

**WorkSafeNB**  
**2014 Industry Assessment Rates**  
**NAICS: North American Industry Classification System**

<i>Industry Code</i>	<i>Description</i>	<i>2014</i>
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<b>111</b>	<b>Crop Production</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
111140	Wheat Farming	26	\$1.48
111190	Other Grain Farming	26	\$1.48
111211	Potato Farming	26	\$1.48
111219	Other Vegetable (except Potato) and Melon Farming	26	\$1.48
111330	Non-Citrus Fruit and Tree Nut Farming	26	\$1.48
111411	Mushroom Production	26	\$1.48
111419	Other Food Crops Grown Under Cover	26	\$1.48
111421	Nursery and Tree Production	26	\$1.48
111422	Floriculture Production	26	\$1.48
111910	Tobacco Farming	26	\$1.48
111940	Hay Farming	26	\$1.48
111993	Fruit and Vegetable Combination Farming	26	\$1.48
111999	All Other Miscellaneous Crop Farming	26	\$1.48
113210	Forest Nurseries and Gathering of Forest Products	26	\$1.48
115110	Support Activities for Crop Production	26	\$1.48

<b>112</b>	<b>Animal Production</b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
112110	Beef Cattle Ranching and Farming, including Feedlots	9	\$2.04
112120	Dairy Cattle and Milk Production	9	\$2.04
112210	Hog and Pig Farming	9	\$2.04
112310	Chicken Egg Production	9	\$2.04

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
112320	Broiler and Other Meat-Type Chicken Production	9	\$2.04
112330	Turkey Production	9	\$2.04
112340	Poultry Hatcheries	9	\$2.04
112391	Combination Poultry and Egg Production	9	\$2.04
112399	All Other Poultry Production	9	\$2.04
112410	Sheep Farming	9	\$2.04
112910	Apiculture	9	\$2.04
112920	Horse and Other Equine Production	9	\$2.04
112930	Fur-Bearing Animal and Rabbit Production	9	\$2.04
112991	Animal Combination Farming	9	\$2.04
112999	All Other Miscellaneous Animal Production	9	\$2.04
115210	Support Activities for Animal Production	9	\$2.04

### **113 Logging and Support Activities for Forestry**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
113110	Timber Tract Operations	16	\$2.34
113311	Logging (except Contract)	16	\$2.34
115310	Support Activities for Forestry	16	\$2.34

### **114 Fishing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
112510	Animal Aquaculture	9	\$2.04
114113	Salt Water Fishing	9	\$2.04
114114	Inland Fishing	9	\$2.04
114210	Hunting and Trapping	9	\$2.04

### **211 Metal Mines, Oil and Gas**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
211113	Conventional Oil and Gas Extraction	26	\$1.48

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
212220	Gold and Silver Ore Mining	26	<b>\$1.48</b>
212231	Lead-Zinc Ore Mining	26	<b>\$1.48</b>
212299	All Other Metal Ore Mining	26	<b>\$1.48</b>
213111	Oil and Gas Contract Drilling	26	<b>\$1.48</b>
213117	Contract Drilling (except Oil and Gas)	26	<b>\$1.48</b>
213118	Services to Oil and Gas Extraction	26	<b>\$1.48</b>

### **212 Non-Metal Mines and Quarrying**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
212114	Bituminous Coal Mining	25	<b>\$1.23</b>
212314	Granite Mining and Quarrying	25	<b>\$1.23</b>
212315	Limestone Mining and Quarrying	25	<b>\$1.23</b>
212316	Marble Mining and Quarrying	25	<b>\$1.23</b>
212323	Sand and Gravel Mining and Quarrying	25	<b>\$1.23</b>
212393	Salt Mining	25	<b>\$1.23</b>
212395	Gypsum Mining	25	<b>\$1.23</b>
212396	Potash Mining	25	<b>\$1.23</b>
213119	Other Support Activities for Mining	25	<b>\$1.23</b>

### **213 Peat**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
212397	Peat Extraction	27	<b>\$1.75</b>

### **221 Utilities**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
221111	Hydro-Electric Power Generation	1	<b>\$0.28</b>
221112	Fossil-Fuel Electric Power Generation	1	<b>\$0.28</b>
221113	Nuclear Electric Power Generation	1	<b>\$0.28</b>
221119	Other Electric Power Generation	1	<b>\$0.28</b>

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
221121	Electric Bulk Power Transmission and Control	1	\$0.28	
221122	Electric Power Distribution	1	\$0.28	
221210	Natural Gas Distribution	1	\$0.28	
221310	Water Supply and Irrigation Systems	1	\$0.75	\$0.28 *
221320	Sewage Treatment Facilities	1	\$0.75	\$0.28 *

### **235 Highway, Street and Bridge Construction**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
237310	Highway, Street and Bridge Construction	26	\$1.51

### **236 Construction of Buildings**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
236110	Residential Building Construction	10	\$2.49
236210	Industrial Building and Structure Construction	10	\$2.49
236220	Commercial and Institutional Building Construction	10	\$2.49

### **237 Heavy and Civil Engineering Construction**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
237110	Water and Sewer Line and Related Structures Construction	26	\$1.51
237120	Oil and Gas Pipeline and Related Structures Construction	26	\$1.51
237130	Power and Communication Line and Related Structures Construction	26	\$1.51
237210	Land Subdivision	26	\$1.48
237990	Other Heavy and Civil Engineering Construction	26	\$1.51

### **238 Foundation, Structure and Building Exterior Contractors**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238110	Poured Concrete Foundation and Structure Contractors	18	\$2.59
238120	Structural Steel and Precast Concrete Contractors	18	\$2.59
238130	Framing Contractors	18	\$2.59
238140	Masonry Contractors	18	\$2.59

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
238150	Glass and Glazing Contractors	18	\$2.59
238160	Roofing Contractors	18	\$2.59
238170	Siding Contractors	18	\$2.59
238190	Other Foundation, Structure and Building Exterior Contractors	18	\$2.59
<b>239 Building Equipment Contractors</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238210	Electrical Contractors	6	\$0.92
238220	Plumbing, Heating and Air-Conditioning Contractors	6	\$0.92
238291	Elevator and Escalator Installation Contractors	6	\$0.92
238299	All Other Building Equipment Contractors	6	\$0.92
<b>240 Building Finishing Contractors</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238310	Drywall and Insulation Contractors	18	\$2.59
238320	Painting and Wall Covering Contractors	18	\$2.59
238330	Flooring Contractors	18	\$2.59
238340	Tile and Terrazzo Contractors	18	\$2.59
238350	Finish Carpentry Contractors	18	\$2.59
238390	Other Building Finishing Contractors	18	\$2.59
<b>241 Other Specialty Trade Contractors</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238910	Site Preparation Contractors	26	\$1.51
238990	All Other Specialty Trade Contractors	26	\$1.51
561730	Landscaping Services	26	\$1.51
<b>307 Poultry Processing</b>			
<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311615	Poultry Processing	28	\$6.29 \$6.34 *

