arrangement and Reservation Services	1	\$0.28	
561621	Security Systems Services (except Locksmiths)	1	\$0.28	
561622	Locksmiths	1	\$0.28	
561710	Exterminating and Pest Control Services	1	\$0.83	\$0.28 *
561910	Packaging and Labelling Services	1	\$0.28	
561920	Convention and Trade Show Organizers	1	\$0.28	
561990	All Other Support Services	1	\$0.28	
713291	Lotteries	1	\$0.41	\$0.28 *
911110	Defence Services	1	\$0.28	
911210	Federal Courts of Law	1	\$0.28	
911290	Other Federal Protective Services	1	\$0.28	
911310	Federal Labour and Employment Services	1	\$0.28	
911410	Foreign Affairs	1	\$0.28	
911420	International Assistance	1	\$0.28	
911910	Other Federal Government Public Administration	1	\$0.28	
912110	Provincial Courts of Law	1	\$0.28	
912150	Provincial Regulatory Services	1	\$0.28	
912190	Other Provincial Protective Services	1	\$0.28	
912210	Provincial Labour and Employment Services	1	\$0.28	
912910	Other Provincial and Territorial Public Administration	1	\$0.28	
914110	Aboriginal Public Administration	1	\$0.28	

<b>562</b>	<b><i>Waste Management and Remediation Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
562110	Waste Collection	18	\$5.04
562910	Remediation Services	18	\$5.04
562920	Material Recovery Facilities	18	\$5.04
562990	All Other Waste Management Services	18	\$5.04

<b>563</b>	<b><i>Temporary Help Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
561320	Temporary Help Services	18	\$5.04

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<b>Industry Code</b>	<b>Description</b>	<b>2012</b>
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<b>564</b>	<b>Security Services</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
561611	Investigation Services	3	\$1.14
561612	Security Guard and Patrol Services	3	\$1.14
561613	Armoured Car Services	3	\$1.14

<b>565</b>	<b>Building Maintenance Services</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
561721	Window Cleaning Services	21	\$1.94
561722	Janitorial Services (except Window Cleaning)	21	\$1.94
561730	Landscaping Services	21	\$1.96
561740	Carpet and Upholstery Cleaning Services	21	\$1.94
561791	Duct and Chimney Cleaning Services	21	\$1.94
561799	All Other Services to Buildings and Dwellings	21	\$1.94

<b>611</b>	<b>Educational Services</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
611110	Elementary and Secondary Schools	1	\$0.28
611210	Community Colleges and C.E.G.E.P.s	1	\$0.28
611310	Universities	1	\$0.28
611410	Business and Secretarial Schools	1	\$0.28
611420	Computer Training	1	\$0.28
611430	Professional and Management Development Training	1	\$0.28
611510	Technical and Trade Schools	1	\$0.28
611610	Fine Arts Schools	1	\$0.28
611620	Athletic Instruction	1	\$0.28
611630	Language Schools	1	\$0.28
611690	All Other Schools and Instruction	1	\$0.28
611710	Educational Support Services	1	\$0.28

<b>621</b>	<b>Out-Patient Care Services</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
621110	Offices of Physicians	1	\$0.28
621210	Offices of Dentists	1	\$0.28
621310	Offices of Chiropractors	1	\$0.28
621320	Offices of Optometrists	1	\$0.28
621330	Offices of Mental Health Practitioners (except Physicians)	1	\$0.28
621340	Offices of Physical, Occupational, and Speech Therapists and Audiologists	1	\$0.28
621390	Offices of All Other Health Practitioners	1	\$0.28
621410	Family Planning Centres	1	\$0.28
621420	Out-Patient Mental Health and Substance Abuse Centres	1	\$0.28

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
621494	Community Health Centres	1	<b>\$0.28</b>
621499	All Other Out-Patient Care Centres	1	<b>\$0.28</b>
621510	Medical and Diagnostic Laboratories	1	<b>\$0.28</b>

### **622 Nursing Care Facilities**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
623110	Nursing Care Facilities	19	<b>\$6.50</b>

### **623 Residential Care Facilities**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
623210	Residential Developmental Handicap Facilities	21	<b>\$1.94</b>
623221	Residential Substance Abuse Facilities	21	<b>\$1.94</b>
623222	Homes for the Psychiatrically Disabled	21	<b>\$1.94</b>
623310	Community Care Facilities for the Elderly	21	<b>\$1.94</b>
623991	Transition Homes for Women	21	<b>\$1.94</b>
623992	Homes for Emotionally Disturbed Children	21	<b>\$1.94</b>
623993	Homes for the Physically Handicapped or Disabled	21	<b>\$1.94</b>
623999	All Other Residential Care Facilities	21	<b>\$1.94</b>

