

WorkSafeNB

2026 Industry Assessment Rates

NAICS : North American Industry Classification System

Industry Code 111	Crop Production
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
111140	Wheat Farming	27	\$1.27
111190	Other Grain Farming	27	\$1.27
111211	Potato Farming	27	\$1.27
111219	Other Vegetable (except Potato) and Melon Farming	27	\$1.27
111330	Non-Citrus Fruit and Tree Nut Farming	27	\$1.27
111411	Mushroom Production	27	\$1.27
111419	Other Food Crops Grown Under Cover	27	\$1.27
111421	Nursery and Tree Production	27	\$1.27
111422	Floriculture Production	27	\$1.27
111910	Tobacco Farming	27	\$1.27
111940	Hay Farming	27	\$1.27
111993	Fruit and Vegetable Combination Farming	27	\$1.27
111999	All Other Miscellaneous Crop Farming	27	\$1.27
113210	Forest Nurseries and Gathering of Forest Products	27	\$1.27
115110	Support Activities for Crop Production	27	\$1.27

Industry Code 112	Animal Production
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
112110	Beef Cattle Ranching and Farming, including Feedlots	35	\$1.60
112120	Dairy Cattle and Milk Production	35	\$1.60
112210	Hog and Pig Farming	35	\$1.60
112310	Chicken Egg Production	35	\$1.60
112320	Broiler and Other Meat-Type Chicken Production	35	\$1.60
112330	Turkey Production	35	\$1.60
112340	Poultry Hatcheries	35	\$1.60
112391	Combination Poultry and Egg Production	35	\$1.60
112399	All Other Poultry Production	35	\$1.60
112410	Sheep Farming	35	\$1.60
112910	Apiculture	35	\$1.60

112920	Horse and Other Equine Production	35	\$1.60
112930	Fur-Bearing Animal and Rabbit Production	35	\$1.60
112991	Animal Combination Farming	35	\$1.60
112999	All Other Miscellaneous Animal Production	35	\$1.60
115210	Support Activities for Animal Production	35	\$1.60

Industry Code 113	Logging and Support Activities for Forestry
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
113110	Timber Tract Operations	35	\$1.60
113311	Logging (except Contract)	35	\$1.60
115310	Support Activities for Forestry	35	\$1.60

Industry Code 114	Fishing
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
112510	Animal Aquaculture	9	\$1.70
114113	Salt Water Fishing	9	\$1.70
114114	Inland Fishing	9	\$1.70
114210	Hunting and Trapping	9	\$1.70

Industry Code 211	Quarrying, Mines, Oil and Gas
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
211113	Conventional Oil and Gas Extraction	26	\$1.35
212114	Bituminous Coal Mining	26	\$1.35
212220	Gold and Silver Ore Mining	26	\$1.35
212231	Lead-Zinc Ore Mining	26	\$1.35
212299	All Other Metal Ore Mining	26	\$1.35
212314	Granite Mining and Quarrying	26	\$1.35
212315	Limestone Mining and Quarrying	26	\$1.35
212316	Marble Mining and Quarrying	26	\$1.35
212317	Sandstone Mining and Quarrying	26	\$1.35
212323	Sand and Gravel Mining and Quarrying	26	\$1.35
212393	Salt Mining	26	\$1.35
212395	Gypsum Mining	26	\$1.35
212396	Potash Mining	26	\$1.35
213111	Oil and Gas Contract Drilling	26	\$1.35
213117	Contract Drilling (except Oil and Gas)	26	\$1.35
213118	Services to Oil and Gas Extraction	26	\$1.35
213119	Other Support Activities for Mining	26	\$1.35

Industry Code 213	<i>Peat</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
212397	Peat Extraction	26	\$1.35

Industry Code 221	<i>Utilities</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
221111	Hydro-Electric Power Generation	1	\$0.27
221112	Fossil-Fuel Electric Power Generation	1	\$0.27
221113	Nuclear Electric Power Generation	1	\$0.27
221119	Other Electric Power Generation	1	\$0.27
221121	Electric Bulk Power Transmission and Control	1	\$0.27
221122	Electric Power Distribution	1	\$0.27
221210	Natural Gas Distribution	1	\$0.27
221310	Water Supply and Irrigation Systems	1	\$0.27
221320	Sewage Treatment Facilities	1	\$0.27

Industry Code 235	<i>Highway, Street and Bridge Construction</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
237310	Highway, Street and Bridge Construction	26	\$1.37

Industry Code 236	<i>Construction of Buildings</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
236110	Residential Building Construction	10	\$1.88
236210	Industrial Building and Structure Construction	10	\$1.88
236220	Commercial and Institutional Building Construction	10	\$1.88

Industry Code 237	<i>Heavy and Civil Engineering Construction</i>
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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	24	\$1.00
237120	Oil and Gas Pipeline and Related Structures Construction	24	\$1.00
237130	Power and Communication Line and Related Structures Construction	24	\$1.00
237210	Land Subdivision	24	\$0.98
237990	Other Heavy and Civil Engineering Construction	24	\$1.00

Industry Code 238	<i>Foundation, Structure and Building Exterior Contractors</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238110	Poured Concrete Foundation and Structure Contractors	18	\$2.70
238120	Structural Steel and Precast Concrete Contractors	18	\$2.70
238130	Framing Contractors	18	\$2.70

238140	Masonry Contractors	18	\$2.70
238150	Glass and Glazing Contractors	18	\$2.70
238160	Roofing Contractors	18	\$2.70
238170	Siding Contractors	18	\$2.70
238190	Other Foundation, Structure and Building Exterior Contractors	18	\$2.70

Industry Code 239	<i>Building Equipment Contractors</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238210	Electrical Contractors	6	\$0.82
238220	Plumbing, Heating and Air-Conditioning Contractors	6	\$0.82
238291	Elevator and Escalator Installation Contractors	6	\$0.82
238299	All Other Building Equipment Contractors	6	\$0.82

Industry Code 240	<i>Building Finishing Contractors</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238310	Drywall and Insulation Contractors	18	\$2.70
238320	Painting and Wall Covering Contractors	18	\$2.70
238330	Flooring Contractors	18	\$2.70
238340	Tile and Terrazzo Contractors	18	\$2.70
238350	Finish Carpentry Contractors	18	\$2.70
238390	Other Building Finishing Contractors	18	\$2.70

Industry Code 241	<i>Other Specialty Trade Contractors</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
238910	Site Preparation Contractors	26	\$1.37
238990	All Other Specialty Trade Contractors	26	\$1.37
561730	Landscaping Services	26	\$1.37

Industry Code 307	<i>Poultry Processing</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311615	Poultry Processing	18	\$2.66

Industry Code 308	<i>Frozen Food Manufacturing</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311410	Frozen Food Manufacturing	23	\$0.69

Industry Code 310	<i>Seafood Product Preparation and Distribution</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311710	Seafood Product Preparation and Packaging	24	\$0.98
413140	Fish and Seafood Product Wholesaler-Distributors	24	\$0.98

