WorkSafe
Travail sécuritaire NB

2027 Industry Rates

For Workplace Injury Insurance

Making New Brunswick the Safest Place to Work

User guide

This document organizes rates numerically by both industry group and North American Industrial Classification System (NAICS) code.

The rate an individual employer pays for workplace injury insurance first includes an Industry Rate. A safety association levy applies to participating industries. A 4% discount applies to federally regulated employers not subject to the New Brunswick Occupational Health and Safety Act. Employers may also have an experience rating rebate or surcharge based on how their individual cost experience compares to their group average.

You can find more information about rates on our website **worksafenb.ca/employers/**. Individual employer rates are available through **worksafenb.ca/myservices/**. For questions, contact Assessment Services at **assessment.cotisations@ws-ts.nb.ca** or toll-free at **1-800-999-9775**.

Industry Rates

Employers are classified by industry using NAICS codes. Published by Statistics Canada, NAICS codes are a standardized method of classifying employers based on their primary business activity. NAICS codes with similar types of activity and cost experience are grouped into industry groups. Industry groups are combined further into rate groups, based on cost experience.

WorkSafeNB monitors industries and industry groups to ensure their claim cost profile continues to match the profile of their groups. When groups are restructured, the maximum change in any year will be the greater of 20% in addition to the percentage change in provincial average assessment rate or $0.20 per $100 of assessable payroll. The 2027 average assessment rate remains at $1.10, unchanged from 2026. The maximum increase for industries moving to a higher rate group will be the greater of 20% or $0.20 per $100 of assessable payroll. The maximum decrease for industries moving toward a lower rate group will be the greater of 20% or $0.20 per $100 of assessable payroll. Industries impacted by the maximum change are denoted by an asterix (*).

Safety Association Levy

Health and safety in New Brunswick is a shared responsibility, requiring all workplace parties to be actively involved in identifying hazards and taking precautions to prevent accidents. New Brunswick has three safety associations who promote accident prevention through education and training for stakeholders in their industry. WorkSafeNB collects a levy from employers in participating industries to provide funding to approved safety associations.

New Brunswick Forestry Safety Association / nbfsa.ca / (506) 836-7330 / info@nbfsa.ca
New Brunswick Continuing Care Safety Association / nbccsa.com / (506) 454-3136 / info@nbccsa.com
New Brunswick Construction Safety Association / nbcsa.ca / (506) 627-1477 / info@nbcsa.ca

2027 Industry Rates					
NAICS Code	Description	Industry Rate		*Levy*	Industry Rate + Levy
111 - Crop Production (Rate Group 35 - $1.56)					
111140	Wheat Farming	$1.52	*		$1.52
111190	Other Grain Farming	$1.52	*		$1.52
111211	Potato Farming	$1.52	*		$1.52
111219	Other Vegetable (except Potato) and Melon Farming	$1.52	*		$1.52
111330	Non-Citrus Fruit and Tree Nut Farming	$1.52	*		$1.52
111411	Mushroom Production	$1.52	*		$1.52
111421	Nursery and Tree Production	$1.52	*		$1.52
111422	Floriculture Production	$1.52	*		$1.52
111910	Tobacco Farming	$1.52	*		$1.52
111940	Hay Farming	$1.52	*		$1.52
111993	Fruit and Vegetable Combination Farming	$1.52	*		$1.52
111999	All Other Miscellaneous Crop Farming	$1.52	*		$1.52
113210	Forest Nurseries and Gathering of Forest Products	$1.52	*		$1.52
115110	Support Activities for Crop Production	$1.52	*		$1.52
112 - Animal Production (Rate Group 35 - $1.56)					
112110	Beef Cattle Ranching and Farming, including Feedlots	$1.56			$1.56
112120	Dairy Cattle and Milk Production	$1.56			$1.56
112210	Hog and Pig Farming	$1.56			$1.56
112310	Chicken Egg Production	$1.56			$1.56
112320	Broiler and Other Meat-Type Chicken Production	$1.56			$1.56
112330	Turkey Production	$1.56			$1.56
112340	Poultry Hatcheries	$1.56			$1.56
112391	Combination Poultry and Egg Production	$1.56			$1.56
112399	All Other Poultry Production	$1.56			$1.56
112410	Sheep Farming	$1.56			$1.56
112910	Apiculture	$1.56			$1.56
112920	Horse and Other Equine Production	$1.56			$1.56
112930	Fur-Bearing Animal and Rabbit Production	$1.56			$1.56
112991	Animal Combination Farming	$1.56			$1.56
112999	All Other Miscellaneous Animal Production	$1.56			$1.56
115210	Support Activities for Animal Production	$1.56			$1.56
113 - Logging and Support Activities for Forestry (Rate Group 35 - $1.56)					
113110	Timber Tract Operations	$1.56			$1.56
113311	Logging (except Contract)	$1.56			$1.56
115310	Support Activities for Forestry	$1.56			$1.56
114 - Fishing (Rate Group 9 - $1.50)					
112510	Animal Aquaculture	$1.50			$1.50
114113	Salt Water Fishing	$1.50			$1.50
114114	Inland Fishing	$1.50			$1.50
114210	Hunting and Trapping	$1.50			$1.50
119 - Cannabis and Other Crops Grown Under Cover (Rate Group 24 - $1.01)					
111419	Other Food Crops Grown Under Cover	$1.02	*		$1.02

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
211 - Quarrying, Mines, Oil and Gas (Rate Group 26 - $1.18)				
211113	Conventional Oil and Gas Extraction	$1.18		$1.18
212114	Bituminous Coal Mining	$1.18		$1.18
212220	Gold and Silver Ore Mining	$1.18		$1.18
212231	Lead-Zinc Ore Mining	$1.18		$1.18
212299	All Other Metal Ore Mining	$1.18		$1.18
212314	Granite Mining and Quarrying	$1.18		$1.18
212315	Limestone Mining and Quarrying	$1.18		$1.18
212316	Marble Mining and Quarrying	$1.18		$1.18
212317	Sandstone Mining and Quarrying	$1.18		$1.18
212323	Sand and Gravel Mining and Quarrying	$1.18		$1.18
212393	Salt Mining	$1.18		$1.18
212395	Gypsum Mining	$1.18		$1.18
212396	Potash Mining	$1.18		$1.18
213111	Oil and Gas Contract Drilling	$1.18		$1.18
213117	Contract Drilling (except Oil and Gas)	$1.18		$1.18
213118	Services to Oil and Gas Extraction	$1.18		$1.18
213119	Other Support Activities for Mining	$1.18		$1.18
213 - Peat (Rate Group 26 - $1.18)				
212397	Peat Extraction	$1.18		$1.18
221 - Utilities (Rate Group 1 - $0.27)				
221111	Hydro-Electric Power Generation	$0.27		$0.27
221112	Fossil-Fuel Electric Power Generation	$0.27		$0.27
221113	Nuclear Electric Power Generation	$0.27		$0.27
221119	Other Electric Power Generation	$0.27		$0.27
221121	Electric Bulk Power Transmission and Control	$0.27		$0.27
221122	Electric Power Distribution	$0.27		$0.27
221210	Natural Gas Distribution	$0.27		$0.27
221310	Water Supply and Irrigation Systems	$0.27		$0.27
221320	Sewage Treatment Facilities	$0.27		$0.27
235 - Highway, Street and Bridge Construction (Rate Group 26 - $1.18)				
237310	Highway, Street and Bridge Construction	$1.18	*$0.02*	$1.20
236 - Construction of Buildings (Rate Group 10 - $1.81)				
236110	Residential Building Construction	$1.81	*$0.03*	$1.84
236210	Industrial Building and Structure Construction	$1.81	*$0.03*	$1.84
236220	Commercial and Institutional Building Construction	$1.81	*$0.03*	$1.84
237 - Heavy and Civil Engineering Construction (Rate Group 24 - $1.01)				
237110	Water and Sewer Line and Related Structures Construction	$1.01	*$0.02*	$1.03
237120	Oil and Gas Pipeline and Related Structures Construction	$1.01	*$0.02*	$1.03
237130	Power and Communication Line and Related Structures Construction	$1.01	*$0.02*	$1.03
237210	Land Subdivision	$1.01		$1.01
237990	Other Heavy and Civil Engineering Construction	$1.01	*$0.02*	$1.03