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<i>Industry Code</i>	<i>Description</i>	<i>2014</i>
<b>308 Frozen Food Manufacturing</b>		
<u>NAICS Code</u>		<u>Rate Group</u> <u>Basic Rate</u>
311410	Frozen Food Manufacturing	25                    \$1.23
<b>309 Meat Processing</b>		
<u>NAICS Code</u>		<u>Rate Group</u> <u>Basic Rate</u>
311611	Animal (except Poultry) Slaughtering	18                    \$2.54
311614	Rendering and Meat Processing from Carcasses	18                    \$2.54
<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                    \$1.88
<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	9                      \$2.04
311119	Other Animal Food Manufacturing	9                      \$2.04
311211	Flour Milling	9                      \$2.04
311310	Sugar Manufacturing	9                      \$2.04
311330	Confectionery Manufacturing from Purchased Chocolate	9                      \$2.04
311340	Non-Chocolate Confectionery Manufacturing	9                      \$2.04
311420	Fruit and Vegetable Canning, Pickling and Drying	9                      \$2.04
311511	Fluid Milk Manufacturing	9                      \$2.04
311515	Butter, Cheese, and Dry and Condensed Dairy Products Manufacturing	9                      \$2.04
311520	Ice Cream and Frozen Dessert Manufacturing	9                      \$2.04
311811	Retail Bakeries	9                      \$2.04
311814	Commercial Bakeries and Frozen Bakery Product Manufacturing	9                      \$2.04
311821	Cookie and Cracker Manufacturing	9                      \$2.04
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	9                      \$2.04

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
311823	Dry Pasta Manufacturing	9	\$2.04
311919	Other Snack Food Manufacturing	9	\$2.04
311920	Coffee and Tea Manufacturing	9	\$2.04
311940	Seasoning and Dressing Manufacturing	9	\$2.04
311990	All Other Food Manufacturing	9	\$2.04

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

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
312120	Breweries	23	\$0.81
312130	Wineries	23	\$0.81
312140	Distilleries	23	\$0.81
312210	Tobacco Stemming and Redrying	23	\$0.81
312220	Tobacco Product Manufacturing	23	\$0.81

**317 *Sawmills***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321111	Sawmills (except Shingle and Shake Mills)	17	\$3.90

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

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321114	Wood Preservation	18	\$2.54
321211	Hardwood Veneer and Plywood Mills	18	\$2.73 \$2.54 *
321212	Softwood Veneer and Plywood Mills	18	\$2.54
321215	Structural Wood Product Manufacturing	18	\$2.54
321919	Other Millwork	18	\$2.54

**320 *Prefabricated Buildings***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321991	Manufactured (Mobile) Home Manufacturing	26	\$1.48
321992	Prefabricated Wood Building Manufacturing	26	\$1.51

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<i>Industry Code</i>	<i>Description</i>	<i>2014</i>
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<b>321</b>	<b><i>Other Wood Product Manufacturing</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321112	Shingle and Shake Mills	28	\$6.34
321911	Wood Window and Door Manufacturing	28	\$6.34
321920	Wood Container and Pallet Manufacturing	28	\$6.34
321999	All Other Miscellaneous Wood Product Manufacturing	28	\$6.34

<b>322</b>	<b><i>Pulp, Paper and Particle Board Manufacturing</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321216	Particle Board and Fibreboard Mills	24	\$1.01
321217	Waferboard Mills	24	\$1.01
322111	Mechanical Pulp Mills	24	\$1.01
322121	Paper (except Newsprint) Mills	24	\$1.01
322122	Newsprint Mills	24	\$1.01
322130	Paperboard Mills	24	\$1.01
322211	Corrugated and Solid Fibre Box Manufacturing	24	\$1.01
322212	Folding Paperboard Box Manufacturing	24	\$1.01
322220	Paper Bag and Coated and Treated Paper Manufacturing	24	\$1.01
322230	Stationery Product Manufacturing	24	\$1.01
322299	All Other Converted Paper Product Manufacturing	24	\$1.01

<b>325</b>	<b><i>Petroleum and Chemical Manufacturing</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
324110	Petroleum Refineries	2	\$0.43
324121	Asphalt Paving Mixture and Block Manufacturing	2	\$0.43
324122	Asphalt Shingle and Coating Material Manufacturing	2	\$0.43
324190	Other Petroleum and Coal Products Manufacturing	2	\$0.43
325120	Industrial Gas Manufacturing	2	\$0.43

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
325181	Alkali and Chlorine Manufacturing	2	\$0.43
325189	All Other Basic Inorganic Chemical Manufacturing	2	\$0.43
325190	Other Basic Organic Chemical Manufacturing	2	\$0.43
325210	Resin and Synthetic Rubber Manufacturing	2	\$0.43
325313	Chemical Fertilizer (except Potash) Manufacturing	2	\$0.43
325314	Mixed Fertilizer Manufacturing	2	\$0.43
325320	Pesticide and Other Agricultural Chemical Manufacturing	2	\$0.43
325410	Pharmaceutical and Medicine Manufacturing	2	\$0.43
325510	Paint and Coating Manufacturing	2	\$0.43
325520	Adhesive Manufacturing	2	\$0.43
325610	Soap and Cleaning Compound Manufacturing	2	\$0.43
325620	Toilet Preparation Manufacturing	2	\$0.43
325910	Printing Ink Manufacturing	2	\$0.43
325920	Explosives Manufacturing	2	\$0.43
325991	Custom Compounding of Purchased Resins	2	\$0.43
325999	All Other Miscellaneous Chemical Product Manufacturing	2	\$0.43