Industry Code 311 Food Manufacturing
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
311111	Dog and Cat Food Manufacturing	27	\$1.27
311119	Other Animal Food Manufacturing	27	\$1.27
311211	Flour Milling	27	\$1.27
311224	Oilseed Processing	27	\$1.27
311310	Sugar Manufacturing	27	\$1.27
311320	Chocolate and Confectionery Manufacturing from Cacao Beans	27	\$1.27
311330	Confectionery Manufacturing from Purchased Chocolate	27	\$1.27
311340	Non-Chocolate Confectionery Manufacturing	27	\$1.27
311420	Fruit and Vegetable Canning, Pickling and Drying	27	\$1.27
311511	Fluid Milk Manufacturing	27	\$1.27
311515	Butter, Cheese, and Dry and Condensed Dairy Products Manufacturing	27	\$1.27
311520	Ice Cream and Frozen Dessert Manufacturing	27	\$1.27
311611	Animal (except Poultry) Slaughtering	27	\$1.27
311614	Rendering and Meat Processing from Carcasses	27	\$1.27
311811	Retail Bakeries	27	\$1.27
311814	Commercial Bakeries and Frozen Bakery Product Manufacturing	27	\$1.27
311821	Cookie and Cracker Manufacturing	27	\$1.27
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	27	\$1.27
311823	Dry Pasta Manufacturing	27	\$1.27
311911	Roasted Nut and Peanut Butter Manufacturing	27	\$1.27
311919	Other Snack Food Manufacturing	27	\$1.27
311920	Coffee and Tea Manufacturing	27	\$1.27
311940	Seasoning and Dressing Manufacturing	27	\$1.27
311990	All Other Food Manufacturing	27	\$1.27

Industry Code 312 Beverage Manufacturing and Distributing

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
312110	Soft Drink and Ice Manufacturing	23	\$0.84 \$0.69 *
312120	Breweries	23	\$0.69
312130	Wineries	23	\$0.69
312140	Distilleries	23	\$0.69
312210	Tobacco Stemming and Redrying	23	\$0.69
312220	Tobacco Product Manufacturing	23	\$0.69

413210	Non-Alcoholic Beverage Wholesaler-Distributors	23	\$0.84	\$0.69 *
413220	Alcoholic Beverage Wholesaler-Distributors	23	\$0.69	
413310	Cigarette and Tobacco Product Wholesaler-Distributors	23	\$0.69	

<i>Industry Code 314 Textile and Other Manufacturing</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
313110	Fibre, Yarn and Thread Mills	27	\$1.27
313210	Broad-Woven Fabric Mills	27	\$1.27
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	27	\$1.27
313240	Knit Fabric Mills	27	\$1.27
313310	Textile and Fabric Finishing	27	\$1.27
314120	Curtain and Linen Mills	27	\$1.27
314910	Textile Bag and Canvas Mills	27	\$1.27
314990	All Other Textile Product Mills	27	\$1.27
315110	Hosiery and Sock Mills	27	\$1.27
315190	Other Clothing Knitting Mills	27	\$1.27
315210	Cut and Sew Clothing Contracting	27	\$1.27
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing	27	\$1.27
315227	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	27	\$1.27
315229	Other Men's and Boys' Cut and Sew Clothing Manufacturing	27	\$1.27
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing	27	\$1.27
315239	Other Women's and Girls' Cut and Sew Clothing Manufacturing	27	\$1.27
315292	Fur and Leather Clothing Manufacturing	27	\$1.27
315299	All Other Cut and Sew Clothing Manufacturing	27	\$1.27
315990	Clothing Accessories and Other Clothing Manufacturing	27	\$1.27
316110	Leather and Hide Tanning and Finishing	27	\$1.27
316210	Footwear Manufacturing	27	\$1.27
316990	Other Leather and Allied Product Manufacturing	27	\$1.27
339110	Medical Equipment and Supplies Manufacturing	27	\$1.27
339910	Jewellery and Silverware Manufacturing	27	\$1.27
339920	Sporting and Athletic Goods Manufacturing	27	\$1.27
339930	Doll, Toy and Game Manufacturing	27	\$1.27
339940	Office Supplies (except Paper) Manufacturing	27	\$1.27
339990	All Other Miscellaneous Manufacturing	27	\$1.27

Industry Code 317 <i>Sawmills</i>

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321111	Sawmills (except Shingle and Shake Mills)	17	\$3.50

Industry Code 319 <i>Millwork, Veneer and Wood Preservation</i>

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321114	Wood Preservation	18	\$2.66
321211	Hardwood Veneer and Plywood Mills	18	\$2.66
321212	Softwood Veneer and Plywood Mills	18	\$2.66
321215	Structural Wood Product Manufacturing	18	\$2.66
321919	Other Millwork	18	\$2.66

Industry Code 320 <i>Prefabricated Buildings</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321991	Manufactured (Mobile) Home Manufacturing	9	\$1.70
321992	Prefabricated Wood Building Manufacturing	9	\$1.73

Industry Code 321 <i>Other Wood Product Manufacturing</i>

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321112	Shingle and Shake Mills	18	\$2.66
321911	Wood Window and Door Manufacturing	18	\$2.66
321920	Wood Container and Pallet Manufacturing	18	\$2.66
321999	All Other Miscellaneous Wood Product Manufacturing	18	\$2.66

Industry Code 322 <i>Pulp, Paper and Particle Board Manufacturing</i>

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
321216	Particle Board and Fibreboard Mills	24	\$0.98
321217	Waferboard Mills	24	\$0.98
322111	Mechanical Pulp Mills	24	\$0.98
322121	Paper (except Newsprint) Mills	24	\$0.98
322122	Newsprint Mills	24	\$0.98
322130	Paperboard Mills	24	\$0.98
322211	Corrugated and Solid Fibre Box Manufacturing	24	\$0.98
322212	Folding Paperboard Box Manufacturing	24	\$0.98
322220	Paper Bag and Coated and Treated Paper Manufacturing	24	\$0.98
322230	Stationery Product Manufacturing	24	\$0.98
322299	All Other Converted Paper Product Manufacturing	24	\$0.98

Industry Code 325	Petroleum and Chemical Manufacturing
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
324110	Petroleum Refineries	23	\$0.69
324121	Asphalt Paving Mixture and Block Manufacturing	23	\$0.69
324122	Asphalt Shingle and Coating Material Manufacturing	23	\$0.69
324190	Other Petroleum and Coal Products Manufacturing	23	\$0.69
325120	Industrial Gas Manufacturing	23	\$0.69
325181	Alkali and Chlorine Manufacturing	23	\$0.69
325189	All Other Basic Inorganic Chemical Manufacturing	23	\$0.69
325190	Other Basic Organic Chemical Manufacturing	23	\$0.69
325210	Resin and Synthetic Rubber Manufacturing	23	\$0.69
325313	Chemical Fertilizer (except Potash) Manufacturing	23	\$0.69
325314	Mixed Fertilizer Manufacturing	23	\$0.69
325320	Pesticide and Other Agricultural Chemical Manufacturing	23	\$0.69
325410	Pharmaceutical and Medicine Manufacturing	23	\$0.69
325510	Paint and Coating Manufacturing	23	\$0.69
325520	Adhesive Manufacturing	23	\$0.69
325610	Soap and Cleaning Compound Manufacturing	23	\$0.69
325620	Toilet Preparation Manufacturing	23	\$0.69
325910	Printing Ink Manufacturing	23	\$0.69
325920	Explosives Manufacturing	23	\$0.69
325991	Custom Compounding of Purchased Resins	23	\$0.69
325999	All Other Miscellaneous Chemical Product Manufacturing	23	\$0.69