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
238 - Foundation, Structure and Building Exterior Contractors (Rate Group 18 - $2.50)				
238110	Poured Concrete Foundation and Structure Contractors	$2.50	*$0.04*	$2.54
238120	Structural Steel and Precast Concrete Contractors	$2.50	*$0.04*	$2.54
238130	Framing Contractors	$2.50	*$0.04*	$2.54
238140	Masonry Contractors	$2.50	*$0.04*	$2.54
238150	Glass and Glazing Contractors	$2.50	*$0.04*	$2.54
238160	Roofing Contractors	$2.50	*$0.04*	$2.54
238170	Siding Contractors	$2.50	*$0.04*	$2.54
238190	Other Foundation, Structure and Building Exterior Contractors	$2.50	*$0.04*	$2.54
239 - Building Equipment Contractors (Rate Group 6 - $0.85)				
238210	Electrical Contractors	$0.85	*$0.01*	$0.86
238220	Plumbing, Heating and Air-Conditioning Contractors	$0.85	*$0.01*	$0.86
238291	Elevator and Escalator Installation Contractors	$0.85	*$0.01*	$0.86
238299	All Other Building Equipment Contractors	$0.85	*$0.01*	$0.86
240 - Building Finishing Contractors (Rate Group 18 - $2.50)				
238310	Drywall and Insulation Contractors	$2.50	*$0.04*	$2.54
238320	Painting and Wall Covering Contractors	$2.50	*$0.04*	$2.54
238330	Flooring Contractors	$2.50	*$0.04*	$2.54
238340	Tile and Terrazzo Contractors	$2.50	*$0.04*	$2.54
238350	Finish Carpentry Contractors	$2.50	*$0.04*	$2.54
238390	Other Building Finishing Contractors	$2.50	*$0.04*	$2.54
241 - Other Specialty Trade Contractors (Rate Group 26 - $1.18)				
238910	Site Preparation Contractors	$1.18	*$0.02*	$1.20
238990	All Other Specialty Trade Contractors	$1.18	*$0.02*	$1.20
561730	Landscaping Services	$1.18	*$0.02*	$1.20
307 - Poultry Processing (Rate Group 18 - $2.50)				
311615	Poultry Processing	$2.50		$2.50
308 - Frozen Food Manufacturing (Rate Group 23 - $0.70)				
311410	Frozen Food Manufacturing	$0.70		$0.70
310 - Seafood Product Preparation and Distribution (Rate Group 24 - $1.01)				
311710	Seafood Product Preparation and Packaging	$1.01		$1.01
413140	Fish and Seafood Product Wholesaler-Distributors	$1.01		$1.01
311 - Food Manufacturing (Rate Group 27 - $1.35)				
311111	Dog and Cat Food Manufacturing	$1.35		$1.35
311119	Other Animal Food Manufacturing	$1.35		$1.35
311211	Flour Milling	$1.35		$1.35
311224	Oilseed Processing	$1.35		$1.35
311310	Sugar Manufacturing	$1.35		$1.35
311320	Chocolate and Confectionery Manufacturing from Cacao Beans	$1.35		$1.35
311330	Confectionery Manufacturing from Purchased Chocolate	$1.35		$1.35
311340	Non-Chocolate Confectionery Manufacturing	$1.35		$1.35
311420	Fruit and Vegetable Canning, Pickling and Drying	$1.35		$1.35

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
311511	Fluid Milk Manufacturing	$1.35		$1.35
311515	Butter, Cheese, and Dry and Condensed Dairy Products Manufacturing	$1.35		$1.35
311520	Ice Cream and Frozen Dessert Manufacturing	$1.35		$1.35
311611	Animal (except Poultry) Slaughtering	$1.35		$1.35
311614	Rendering and Meat Processing from Carcasses	$1.35		$1.35
311811	Retail Bakeries	$1.35		$1.35
311814	Commercial Bakeries and Frozen Bakery Product Manufacturing	$1.35		$1.35
311821	Cookie and Cracker Manufacturing	$1.35		$1.35
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	$1.35		$1.35
311823	Dry Pasta Manufacturing	$1.35		$1.35
311911	Roasted Nut and Peanut Butter Manufacturing	$1.35		$1.35
311919	Other Snack Food Manufacturing	$1.35		$1.35
311920	Coffee and Tea Manufacturing	$1.35		$1.35
311940	Seasoning and Dressing Manufacturing	$1.35		$1.35
311990	All Other Food Manufacturing	$1.35		$1.35
312 - Beverage Manufacturing and Distributing (Rate Group 23 - $0.70)				
312110	Soft Drink and Ice Manufacturing	$0.70		$0.70
312120	Breweries	$0.70		$0.70
312130	Wineries	$0.70		$0.70
312140	Distilleries	$0.70		$0.70
312210	Tobacco Stemming and Redrying	$0.70		$0.70
312220	Tobacco Product Manufacturing	$0.70		$0.70
413210	Non-Alcoholic Beverage Wholesaler-Distributors	$0.70		$0.70
413220	Alcoholic Beverage Wholesaler-Distributors	$0.70		$0.70
413310	Cigarette and Tobacco Product Wholesaler-Distributors	$0.70		$0.70
314 - Textile and Other Manufacturing (Rate Group 27 - $1.35)				
313110	Fibre, Yarn and Thread Mills	$1.35		$1.35
313210	Broad-Woven Fabric Mills	$1.35		$1.35
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	$1.35		$1.35
313240	Knit Fabric Mills	$1.35		$1.35
313310	Textile and Fabric Finishing	$1.35		$1.35
314120	Curtain and Linen Mills	$1.35		$1.35
314910	Textile Bag and Canvas Mills	$1.35		$1.35
314990	All Other Textile Product Mills	$1.35		$1.35
315110	Hosiery and Sock Mills	$1.35		$1.35
315190	Other Clothing Knitting Mills	$1.35		$1.35
315210	Cut and Sew Clothing Contracting	$1.35		$1.35
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing	$1.35		$1.35
315227	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	$1.35		$1.35

2027 Industry Rates					
NAICS Code	Description	Industry Rate		*Levy*	Industry Rate + Levy
315229	Other Men's and Boys' Cut and Sew Clothing Manufacturing	$1.35			$1.35
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing	$1.35			$1.35
315239	Other Women's and Girls' Cut and Sew Clothing Manufacturing	$1.35			$1.35
315292	Fur and Leather Clothing Manufacturing	$1.35			$1.35
315299	All Other Cut and Sew Clothing Manufacturing	$1.35			$1.35
315990	Clothing Accessories and Other Clothing Manufacturing	$1.35			$1.35
316110	Leather and Hide Tanning and Finishing	$1.35			$1.35
316210	Footwear Manufacturing	$1.35			$1.35
316990	Other Leather and Allied Product Manufacturing	$1.35			$1.35
339110	Medical Equipment and Supplies Manufacturing	$1.35			$1.35
339910	Jewellery and Silverware Manufacturing	$1.35			$1.35
339920	Sporting and Athletic Goods Manufacturing	$1.35			$1.35
339930	Doll, Toy and Game Manufacturing	$1.35			$1.35
339940	Office Supplies (except Paper) Manufacturing	$1.35			$1.35
339990	All Other Miscellaneous Manufacturing	$1.35			$1.35
317 - Sawmills (Rate Group 17 - $3.02)					
321111	Sawmills (except Shingle and Shake Mills)	$3.02		*$0.15*	$3.17
319 - Millwork, Veneer and Wood Preservation (Rate Group 18 - $2.50)					
321114	Wood Preservation	$2.50			$2.50
321211	Hardwood Veneer and Plywood Mills	$2.50			$2.50
321212	Softwood Veneer and Plywood Mills	$2.50			$2.50
321215	Structural Wood Product Manufacturing	$2.50			$2.50
321919	Other Millwork	$2.50			$2.50
320 - Prefabricated Buildings (Rate Group 9 - $1.50)					
321991	Manufactured (Mobile) Home Manufacturing	$1.50			$1.50
321992	Prefabricated Wood Building Manufacturing	$1.50		*$0.02*	$1.52
321 - Wood & Paper Product Manufacturing (Rate Group 9 - $1.50)					
321911	Wood Window and Door Manufacturing	$2.13	*		$2.13
321920	Wood Container and Pallet Manufacturing	$2.13	*		$2.13
321999	All Other Miscellaneous Wood Product Manufacturing	$2.13	*		$2.13
322211	Corrugated and Solid Fibre Box Manufacturing	$1.18	*		$1.18
322212	Folding Paperboard Box Manufacturing	$1.18	*		$1.18
322220	Paper Bag and Coated and Treated Paper Manufacturing	$1.18	*		$1.18
322230	Stationery Product Manufacturing	$1.18	*		$1.18
322299	All Other Converted Paper Product Manufacturing	$1.18	*		$1.18
322 - Other Wood Mills (Rate Group 24 - $1.01)					
321112	Shingle and Shake Mills	$2.13	*		$2.13
321216	Particle Board and Fibreboard Mills	$1.01			$1.01
321217	Waferboard Mills	$1.01			$1.01
322111	Mechanical Pulp Mills	$1.01			$1.01
322122	Newsprint Mills	$1.01			$1.01