<b>326</b>	<b><i>Plastic Products</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
326111	Plastics Bag Manufacturing	18	\$2.73	\$2.54 *
326114	Plastic Film and Sheet Manufacturing	18	\$2.73	\$2.54 *
326122	Plastic Pipe and Pipe Fitting Manufacturing	18	\$2.54	
326140	Polystyrene Foam Product Manufacturing	18	\$2.54	
326160	Plastic Bottle Manufacturing	18	\$2.54	
326193	Motor Vehicle Plastic Parts Manufacturing	18	\$2.54	
326198	All Other Plastic Product Manufacturing	18	\$2.54	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
326210	Tire Manufacturing	18	\$2.73	\$2.54 *
326220	Rubber and Plastic Hose and Belting Manufacturing	18	\$2.73	\$2.54 *
326290	Other Rubber Product Manufacturing	18	\$2.73	\$2.54 *

### **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	18	\$2.54
327120	Clay Building Material and Refractory Manufacturing	18	\$2.54
327214	Glass Manufacturing	18	\$2.54
327215	Glass Product Manufacturing from Purchased Glass	18	\$2.54
327310	Cement Manufacturing	18	\$2.54
327320	Ready-Mix Concrete Manufacturing	18	\$2.59
327330	Concrete Pipe, Brick and Block Manufacturing	18	\$2.54
327390	Other Concrete Product Manufacturing	18	\$2.54
327410	Lime Manufacturing	18	\$2.54
327420	Gypsum Product Manufacturing	18	\$2.54
327990	All Other Non-Metallic Mineral Product Manufacturing	18	\$2.54

### **330 Machine Shops**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
332710	Machine Shops	9	\$2.04
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	9	\$2.04

### **331 Primary Metal Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
331110	Iron and Steel Mills and Ferro-Alloy Manufacturing	9	\$2.04
331210	Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel	9	\$2.04
331222	Steel Wire Drawing	9	\$2.04
331317	Aluminum Rolling, Drawing, Extruding and Alloying	9	\$2.04

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
331410	Non-Ferrous Metal (except Aluminum) Smelting and Refining	9	\$2.04
331490	Non-Ferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying	9	\$2.04
331511	Iron Foundries	9	\$2.04

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

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
332118	Stamping	27	\$1.75	
332210	Cutlery and Hand Tool Manufacturing	27	\$1.75	
332311	Prefabricated Metal Building and Component Manufacturing	27	\$1.75	
332319	Other Plate Work and Fabricated Structural Product Manufacturing	27	\$1.75	
332321	Metal Window and Door Manufacturing	27	\$1.75	
332329	Other Ornamental and Architectural Metal Products Manufacturing	27	\$1.75	
332410	Power Boiler and Heat Exchanger Manufacturing	27	\$2.73	\$1.75 *
332420	Metal Tank (Heavy Gauge) Manufacturing	27	\$2.73	\$1.75 *
332431	Metal Can Manufacturing	27	\$1.75	
332439	Other Metal Container Manufacturing	27	\$1.75	
332510	Hardware Manufacturing	27	\$1.75	
332619	Other Fabricated Wire Product Manufacturing	27	\$1.75	
332720	Turned Product and Screw, Nut and Bolt Manufacturing	27	\$2.73	\$1.75 *
332810	Coating, Engraving, Heat Treating and Allied Activities	27	\$1.75	
332910	Metal Valve Manufacturing	27	\$2.73	\$1.75 *
332991	Ball and Roller Bearing Manufacturing	27	\$1.75	
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	27	\$1.75	

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

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
333110	Agricultural Implement Manufacturing	27	\$2.14	\$1.75 *

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
333120	Construction Machinery Manufacturing	27	\$1.75
333130	Mining and Oil and Gas Field Machinery Manufacturing	27	\$1.75
333210	Sawmill and Woodworking Machinery Manufacturing	27	\$1.75
333299	All Other Industrial Machinery Manufacturing	27	\$1.75
333310	Commercial and Service Industry Machinery Manufacturing	27	\$1.75
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	27	\$1.75
333416	Heating Equipment and Commercial Refrigeration Equipment Manufacturing	27	\$1.75
333519	Other Metalworking Machinery Manufacturing	27	\$1.75
333611	Turbine and Turbine Generator Set Unit Manufacturing	27	\$1.75
333619	Other Engine and Power Transmission Equipment Manufacturing	27	\$1.75
333910	Pump and Compressor Manufacturing	27	\$1.75
333920	Material Handling Equipment Manufacturing	27	\$1.75
333990	All Other General-Purpose Machinery Manufacturing	27	\$1.75
334110	Computer and Peripheral Equipment Manufacturing	27	\$1.75
334210	Telephone Apparatus Manufacturing	27	\$1.75
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	27	\$1.75
334310	Audio and Video Equipment Manufacturing	27	\$1.75
334410	Semiconductor and Other Electronic Component Manufacturing	27	\$1.75
334512	Measuring, Medical and Controlling Devices Manufacturing	27	\$1.75
335120	Lighting Fixture Manufacturing	27	\$1.75
335210	Small Electrical Appliance Manufacturing	27	\$1.75
335223	Major Kitchen Appliance Manufacturing	27	\$1.75
335311	Power, Distribution and Specialty Transformers Manufacturing	27	\$1.75
335312	Motor and Generator Manufacturing	27	\$1.75
335315	Switchgear and Switchboard, and Relay and Industrial Control Apparatus Manufacturing	27	\$1.75

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
335920	Communication and Energy Wire and Cable Manufacturing	27	\$1.75
335930	Wiring Device Manufacturing	27	\$1.75
335990	All Other Electrical Equipment and Component Manufacturing	27	\$1.75

### **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	26	\$1.93	\$1.48 *
337123	Other Wood Household Furniture Manufacturing	26	\$1.93	\$1.48 *
337127	Institutional Furniture Manufacturing	26	\$1.93	\$1.48 *
337213	Wood Office Furniture, including Custom Architectural Woodwork, Manufacturing	26	\$1.93	\$1.48 *
337214	Office Furniture (except Wood) Manufacturing	26	\$1.93	\$1.48 *
337215	Showcase, Partition, Shelving and Locker Manufacturing	26	\$1.93	\$1.48 *
337910	Mattress Manufacturing	26	\$1.93	\$1.48 *
337920	Blind and Shade Manufacturing	26	\$1.93	\$1.48 *