Industry Code 326	Plastic Products
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
326111	Plastics Bag Manufacturing	9	\$1.70
326114	Plastic Film and Sheet Manufacturing	9	\$1.70
326122	Plastic Pipe and Pipe Fitting Manufacturing	9	\$1.70
326140	Polystyrene Foam Product Manufacturing	9	\$1.70
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	9	\$1.70
326160	Plastic Bottle Manufacturing	9	\$1.70
326193	Motor Vehicle Plastic Parts Manufacturing	9	\$1.70
326198	All Other Plastic Product Manufacturing	9	\$1.70
326210	Tire Manufacturing	9	\$1.70
326220	Rubber and Plastic Hose and Belting Manufacturing	9	\$1.70
326290	Other Rubber Product Manufacturing	9	\$1.70

Industry Code 327	Non-Metallic Mineral Product Manufacturing
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
327110	Pottery, Ceramics and Plumbing Fixture Manufacturing	35	\$1.60
327120	Clay Building Material and Refractory Manufacturing	35	\$1.60
327310	Cement Manufacturing	35	\$1.60
327320	Ready-Mix Concrete Manufacturing	35	\$1.63
327330	Concrete Pipe, Brick and Block Manufacturing	35	\$1.60
327390	Other Concrete Product Manufacturing	35	\$1.60
327410	Lime Manufacturing	35	\$1.60
327420	Gypsum Product Manufacturing	35	\$1.60
327990	All Other Non-Metallic Mineral Product Manufacturing	35	\$1.60

Industry Code 328	Glass, Metal Window and Door Manufacturing
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
327214	Glass Manufacturing	9	\$2.35 \$1.70 *
327215	Glass Product Manufacturing from Purchased Glass	9	\$2.35 \$1.70 *
332321	Metal Window and Door Manufacturing	9	\$2.35 \$1.70 *

Industry Code 330	Machinery and Equipment Maintenance
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
332710	Machine Shops	27	\$1.27
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	27	\$1.27

Industry Code 332	Metal Manufacturing
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
331110	Iron and Steel Mills and Ferro-Alloy Manufacturing	27	\$1.56 \$1.27 *
331210	Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel	27	\$1.56 \$1.27 *
331222	Steel Wire Drawing	27	\$1.56 \$1.27 *
331317	Aluminum Rolling, Drawing, Extruding and Alloying	27	\$1.56 \$1.27 *
331410	Non-Ferrous Metal (except Aluminum) Smelting and Refining	27	\$1.56 \$1.27 *
331490	Non-Ferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying	27	\$1.56 \$1.27 *
331511	Iron Foundries	27	\$1.56 \$1.27 *
332118	Stamping	27	\$1.27
332210	Cutlery and Hand Tool Manufacturing	27	\$1.27
332311	Prefabricated Metal Building and Component Manufacturing	27	\$1.27
332319	Other Plate Work and Fabricated Structural Product Manufacturing	27	\$1.27
332329	Other Ornamental and Architectural Metal Products Manufacturing	27	\$1.27

332410	Power Boiler and Heat Exchanger Manufacturing	27	\$1.27
332420	Metal Tank (Heavy Gauge) Manufacturing	27	\$1.27
332431	Metal Can Manufacturing	27	\$1.27
332439	Other Metal Container Manufacturing	27	\$1.27
332510	Hardware Manufacturing	27	\$1.27
332619	Other Fabricated Wire Product Manufacturing	27	\$1.27
332720	Turned Product and Screw, Nut and Bolt Manufacturing	27	\$1.27
332810	Coating, Engraving, Heat Treating and Allied Activities	27	\$1.27
332910	Metal Valve Manufacturing	27	\$1.27
332991	Ball and Roller Bearing Manufacturing	27	\$1.27
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	27	\$1.27

Industry Code 333	<i>Mechanical and Electronic Product Manufacturing</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
333110	Agricultural Implement Manufacturing	26	\$1.35
333120	Construction Machinery Manufacturing	26	\$1.35
333130	Mining and Oil and Gas Field Machinery Manufacturing	26	\$1.35
333210	Sawmill and Woodworking Machinery Manufacturing	26	\$1.35
333299	All Other Industrial Machinery Manufacturing	26	\$1.35
333310	Commercial and Service Industry Machinery Manufacturing	26	\$1.35
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	26	\$1.35
333416	Heating Equipment and Commercial Refrigeration Equipment Manufacturing	26	\$1.35
333519	Other Metalworking Machinery Manufacturing	26	\$1.35
333611	Turbine and Turbine Generator Set Unit Manufacturing	26	\$1.35
333619	Other Engine and Power Transmission Equipment Manufacturing	26	\$1.35
333910	Pump and Compressor Manufacturing	26	\$1.35
333920	Material Handling Equipment Manufacturing	26	\$1.35
333990	All Other General-Purpose Machinery Manufacturing	26	\$1.35
334110	Computer and Peripheral Equipment Manufacturing	26	\$1.35
334210	Telephone Apparatus Manufacturing	26	\$1.35
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	26	\$1.35
334310	Audio and Video Equipment Manufacturing	26	\$1.35
334410	Semiconductor and Other Electronic Component Manufacturing	26	\$1.35
334512	Measuring, Medical and Controlling Devices Manufacturing	26	\$1.35
335120	Lighting Fixture Manufacturing	26	\$1.35

335210	Small Electrical Appliance Manufacturing	26	\$1.35
335223	Major Kitchen Appliance Manufacturing	26	\$1.35
335311	Power, Distribution and Specialty Transformers Manufacturing	26	\$1.35
335312	Motor and Generator Manufacturing	26	\$1.35
335315	Switchgear and Switchboard, and Relay and Industrial Control Apparatus Manufacturing	26	\$1.35
335920	Communication and Energy Wire and Cable Manufacturing	26	\$1.35
335930	Wiring Device Manufacturing	26	\$1.35
335990	All Other Electrical Equipment and Component Manufacturing	26	\$1.35

Industry Code 336	<i>Sign and Transportation Manufacturing</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
336110	Automobile and Light-Duty Motor Vehicle Manufacturing	35	\$1.60
336120	Heavy-Duty Truck Manufacturing	35	\$1.60
336211	Motor Vehicle Body Manufacturing	35	\$1.60
336212	Truck Trailer Manufacturing	35	\$1.60
336215	Motor Home, Travel Trailer and Camper Manufacturing	35	\$1.60
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	35	\$1.60
336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	35	\$1.60
336340	Motor Vehicle Brake System Manufacturing	35	\$1.60
336360	Motor Vehicle Seating and Interior Trim Manufacturing	35	\$1.60
336370	Motor Vehicle Metal Stamping	35	\$1.60
336390	Other Motor Vehicle Parts Manufacturing	35	\$1.60
336410	Aerospace Product and Parts Manufacturing	35	\$1.60
336510	Railroad Rolling Stock Manufacturing	35	\$1.60
336611	Ship Building and Repairing	35	\$1.60
336612	Boat Building	35	\$1.60
336990	Other Transportation Equipment Manufacturing	35	\$1.60
339950	Sign Manufacturing	35	\$1.60