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
322130	Paperboard Mills	$1.01		$1.01
323 - Paper Mills (Rate Group 24 - $1.01)				
322121	Paper (except Newsprint) Mills	$1.01		$1.01
325 - Petroleum and Chemical Manufacturing (Rate Group 23 - $0.70)				
324110	Petroleum Refineries	$0.70		$0.70
324121	Asphalt Paving Mixture and Block Manufacturing	$0.70		$0.70
324122	Asphalt Shingle and Coating Material Manufacturing	$0.70		$0.70
324190	Other Petroleum and Coal Products Manufacturing	$0.70		$0.70
325120	Industrial Gas Manufacturing	$0.70		$0.70
325181	Alkali and Chlorine Manufacturing	$0.70		$0.70
325189	All Other Basic Inorganic Chemical Manufacturing	$0.70		$0.70
325190	Other Basic Organic Chemical Manufacturing	$0.70		$0.70
325210	Resin and Synthetic Rubber Manufacturing	$0.70		$0.70
325313	Chemical Fertilizer (except Potash) Manufacturing	$0.70		$0.70
325314	Mixed Fertilizer Manufacturing	$0.70		$0.70
325320	Pesticide and Other Agricultural Chemical Manufacturing	$0.70		$0.70
325410	Pharmaceutical and Medicine Manufacturing	$0.70		$0.70
325510	Paint and Coating Manufacturing	$0.70		$0.70
325520	Adhesive Manufacturing	$0.70		$0.70
325610	Soap and Cleaning Compound Manufacturing	$0.70		$0.70
325620	Toilet Preparation Manufacturing	$0.70		$0.70
325910	Printing Ink Manufacturing	$0.70		$0.70
325920	Explosives Manufacturing	$0.70		$0.70
325991	Custom Compounding of Purchased Resins	$0.70		$0.70
325999	All Other Miscellaneous Chemical Product Manufacturing	$0.70		$0.70
326 - Plastic Products (Rate Group 9 - $1.50)				
326111	Plastics Bag Manufacturing	$1.50		$1.50
326114	Plastic Film and Sheet Manufacturing	$1.50		$1.50
326122	Plastic Pipe and Pipe Fitting Manufacturing	$1.50		$1.50
326140	Polystyrene Foam Product Manufacturing	$1.50		$1.50
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	$1.50		$1.50
326160	Plastic Bottle Manufacturing	$1.50		$1.50
326193	Motor Vehicle Plastic Parts Manufacturing	$1.50		$1.50
326198	All Other Plastic Product Manufacturing	$1.50		$1.50
326210	Tire Manufacturing	$1.50		$1.50
326220	Rubber and Plastic Hose and Belting Manufacturing	$1.50		$1.50
326290	Other Rubber Product Manufacturing	$1.50		$1.50
327 - Non-Metallic Mineral Product Manufacturing (Rate Group 35 - $1.56)				
327110	Pottery, Ceramics and Plumbing Fixture Manufacturing	$1.56		$1.56
327120	Clay Building Material and Refractory Manufacturing	$1.56		$1.56
327214	Glass Manufacturing	$1.88	*	$1.88
327215	Glass Product Manufacturing from Purchased Glass	$1.88	*	$1.88

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
327310	Cement Manufacturing	$1.56		$1.56
327320	Ready-Mix Concrete Manufacturing	$1.56	*$0.02*	$1.58
327330	Concrete Pipe, Brick and Block Manufacturing	$1.56		$1.56
327390	Other Concrete Product Manufacturing	$1.56		$1.56
327410	Lime Manufacturing	$1.56		$1.56
327420	Gypsum Product Manufacturing	$1.56		$1.56
327990	All Other Non-Metallic Mineral Product Manufacturing	$1.56		$1.56
330 - Machinery and Equipment Maintenance (Rate Group 27 - $1.35)				
332710	Machine Shops	$1.35		$1.35
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	$1.35		$1.35
332 - Metal Manufacturing (Rate Group 27 - $1.35)				
331110	Iron and Steel Mills and Ferro-Alloy Manufacturing	$1.35		$1.35
331210	Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel	$1.35		$1.35
331222	Steel Wire Drawing	$1.35		$1.35
331317	Aluminum Rolling, Drawing, Extruding and Alloying	$1.35		$1.35
331410	Non-Ferrous Metal (except Aluminum) Smelting and Refining	$1.35		$1.35
331490	Non-Ferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying	$1.35		$1.35
331511	Iron Foundries	$1.35		$1.35
332118	Stamping	$1.35		$1.35
332210	Cutlery and Hand Tool Manufacturing	$1.35		$1.35
332311	Prefabricated Metal Building and Component Manufacturing	$1.35		$1.35
332319	Other Plate Work and Fabricated Structural Product Manufacturing	$1.35		$1.35
332321	Metal Window and Door Manufacturing	$1.88	*	$1.88
332329	Other Ornamental and Architectural Metal Products Manufacturing	$1.35		$1.35
332410	Power Boiler and Heat Exchanger Manufacturing	$1.35		$1.35
332420	Metal Tank (Heavy Gauge) Manufacturing	$1.35		$1.35
332431	Metal Can Manufacturing	$1.35		$1.35
332439	Other Metal Container Manufacturing	$1.35		$1.35
332510	Hardware Manufacturing	$1.35		$1.35
332619	Other Fabricated Wire Product Manufacturing	$1.35		$1.35
332720	Turned Product and Screw, Nut and Bolt Manufacturing	$1.35		$1.35
332810	Coating, Engraving, Heat Treating and Allied Activities	$1.35		$1.35
332910	Metal Valve Manufacturing	$1.35		$1.35
332991	Ball and Roller Bearing Manufacturing	$1.35		$1.35
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	$1.35		$1.35

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
333 - Mechanical and Electronic Product Manufacturing (Rate Group 26 - $1.18)				
333110	Agricultural Implement Manufacturing	$1.18		$1.18
333120	Construction Machinery Manufacturing	$1.18		$1.18
333130	Mining and Oil and Gas Field Machinery Manufacturing	$1.18		$1.18
333210	Sawmill and Woodworking Machinery Manufacturing	$1.18		$1.18
333299	All Other Industrial Machinery Manufacturing	$1.18		$1.18
333310	Commercial and Service Industry Machinery Manufacturing	$1.18		$1.18
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	$1.18		$1.18
333416	Heating Equipment and Commercial Refrigeration Equipment Manufacturing	$1.18		$1.18
333519	Other Metalworking Machinery Manufacturing	$1.18		$1.18
333611	Turbine and Turbine Generator Set Unit Manufacturing	$1.18		$1.18
333619	Other Engine and Power Transmission Equipment Manufacturing	$1.18		$1.18
333910	Pump and Compressor Manufacturing	$1.18		$1.18
333920	Material Handling Equipment Manufacturing	$1.18		$1.18
333990	All Other General-Purpose Machinery Manufacturing	$1.18		$1.18
334110	Computer and Peripheral Equipment Manufacturing	$1.18		$1.18
334210	Telephone Apparatus Manufacturing	$1.18		$1.18
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	$1.18		$1.18
334310	Audio and Video Equipment Manufacturing	$1.18		$1.18
334410	Semiconductor and Other Electronic Component Manufacturing	$1.18		$1.18
334512	Measuring, Medical and Controlling Devices Manufacturing	$1.18		$1.18
335120	Lighting Fixture Manufacturing	$1.18		$1.18
335210	Small Electrical Appliance Manufacturing	$1.18		$1.18
335223	Major Kitchen Appliance Manufacturing	$1.18		$1.18
335311	Power, Distribution and Specialty Transformers Manufacturing	$1.18		$1.18
335312	Motor and Generator Manufacturing	$1.18		$1.18
335315	Switchgear and Switchboard, and Relay and Industrial Control Apparatus Manufacturing	$1.18		$1.18
335920	Communication and Energy Wire and Cable Manufacturing	$1.18		$1.18
335930	Wiring Device Manufacturing	$1.18		$1.18
335990	All Other Electrical Equipment and Component Manufacturing	$1.18		$1.18
336 - Sign and Transportation Manufacturing (Rate Group 26 - $1.18)				
336110	Automobile and Light-Duty Motor Vehicle Manufacturing	$1.28	*	$1.28