### **339 Miscellaneous Manufacturing**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
313110	Fibre, Yarn and Thread Mills	25	\$1.91	\$1.23 *
313210	Broad-Woven Fabric Mills	25	\$1.23	
313220	Narrow Fabric Mills and Schifflli Machine Embroidery	25	\$1.23	
313240	Knit Fabric Mills	25	\$1.23	
313310	Textile and Fabric Finishing	25	\$1.91	\$1.23 *
314120	Curtain and Linen Mills	25	\$1.23	
314910	Textile Bag and Canvas Mills	25	\$1.23	
314990	All Other Textile Product Mills	25	\$1.23	
315110	Hosiery and Sock Mills	25	\$1.23	
315190	Other Clothing Knitting Mills	25	\$1.23	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
315210	Cut and Sew Clothing Contracting	25	\$1.23	
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing	25	\$1.23	
315227	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	25	\$1.23	
315229	Other Men's and Boys' Cut and Sew Clothing Manufacturing	25	\$1.23	
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing	25	\$1.23	
315239	Other Women's and Girls' Cut and Sew Clothing Manufacturing	25	\$1.23	
315292	Fur and Leather Clothing Manufacturing	25	\$1.23	
315299	All Other Cut and Sew Clothing Manufacturing	25	\$1.23	
315990	Clothing Accessories and Other Clothing Manufacturing	25	\$1.23	
316110	Leather and Hide Tanning and Finishing	25	\$1.23	
316210	Footwear Manufacturing	25	\$1.23	
316990	Other Leather and Allied Product Manufacturing	25	\$1.23	
336110	Automobile and Light-Duty Motor Vehicle Manufacturing	25	\$1.23	
336120	Heavy-Duty Truck Manufacturing	25	\$1.23	
336211	Motor Vehicle Body Manufacturing	25	\$1.23	
336212	Truck Trailer Manufacturing	25	\$1.23	
336215	Motor Home, Travel Trailer and Camper Manufacturing	25	\$1.23	
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	25	\$1.23	
336340	Motor Vehicle Brake System Manufacturing	25	\$1.23	
336360	Motor Vehicle Seating and Interior Trim Manufacturing	25	\$1.23	
336390	Other Motor Vehicle Parts Manufacturing	25	\$1.23	
336410	Aerospace Product and Parts Manufacturing	25	\$1.23	
336510	Railroad Rolling Stock Manufacturing	25	\$1.23	
336611	Ship Building and Repairing	25	\$2.73	\$1.23 *
336612	Boat Building	25	\$1.23	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
336990	Other Transportation Equipment Manufacturing	25	<b>\$1.23</b>	
339110	Medical Equipment and Supplies Manufacturing	25	<b>\$1.23</b>	
339910	Jewellery and Silverware Manufacturing	25	<b>\$1.23</b>	
339920	Sporting and Athletic Goods Manufacturing	25	<b>\$1.23</b>	
339930	Doll, Toy and Game Manufacturing	25	<b>\$1.23</b>	
339940	Office Supplies (except Paper) Manufacturing	25	<b>\$1.23</b>	
339950	Sign Manufacturing	25	<b>\$1.51</b>	<b>\$1.23 *</b>
339990	All Other Miscellaneous Manufacturing	25	<b>\$1.23</b>	

### **413 Food Wholesaler-Distributors**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
413110	General-Line Food Wholesaler-Distributors	25	<b>\$1.56</b>	<b>\$1.23 *</b>
413120	Dairy and Milk Products Wholesaler-Distributors	25	<b>\$2.00</b>	<b>\$1.23 *</b>
413140	Fish and Seafood Product Wholesaler-Distributors	25	<b>\$1.16</b>	<b>\$1.23 *</b>
413150	Fresh Fruit and Vegetable Wholesaler-Distributors	25	<b>\$1.16</b>	<b>\$1.23 *</b>
413160	Red Meat and Meat Product Wholesaler-Distributors	25	<b>\$1.16</b>	<b>\$1.23 *</b>
413190	Other Specialty-Line Food Wholesaler-Distributors	25	<b>\$0.76</b>	<b>\$1.23 *</b>
413220	Alcoholic Beverage Wholesaler-Distributors	25	<b>\$0.76</b>	<b>\$1.23 *</b>
413310	Cigarette and Tobacco Product Wholesaler-Distributors	25	<b>\$0.76</b>	<b>\$1.23 *</b>

### **414 Non-Alcoholic Beverage Manufacturers and Distributors**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
312110	Non-Alcoholic Beverage Manufacturers and Distributors	18	<b>\$2.46</b>	<b>\$2.54 *</b>
413210	Non-Alcoholic Beverage Manufacturers and Distributors	18	<b>\$2.73</b>	<b>\$2.54 *</b>

### **415 Motor Vehicle and Parts Wholesaler-Distributors**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
415110	New and Used Automobile and Light-Duty Truck Wholesaler-Distributors	23	<b>\$0.81</b>	
415120	Truck, Truck Tractor and Bus Wholesaler-Distributors	23	<b>\$0.81</b>	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
415190	Recreational and Other Motor Vehicles Wholesaler-Distributors	23	<b>\$0.81</b>
415210	Tire Wholesaler-Distributors	23	<b>\$0.81</b>
415290	Other New Motor Vehicle Parts and Accessories Wholesaler-Distributors	23	<b>\$0.81</b>
415310	Used Motor Vehicle Parts and Accessories Wholesaler-Distributors	23	<b>\$0.81</b>

<b>417</b>	<b><i>Materials 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	<b>\$0.43</b>	
411120	Oilseed and Grain Wholesaler-Distributors	2	<b>\$0.43</b>	
411130	Nursery Stock and Plant Wholesaler-Distributors	2	<b>\$0.43</b>	
411190	Other Farm Product Wholesaler-Distributors	2	<b>\$0.43</b>	
412110	Petroleum Product Wholesaler-Distributors	2	<b>\$0.52</b>	<b>\$0.43 *</b>
414110	Clothing and Clothing Accessories Wholesaler-Distributors	2	<b>\$0.43</b>	
414120	Footwear Wholesaler-Distributors	2	<b>\$0.43</b>	
414130	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors	2	<b>\$0.43</b>	
414210	Home Entertainment Equipment Wholesaler-Distributors	2	<b>\$0.43</b>	
414220	Household Appliance Wholesaler-Distributors	2	<b>\$0.43</b>	
414310	China, Glassware, Crockery and Pottery Wholesaler-Distributors	2	<b>\$0.43</b>	
414320	Floor Covering Wholesaler-Distributors	2	<b>\$0.43</b>	
414330	Linen, Drapery and Other Textile Furnishings Wholesaler-Distributors	2	<b>\$0.43</b>	
414390	Other Home Furnishings Wholesaler-Distributors	2	<b>\$0.43</b>	
414410	Jewellery and Watch Wholesaler-Distributors	2	<b>\$0.43</b>	
414420	Book, Periodical and Newspaper Wholesaler-Distributors	2	<b>\$0.43</b>	
414430	Photographic Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>	
414440	Sound Recording Wholesalers	2	<b>\$0.43</b>	
414450	Video Cassette Wholesalers	2	<b>\$0.43</b>	

