

**Workplace Health, Safety and Compensation Commission**  
**2000 Industry Assessment Rates**  
**SIC: Standard Industrial Classification**  
**Nec (not elsewhere classified)**

<b>Industry Code</b>	<b>Description</b>
<b>011</b>	<b>Livestock Farms</b>

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
0111	Dairy Farms	28	<b>\$5.05</b>	\$3.23	*
0112	Cattle Farms	28	<b>\$5.05</b>	\$3.23	*
0113	Hog Farms	28	<b>\$5.05</b>	\$3.23	*
0119	Livestock Combination Farm	28	<b>\$5.05</b>	\$3.23	*
0122	Horse And Other Equine Farms	28	<b>\$5.05</b>	\$3.23	*
0123	Furs And Skins, Ranch	28	<b>\$5.05</b>	\$3.23	*

<b>013</b>	<b>Crop and Other Farms</b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
0114	Poultry And Egg Farms	38	<b>\$1.97</b>	\$1.79	*
0121	Honey And Other Apiary Product Farms	38	<b>\$1.97</b>	\$1.79	*
0129	Animal Specialty Farms, Other	38	<b>\$1.97</b>	\$1.79	*
0135	Forage, Seed And Hay Farms	38	<b>\$1.97</b>	\$1.66	*
0137	Tobacco Farms	38	<b>\$1.97</b>	\$1.66	*
0138	Potato Farms	38	<b>\$1.97</b>	\$1.66	*
0139	Field Crop Farms, Other	38	<b>\$1.97</b>	\$1.66	*
0141	Field Crop Combination Farms	38	<b>\$1.97</b>	\$1.66	*
0151	Fruit Farms	38	<b>\$1.97</b>	\$1.66	*
0152	Vegetable Farms, Other	38	<b>\$1.97</b>	\$1.66	*
0159	Fruit And Vegetable Combination Farms	38	<b>\$1.97</b>	\$1.66	*
0161	Mushrooms	38	<b>\$1.97</b>	\$1.66	*
0162	Greenhouse Products	38	<b>\$1.97</b>	\$1.66	*
0163	Nursery Products	38	<b>\$1.97</b>	\$1.66	*
0169	Horticultural Specialties, Other	38	<b>\$1.97</b>	\$1.66	*
0171	Livestock, Field, Crop And Horticulture	38	<b>\$1.97</b>	\$1.66	*

<b>030</b>	<b>Fishing and Trapping</b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0311	Salt Water Fishing Industry	19	<b>\$2.63</b>
0312	Inland Fishing Industry	19	<b>\$2.63</b>
0321	Services Incidental To Fishing	19	<b>\$2.63</b>

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<i>Industry Code</i>	<i>Description</i>			
<b>041 Logging</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0411	Logging Industry(Except Contract Logging)	32	\$6.29	
0412	Contract Logging Industry	32	\$6.29	
<b>051 Forestry Services</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0511	Forestry Services Industry	19	\$2.63	
<b>060 Peat Mining</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0622	Peat Industry	38	\$1.97	
<b>061 Coal and Metal Mines</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0614	Silver-Lead-Zinc Mines	25	\$2.31	
0619	Metal Mines, Other	25	\$2.31	
0631	Bituminous Coal Mines	25	\$2.31	
<b>062 Non-Metal Mines (except Coal)</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0624	Potash Mines	37	\$0.97	
0625	Salt Mines	37	\$0.97	
<b>080 Quarry and Sand Pit</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0811	Granite Quarries	9	\$1.47	\$1.39 *
0812	Limestone Quarries	9	\$1.47	\$1.39 *
0821	Sand And Gravel Pits	9	\$1.47	\$1.39 *
<b>090 Services Incidental to Mineral Extraction</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0711	Conventional Crude Oil And Natural Gas	36	\$4.18	\$2.50 *
0911	Contract Drilling, Oil And Gas Industry	36	\$4.18	\$2.81 *
0919	Crude Petroleum And Natural Gas, Other Service Industries Incide	36	\$4.18	\$2.81 *
0921	Contract Drilling Industry( Except Oil And Gas)	36	\$4.18	\$2.81 *
0929	Mining, Other Service Industries Incidental To	36	\$4.18	\$2.81 *
<b>100 Meat Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1011	Meat And Meat Products Industry (Except Poultry)	33	\$8.94	
<b>101 Poultry Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	