2027 Industry Rates					
NAICS Code	Description	Industry Rate		*Levy*	Industry Rate + Levy
336120	Heavy-Duty Truck Manufacturing	$1.28	*		$1.28
336211	Motor Vehicle Body Manufacturing	$1.28	*		$1.28
336212	Truck Trailer Manufacturing	$1.28	*		$1.28
336215	Motor Home, Travel Trailer and Camper Manufacturing	$1.28	*		$1.28
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	$1.28	*		$1.28
336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	$1.28	*		$1.28
336340	Motor Vehicle Brake System Manufacturing	$1.28	*		$1.28
336360	Motor Vehicle Seating and Interior Trim Manufacturing	$1.28	*		$1.28
336370	Motor Vehicle Metal Stamping	$1.28	*		$1.28
336390	Other Motor Vehicle Parts Manufacturing	$1.28	*		$1.28
336410	Aerospace Product and Parts Manufacturing	$1.28	*		$1.28
336510	Railroad Rolling Stock Manufacturing	$1.28	*		$1.28
336611	Ship Building and Repairing	$1.28	*		$1.28
336612	Boat Building	$1.28	*		$1.28
336990	Other Transportation Equipment Manufacturing	$1.28	*		$1.28
339950	Sign Manufacturing	$1.28	*		$1.28
337 - Furniture and Related Product Manufacturing (Rate Group 26 - $1.18)					
337110	Wood Kitchen Cabinet and Counter Top Manufacturing	$1.18			$1.18
337123	Other Wood Household Furniture Manufacturing	$1.18			$1.18
337127	Institutional Furniture Manufacturing	$1.18			$1.18
337213	Wood Office Furniture, including Custom Architectural Woodwork, Manufacturing	$1.18			$1.18
337214	Office Furniture (except Wood) Manufacturing	$1.18			$1.18
337215	Showcase, Partition, Shelving and Locker Manufacturing	$1.18			$1.18
337910	Mattress Manufacturing	$1.18			$1.18
337920	Blind and Shade Manufacturing	$1.18			$1.18
415 - Vehicle, Machinery and Parts Wholesaler-Distributors (Rate Group 23 - $0.70)					
415110	New and Used Automobile and Light-Duty Truck Wholesaler-Distributors	$0.70			$0.70
415120	Truck, Truck Tractor and Bus Wholesaler-Distributors	$0.70			$0.70
415190	Recreational and Other Motor Vehicles Wholesaler-Distributors	$0.70			$0.70
415210	Tire Wholesaler-Distributors	$0.70			$0.70
415290	Other New Motor Vehicle Parts and Accessories Wholesaler-Distributors	$0.70			$0.70
415310	Used Motor Vehicle Parts and Accessories Wholesaler-Distributors	$0.70			$0.70
417110	Farm, Lawn and Garden Machinery and Equipment Wholesaler-Distributors	$0.70			$0.70
417210	Construction and Forestry Machinery, Equipment and Supplies Wholesaler-Distributors	$0.70			$0.70

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
417220	Mining and Oil and Gas Well Machinery, Equipment and Supplies Wholesaler-Distributors	$0.70		$0.70
417230	Industrial Machinery, Equipment and Supplies Wholesaler-Distributors	$0.70		$0.70
419150	Motor Vehicle and Parts Agents and Brokers	$0.70		$0.70
417 - Materials Wholesaler-Distributors (Rate Group 2 - $0.44)				
411110	Live Animal Wholesaler-Distributors	$0.44		$0.44
411120	Oilseed and Grain Wholesaler-Distributors	$0.44		$0.44
411130	Nursery Stock and Plant Wholesaler-Distributors	$0.44		$0.44
411190	Other Farm Product Wholesaler-Distributors	$0.44		$0.44
412110	Petroleum Product Wholesaler-Distributors	$0.44		$0.44
414110	Clothing and Clothing Accessories Wholesaler-Distributors	$0.44		$0.44
414120	Footwear Wholesaler-Distributors	$0.44		$0.44
414130	Piece Goods, Notions and Other Dry Goods Wholesaler-Distributors	$0.44		$0.44
414210	Home Entertainment Equipment Wholesaler-Distributors	$0.44		$0.44
414220	Household Appliance Wholesaler-Distributors	$0.44		$0.44
414310	China, Glassware, Crockery and Pottery Wholesaler-Distributors	$0.44		$0.44
414320	Floor Covering Wholesaler-Distributors	$0.44		$0.44
414330	Linen, Drapery and Other Textile Furnishings Wholesaler-Distributors	$0.44		$0.44
414390	Other Home Furnishings Wholesaler-Distributors	$0.44		$0.44
414410	Jewellery and Watch Wholesaler-Distributors	$0.44		$0.44
414420	Book, Periodical and Newspaper Wholesaler-Distributors	$0.44		$0.44
414430	Photographic Equipment and Supplies Wholesaler-Distributors	$0.44		$0.44
414440	Sound Recording Wholesalers	$0.44		$0.44
414450	Video Cassette Wholesalers	$0.44		$0.44
414460	Toy and Hobby Goods Wholesaler-Distributors	$0.44		$0.44
414470	Amusement and Sporting Goods Wholesaler-Distributors	$0.44		$0.44
414510	Pharmaceuticals and Pharmacy Supplies Wholesaler-Distributors	$0.44		$0.44
414520	Toiletries, Cosmetics and Sundries Wholesaler-Distributors	$0.44		$0.44
416110	Electrical Wiring and Construction Supplies Wholesaler-Distributors	$0.44		$0.44
416120	Plumbing, Heating and Air-Conditioning Equipment and Supplies Wholesaler-Distributors	$0.44		$0.44
416310	General-Line Building Supplies Wholesaler-Distributors	$0.44		$0.44
416320	Lumber, Plywood and Millwork Wholesaler-Distributors	$0.44		$0.44