### **624 Social Assistance**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
624110	Child and Youth Services	3	<b>\$1.29 \$1.14 *</b>
624190	Other Individual and Family Services	3	<b>\$1.29 \$1.14 *</b>
624210	Community Food Services	3	<b>\$1.29 \$1.14 *</b>
624220	Community Housing Services	3	<b>\$1.51 \$1.14 *</b>
624230	Emergency and Other Relief Services	3	<b>\$1.29 \$1.14 *</b>
624310	Vocational Rehabilitation Services	3	<b>\$1.29 \$1.14 *</b>
624410	Child Day-Care Services	3	<b>\$1.29 \$1.14 *</b>

### **625 Ambulatory Health Services**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
621610	Home Health Care Services	9	<b>\$2.52 \$3.36 *</b>
621990	All Other Ambulatory Health Care Services	9	<b>\$3.67 \$3.36 *</b>
624120	Services for the Elderly and Persons with Disabilities	9	<b>\$3.67 \$3.36 *</b>

### **711 Entertainment and Other Services**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
512130	Motion Picture and Video Exhibition	2	<b>\$0.67</b>
711111	Theatre (except Musical) Companies	2	<b>\$0.67</b>
711112	Musical Theatre and Opera Companies	2	<b>\$0.67</b>
711120	Dance Companies	2	<b>\$0.67</b>
711130	Musical Groups and Artists	2	<b>\$0.67</b>

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<i>Industry Code</i>	<i>Description</i>		<i>2012</i>
711190	Other Performing Arts Companies	2	\$0.67
711211	Sports Teams and Clubs	2	\$0.67
711213	Horse Race Tracks	2	\$0.67
711218	Other Spectator Sports	2	\$0.67
711311	Live Theatres and Other Performing Arts Presenters with Facilities	2	\$0.67
711319	Sports Stadiums and Other Presenters with Facilities	2	\$0.67
711321	Performing Arts Promoters (Presenters) without Facilities	2	\$0.67
711322	Festivals without Facilities	2	\$0.67
711410	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures	2	\$0.67
711510	Independent Artists, Writers and Performers	2	\$0.67
712111	Non-Commercial Art Museums and Galleries	2	\$0.67
712119	Museums (except Art Museums and Galleries)	2	\$0.67
712120	Historic and Heritage Sites	2	\$0.67
712130	Zoos and Botanical Gardens	2	\$0.67
712190	Other Heritage Institutions	2	\$0.67
713110	Amusement and Theme Parks	2	\$0.67
713120	Amusement Arcades	2	\$0.67
713210	Casinos (except Casino Hotels)	2	\$0.67
713299	All Other Gambling Industries	2	\$0.67
812114	Barber Shops	2	\$0.67
812115	Beauty Salons	2	\$0.67
812116	Unisex Hair Salons	2	\$0.67
812190	Other Personal Care Services	2	\$0.67
812210	Funeral Homes	2	\$0.67
812220	Cemeteries and Crematoria	2	\$0.67
812310	Coin-Operated Laundries and Dry Cleaners	2	\$0.67
812910	Pet Care (except Veterinary) Services	2	\$0.67
812921	Photo Finishing Laboratories (except One-Hour)	2	\$0.67
812922	One-Hour Photo Finishing	2	\$0.67
812930	Parking Lots and Garages	2	\$0.67
812990	All Other Personal Services	2	\$0.67

<b>713</b>	<b><i>Sports and Recreational Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
713910	Golf Courses and Country Clubs	3	\$1.01	\$1.14 *
713920	Skiing Facilities	3	\$1.01	\$1.14 *
713930	Marinas	3	\$1.01	\$1.14 *
713940	Fitness and Recreational Sports Centres	3	\$1.01	\$1.14 *
713950	Bowling Centres	3	\$1.01	\$1.14 *
713990	All Other Amusement and Recreation Industries	3	\$1.01	\$1.14 *