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<b>Industry Code</b>	<b>Description</b>			
1012	Poultry Products Industry	36	<b>\$4.18</b>	\$5.66 *
<b>102 Fish Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1021	Fish Products Industry	14	<b>\$1.47</b>	
<b>103 Fruit and Vegetable</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1031	Canned And Preserved Fruit And Vegetable Industry	15	<b>\$1.73</b>	
1032	Frozen Fruit And Vegetable Industry	15	<b>\$1.73</b>	
1099	Food Products Industry, Other Nec	15	<b>\$1.73</b>	
<b>104 Dairy Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1041	Fluid Milk Industry	11	<b>\$2.95</b>	\$2.82 *
1049	Dairy Products Industry, Other	11	<b>\$2.95</b>	\$2.82 *
<b>105 Prepared Food Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1051	Cereal Grain Flour Industry	8	<b>\$1.41</b>	
1052	Prepared Flour Mixes And Prepared Cereal Food Industry	8	<b>\$1.41</b>	
1053	Feed Industry	8	<b>\$1.41</b>	
1071	Biscuit Industry	8	<b>\$1.41</b>	
1072	Bread And Other Bakery Products Industry	8	<b>\$1.41</b>	
1081	Cane And Beet Sugar Industry	8	<b>\$1.41</b>	\$1.47 *
1083	Sugar And Chocolate Confectionery Industry	8	<b>\$1.41</b>	
1091	Tea And Coffee Industry	8	<b>\$1.41</b>	
1092	Dry Pasta Products Industry	8	<b>\$1.41</b>	
1093	Potato Chip, Pretzel And Popcorn Industry	8	<b>\$1.41</b>	
<b>111 Soft Drink</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1111	Soft Drink Industry	18	<b>\$3.23</b>	
<b>112 Distilling, Brewing and Tobacco</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1121	Distillery Products Industry	9	<b>\$1.47</b>	\$1.88 *
1131	Brewery Products Industry	9	<b>\$1.47</b>	\$1.88 *
1141	Wine Industry	9	<b>\$1.47</b>	\$1.88 *
1221	Tobacco Products Industry	9	<b>\$1.47</b>	\$1.88 *
<b>150 Rubber and Plastic Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1521	Rubber Hose And Belting Industry	11	<b>\$2.95</b>	\$2.93 *

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<i>Industry Code</i>	<i>Description</i>				
1599	Rubber Products Industry, Other	11	<b>\$2.95</b>	\$2.93	*
1611	Foamed And Expanded Plastic Products Industry	11	<b>\$2.95</b>	\$2.93	*
1621	Plastic Pipe And Pipe Fittings Industry	11	<b>\$2.95</b>	\$2.93	*
1691	Plastic Bag Industry	11	<b>\$2.95</b>	\$2.93	*
1699	Plastic Products Industries, Other Nec	11	<b>\$2.95</b>	\$2.93	*

**240 *Leather, Textile and Clothing***

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
1711	Leather Tanneries	8	<b>\$1.41</b>
1712	Footwear Industry	8	<b>\$1.41</b>
1719	Leather And Allied Products Industries, Other	8	<b>\$1.41</b>
1821	Wool Yarn And Woven Cloth Industry	8	<b>\$1.41</b>
1829	Spun Yarn And Woven Cloth Industries, Other	8	<b>\$1.41</b>
1831	Broad Knitted Fabric Industry	8	<b>\$1.41</b>
1911	Natural Fibers Processing And Felt Products Industry	8	<b>\$1.41</b>
1931	Canvas And Related Product Industry	8	<b>\$1.41</b>
1991	Narrow Fabric Industry	8	<b>\$1.41</b>
1993	Household Products Of Textile Materials Industry	8	<b>\$1.41</b>
1999	Textile Products Industries, Other Nec	8	<b>\$1.41</b>
2431	Men`S And Boy`S Coat Industry	8	<b>\$1.41</b>
2433	Men's And Boy's Pants Industry	8	<b>\$1.41</b>
2434	Men's And Boy's Shirt And Underwear	8	<b>\$1.41</b>
2435	Men's And Boy's Clothing Contractors	8	<b>\$1.41</b>
2442	Women's Sportswear Industry	8	<b>\$1.41</b>
2445	Women's Clothing Contractors	8	<b>\$1.41</b>
2451	Children's Clothing Industry	8	<b>\$1.41</b>
2493	Glove Industry	8	<b>\$1.41</b>
2495	Fur Goods Industry	8	<b>\$1.41</b>
2499	Clothing And Apparel Industries, Other Nec	8	<b>\$1.41</b>