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
416330	Hardware Wholesaler-Distributors	$0.44		$0.44
416340	Paint, Glass and Wallpaper Wholesaler-Distributors	$0.44		$0.44
416390	Other Specialty-Line Building Supplies Wholesaler-Distributors	$0.44		$0.44
417310	Computer, Computer Peripheral and Pre-Packaged Software Wholesaler-Distributors	$0.44		$0.44
417320	Electronic Components, Navigational and Communications Equipment and Supplies Wholesaler-Distributors	$0.44		$0.44
417910	Office and Store Machinery and Equipment Wholesaler-Distributors	$0.44		$0.44
417920	Service Establishment Machinery, Equipment and Supplies Wholesaler-Distributors	$0.44		$0.44
417930	Professional Machinery, Equipment and Supplies Wholesaler-Distributors	$0.44		$0.44
417990	All Other Machinery, Equipment and Supplies Wholesaler-Distributors	$0.44		$0.44
418120	Recyclable Paper and Paperboard Wholesaler-Distributors	$0.44		$0.44
418210	Stationery and Office Supplies Wholesaler-Distributors	$0.44		$0.44
418220	Other Paper and Disposable Plastic Product Wholesaler-Distributors	$0.44		$0.44
418310	Agricultural Feed Wholesaler-Distributors	$0.44		$0.44
418320	Seed Wholesaler-Distributors	$0.44		$0.44
418390	Agricultural Chemical and Other Farm Supplies Wholesaler-Distributors	$0.44		$0.44
418410	Chemical (except Agricultural) and Allied Product Wholesaler-Distributors	$0.44		$0.44
418910	Log and Wood Chip Wholesaler-Distributors	$0.44		$0.44
418920	Mineral, Ore and Precious Metal Wholesaler-Distributors	$0.44		$0.44
418990	All Other Wholesaler-Distributors	$0.44		$0.44
419130	Food, Beverage and Tobacco Agents and Brokers	$0.44		$0.44
419140	Personal and Household Goods Agents and Brokers	$0.44		$0.44
419160	Building Material and Supplies Agents and Brokers	$0.44		$0.44
419170	Machinery, Equipment and Supplies Agents and Brokers	$0.44		$0.44
419190	Other Wholesale Agents and Brokers	$0.44		$0.44
418 - Recyclable Products Wholesaler-Distributors (Rate Group 18 - $2.50)				
416210	Metal Service Centres	$2.50		$2.50
418110	Recyclable Metal Wholesaler-Distributors	$2.50		$2.50
418190	Other Recyclable Material Wholesaler-Distributors	$2.50		$2.50
441 - Motor Vehicle Dealers and Lessors (Rate Group 2 - $0.44)				
441110	New Car Dealers	$0.44		$0.44
441120	Used Car Dealers	$0.44		$0.44

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
441210	Recreational Vehicle Dealers	$0.44		$0.44
441220	Motorcycle, Boat and Other Motor Vehicle Dealers	$0.44		$0.44
441310	Automotive Parts and Accessories Stores	$0.44		$0.44
532111	Passenger Car Rental	$0.44		$0.44
532112	Passenger Car Leasing	$0.44		$0.44
532120	Truck, Utility Trailer and RV (Recreational Vehicle) Rental and Leasing	$0.44		$0.44
442 - Electronics, Appliance and Home Furnishings Stores (Rate Group 7 - $1.23)				
442110	Furniture Stores	$1.23		$1.23
442291	Window Treatment Stores	$1.23		$1.23
442292	Print and Picture Frame Stores	$1.23		$1.23
442298	All Other Home Furnishings Stores	$1.23		$1.23
443110	Appliance, Television and Other Electronics Stores	$1.23		$1.23
443120	Computer and Software Stores	$1.23		$1.23
443130	Camera and Photographic Supplies Stores	$1.23		$1.23
811210	Electronic and Precision Equipment Repair and Maintenance	$1.23		$1.23
811412	Appliance Repair and Maintenance	$1.23		$1.23
811420	Reupholstery and Furniture Repair	$1.23		$1.23
444 - Building Material and Garden Equipment and Supplies Dealers (Rate Group 24 - $1.01)				
442210	Floor Covering Stores	$1.01		$1.01
444110	Home Centres	$1.01		$1.01
444120	Paint and Wallpaper Stores	$1.01		$1.01
444130	Hardware Stores	$1.01		$1.01
444190	Other Building Material Dealers	$1.01		$1.01
444210	Outdoor Power Equipment Stores	$1.01		$1.01
444220	Nursery Stores and Garden Centres	$1.01		$1.01
811411	Home and Garden Equipment Repair and Maintenance	$1.01		$1.01
445 - Food, Beverage and Health Stores (Rate Group 2 - $0.44)				
445120	Convenience Stores	$0.44		$0.44
445210	Meat Markets	$0.44		$0.44
445220	Fish and Seafood Markets	$0.44		$0.44
445230	Fruit and Vegetable Markets	$0.44		$0.44
445291	Baked Goods Stores	$0.44		$0.44
445292	Confectionery and Nut Stores	$0.44		$0.44
445299	All Other Specialty Food Stores	$0.44		$0.44
446110	Pharmacies and Drug Stores	$0.44		$0.44
446120	Cosmetics, Beauty Supplies and Perfume Stores	$0.44		$0.44
446191	Food (Health) Supplement Stores	$0.44		$0.44
447110	Gasoline Stations with Convenience Stores	$0.44		$0.44
447190	Other Gasoline Stations	$0.44		$0.44
446 - Supermarket and Food Wholesale Distributors (Rate Group 7 - $1.23)				
413110	General-Line Food Wholesaler-Distributors	$1.23		$1.23
413120	Dairy and Milk Products Wholesaler-Distributors	$1.23		$1.23

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
413150	Fresh Fruit and Vegetable Wholesaler-Distributors	$1.23		$1.23
413160	Red Meat and Meat Product Wholesaler-Distributors	$1.23		$1.23
413190	Other Specialty-Line Food Wholesaler-Distributors	$1.23		$1.23
445110	Supermarkets and Other Grocery (except Convenience) Stores	$1.23		$1.23
447 - Beer, Wine and Liquor Stores (Rate Group 35 - $1.56)				
445310	Beer, Wine and Liquor Stores	$1.56		$1.56
452 - General Merchandise Stores and Warehousing (Rate Group 7 - $1.23)				
452110	Department Stores	$1.23		$1.23
452910	Warehouse Clubs and Superstores	$1.23		$1.23
452991	Home and Auto Supplies Stores	$1.23		$1.23
452999	All Other Miscellaneous General Merchandise Stores	$1.23		$1.23
453310	Used Merchandise Stores	$1.23		$1.23
493110	General Warehousing and Storage	$1.23		$1.23
493120	Refrigerated Warehousing and Storage	$1.23		$1.23
493130	Farm Product Warehousing and Storage	$1.23		$1.23
493190	Other Warehousing and Storage	$1.23		$1.23
453 - Consumer Goods and Miscellaneous Retailers (Rate Group 23 - $0.70)				
448110	Men's Clothing Stores	$0.70		$0.70
448120	Women's Clothing Stores	$0.70		$0.70
448130	Children's and Infants' Clothing Stores	$0.70		$0.70
448140	Family Clothing Stores	$0.70		$0.70
448150	Clothing Accessories Stores	$0.70		$0.70
448191	Fur Stores	$0.70		$0.70
448199	All Other Clothing Stores	$0.70		$0.70
448210	Shoe Stores	$0.70		$0.70
448310	Jewellery Stores	$0.70		$0.70
448320	Luggage and Leather Goods Stores	$0.70		$0.70
451110	Sporting Goods Stores	$0.70		$0.70
451120	Hobby, Toy and Game Stores	$0.70		$0.70
451130	Sewing, Needlework and Piece Goods Stores	$0.70		$0.70
451140	Musical Instrument and Supplies Stores	$0.70		$0.70
451210	Book Stores and News Dealers	$0.70		$0.70
451220	Pre-Recorded Tape, Compact Disc and Record Stores	$0.70		$0.70
453110	Florists	$0.70		$0.70
453210	Office Supplies and Stationery Stores	$0.70		$0.70
453220	Gift, Novelty and Souvenir Stores	$0.70		$0.70
453910	Pet and Pet Supplies Stores	$0.70		$0.70
453920	Art Dealers	$0.70		$0.70
453930	Mobile Home Dealers	$0.70		$0.70
453992	Beer and Wine-Making Supplies Stores	$0.70		$0.70
453999	All Other Miscellaneous Store Retailers (except Beer and Wine-Making Supplies Stores)	$0.70		$0.70
454110	Electronic Shopping and Mail-Order Houses	$0.70		$0.70