Industry Code 337	<i>Furniture and Related Product Manufacturing</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
337110	Wood Kitchen Cabinet and Counter Top Manufacturing	26	\$1.35
337123	Other Wood Household Furniture Manufacturing	26	\$1.35
337127	Institutional Furniture Manufacturing	26	\$1.35
337213	Wood Office Furniture, including Custom Architectural Woodwork, Manufacturing	26	\$1.35
337214	Office Furniture (except Wood) Manufacturing	26	\$1.35

337215	Showcase, Partition, Shelving and Locker Manufacturing	26	\$1.35
337910	Mattress Manufacturing	26	\$1.35
337920	Blind and Shade Manufacturing	26	\$1.35

Industry Code 415	Vehicle, Machinery and Parts Wholesaler-Distributors
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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	23	\$0.69
415120	Truck, Truck Tractor and Bus Wholesaler-Distributors	23	\$0.69
415190	Recreational and Other Motor Vehicles Wholesaler-Distributors	23	\$0.69
415210	Tire Wholesaler-Distributors	23	\$0.69
415290	Other New Motor Vehicle Parts and Accessories Wholesaler-Distributors	23	\$0.69
415310	Used Motor Vehicle Parts and Accessories Wholesaler-Distributors	23	\$0.69
417110	Farm, Lawn and Garden Machinery and Equipment Wholesaler-Distributors	23	\$0.69
417210	Construction and Forestry Machinery, Equipment and Supplies Wholesaler-Distributors	23	\$0.69
417220	Mining and Oil and Gas Well Machinery, Equipment and Supplies Wholesaler-Distributors	23	\$0.69
417230	Industrial Machinery, Equipment and Supplies Wholesaler-Distributors	23	\$0.69
419150	Motor Vehicle and Parts Agents and Brokers	23	\$0.69

Industry Code 417	Materials Wholesaler-Distributors
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
411110	Live Animal Wholesaler-Distributors	2	\$0.45
411120	Oilseed and Grain Wholesaler-Distributors	2	\$0.45
411130	Nursery Stock and Plant Wholesaler-Distributors	2	\$0.45
411190	Other Farm Product Wholesaler-Distributors	2	\$0.45
412110	Petroleum Product Wholesaler-Distributors	2	\$0.45
414110	Clothing and Clothing Accessories Wholesaler-Distributors	2	\$0.45
414120	Footwear Wholesaler-Distributors	2	\$0.45
414130	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors	2	\$0.45
414210	Home Entertainment Equipment Wholesaler-Distributors	2	\$0.45
414220	Household Appliance Wholesaler-Distributors	2	\$0.45
414310	China, Glassware, Crockery and Pottery Wholesaler-Distributors	2	\$0.45
414320	Floor Covering Wholesaler-Distributors	2	\$0.45
414330	Linen, Drapery and Other Textile Furnishings Wholesaler-Distributors	2	\$0.45
414390	Other Home Furnishings Wholesaler-Distributors	2	\$0.45
414410	Jewellery and Watch Wholesaler-Distributors	2	\$0.45
414420	Book, Periodical and Newspaper Wholesaler-Distributors	2	\$0.45

414430	Photographic Equipment and Supplies Wholesaler-Distributors	2	\$0.45
414440	Sound Recording Wholesalers	2	\$0.45
414450	Video Cassette Wholesalers	2	\$0.45
414460	Toy and Hobby Goods Wholesaler-Distributors	2	\$0.45
414470	Amusement and Sporting Goods Wholesaler-Distributors	2	\$0.45
414510	Pharmaceuticals and Pharmacy Supplies Wholesaler-Distributors	2	\$0.45
414520	Toiletries, Cosmetics and Sundries Wholesaler-Distributors	2	\$0.45
416110	Electrical Wiring and Construction Supplies Wholesaler-Distributors	2	\$0.45
416120	Plumbing, Heating and Air-Conditioning Equipment and Supplies Wholesaler-Distributors	2	\$0.45
416310	General-Line Building Supplies Wholesaler-Distributors	2	\$0.45
416320	Lumber, Plywood and Millwork Wholesaler-Distributors	2	\$0.45
416330	Hardware Wholesaler-Distributors	2	\$0.45
416340	Paint, Glass and Wallpaper Wholesaler-Distributors	2	\$0.45
416390	Other Specialty-Line Building Supplies Wholesaler-Distributors	2	\$0.45
417310	Computer, Computer Peripheral and Pre-Packaged Software Wholesaler-Distributors	2	\$0.45
417320	Electronic Components, Navigational and Communications Equipment and Supplies Wholesaler-Distributors	2	\$0.45
417910	Office and Store Machinery and Equipment Wholesaler-Distributors	2	\$0.45
417920	Service Establishment Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.45
417930	Professional Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.45
417990	All Other Machinery, Equipment and Supplies Wholesaler-Distributors	2	\$0.45
418120	Recyclable Paper and Paperboard Wholesaler-Distributors	2	\$0.45
418210	Stationery and Office Supplies Wholesaler-Distributors	2	\$0.45
418220	Other Paper and Disposable Plastic Product Wholesaler-Distributors	2	\$0.45
418310	Agricultural Feed Wholesaler-Distributors	2	\$0.45
418320	Seed Wholesaler-Distributors	2	\$0.45
418390	Agricultural Chemical and Other Farm Supplies Wholesaler-Distributors	2	\$0.45
418410	Chemical (except Agricultural) and Allied Product Wholesaler-Distributors	2	\$0.45
418910	Log and Wood Chip Wholesaler-Distributors	2	\$0.45
418920	Mineral, Ore and Precious Metal Wholesaler-Distributors	2	\$0.45
418990	All Other Wholesaler-Distributors	2	\$0.45
419130	Food, Beverage and Tobacco Agents and Brokers	2	\$0.45
419140	Personal and Household Goods Agents and Brokers	2	\$0.45
419160	Building Material and Supplies Agents and Brokers	2	\$0.45
419170	Machinery, Equipment and Supplies Agents and Brokers	2	\$0.45
419190	Other Wholesale Agents and Brokers	2	\$0.45

Industry Code 418	Recyclable Products Wholesaler-Distributors
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
416210	Metal Service Centres	18	\$2.66
418110	Recyclable Metal Wholesaler-Distributors	18	\$2.66
418190	Other Recyclable Material Wholesaler-Distributors	18	\$2.66

Industry Code 441	Motor Vehicle Dealers and Lessors
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
441110	New Car Dealers	2	\$0.45
441120	Used Car Dealers	2	\$0.45
441210	Recreational Vehicle Dealers	2	\$0.45
441220	Motorcycle, Boat and Other Motor Vehicle Dealers	2	\$0.45
441310	Automotive Parts and Accessories Stores	2	\$0.45
532111	Passenger Car Rental	2	\$0.45
532112	Passenger Car Leasing	2	\$0.45
532120	Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing	2	\$0.45