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<b>Industry Code</b>	<b>Description</b>		<b>2014</b>
414460	Toy and Hobby Goods Wholesaler-Distributors	2	<b>\$0.43</b>
414470	Amusement and Sporting Goods Wholesaler-Distributors	2	<b>\$0.43</b>
414510	Pharmaceuticals and Pharmacy Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
414520	Toiletries, Cosmetics and Sundries Wholesaler-Distributors	2	<b>\$0.43</b>
416110	Electrical Wiring and Construction Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
416120	Plumbing, Heating and Air-Conditioning Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
416310	General-Line Building Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
416320	Lumber, Plywood and Millwork Wholesaler-Distributors	2	<b>\$0.43</b>
416330	Hardware Wholesaler-Distributors	2	<b>\$0.43</b>
416340	Paint, Glass and Wallpaper Wholesaler-Distributors	2	<b>\$0.43</b>
416390	Other Specialty-Line Building Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
417110	Farm, Lawn and Garden Machinery and Equipment Wholesaler-Distributors	2	<b>\$0.43</b>
417210	Construction and Forestry Machinery, Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
417220	Mining and Oil and Gas Well Machinery, Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
417230	Industrial Machinery, Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
417310	Computer, Computer Peripheral and Pre-Packaged Software Wholesaler-Distributors	2	<b>\$0.43</b>
417320	Electronic Components, Navigational and Communications Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
417910	Office and Store Machinery and Equipment Wholesaler-Distributors	2	<b>\$0.43</b>
417920	Service Establishment Machinery, Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
417930	Professional Machinery, Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
417990	All Other Machinery, Equipment and Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
418210	Stationery and Office Supplies Wholesaler-Distributors	2	<b>\$0.43</b>
418220	Other Paper and Disposable Plastic Product Wholesaler-Distributors	2	<b>\$0.43</b>
418310	Agricultural Feed Wholesaler-Distributors	2	<b>\$0.43</b>
418320	Seed Wholesaler-Distributors	2	<b>\$0.43</b>

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
418390	Agricultural Chemical and Other Farm Supplies Wholesaler-Distributors	2	\$0.43
418410	Chemical (except Agricultural) and Allied Product Wholesaler-Distributors	2	\$0.43
418910	Log and Wood Chip Wholesaler-Distributors	2	\$0.43
418920	Mineral, Ore and Precious Metal Wholesaler-Distributors	2	\$0.43
418990	All Other Wholesaler-Distributors	2	\$0.43
419130	Food, Beverage and Tobacco Agents and Brokers	2	\$0.43
419160	Building Material and Supplies Agents and Brokers	2	\$0.43
419190	Other Wholesale Agents and Brokers	2	\$0.43

#### **418 *Recyclable Products Wholesaler-Distributors***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
416210	Metal Service Centres	18	\$1.87	\$2.54 *
418110	Recyclable Metal Wholesaler-Distributors	18	\$2.54	
418190	Other Recyclable Material Wholesaler-Distributors	18	\$2.54	

#### **441 *Motor Vehicle and Parts Dealers***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
441110	New Car Dealers	2	\$0.43
441120	Used Car Dealers	2	\$0.43
441210	Recreational Vehicle Dealers	2	\$0.43
441220	Motorcycle, Boat and Other Motor Vehicle Dealers	2	\$0.43
441310	Automotive Parts and Accessories Stores	2	\$0.43

#### **442 *Electronics, Appliance and Home Furnishings Stores***

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
442110	Furniture Stores	23	\$0.81
442291	Window Treatment Stores	23	\$0.81
442292	Print and Picture Frame Stores	23	\$0.81
442298	All Other Home Furnishings Stores	23	\$0.81

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
443110	Appliance, Television and Other Electronics Stores	23	<b>\$0.81</b>
443120	Computer and Software Stores	23	<b>\$0.81</b>
443130	Camera and Photographic Supplies Stores	23	<b>\$0.81</b>
811210	Electronic and Precision Equipment Repair and Maintenance	23	<b>\$0.81</b>
811412	Appliance Repair and Maintenance	23	<b>\$0.81</b>
811420	Reupholstery and Furniture Repair	23	<b>\$0.81</b>

#### **444 Building Material and Garden Equipment and Supplies Dealers**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
442210	Floor Covering Stores	24	<b>\$1.01</b>
444110	Home Centres	24	<b>\$1.01</b>
444120	Paint and Wallpaper Stores	24	<b>\$1.01</b>
444130	Hardware Stores	24	<b>\$1.01</b>
444190	Other Building Material Dealers	24	<b>\$1.01</b>
444210	Outdoor Power Equipment Stores	24	<b>\$1.01</b>
444220	Nursery Stores and Garden Centres	24	<b>\$1.01</b>
811411	Home and Garden Equipment Repair and Maintenance	24	<b>\$1.01</b>

#### **445 Food, Beverage and Health Stores**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445120	Convenience Stores	2	<b>\$0.43</b>
445210	Meat Markets	2	<b>\$0.43</b>
445220	Fish and Seafood Markets	2	<b>\$0.43</b>
445230	Fruit and Vegetable Markets	2	<b>\$0.43</b>
445291	Baked Goods Stores	2	<b>\$0.43</b>
445292	Confectionery and Nut Stores	2	<b>\$0.43</b>
445299	All Other Specialty Food Stores	2	<b>\$0.43</b>

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
446110	Pharmacies and Drug Stores	2	\$0.43
446120	Cosmetics, Beauty Supplies and Perfume Stores	2	\$0.43
446130	Optical Goods Stores	2	\$0.43
446191	Food (Health) Supplement Stores	2	\$0.43
446199	All Other Health and Personal Care Stores	2	\$0.43
447110	Gasoline Stations with Convenience Stores	2	\$0.43
447190	Other Gasoline Stations	2	\$0.43

#### **446 Supermarkets**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445110	Supermarkets and Other Grocery (except Convenience) Stores	7	\$1.21

#### **447 Beer, Wine and Liquor Stores**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445310	Beer, Wine and Liquor Stores	7	\$1.21