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
454210	Vending Machine Operators	$0.70		$0.70
454390	Other Direct Selling Establishments	$0.70		$0.70
811430	Footwear and Leather Goods Repair	$0.70		$0.70
811490	Other Personal and Household Goods Repair and Maintenance	$0.70		$0.70
481 - Air and Rail Transportation (Rate Group 24 - $1.01)				
481110	Scheduled Air Transportation	$1.01		$1.01
481214	Non-Scheduled Chartered Air Transportation	$1.01		$1.01
481215	Non-Scheduled Specialty Flying Services	$1.01		$1.01
482112	Short-Haul Freight Rail Transportation	$1.01		$1.01
482114	Passenger Rail Transportation	$1.01		$1.01
488119	Other Airport Operations	$1.01		$1.01
488190	Other Support Activities for Air Transportation	$1.01		$1.01
488210	Support Activities for Rail Transportation	$1.01		$1.01
621912	Air Ambulance Services	$1.01		$1.01
482 - Water Transportation (Rate Group 9 - $1.50)				
483115	Deep Sea, Coastal and Great Lakes Water Transportation (except by Ferries)	$1.50		$1.50
483116	Deep Sea, Coastal and Great Lakes Water Transportation by Ferries	$1.50		$1.50
483213	Inland Water Transportation (except by Ferries)	$1.50		$1.50
483214	Inland Water Transportation by Ferries	$1.50		$1.50
488310	Port and Harbour Operations	$1.50		$1.50
488320	Marine Cargo Handling	$1.50		$1.50
488331	Marine Salvage Services	$1.50		$1.50
488339	Other Navigational Services to Shipping	$1.50		$1.50
488390	Other Support Activities for Water Transportation	$1.50		$1.50
484 - Specialized Freight Trucking (Rate Group 13 - $2.24)				
454310	Fuel Dealers	$2.24		$2.24
484210	Used Household and Office Goods Moving	$2.24		$2.24
484221	Bulk Liquids Trucking, Local	$2.24		$2.24
484222	Dry Bulk Materials Trucking, Local	$2.24		$2.24
484229	Other Specialized Freight (except Used Goods) Trucking, Local	$2.24		$2.24
484231	Bulk Liquids Trucking, Long Distance	$2.24		$2.24
484232	Dry Bulk Materials Trucking, Long Distance	$2.24		$2.24
484239	Other Specialized Freight (except Used Goods) Trucking, Long Distance	$2.24		$2.24
486 - General Freight Trucking and Support Activities (Rate Group 13 - $2.24)				
484110	General Freight Trucking, Local	$2.24		$2.24
484121	General Freight Trucking, Long Distance, Truck-Load	$2.24		$2.24
484122	General Freight Trucking, Long Distance, Less Than Truck-Load	$2.24		$2.24
484223	Forest Products Trucking, Local	$2.24		$2.24

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
484233	Forest Products Trucking, Long Distance	$2.24		$2.24
488490	Other Support Activities for Road Transportation	$2.24		$2.24
488 - Transit, Scenic and Support Activities for Transportation (Rate Group 35 - $1.56)				
485110	Urban Transit Systems	$1.56		$1.56
485210	Interurban and Rural Bus Transportation	$1.56		$1.56
485310	Taxi Service	$1.56		$1.56
485320	Limousine Service	$1.56		$1.56
485410	School and Employee Bus Transportation	$1.56		$1.56
485510	Charter Bus Industry	$1.56		$1.56
485990	Other Transit and Ground Passenger Transportation	$1.56		$1.56
486210	Pipeline Transportation of Natural Gas	$1.56		$1.56
487110	Scenic and Sightseeing Transportation, Land	$1.56		$1.56
487210	Scenic and Sightseeing Transportation, Water	$1.56		$1.56
488990	Other Support Activities for Transportation	$1.56		$1.56
492 - Postal Service, Couriers and Messengers (Rate Group 13 - $2.24)				
491110	Postal Service	$1.62	*	$1.62
492110	Couriers	$1.62	*	$1.62
492210	Local Messengers and Local Delivery	$1.62	*	$1.62
517 - Broadcasting, Telecommunications and Information Services (Rate Group 1 - $0.27)				
323113	Commercial Screen Printing	$0.27		$0.27
323114	Quick Printing	$0.27		$0.27
323115	Digital Printing	$0.27		$0.27
323116	Manifold Business Forms Printing	$0.27		$0.27
323119	Other Printing	$0.27		$0.27
323120	Support Activities for Printing	$0.27		$0.27
511110	Newspaper Publishers	$0.27		$0.27
511120	Periodical Publishers	$0.27		$0.27
511130	Book Publishers	$0.27		$0.27
511140	Directory and Mailing List Publishers	$0.27		$0.27
511190	Other Publishers	$0.27		$0.27
512110	Motion Picture and Video Production	$0.27		$0.27
512120	Motion Picture and Video Distribution	$0.27		$0.27
512190	Post-Production and Other Motion Picture and Video Industries	$0.27		$0.27
512220	Integrated Record Production/Distribution	$0.27		$0.27
512240	Sound Recording Studios	$0.27		$0.27
515110	Radio Broadcasting	$0.27		$0.27
515120	Television Broadcasting	$0.27		$0.27
515210	Pay and Specialty Television	$0.27		$0.27
516110	Internet Publishing and Broadcasting	$0.27		$0.27
517110	Wired Telecommunications Carriers	$0.27		$0.27
517210	Wireless Telecommunications Carriers (except Satellite)	$0.27		$0.27
517310	Telecommunications Resellers	$0.27		$0.27
517410	Satellite Telecommunications	$0.27		$0.27

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
517510	Cable and Other Program Distribution	$0.27		$0.27
517910	Other Telecommunications	$0.27		$0.27
518111	Internet Service Providers	$0.27		$0.27
518210	Data Processing, Hosting, and Related Services	$0.27		$0.27
519121	Libraries	$0.27		$0.27
519122	Archives	$0.27		$0.27
519190	All Other Information Services	$0.27		$0.27
521 - Finance and Insurance (Rate Group 1 - $0.27)				
521110	Monetary Authorities - Central Bank	$0.27		$0.27
522111	Personal and Commercial Banking Industry	$0.27		$0.27
522112	Corporate and Institutional Banking Industry	$0.27		$0.27
522130	Local Credit Unions	$0.27		$0.27
522210	Credit Card Issuing	$0.27		$0.27
522220	Sales Financing	$0.27		$0.27
522291	Consumer Lending	$0.27		$0.27
522299	All Other Non-Depository Credit Intermediation	$0.27		$0.27
522310	Mortgage and Non-mortgage Loan Brokers	$0.27		$0.27
522321	Central Credit Unions	$0.27		$0.27
522329	Other Financial Transactions Processing and Clearing House Activities	$0.27		$0.27
522390	Other Activities Related to Credit Intermediation	$0.27		$0.27
523110	Investment Banking and Securities Dealing	$0.27		$0.27
523120	Securities Brokerage	$0.27		$0.27
523130	Commodity Contracts Dealing	$0.27		$0.27
523910	Miscellaneous Intermediation	$0.27		$0.27
523920	Portfolio Management	$0.27		$0.27
523930	Investment Advice	$0.27		$0.27
523990	All Other Financial Investment Activities	$0.27		$0.27
524111	Direct Individual Life, Health and Medical Insurance Carriers	$0.27		$0.27
524112	Direct Group Life, Health and Medical Insurance Carriers	$0.27		$0.27
524121	Direct General Property and Casualty Insurance Carriers	$0.27		$0.27
524122	Direct, Private, Automobile Insurance Carriers	$0.27		$0.27
524123	Direct, Public, Automobile Insurance Carriers	$0.27		$0.27
524124	Direct Property Insurance Carriers	$0.27		$0.27
524129	Other Direct Insurance (except Life, Health and Medical) Carriers	$0.27		$0.27
524210	Insurance Agencies and Brokerages	$0.27		$0.27
524291	Claims Adjusters	$0.27		$0.27
524299	All Other Insurance Related Activities	$0.27		$0.27
526111	Trusteed Pension Funds	$0.27		$0.27
526920	Mortgage Investment Funds	$0.27		$0.27