Industry Code 442	Electronics, Appliance and Home Furnishings Stores
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
442110	Furniture Stores	7	\$1.20
442291	Window Treatment Stores	7	\$1.20
442292	Print and Picture Frame Stores	7	\$1.20
442298	All Other Home Furnishings Stores	7	\$1.20
443110	Appliance, Television and Other Electronics Stores	7	\$1.20
443120	Computer and Software Stores	7	\$1.20
443130	Camera and Photographic Supplies Stores	7	\$1.20
811210	Electronic and Precision Equipment Repair and Maintenance	7	\$1.20
811412	Appliance Repair and Maintenance	7	\$1.20
811420	Reupholstery and Furniture Repair	7	\$1.20

Industry Code 444	Building Material and Garden Equipment and Supplies Dealers
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
442210	Floor Covering Stores	24	\$0.98
444110	Home Centres	24	\$0.98
444120	Paint and Wallpaper Stores	24	\$0.98
444130	Hardware Stores	24	\$0.98

444190	Other Building Material Dealers	24	\$0.98
444210	Outdoor Power Equipment Stores	24	\$0.98
444220	Nursery Stores and Garden Centres	24	\$0.98
811411	Home and Garden Equipment Repair and Maintenance	24	\$0.98

Industry Code 445	<i>Food, Beverage and Health Stores</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445120	Convenience Stores	2	\$0.45
445210	Meat Markets	2	\$0.45
445220	Fish and Seafood Markets	2	\$0.45
445230	Fruit and Vegetable Markets	2	\$0.45
445291	Baked Goods Stores	2	\$0.45
445292	Confectionery and Nut Stores	2	\$0.45
445299	All Other Specialty Food Stores	2	\$0.45
446110	Pharmacies and Drug Stores	2	\$0.45
446120	Cosmetics, Beauty Supplies and Perfume Stores	2	\$0.45
446191	Food (Health) Supplement Stores	2	\$0.45
447110	Gasoline Stations with Convenience Stores	2	\$0.45
447190	Other Gasoline Stations	2	\$0.45

Industry Code 446	<i>Supermarket and Food Wholesale Distributors</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
413110	General-Line Food Wholesaler-Distributors	7	\$1.20
413120	Dairy and Milk Products Wholesaler-Distributors	7	\$1.20
413150	Fresh Fruit and Vegetable Wholesaler-Distributors	7	\$1.20
413160	Red Meat and Meat Product Wholesaler-Distributors	7	\$1.20
413190	Other Specialty-Line Food Wholesaler-Distributors	7	\$1.20
445110	Supermarkets and Other Grocery (except Convenience) Stores	7	\$1.20

Industry Code 447	<i>Beer, Wine and Liquor Stores</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
445310	Beer, Wine and Liquor Stores	35	\$1.60

Industry Code 452	<i>General Merchandise Stores and Warehousing</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
452110	Department Stores	7	\$1.20
452910	Warehouse Clubs and Superstores	7	\$1.20
452991	Home and Auto Supplies Stores	7	\$1.20

452999	All Other Miscellaneous General Merchandise Stores	7	\$1.20
453310	Used Merchandise Stores	7	\$1.20
493110	General Warehousing and Storage	7	\$1.20
493120	Refrigerated Warehousing and Storage	7	\$1.20
493130	Farm Product Warehousing and Storage	7	\$1.20
493190	Other Warehousing and Storage	7	\$1.20

<i>Industry Code 453</i>	<i>Consumer Goods and Miscellaneous Retailers</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
448110	Men's Clothing Stores	23	\$0.69
448120	Women's Clothing Stores	23	\$0.69
448130	Children's and Infants' Clothing Stores	23	\$0.69
448140	Family Clothing Stores	23	\$0.69
448150	Clothing Accessories Stores	23	\$0.69
448191	Fur Stores	23	\$0.69
448199	All Other Clothing Stores	23	\$0.69
448210	Shoe Stores	23	\$0.69
448310	Jewellery Stores	23	\$0.69
448320	Luggage and Leather Goods Stores	23	\$0.69
451110	Sporting Goods Stores	23	\$0.69
451120	Hobby, Toy and Game Stores	23	\$0.69
451130	Sewing, Needlework and Piece Goods Stores	23	\$0.69
451140	Musical Instrument and Supplies Stores	23	\$0.69
451210	Book Stores and News Dealers	23	\$0.69
451220	Pre-Recorded Tape, Compact Disc and Record Stores	23	\$0.69
453110	Florists	23	\$0.69
453210	Office Supplies and Stationery Stores	23	\$0.69
453220	Gift, Novelty and Souvenir Stores	23	\$0.69
453910	Pet and Pet Supplies Stores	23	\$0.69
453920	Art Dealers	23	\$0.69
453930	Mobile Home Dealers	23	\$0.69
453992	Beer and Wine-Making Supplies Stores	23	\$0.69
453999	All Other Miscellaneous Store Retailers (except Beer and Wine-Making Supplies Stores)	23	\$0.69
454110	Electronic Shopping and Mail-Order Houses	23	\$0.69
454210	Vending Machine Operators	23	\$0.69

454390	Other Direct Selling Establishments	23	\$0.69
811430	Footwear and Leather Goods Repair	23	\$0.69
811490	Other Personal and Household Goods Repair and Maintenance	23	\$0.69

Industry Code 481	<i>Air and Rail Transportation</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
481110	Scheduled Air Transportation	24	\$0.98
481214	Non-Scheduled Chartered Air Transportation	24	\$0.98
481215	Non-Scheduled Specialty Flying Services	24	\$0.98
482112	Short-Haul Freight Rail Transportation	24	\$0.98
482114	Passenger Rail Transportation	24	\$0.98
488119	Other Airport Operations	24	\$0.98
488190	Other Support Activities for Air Transportation	24	\$0.98
488210	Support Activities for Rail Transportation	24	\$0.98
621912	Air Ambulance Services	24	\$0.98

Industry Code 482	<i>Water Transportation</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
483115	Deep Sea, Coastal and Great Lakes Water Transportation (except by Ferries)	9	\$1.70
483116	Deep Sea, Coastal and Great Lakes Water Transportation by Ferries	9	\$1.70
483213	Inland Water Transportation (except by Ferries)	9	\$1.70
483214	Inland Water Transportation by Ferries	9	\$1.70
488310	Port and Harbour Operations	9	\$1.70
488320	Marine Cargo Handling	9	\$1.70
488331	Marine Salvage Services	9	\$1.70
488339	Other Navigational Services to Shipping	9	\$1.70
488390	Other Support Activities for Water Transportation	9	\$1.70