#### **452 General Merchandise Stores**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
452110	Department Stores	7	\$1.21
452910	Warehouse Clubs and Superstores	7	\$1.21
452991	Home and Auto Supplies Stores	7	\$1.21
452999	All Other Miscellaneous General Merchandise Stores	7	\$1.21
453310	Used Merchandise Stores	7	\$1.21

#### **453 Consumer Goods and Miscellaneous Retailers**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
448110	Men's Clothing Stores	23	\$0.81
448120	Women's Clothing Stores	23	\$0.81
448130	Children's and Infants' Clothing Stores	23	\$0.81
448140	Family Clothing Stores	23	\$0.81

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
448150	Clothing Accessories Stores	23	<b>\$0.81</b>
448191	Fur Stores	23	<b>\$0.81</b>
448199	All Other Clothing Stores	23	<b>\$0.81</b>
448210	Shoe Stores	23	<b>\$0.81</b>
448310	Jewellery Stores	23	<b>\$0.81</b>
448320	Luggage and Leather Goods Stores	23	<b>\$0.81</b>
451110	Sporting Goods Stores	23	<b>\$0.81</b>
451120	Hobby, Toy and Game Stores	23	<b>\$0.81</b>
451130	Sewing, Needlework and Piece Goods Stores	23	<b>\$0.81</b>
451140	Musical Instrument and Supplies Stores	23	<b>\$0.81</b>
451210	Book Stores and News Dealers	23	<b>\$0.81</b>
451220	Pre-Recorded Tape, Compact Disc and Record Stores	23	<b>\$0.81</b>
453110	Florists	23	<b>\$0.81</b>
453210	Office Supplies and Stationery Stores	23	<b>\$0.81</b>
453220	Gift, Novelty and Souvenir Stores	23	<b>\$0.81</b>
453910	Pet and Pet Supplies Stores	23	<b>\$0.81</b>
453920	Art Dealers	23	<b>\$0.81</b>
453930	Mobile Home Dealers	23	<b>\$0.81</b>
453992	Beer and Wine-Making Supplies Stores	23	<b>\$0.81</b>
453999	All Other Miscellaneous Store Retailers (except Beer and Wine-Making Supplies Stores)	23	<b>\$0.81</b>
454210	Vending Machine Operators	23	<b>\$0.81</b>
454310	Fuel Dealers	23	<b>\$0.81</b>
454390	Other Direct Selling Establishments	23	<b>\$0.81</b>
811430	Footwear and Leather Goods Repair	23	<b>\$0.81</b>
811490	Other Personal and Household Goods Repair and Maintenance	23	<b>\$0.81</b>

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<i>Industry Code</i>	<i>Description</i>	<i>2014</i>	
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<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	26	\$1.48	
481214	Non-Scheduled Chartered Air Transportation	26	\$1.48	
481215	Non-Scheduled Specialty Flying Services	26	\$1.48	
482112	Short-Haul Freight Rail Transportation	26	\$1.48	
482114	Passenger Rail Transportation	26	\$1.48	
483115	Deep Sea, Coastal and Great Lakes Water Transportation (except by Ferries)	26	\$1.48	
483116	Deep Sea, Coastal and Great Lakes Water Transportation by Ferries	26	\$1.48	
483213	Inland Water Transportation (except by Ferries)	26	\$1.48	
483214	Inland Water Transportation by Ferries	26	\$1.48	
488119	Other Airport Operations	26	\$1.48	
488190	Other Support Activities for Air Transportation	26	\$1.48	
488210	Support Activities for Rail Transportation	26	\$1.48	
488310	Port and Harbour Operations	26	\$0.68	\$1.48 *
488339	Other Navigational Services to Shipping	26	\$1.48	
488390	Other Support Activities for Water Transportation	26	\$0.68	\$1.48 *
621912	Air Ambulance Services	26	\$1.48	

<b>484</b>	<b><i>Specialized Freight Trucking</i></b>		
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
484210	Used Household and Office Goods Moving	13	\$2.78	
484221	Bulk Liquids Trucking, Local	13	\$2.78	
484222	Dry Bulk Materials Trucking, Local	13	\$2.78	
484229	Other Specialized Freight (except Used Goods) Trucking, Local	13	\$2.78	
484231	Bulk Liquids Trucking, Long Distance	13	\$2.78	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
484232	Dry Bulk Materials Trucking, Long Distance	13	\$2.78
484239	Other Specialized Freight (except Used Goods) Trucking, Long Distance	13	\$2.78

### **486 General Freight Trucking**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
484110	General Freight Trucking, Local	13	\$2.78
484121	General Freight Trucking, Long Distance, Truck-Load	13	\$2.78
484122	General Freight Trucking, Long Distance, Less Than Truck-Load	13	\$2.78
484223	Forest Products Trucking, Local	13	\$2.78
484233	Forest Products Trucking, Long Distance	13	\$2.78

### **488 Transit, Scenic and Support Activities for Transportation**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
418120	Recyclable Paper and Paperboard Wholesaler-Distributors	23	\$1.51 \$0.81 *
485110	Urban Transit Systems	23	\$0.81
485210	Interurban and Rural Bus Transportation	23	\$0.81
485310	Taxi Service	23	\$0.81
485320	Limousine Service	23	\$0.81
485410	School and Employee Bus Transportation	23	\$0.81
485510	Charter Bus Industry	23	\$0.81
485990	Other Transit and Ground Passenger Transportation	23	\$0.81
486210	Pipeline Transportation of Natural Gas	23	\$0.81
487110	Scenic and Sightseeing Transportation, Land	23	\$0.81
487210	Scenic and Sightseeing Transportation, Water	23	\$0.81
488490	Other Support Activities for Road Transportation	23	\$0.81
488519	Other Freight Transportation Arrangement	23	\$0.81
488990	Other Support Activities for Transportation	23	\$0.81

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<i>Industry Code</i>	<i>Description</i>	<i>2014</i>	
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<b>489</b>	<b><i>Marine Cargo and Salvage</i></b>		
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
488320	Marine Cargo Handling	28	\$6.34
488331	Marine Salvage Services	28	\$6.34

<b>492</b>	<b><i>Postal Services, Couriers and Messengers</i></b>		
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
491110	Postal Service	27	\$1.75
492110	Couriers	27	\$1.75
492210	Local Messengers and Local Delivery	27	\$1.75