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<i>Industry Code</i>	<i>Description</i>	<i>2012</i>
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<b>721</b>	<b><i>Accommodation Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
721111	Hotels	21	\$1.93 \$1.94 *
721112	Motor Hotels	21	\$1.93 \$1.94 *
721113	Resorts	21	\$1.93 \$1.94 *
721114	Motels	21	\$1.93 \$1.94 *
721191	Bed and Breakfast	21	\$1.93 \$1.94 *
721192	Housekeeping Cottages and Cabins	21	\$1.93 \$1.94 *
721198	All Other Traveller Accommodation	21	\$1.93 \$1.94 *
721211	RV (Recreational Vehicle) Parks and Campgrounds	21	\$1.93 \$1.94 *
721212	Hunting and Fishing Camps	21	\$1.93 \$1.94 *
721213	Recreational (except Hunting and Fishing) and Vacation Camps	21	\$1.93 \$1.94 *
721310	Rooming and Boarding Houses	21	\$1.93 \$1.94 *

<b>722</b>	<b><i>Food Service and Drinking Places</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
722110	Full-Service Restaurants	4	\$1.22
722210	Limited-Service Eating Places	4	\$1.22
722310	Food Service Contractors	4	\$1.22
722320	Caterers	4	\$1.22
722330	Mobile Food Services	4	\$1.22
722410	Drinking Places (Alcoholic Beverages)	4	\$1.22

<b>810</b>	<b><i>Dry Cleaning and Laundry Services (except Coin-Operated)</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
812320	Dry Cleaning and Laundry Services (except Coin-Operated)	14	\$5.10 \$3.76 *

<b>811</b>	<b><i>Repair and Maintenance</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
811111	General Automotive Repair	22	\$2.20
811112	Automotive Exhaust System Repair	22	\$2.20
811119	Other Automotive Mechanical and Electrical Repair and Maintenance	22	\$2.20
811121	Automotive Body, Paint and Interior Repair and Maintenance	22	\$2.20
811122	Automotive Glass Replacement Shops	22	\$2.20
811192	Car Washes	22	\$2.20
811199	All Other Automotive Repair and Maintenance	22	\$2.20

<b>812</b>	<b><i>Linen and Uniform Supply</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
812330	Linen and Uniform Supply	18	\$5.04

*\* As part of the process of establishing assessment rates, WorkSafeNB reviews the structure of industry and rate groups each year. These groups are restructured if emerging cost experience indicates that this would be appropriate. The impact of any change in industry and the rate groups on the basic rate is limited to a 20% decrease or the greater of a 20% or \$0.20 increase.*

<b>813</b>	<b>Religious, Social, Civic and Professional Organizations</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
621911	Ambulance (except Air Ambulance) Services	2	\$0.67
813110	Religious Organizations	2	\$0.67
813210	Grant-Making and Giving Services	2	\$0.67
813310	Social Advocacy Organizations	2	\$0.67
813410	Civic and Social Organizations	2	\$0.67
813910	Business Associations	2	\$0.67
813920	Professional Organizations	2	\$0.67
813930	Labour Organizations	2	\$0.67
813940	Political Organizations	2	\$0.67
813990	Other Membership Organizations	2	\$0.67

<b>913</b>	<b>Municipal Government</b>	
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
562210	Waste Treatment and Disposal	5	\$1.76
913110	Municipal Courts of Law	5	\$1.76
913130	Municipal Police Services	5	\$1.76
913140	Municipal Fire-Fighting Services	5	\$1.76
913910	Other Local, Municipal and Regional Public Administration	5	\$1.76

*WorkSafeNB began using the North American Industry Classification System (NAICS) coding to establish assessment rates in 2009. As a result, employers were assigned to new industries, industry groups and rate groups. Most employers continue to be classified with most of the same industries as before and their assessment rates were not affected significantly by this change. Others fell into different industry and rate groups. To minimize the impact that this change may have, WorkSafeNB has capped the annual increases and decreases of the basic assessment rates at the individual employer level until all employers within the industry class are at the same basic rate. Some employers within the same classification may not be at the same basic rate during this transition period.*

*Basic rate decreases are limited to 20%. Basic rate increases are limited to the greater of 20% or \$0.20. Experience rating, the comparison of qualifying employers to others in their rate group leading to rate surcharges or reductions based on performance, continues to be applied as usual.*

*\* As part of the process of establishing assessment rates, WorkSafeNB reviews the structure of industry and rate groups each year. These groups are restructured if emerging cost experience indicates that this would be appropriate. The impact of any change in industry and the rate groups on the basic rate is limited to a 20% decrease or the greater of a 20% or \$0.20 increase.*