Industry Code 484	<i>Specialized Freight Trucking</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
454310	Fuel Dealers	13	\$2.34
484210	Used Household and Office Goods Moving	13	\$2.34
484221	Bulk Liquids Trucking, Local	13	\$2.34
484222	Dry Bulk Materials Trucking, Local	13	\$2.34
484229	Other Specialized Freight (except Used Goods) Trucking, Local	13	\$2.34
484231	Bulk Liquids Trucking, Long Distance	13	\$2.34
484232	Dry Bulk Materials Trucking, Long Distance	13	\$2.34
484239	Other Specialized Freight (except Used Goods) Trucking, Long Distance	13	\$2.34

Industry Code 486	General Freight Trucking and Support Activities
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
484110	General Freight Trucking, Local	13	\$2.34
484121	General Freight Trucking, Long Distance, Truck-Load	13	\$2.34
484122	General Freight Trucking, Long Distance, Less Than Truck-Load	13	\$2.34
484223	Forest Products Trucking, Local	13	\$2.34
484233	Forest Products Trucking, Long Distance	13	\$2.34
488490	Other Support Activities for Road Transportation	13	\$2.34

Industry Code 488	Transit, Scenic and Support Activities for Transportation
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
485110	Urban Transit Systems	35	\$1.60
485210	Interurban and Rural Bus Transportation	35	\$1.60
485310	Taxi Service	35	\$1.60
485320	Limousine Service	35	\$1.60
485410	School and Employee Bus Transportation	35	\$1.60
485510	Charter Bus Industry	35	\$1.60
485990	Other Transit and Ground Passenger Transportation	35	\$1.60
486210	Pipeline Transportation of Natural Gas	35	\$1.60
487110	Scenic and Sightseeing Transportation, Land	35	\$1.60
487210	Scenic and Sightseeing Transportation, Water	35	\$1.60
488990	Other Support Activities for Transportation	35	\$1.60

Industry Code 492	Postal Service, Couriers and Messengers
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
491110	Postal Service	26	\$1.35
492110	Couriers	26	\$1.35
492210	Local Messengers and Local Delivery	26	\$1.35

Industry Code 517	Broadcasting, Telecommunications and Information Services
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
323113	Commercial Screen Printing	1	\$0.27
323114	Quick Printing	1	\$0.27
323115	Digital Printing	1	\$0.27
323116	Manifold Business Forms Printing	1	\$0.27
323119	Other Printing	1	\$0.27

323120	Support Activities for Printing	1	\$0.27
511110	Newspaper Publishers	1	\$0.27
511120	Periodical Publishers	1	\$0.27
511130	Book Publishers	1	\$0.27
511140	Directory and Mailing List Publishers	1	\$0.27
511190	Other Publishers	1	\$0.27
512110	Motion Picture and Video Production	1	\$0.27
512120	Motion Picture and Video Distribution	1	\$0.27
512190	Post-Production and Other Motion Picture and Video Industries	1	\$0.27
512220	Integrated Record Production/Distribution	1	\$0.27
512240	Sound Recording Studios	1	\$0.27
515110	Radio Broadcasting	1	\$0.27
515120	Television Broadcasting	1	\$0.27
515210	Pay and Specialty Television	1	\$0.27
516110	Internet Publishing and Broadcasting	1	\$0.27
517110	Wired Telecommunications Carriers	1	\$0.27
517210	Wireless Telecommunications Carriers (except Satellite)	1	\$0.27
517310	Telecommunications Resellers	1	\$0.27
517410	Satellite Telecommunications	1	\$0.27
517510	Cable and Other Program Distribution	1	\$0.27
517910	Other Telecommunications	1	\$0.27
518111	Internet Service Providers	1	\$0.27
518210	Data Processing, Hosting, and Related Services	1	\$0.27
519121	Libraries	1	\$0.27
519122	Archives	1	\$0.27
519190	All Other Information Services	1	\$0.27

<i>Industry Code 521 Finance and Insurance</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
521110	Monetary Authorities - Central Bank	1	\$0.27
522111	Personal and Commercial Banking Industry	1	\$0.27
522112	Corporate and Institutional Banking Industry	1	\$0.27
522130	Local Credit Unions	1	\$0.27
522210	Credit Card Issuing	1	\$0.27
522220	Sales Financing	1	\$0.27

522291	Consumer Lending	1	\$0.27
522299	All Other Non-Depository Credit Intermediation	1	\$0.27
522310	Mortgage and Non-mortgage Loan Brokers	1	\$0.27
522321	Central Credit Unions	1	\$0.27
522329	Other Financial Transactions Processing and Clearing House Activities	1	\$0.27
522390	Other Activities Related to Credit Intermediation	1	\$0.27
523110	Investment Banking and Securities Dealing	1	\$0.27
523120	Securities Brokerage	1	\$0.27
523130	Commodity Contracts Dealing	1	\$0.27
523910	Miscellaneous Intermediation	1	\$0.27
523920	Portfolio Management	1	\$0.27
523930	Investment Advice	1	\$0.27
523990	All Other Financial Investment Activities	1	\$0.27
524111	Direct Individual Life, Health and Medical Insurance Carriers	1	\$0.27
524112	Direct Group Life, Health and Medical Insurance Carriers	1	\$0.27
524121	Direct General Property and Casualty Insurance Carriers	1	\$0.27
524122	Direct, Private, Automobile Insurance Carriers	1	\$0.27
524123	Direct, Public, Automobile Insurance Carriers	1	\$0.27
524124	Direct Property Insurance Carriers	1	\$0.27
524129	Other Direct Insurance (except Life, Health and Medical) Carriers	1	\$0.27
524210	Insurance Agencies and Brokerages	1	\$0.27
524291	Claims Adjusters	1	\$0.27
524299	All Other Insurance Related Activities	1	\$0.27
526111	Trusteed Pension Funds	1	\$0.27
526920	Mortgage Investment Funds	1	\$0.27

<i>Industry Code 531 Real Estate, Rental and Leasing</i>
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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 \$0.98
531112	Lessors of Social Housing Projects	24 \$0.98
531120	Lessors of Non-Residential Buildings (except Mini-Warehouses)	24 \$0.98
531130	Self-Storage Mini-Warehouses	24 \$0.98
531190	Lessors of Other Real Estate Property	24 \$0.98
531310	Real Estate Property Managers	24 \$0.98
532410	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	24 \$0.98

532420	Office Machinery and Equipment Rental and Leasing	24	\$0.98
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	24	\$0.98

<i>Industry Code 541</i>	<i>Professional, Scientific and Technical Services</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
488111	Air Traffic Control	1	\$0.27
511210	Software Publishers	1	\$0.27
541110	Offices of Lawyers	1	\$0.27
541120	Offices of Notaries	1	\$0.27
541190	Other Legal Services	1	\$0.27
541212	Offices of Accountants	1	\$0.27
541213	Tax Preparation Services	1	\$0.27
541215	Bookkeeping, Payroll and Related Services	1	\$0.27
541310	Architectural Services	1	\$0.27
541320	Landscape Architectural Services	1	\$0.27
541330	Engineering Services	1	\$0.27
541340	Drafting Services	1	\$0.27
541350	Building Inspection Services	1	\$0.27
541360	Geophysical Surveying and Mapping Services	1	\$0.27
541370	Surveying and Mapping (except Geophysical) Services	1	\$0.27
541380	Testing Laboratories	1	\$0.27
541410	Interior Design Services	1	\$0.27
541420	Industrial Design Services	1	\$0.27
541430	Graphic Design Services	1	\$0.27
541490	Other Specialized Design Services	1	\$0.27
541510	Computer Systems Design and Related Services	1	\$0.27
541611	Administrative Management and General Management Consulting Services	1	\$0.27
541612	Human Resource and Executive Search Consulting Services	1	\$0.27
541619	Other Management Consulting Services	1	\$0.27
541620	Environmental Consulting Services	1	\$0.27
541690	Other Scientific and Technical Consulting Services	1	\$0.27
541710	Research and Development in the Physical, Engineering and Life Sciences	1	\$0.27
541720	Research and Development in the Social Sciences and Humanities	1	\$0.27
541810	Advertising Agencies	1	\$0.27
541820	Public Relations Services	1	\$0.27