<b>493</b>	<b><i>Warehousing and Storage</i></b>		
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
493110	General Warehousing and Storage	18	\$2.54
493120	Refrigerated Warehousing and Storage	18	\$2.54
493130	Farm Product Warehousing and Storage	18	\$2.54
493190	Other Warehousing and Storage	18	\$2.54

<b>517</b>	<b><i>Broadcasting, Telecommunications and Information Services</i></b>		
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
323113	Commercial Screen Printing	1	\$0.49	\$0.28 *
323114	Quick Printing	1	\$0.49	\$0.28 *
323115	Digital Printing	1	\$0.49	\$0.28 *
323116	Manifold Business Forms Printing	1	\$0.49	\$0.28 *
323119	Other Printing	1	\$0.49	\$0.28 *
323120	Support Activities for Printing	1	\$0.49	\$0.28 *
511110	Newspaper Publishers	1	\$0.49	\$0.28 *
511130	Book Publishers	1	\$0.49	\$0.28 *
511140	Directory and Mailing List Publishers	1	\$0.36	\$0.28 *

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
511190	Other Publishers	1	\$0.49	\$0.28 *
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	
517910	Other Telecommunications	1	\$0.28	
518111	Internet Service Providers	1	\$0.28	
518210	Data Processing, Hosting, and Related Services	1	\$0.28	
519121	Libraries	1	\$0.28	
519122	Archives	1	\$0.28	
519190	All Other Information Services	1	\$0.28	

<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	\$0.28
522111	Personal and Commercial Banking Industry	1	\$0.28
522112	Corporate and Institutional Banking Industry	1	\$0.28

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
522130	Local Credit Unions	1	\$0.28
522220	Sales Financing	1	\$0.28
522291	Consumer Lending	1	\$0.28
522299	All Other Non-Depository Credit Intermediation	1	\$0.28
522310	Mortgage and Non-mortgage Loan Brokers	1	\$0.28
522321	Central Credit Unions	1	\$0.28
522329	Other Financial Transactions Processing and Clearing House Activities	1	\$0.28
522390	Other Activities Related to Credit Intermediation	1	\$0.28
523110	Investment Banking and Securities Dealing	1	\$0.28
523120	Securities Brokerage	1	\$0.28
523130	Commodity Contracts Dealing	1	\$0.28
523910	Miscellaneous Intermediation	1	\$0.28
523920	Portfolio Management	1	\$0.28
523930	Investment Advice	1	\$0.28
523990	All Other Financial Investment Activities	1	\$0.28
524111	Direct Individual Life, Health and Medical Insurance Carriers	1	\$0.28
524112	Direct Group Life, Health and Medical Insurance Carriers	1	\$0.28
524121	Direct General Property and Casualty Insurance Carriers	1	\$0.28
524122	Direct, Private, Automobile Insurance Carriers	1	\$0.28
524123	Direct, Public, Automobile Insurance Carriers	1	\$0.28
524124	Direct Property Insurance Carriers	1	\$0.28
524129	Other Direct Insurance (except Life, Health and Medical) Carriers	1	\$0.28
524210	Insurance Agencies and Brokerages	1	\$0.28
524291	Claims Adjusters	1	\$0.28
524299	All Other Insurance Related Activities	1	\$0.28

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
526920	Mortgage Investment Funds	1	\$0.28

<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)	24	\$1.01
531112	Lessors of Social Housing Projects	24	\$1.01
531120	Lessors of Non-Residential Buildings (except Mini-Warehouses)	24	\$1.01
531130	Self-Storage Mini-Warehouses	24	\$1.01
531190	Lessors of Other Real Estate Property	24	\$1.01
531310	Real Estate Property Managers	24	\$1.01
532410	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	24	\$0.96 \$1.01 *
532420	Office Machinery and Equipment Rental and Leasing	24	\$0.68 \$1.01 *
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	24	\$0.96 \$1.01 *

<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

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
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	
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	\$0.29	\$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	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
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

<b>561</b>	<b><i>Administrative Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
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	\$0.29	\$0.28 *
532112	Passenger Car Leasing	1	\$0.28	
532120	Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing	1	\$0.29	\$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	
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	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
561410	Document Preparation Services	1	\$0.28	
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	\$0.42	\$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	\$0.28	
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	

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
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	\$2.54
562210	Waste Treatment and Disposal	18	\$2.31 \$2.54 *
562910	Remediation Services	18	\$2.54
562920	Material Recovery Facilities	18	\$2.54
562990	All Other Waste Management Services	18	\$2.54

<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	\$2.54

<b>564</b>	<b><i>Security Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
561611	Investigation Services	24	\$1.01
561612	Security Guard and Patrol Services	24	\$1.01
561613	Armoured Car Services	24	\$1.01

<b>565</b>	<b><i>Building Maintenance Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
561721	Window Cleaning Services	27	\$1.75
561722	Janitorial Services (except Window Cleaning)	27	\$1.75
561740	Carpet and Upholstery Cleaning Services	27	\$1.75
561791	Duct and Chimney Cleaning Services	27	\$1.75
561799	All Other Services to Buildings and Dwellings	27	\$1.75

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<i>Industry Code</i>	<i>Description</i>	<i>2014</i>
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<b>611</b>	<b><i>Educational Services</i></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><i>Out-Patient Care Services</i></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>2014</i>
621494	Community Health Centres	1	\$0.28
621499	All Other Out-Patient Care Centres	1	\$0.28
621510	Medical and Diagnostic Laboratories	1	\$0.28
621911	Ambulance (except Air Ambulance) Services	1	\$0.35 \$0.28 *

### **622 Nursing Care Facilities**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
623110	Nursing Care Facilities	19	\$4.60

### **623 Residential Care Facilities**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
623210	Residential Developmental Handicap Facilities	27	\$1.75
623221	Residential Substance Abuse Facilities	27	\$1.75
623222	Homes for the Psychiatrically Disabled	27	\$1.75
623310	Community Care Facilities for the Elderly	27	\$1.75
623991	Transition Homes for Women	27	\$1.75
623992	Homes for Emotionally Disturbed Children	27	\$1.75
623993	Homes for the Physically Handicapped or Disabled	27	\$1.75
623999	All Other Residential Care Facilities	27	\$1.75

### **624 Social Assistance**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
624110	Child and Youth Services	23	\$0.81
624190	Other Individual and Family Services	23	\$0.81
624210	Community Food Services	23	\$0.81
624220	Community Housing Services	23	\$0.81
624230	Emergency and Other Relief Services	23	\$0.81
624310	Vocational Rehabilitation Services	23	\$0.81
624410	Child Day-Care Services	23	\$0.81