2027 Industry Rates				
NAICS Code	**Description**	**Industry Rate**	***Levy***	**Industry Rate + Levy**
531 - Real Estate, Rental and Leasing (Rate Group 24 - $1.01)				
531111	Lessors of Residential Buildings and Dwellings (except Social Housing Projects)	$1.01		$1.01
531112	Lessors of Social Housing Projects	$1.01		$1.01
531120	Lessors of Non-Residential Buildings (except Mini-Warehouses)	$1.01		$1.01
531130	Self-Storage Mini-Warehouses	$1.01		$1.01
531190	Lessors of Other Real Estate Property	$1.01		$1.01
531310	Real Estate Property Managers	$1.01		$1.01
532410	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	$1.01		$1.01
532420	Office Machinery and Equipment Rental and Leasing	$1.01		$1.01
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	$1.01		$1.01
541 - Professional, Scientific and Technical Services (Rate Group 1 - $0.27)				
488111	Air Traffic Control	$0.27		$0.27
511210	Software Publishers	$0.27		$0.27
541110	Offices of Lawyers	$0.27		$0.27
541120	Offices of Notaries	$0.27		$0.27
541190	Other Legal Services	$0.27		$0.27
541212	Offices of Accountants	$0.27		$0.27
541213	Tax Preparation Services	$0.27		$0.27
541215	Bookkeeping, Payroll and Related Services	$0.27		$0.27
541310	Architectural Services	$0.27		$0.27
541320	Landscape Architectural Services	$0.27		$0.27
541330	Engineering Services	$0.27		$0.27
541340	Drafting Services	$0.27		$0.27
541350	Building Inspection Services	$0.27		$0.27
541360	Geophysical Surveying and Mapping Services	$0.27		$0.27
541370	Surveying and Mapping (except Geophysical) Services	$0.27		$0.27
541380	Testing Laboratories	$0.27		$0.27
541410	Interior Design Services	$0.27		$0.27
541420	Industrial Design Services	$0.27		$0.27
541430	Graphic Design Services	$0.27		$0.27
541490	Other Specialized Design Services	$0.27		$0.27
541510	Computer Systems Design and Related Services	$0.27		$0.27
541611	Administrative Management and General Management Consulting Services	$0.27		$0.27
541612	Human Resource and Executive Search Consulting Services	$0.27		$0.27
541619	Other Management Consulting Services	$0.27		$0.27
541620	Environmental Consulting Services	$0.27		$0.27
541690	Other Scientific and Technical Consulting Services	$0.27		$0.27

2027 Industry Rates				
NAICS Code	**Description**	**Industry Rate**	***Levy***	**Industry Rate + Levy**
541710	Research and Development in the Physical, Engineering and Life Sciences	$0.27		$0.27
541720	Research and Development in the Social Sciences and Humanities	$0.27		$0.27
541810	Advertising Agencies	$0.27		$0.27
541820	Public Relations Services	$0.27		$0.27
541830	Media Buying Agencies	$0.27		$0.27
541840	Media Representatives	$0.27		$0.27
541850	Display Advertising	$0.27		$0.27
541860	Direct Mail Advertising	$0.27		$0.27
541870	Advertising Material Distribution Services	$0.27		$0.27
541891	Specialty Advertising Distributors	$0.27		$0.27
541899	All Other Services Related to Advertising	$0.27		$0.27
541910	Marketing Research and Public Opinion Polling	$0.27		$0.27
541920	Photographic Services	$0.27		$0.27
541930	Translation and Interpretation Services	$0.27		$0.27
541990	All Other Professional, Scientific and Technical Services	$0.27		$0.27
561 - Business Services (Rate Group 1 - $0.27)				
488511	Marine Shipping Agencies	$0.27		$0.27
488519	Other Freight Transportation Arrangement	$0.27		$0.27
531210	Offices of Real Estate Agents and Brokers	$0.27		$0.27
531320	Offices of Real Estate Appraisers	$0.27		$0.27
531390	Other Activities Related to Real Estate	$0.27		$0.27
532210	Consumer Electronics and Appliance Rental	$0.27		$0.27
532220	Formal Wear and Costume Rental	$0.27		$0.27
532230	Video Tape and Disc Rental	$0.27		$0.27
532290	Other Consumer Goods Rental	$0.27		$0.27
532310	General Rental Centres	$0.27		$0.27
533110	Lessors of Non-Financial Intangible Assets (Except Copyrighted Works)	$0.27		$0.27
551113	Holding Companies	$0.27		$0.27
551114	Head Offices	$0.27		$0.27
561110	Office Administrative Services	$0.27		$0.27
561310	Employment Placement Agencies	$0.27		$0.27
561330	Professional Employer Organizations	$0.27		$0.27
561410	Document Preparation Services	$0.27		$0.27
561420	Telephone Call Centres	$0.27		$0.27
561430	Business Service Centres	$0.27		$0.27
561440	Collection Agencies	$0.27		$0.27
561450	Credit Bureaus	$0.27		$0.27
561490	Other Business Support Services	$0.27		$0.27
561510	Travel Agencies	$0.27		$0.27
561520	Tour Operators	$0.27		$0.27
561590	Other Travel Arrangement and Reservation Services	$0.27		$0.27

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
561621	Security Systems Services (except Locksmiths)	$0.27		$0.27
561622	Locksmiths	$0.27		$0.27
561910	Packaging and Labelling Services	$0.27		$0.27
561920	Convention and Trade Show Organizers	$0.27		$0.27
713291	Lotteries	$0.27		$0.27
911110	Defence Services	$0.27		$0.27
911210	Federal Courts of Law	$0.27		$0.27
911290	Other Federal Protective Services	$0.27		$0.27
911310	Federal Labour and Employment Services	$0.27		$0.27
911410	Foreign Affairs	$0.27		$0.27
911420	International Assistance	$0.27		$0.27
911910	Other Federal Government Public Administration	$0.27		$0.27
912110	Provincial Courts of Law	$0.27		$0.27
912150	Provincial Regulatory Services	$0.27		$0.27
912190	Other Provincial Protective Services	$0.27		$0.27
912210	Provincial Labour and Employment Services	$0.27		$0.27
912910	Other Provincial and Territorial Public Administration	$0.27		$0.27
914110	Aboriginal Public Administration	$0.27		$0.27
919110	International and Other Extra-Territorial Public Administration	$0.27		$0.27
562 - Waste Management and Remediation Services (Rate Group 18 - $2.50)				
562110	Waste Collection	$2.50		$2.50
562210	Waste Treatment and Disposal	$2.50		$2.50
562910	Remediation Services	$2.50		$2.50
562920	Material Recovery Facilities	$2.50		$2.50
562990	All Other Waste Management Services	$2.50		$2.50
563 - Temporary Help Services (Rate Group 9 - $1.50)				
561320	Temporary Help Services	$1.50		$1.50
564 - Security Services (Rate Group 26 - $1.18)				
561611	Investigation Services	$1.18		$1.18
561612	Security Guard and Patrol Services	$1.18		$1.18
561613	Armoured Car Services	$1.18		$1.18
565 - Building Maintenance Services (Rate Group 35 - $1.56)				
561210	Facilities Support Services	$1.43	*	$1.43
561710	Exterminating and Pest Control Services	$1.56		$1.56
561721	Window Cleaning Services	$1.56		$1.56
561722	Janitorial Services (except Window Cleaning)	$1.56		$1.56
561740	Carpet and Upholstery Cleaning Services	$1.56		$1.56
561791	Duct and Chimney Cleaning Services	$1.56		$1.56
561799	All Other Services to Buildings and Dwellings	$1.56		$1.56
611 - Educational Services (Rate Group 1 - $0.27)				
611110	Elementary and Secondary Schools	$0.27		$0.27
611210	Community Colleges and C.E.G.E.P.s	$0.27		$0.27
611310	Universities	$0.27		$0.27