541830	Media Buying Agencies	1	\$0.27
541840	Media Representatives	1	\$0.27
541850	Display Advertising	1	\$0.27
541860	Direct Mail Advertising	1	\$0.27
541870	Advertising Material Distribution Services	1	\$0.27
541891	Specialty Advertising Distributors	1	\$0.27
541899	All Other Services Related to Advertising	1	\$0.27
541910	Marketing Research and Public Opinion Polling	1	\$0.27
541920	Photographic Services	1	\$0.27
541930	Translation and Interpretation Services	1	\$0.27
541990	All Other Professional, Scientific and Technical Services	1	\$0.27

<i>Industry Code 561 Business Services</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
488511	Marine Shipping Agencies	1	\$0.27
488519	Other Freight Transportation Arrangement	1	\$0.27
531210	Offices of Real Estate Agents and Brokers	1	\$0.27
531320	Offices of Real Estate Appraisers	1	\$0.27
531390	Other Activities Related to Real Estate	1	\$0.27
532210	Consumer Electronics and Appliance Rental	1	\$0.27
532220	Formal Wear and Costume Rental	1	\$0.27
532230	Video Tape and Disc Rental	1	\$0.27
532290	Other Consumer Goods Rental	1	\$0.27
532310	General Rental Centres	1	\$0.27
533110	Lessors of Non-Financial Intangible Assets (Except Copyrighted Works)	1	\$0.27
551113	Holding Companies	1	\$0.27
551114	Head Offices	1	\$0.27
561110	Office Administrative Services	1	\$0.27
561310	Employment Placement Agencies	1	\$0.27
561330	Professional Employer Organizations	1	\$0.27
561410	Document Preparation Services	1	\$0.27
561420	Telephone Call Centres	1	\$0.27
561430	Business Service Centres	1	\$0.27
561440	Collection Agencies	1	\$0.27
561450	Credit Bureaus	1	\$0.27

561490	Other Business Support Services	1	\$0.27
561510	Travel Agencies	1	\$0.27
561520	Tour Operators	1	\$0.27
561590	Other Travel Arrangement and Reservation Services	1	\$0.27
561621	Security Systems Services (except Locksmiths)	1	\$0.27
561622	Locksmiths	1	\$0.27
561910	Packaging and Labelling Services	1	\$0.27
561920	Convention and Trade Show Organizers	1	\$0.27
713291	Lotteries	1	\$0.27
911110	Defence Services	1	\$0.27
911210	Federal Courts of Law	1	\$0.27
911290	Other Federal Protective Services	1	\$0.27
911310	Federal Labour and Employment Services	1	\$0.27
911410	Foreign Affairs	1	\$0.27
911420	International Assistance	1	\$0.27
911910	Other Federal Government Public Administration	1	\$0.27
912110	Provincial Courts of Law	1	\$0.27
912150	Provincial Regulatory Services	1	\$0.27
912190	Other Provincial Protective Services	1	\$0.27
912210	Provincial Labour and Employment Services	1	\$0.27
912910	Other Provincial and Territorial Public Administration	1	\$0.27
914110	Aboriginal Public Administration	1	\$0.27
919110	International and Other Extra-Territorial Public Administration	1	\$0.27

Industry Code 562	Waste Management and Remediation Services
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
562110	Waste Collection	18	\$2.66
562210	Waste Treatment and Disposal	18	\$2.66
562910	Remediation Services	18	\$2.66
562920	Material Recovery Facilities	18	\$2.66
562990	All Other Waste Management Services	18	\$2.66

Industry Code 563	Temporary Help Services
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
561320	Temporary Help Services	9	\$1.70

Industry Code 564 Security Services

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
561611	Investigation Services	26	\$1.35
561612	Security Guard and Patrol Services	26	\$1.35
561613	Armoured Car Services	26	\$1.35

Industry Code 565 Building Maintenance Services

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
561210	Facilities Support Services	9	\$1.19	\$1.70 *
561710	Exterminating and Pest Control Services	9	\$1.70	
561721	Window Cleaning Services	9	\$1.70	
561722	Janitorial Services (except Window Cleaning)	9	\$1.70	
561740	Carpet and Upholstery Cleaning Services	9	\$1.70	
561791	Duct and Chimney Cleaning Services	9	\$1.70	
561799	All Other Services to Buildings and Dwellings	9	\$1.70	

Industry Code 611 Educational Services
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
611110	Elementary and Secondary Schools	1	\$0.27
611210	Community Colleges and C.E.G.E.P.s	1	\$0.27
611310	Universities	1	\$0.27
611410	Business and Secretarial Schools	1	\$0.27
611420	Computer Training	1	\$0.27
611430	Professional and Management Development Training	1	\$0.27
611510	Technical and Trade Schools	1	\$0.27
611610	Fine Arts Schools	1	\$0.27
611620	Athletic Instruction	1	\$0.27
611630	Language Schools	1	\$0.27
611690	All Other Schools and Instruction	1	\$0.27
611710	Educational Support Services	1	\$0.27

Industry Code 621 Out-Patient Care Services

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
446130	Optical Goods Stores	1	\$0.27
446199	All Other Health and Personal Care Stores	1	\$0.27
621110	Offices of Physicians	1	\$0.27
621210	Offices of Dentists	1	\$0.27

621310	Offices of Chiropractors	1	\$0.27
621320	Offices of Optometrists	1	\$0.27
621330	Offices of Mental Health Practitioners (except Physicians)	1	\$0.27
621340	Offices of Physical, Occupational, and Speech Therapists and Audiologists	1	\$0.27
621390	Offices of All Other Health Practitioners	1	\$0.27
621410	Family Planning Centres	1	\$0.27
621420	Out-Patient Mental Health and Substance Abuse Centres	1	\$0.27
621494	Community Health Centres	1	\$0.27
621499	All Other Out-Patient Care Centres	1	\$0.27
621510	Medical and Diagnostic Laboratories	1	\$0.27
621911	Ambulance (except Air Ambulance) Services	1	\$0.27
621990	All Other Ambulatory Health Care Services	1	\$0.27

Industry Code 622 Nursing Care Facilities

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
623110	Nursing Care Facilities	19	\$4.58