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<i>Industry Code</i>	<i>Description</i>	<i>2014</i>
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<b>625</b>	<b><i>Ambulatory Health Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
621610	Home Health Care Services	9	\$2.04
621990	All Other Ambulatory Health Care Services	9	\$2.04
624120	Services for the Elderly and Persons with Disabilities	9	\$2.04

<b>711</b>	<b><i>Entertainment and Other Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
512130	Motion Picture and Video Exhibition	2	\$0.43
711111	Theatre (except Musical) Companies	2	\$0.43
711112	Musical Theatre and Opera Companies	2	\$0.43
711120	Dance Companies	2	\$0.43
711130	Musical Groups and Artists	2	\$0.43
711190	Other Performing Arts Companies	2	\$0.43
711211	Sports Teams and Clubs	2	\$0.43
711213	Horse Race Tracks	2	\$0.43
711218	Other Spectator Sports	2	\$0.43
711311	Live Theatres and Other Performing Arts Presenters with Facilities	2	\$0.43
711319	Sports Stadiums and Other Presenters with Facilities	2	\$0.43
711321	Performing Arts Promoters (Presenters) without Facilities	2	\$0.43
711322	Festivals without Facilities	2	\$0.43
711410	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures	2	\$0.43
711510	Independent Artists, Writers and Performers	2	\$0.43
712111	Non-Commercial Art Museums and Galleries	2	\$0.43
712119	Museums (except Art Museums and Galleries)	2	\$0.43
712120	Historic and Heritage Sites	2	\$0.43

*\* 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. Basic rate decreases are limited to 20% in addition to the percentage change in the average assessment rate. Basic rate increases are limited to the greater of the percentage change in the average assessment rate plus 20% or \$0.20. As a result of the 16% reduction in the average assessment rate for 2014, the decreases will be limited to 36% and the increases limited to the greater of 4% or \$0.20.*

<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
712130	Zoos and Botanical Gardens	2	\$0.43
712190	Other Heritage Institutions	2	\$0.43
713110	Amusement and Theme Parks	2	\$0.43
713120	Amusement Arcades	2	\$0.43
713210	Casinos (except Casino Hotels)	2	\$0.43
713299	All Other Gambling Industries	2	\$0.43
812114	Barber Shops	2	\$0.43
812115	Beauty Salons	2	\$0.43
812116	Unisex Hair Salons	2	\$0.43
812190	Other Personal Care Services	2	\$0.43
812210	Funeral Homes	2	\$0.43
812220	Cemeteries and Crematoria	2	\$0.43
812310	Coin-Operated Laundries and Dry Cleaners	2	\$0.43
812910	Pet Care (except Veterinary) Services	2	\$0.43
812921	Photo Finishing Laboratories (except One-Hour)	2	\$0.43
812922	One-Hour Photo Finishing	2	\$0.43
812930	Parking Lots and Garages	2	\$0.43
812990	All Other Personal Services	2	\$0.43

<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	23	\$0.81
713920	Skiing Facilities	23	\$0.81
713930	Marinas	23	\$0.81
713940	Fitness and Recreational Sports Centres	23	\$0.81
713950	Bowling Centres	23	\$0.81

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
713990	All Other Amusement and Recreation Industries	23	<b>\$0.81</b>

<b>721</b>	<b><i>Accommodation and Laundry Services</i></b>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
721111	Hotels	25	<b>\$1.23</b>	
721112	Motor Hotels	25	<b>\$1.23</b>	
721113	Resorts	25	<b>\$1.23</b>	
721114	Motels	25	<b>\$1.23</b>	
721191	Bed and Breakfast	25	<b>\$1.23</b>	
721192	Housekeeping Cottages and Cabins	25	<b>\$1.23</b>	
721198	All Other Traveller Accommodation	25	<b>\$1.23</b>	
721211	RV (Recreational Vehicle) Parks and Campgrounds	25	<b>\$1.23</b>	
721212	Hunting and Fishing Camps	25	<b>\$1.23</b>	
721213	Recreational (except Hunting and Fishing) and Vacation Camps	25	<b>\$1.23</b>	
721310	Rooming and Boarding Houses	25	<b>\$1.23</b>	
812320	Dry Cleaning and Laundry Services (except Coin-Operated)	25	<b>\$2.61</b>	<b>\$1.23 *</b>
812330	Linen and Uniform Supply	25	<b>\$2.00</b>	<b>\$1.23 *</b>

<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	23	<b>\$0.81</b>
722210	Limited-Service Eating Places	23	<b>\$0.81</b>
722310	Food Service Contractors	23	<b>\$0.81</b>
722320	Caterers	23	<b>\$0.81</b>
722330	Mobile Food Services	23	<b>\$0.81</b>
722410	Drinking Places (Alcoholic Beverages)	23	<b>\$0.81</b>

<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>
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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>	
441320	Tire Dealers	27	\$1.88	\$1.75 *
488410	Motor Vehicle Towing	27	\$1.66	\$1.75 *
811111	General Automotive Repair	27	\$1.75	
811112	Automotive Exhaust System Repair	27	\$1.75	
811119	Other Automotive Mechanical and Electrical Repair and Maintenance	27	\$1.75	
811121	Automotive Body, Paint and Interior Repair and Maintenance	27	\$1.75	
811122	Automotive Glass Replacement Shops	27	\$1.75	
811192	Car Washes	27	\$1.75	
811199	All Other Automotive Repair and Maintenance	27	\$1.75	

### **813 Religious, Social, Civic and Professional Organizations**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
813110	Religious Organizations	2	\$0.43
813210	Grant-Making and Giving Services	2	\$0.43
813310	Social Advocacy Organizations	2	\$0.43
813410	Civic and Social Organizations	2	\$0.43
813910	Business Associations	2	\$0.43
813920	Professional Organizations	2	\$0.43
813930	Labour Organizations	2	\$0.43
813940	Political Organizations	2	\$0.43
813990	Other Membership Organizations	2	\$0.43

### **913 Municipal Government**

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
913110	Municipal Courts of Law	5	\$1.40
913130	Municipal Police Services	5	\$1.40
913140	Municipal Fire-Fighting Services	5	\$1.40

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<i>Industry Code</i>	<i>Description</i>		<i>2014</i>
913910	Other Local, Municipal and Regional Public Administration	5	<b>\$1.40</b>

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*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. 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.*