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
611410	Business and Secretarial Schools	$0.27		$0.27
611420	Computer Training	$0.27		$0.27
611430	Professional and Management Development Training	$0.27		$0.27
611510	Technical and Trade Schools	$0.27		$0.27
611610	Fine Arts Schools	$0.27		$0.27
611620	Athletic Instruction	$0.27		$0.27
611630	Language Schools	$0.27		$0.27
611690	All Other Schools and Instruction	$0.27		$0.27
611710	Educational Support Services	$0.27		$0.27
621 - Out-Patient Care Services (Rate Group 1 - $0.27)				
446130	Optical Goods Stores	$0.27		$0.27
446199	All Other Health and Personal Care Stores	$0.27		$0.27
621110	Offices of Physicians	$0.27		$0.27
621210	Offices of Dentists	$0.27		$0.27
621310	Offices of Chiropractors	$0.27		$0.27
621320	Offices of Optometrists	$0.27		$0.27
621330	Offices of Mental Health Practitioners (except Physicians)	$0.27		$0.27
621340	Offices of Physical, Occupational, and Speech Therapists and Audiologists	$0.27		$0.27
621390	Offices of All Other Health Practitioners	$0.27		$0.27
621410	Family Planning Centres	$0.27		$0.27
621420	Out-Patient Mental Health and Substance Abuse Centres	$0.27		$0.27
621494	Community Health Centres	$0.27		$0.27
621499	All Other Out-Patient Care Centres	$0.27		$0.27
621510	Medical and Diagnostic Laboratories	$0.27		$0.27
621911	Ambulance (except Air Ambulance) Services	$0.27		$0.27
621990	All Other Ambulatory Health Care Services	$0.27		$0.27
622 - Nursing Care Facilities (Rate Group 19 - $4.21)				
623110	Nursing Care Facilities	$4.21	*$0.12*	$4.33
623 - Residential Care Facilities (Rate Group 30 - $2.03)				
623210	Residential Developmental Handicap Facilities	$2.03		$2.03
623221	Residential Substance Abuse Facilities	$2.03		$2.03
623222	Homes for the Psychiatrically Disabled	$2.03		$2.03
623310	Community Care Facilities for the Elderly	$2.03		$2.03
623992	Homes for Emotionally Disturbed Children	$2.03		$2.03
623993	Homes for the Physically Handicapped or Disabled	$2.03		$2.03
623999	All Other Residential Care Facilities	$2.03		$2.03
624 - Social Assistance (Rate Group 23 - $0.70)				
623991	Transition Homes for Women	$0.70		$0.70
624110	Child and Youth Services	$0.70		$0.70
624190	Other Individual and Family Services	$0.70		$0.70
624210	Community Food Services	$0.70		$0.70
624220	Community Housing Services	$0.70		$0.70

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
624230	Emergency and Other Relief Services	$0.70		$0.70
624310	Vocational Rehabilitation Services	$0.70		$0.70
624410	Child Day-Care Services	$0.70		$0.70
814110	Private Households	$0.70		$0.70
625 - Ambulatory Health Services (Rate Group 30 - $2.03)				
621610	Home Health Care Services	$2.03		$2.03
624120	Services for the Elderly and Persons with Disabilities	$2.03		$2.03
711 - Entertainment, Recreation, Personal and Support Services (Rate Group 23 - $0.70)				
512130	Motion Picture and Video Exhibition	$0.70		$0.70
541940	Veterinary Services	$0.66	*	$0.66
561990	All Other Support Services	$0.70		$0.70
711111	Theatre (except Musical) Companies	$0.70		$0.70
711112	Musical Theatre and Opera Companies	$0.70		$0.70
711120	Dance Companies	$0.70		$0.70
711130	Musical Groups and Artists	$0.70		$0.70
711190	Other Performing Arts Companies	$0.70		$0.70
711211	Sports Teams and Clubs	$0.70		$0.70
711213	Horse Race Tracks	$0.78	*	$0.78
711218	Other Spectator Sports	$0.70		$0.70
711311	Live Theatres and Other Performing Arts Presenters with Facilities	$0.70		$0.70
711319	Sports Stadiums and Other Presenters with Facilities	$0.70		$0.70
711321	Performing Arts Promoters (Presenters) without Facilities	$0.70		$0.70
711322	Festivals without Facilities	$0.70		$0.70
711329	Sports Presenters and Other Presenters without Facilities	$0.70		$0.70
711410	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures	$0.70		$0.70
711510	Independent Artists, Writers and Performers	$0.70		$0.70
712111	Non-Commercial Art Museums and Galleries	$0.70		$0.70
712119	Museums (except Art Museums and Galleries)	$0.70		$0.70
712120	Historic and Heritage Sites	$0.70		$0.70
712130	Zoos and Botanical Gardens	$0.70		$0.70
712190	Other Heritage Institutions	$0.70		$0.70
713110	Amusement and Theme Parks	$0.78	*	$0.78
713120	Amusement Arcades	$0.70		$0.70
713210	Casinos (except Casino Hotels)	$0.78	*	$0.78
713299	All Other Gambling Industries	$0.78	*	$0.78
713910	Golf Courses and Country Clubs	$0.78	*	$0.78
713920	Skiing Facilities	$0.78	*	$0.78
713930	Marinas	$0.78	*	$0.78
713940	Fitness and Recreational Sports Centres	$0.70		$0.70
713950	Bowling Centres	$0.70		$0.70

2027 Industry Rates				
NAICS Code	Description	Industry Rate	*Levy*	Industry Rate + Levy
713990	All Other Amusement and Recreation Industries	$0.70		$0.70
812114	Barber Shops	$0.70		$0.70
812115	Beauty Salons	$0.70		$0.70
812116	Unisex Hair Salons	$0.70		$0.70
812190	Other Personal Care Services	$0.70		$0.70
812210	Funeral Homes	$0.70		$0.70
812220	Cemeteries and Crematoria	$0.70		$0.70
812310	Coin-Operated Laundries and Dry Cleaners	$0.70		$0.70
812910	Pet Care (except Veterinary) Services	$0.70		$0.70
812921	Photo Finishing Laboratories (except One-Hour)	$0.70		$0.70
812922	One-Hour Photo Finishing	$0.70		$0.70
812930	Parking Lots and Garages	$0.70		$0.70
812990	All Other Personal Services	$0.70		$0.70
721 - Accommodation and Laundry Services (Rate Group 24 - $1.01)				
721111	Hotels	$1.02	*	$1.02
721112	Motor Hotels	$1.02	*	$1.02
721113	Resorts	$1.02	*	$1.02
721114	Motels	$1.02	*	$1.02
721191	Bed and Breakfast	$1.02	*	$1.02
721192	Housekeeping Cottages and Cabins	$1.02	*	$1.02
721198	All Other Traveller Accommodation	$1.02	*	$1.02
721211	RV (Recreational Vehicle) Parks and Campgrounds	$1.02	*	$1.02
721212	Hunting and Fishing Camps	$1.02	*	$1.02
721213	Recreational (except Hunting and Fishing) and Vacation Camps	$1.02	*	$1.02
721310	Rooming and Boarding Houses	$1.02	*	$1.02
812320	Dry Cleaning and Laundry Services (except Coin-Operated)	$1.02	*	$1.02
812330	Linen and Uniform Supply	$1.02	*	$1.02
722 - Food Service and Drinking Places (Rate Group 29 - $0.61)				
722110	Full-Service Restaurants	$0.61		$0.61
722210	Limited-Service Eating Places	$0.61		$0.61
722310	Food Service Contractors	$0.61		$0.61
722320	Caterers	$0.61		$0.61
722330	Mobile Food Services	$0.61		$0.61
722410	Drinking Places (Alcoholic Beverages)	$0.61		$0.61
811 - Repair and Maintenance (Rate Group 31 - $1.76)				
441320	Tire Dealers	$1.76		$1.76
488410	Motor Vehicle Towing	$1.76		$1.76
811111	General Automotive Repair	$1.76		$1.76
811112	Automotive Exhaust System Repair	$1.76		$1.76
811119	Other Automotive Mechanical and Electrical Repair and Maintenance	$1.76		$1.76

2027 Industry Rates				
NAICS Code	**Description**	**Industry Rate**	***Levy***	**Industry Rate + Levy**
811121	Automotive Body, Paint and Interior Repair and Maintenance	$1.76		$1.76
811122	Automotive Glass Replacement Shops	$1.76		$1.76
811192	Car Washes	$1.76		$1.76
811199	All Other Automotive Repair and Maintenance	$1.76		$1.76
813 - Religious, Social, Civic and Professional Organizations (Rate Group 2 - $0.44)				
813110	Religious Organizations	$0.44		$0.44
813210	Grant-Making and Giving Services	$0.44		$0.44
813310	Social Advocacy Organizations	$0.44		$0.44
813410	Civic and Social Organizations	$0.44		$0.44
813910	Business Associations	$0.44		$0.44
813920	Professional Organizations	$0.44		$0.44
813930	Labour Organizations	$0.44		$0.44
813940	Political Organizations	$0.44		$0.44
813990	Other Membership Organizations	$0.44		$0.44
913 - Municipal Government (Rate Group 5 - $2.25)				
913110	Municipal Courts of Law	$2.25		$2.25
913130	Municipal Police Services	$2.25		$2.25
913140	Municipal Fire-Fighting Services	$2.25		$2.25
913910	Other Local, Municipal and Regional Public Administration	$2.25		$2.25