Industry Code 623 Residential Care Facilities

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
623210	Residential Developmental Handicap Facilities	30	\$1.92
623221	Residential Substance Abuse Facilities	30	\$1.92
623222	Homes for the Psychiatrically Disabled	30	\$1.92
623310	Community Care Facilities for the Elderly	30	\$1.92
623992	Homes for Emotionally Disturbed Children	30	\$1.92
623993	Homes for the Physically Handicapped or Disabled	30	\$1.92
623999	All Other Residential Care Facilities	30	\$1.92

Industry Code 624 Social Assistance

<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
623991	Transition Homes for Women	23	\$0.69
624110	Child and Youth Services	23	\$0.69
624190	Other Individual and Family Services	23	\$0.69
624210	Community Food Services	23	\$0.69
624220	Community Housing Services	23	\$0.69
624230	Emergency and Other Relief Services	23	\$0.69
624310	Vocational Rehabilitation Services	23	\$0.69
624410	Child Day-Care Services	23	\$0.69

Industry Code 625	<i>Ambulatory Health Services</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
621610	Home Health Care Services	9	\$1.70
624120	Services for the Elderly and Persons with Disabilities	9	\$1.70

Industry Code 711	<i>Entertainment, Recreation, Personal and Support Services</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
512130	Motion Picture and Video Exhibition	23	\$0.69	
541940	Veterinary Services	23	\$0.46	\$0.69 *
561990	All Other Support Services	23	\$0.69	
711111	Theatre (except Musical) Companies	23	\$0.69	
711112	Musical Theatre and Opera Companies	23	\$0.69	
711120	Dance Companies	23	\$0.69	
711130	Musical Groups and Artists	23	\$0.69	
711190	Other Performing Arts Companies	23	\$0.69	
711211	Sports Teams and Clubs	23	\$0.69	
711213	Horse Race Tracks	23	\$0.98	\$0.69 *
711218	Other Spectator Sports	23	\$0.69	
711311	Live Theatres and Other Performing Arts Presenters with Facilities	23	\$0.69	
711319	Sports Stadiums and Other Presenters with Facilities	23	\$0.69	
711321	Performing Arts Promoters (Presenters) without Facilities	23	\$0.69	
711322	Festivals without Facilities	23	\$0.69	
711329	Sports Presenters and Other Presenters without Facilities	23	\$0.69	
711410	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures	23	\$0.69	
711510	Independent Artists, Writers and Performers	23	\$0.69	
712111	Non-Commercial Art Museums and Galleries	23	\$0.69	
712119	Museums (except Art Museums and Galleries)	23	\$0.69	
712120	Historic and Heritage Sites	23	\$0.69	
712130	Zoos and Botanical Gardens	23	\$0.69	
712190	Other Heritage Institutions	23	\$0.69	
713110	Amusement and Theme Parks	23	\$0.98	\$0.69 *
713120	Amusement Arcades	23	\$0.69	
713210	Casinos (except Casino Hotels)	23	\$0.98	\$0.69 *
713299	All Other Gambling Industries	23	\$0.98	\$0.69 *
713910	Golf Courses and Country Clubs	23	\$0.98	\$0.69 *

713920	Skiing Facilities	23	\$0.98	\$0.69 *
713930	Marinas	23	\$0.98	\$0.69 *
713940	Fitness and Recreational Sports Centres	23	\$0.69	
713950	Bowling Centres	23	\$0.69	
713990	All Other Amusement and Recreation Industries	23	\$0.69	
812114	Barber Shops	23	\$0.69	
812115	Beauty Salons	23	\$0.69	
812116	Unisex Hair Salons	23	\$0.69	
812190	Other Personal Care Services	23	\$0.69	
812210	Funeral Homes	23	\$0.69	
812220	Cemeteries and Crematoria	23	\$0.69	
812310	Coin-Operated Laundries and Dry Cleaners	23	\$0.69	
812910	Pet Care (except Veterinary) Services	23	\$0.69	
812921	Photo Finishing Laboratories (except One-Hour)	23	\$0.69	
812922	One-Hour Photo Finishing	23	\$0.69	
812930	Parking Lots and Garages	23	\$0.69	
812990	All Other Personal Services	23	\$0.69	

<i>Industry Code 721</i>	<i>Accommodation and Laundry Services</i>
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
721111	Hotels	27	\$1.27
721112	Motor Hotels	27	\$1.27
721113	Resorts	27	\$1.27
721114	Motels	27	\$1.27
721191	Bed and Breakfast	27	\$1.27
721192	Housekeeping Cottages and Cabins	27	\$1.27
721198	All Other Traveller Accommodation	27	\$1.27
721211	RV (Recreational Vehicle) Parks and Campgrounds	27	\$1.27
721212	Hunting and Fishing Camps	27	\$1.27
721213	Recreational (except Hunting and Fishing) and Vacation Camps	27	\$1.27
721310	Rooming and Boarding Houses	27	\$1.27
812320	Dry Cleaning and Laundry Services (except Coin-Operated)	27	\$1.27
812330	Linen and Uniform Supply	27	\$1.27

Industry Code 722	Food Service and Drinking Places
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
722110	Full-ServiceRestaurants	29	\$0.66
722210	Limited-ServiceEating Places	29	\$0.66
722310	FoodServiceContractors	29	\$0.66
722320	Caterers	29	\$0.66
722330	MobileFoodServices	29	\$0.66
722410	Drinking Places(AlcoholicBeverages)	29	\$0.66

Industry Code 811	Repair and Maintenance
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
441320	TireDealers	31	\$1.68	\$1.79 *
488410	MotorVehicleTowing	31	\$1.68	\$1.79 *
811111	GeneralAutomotiveRepair	31	\$1.68	\$1.79 *
811112	AutomotiveExhaustSystemRepair	31	\$1.68	\$1.79 *
811119	OtherAutomotiveMechanicaland HectricalRepairandMaintenance	31	\$1.68	\$1.79 *
811121	AutomotiveBody,PaintandInteriorRepairandMaintenance	31	\$1.68	\$1.79 *
811122	AutomotiveGlassReplacementShops	31	\$1.68	\$1.79 *
811192	CarWashes	31	\$1.68	\$1.79 *
811199	AllOtherAutomotiveRepairand Maintenance	31	\$1.68	\$1.79 *

Industry Code 813	Religious, Social, Civic and Professional Organizations
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
813110	ReligiousOrganizations	2	\$0.45
813210	Grant-Making andGiving Services	2	\$0.45
813310	SocialAdvocacyOrganizations	2	\$0.45
813410	CivicandSocialOrganizations	2	\$0.45
813910	BusinessAssociations	2	\$0.45
813920	ProfessionalOrganizations	2	\$0.45
813930	LabourOrganizations	2	\$0.45
813940	PoliticalOrganizations	2	\$0.45
813990	OtherMembershipOrganizations	2	\$0.45

Industry Code 913	Municipal Government
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<u>NAICS Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
913110	MunicipalCourts ofLaw	5	\$2.21
913130	MunicipalPoliceServices	5	\$2.21
913140	MunicipalFire-Fighting Services	5	\$2.21
913910	OtherLocal,MunicipalandRegionalPublicAdministration	5	\$2.21

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