**251 *Mills, Veneer and Plywood***

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2511	Shingle And Shake Industry	31	<b>\$4.45</b>
2512	Sawmill And Planing Mill Products Industry (Except Shakes And	31	<b>\$4.45</b>
2521	Hardwood Veneer And Plywood Industry	31	<b>\$4.45</b>
2522	Softwood Veneer And Plywood Industry	31	<b>\$4.45</b>

**254 *Prefabricated Buildings***

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2541	Prefabricated Wooden Buildings Industry	18	<b>\$3.23</b>

**256 *Wood Products***

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
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<i>Industry Code</i>	<i>Description</i>		
2561	Wooden Box And Pallet Industry	18	<b>\$3.23</b>
2591	Wood Preservation Industry	18	<b>\$3.23</b>

**259 Other Wood Products**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2581	Coffin And Casket Industry	28	<b>\$5.05</b>
2599	Wood Industries, Other Nec	28	<b>\$5.05</b>

**260 Fixtures and Furniture**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2542	Wooden Kitchen Cabinet And Bathroom Vanity Industry	19	<b>\$2.63</b>
2543	Wooden Door And Window Industry	19	<b>\$2.63</b>
2549	Millwork Industries, Other	19	<b>\$2.63</b>
2611	Wooden Household Furniture Industry	19	<b>\$2.63</b>
2641	Metal Office Furniture Industry	19	<b>\$2.63</b>
2649	Office Furniture Industries, Other	19	<b>\$2.63</b>
2691	Bed Spring And Mattress Industry	19	<b>\$2.63</b>
2692	Hotel, Restaurant And Institutional Furniture And Fixture Industry	19	<b>\$2.63</b>
2699	Furniture And Fixture Industries, Other Nec	19	<b>\$2.63</b>
6213	Furniture Refinishing And Repair Shops	19	<b>\$2.63</b> \$1.06 *

**271 Pulp and Paper**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2592	Particle Board Industry	10	<b>\$0.85</b>
2711	Pulp Industry	10	<b>\$0.85</b>
2713	Paperboard Industry	10	<b>\$0.85</b>

**273 Paper Products**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2731	Folding Carton And Set-Up Box Industry	22	<b>\$2.12</b>
2732	Corrugated Box Industry	22	<b>\$2.12</b>
2733	Paper Bag Industry	22	<b>\$2.12</b>
2792	Stationery Paper Products Industry	22	<b>\$2.12</b>
2793	Paper Consumer Products Industry	22	<b>\$2.12</b>
2799	Converted Paper Products Industry, Other Nec	22	<b>\$2.12</b>

**280 Printing and Publishing**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2811	Business Forms Printing Industry	5	<b>\$0.54</b>
2819	Commercial Printing Industries, Other	5	<b>\$0.54</b>
2821	Plate Making, Typesetting And Bindery Industry	5	<b>\$0.54</b>
2831	Book Publishing Industry	5	<b>\$0.54</b>
2839	Publishing Industries, Other	5	<b>\$0.54</b>
2841	Newspaper, Magazine And Periodical (Combined Publishing And	5	<b>\$0.54</b>

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<i>Industry Code</i>	<i>Description</i>			
2849	Combined Publishing And Printing Industries, Other	5	<b>\$0.54</b>	
<b>291 Primary Metal</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
2919	Primary Steel Industries, Other	15	<b>\$1.73</b>	\$2.16 *
2921	Steel Pipe And Tube Industry	15	<b>\$1.73</b>	\$2.16 *
2941	Iron Foundries	15	<b>\$1.73</b>	\$2.16 *
2959	Primary Smelting And Refining Of Non-Ferrous Metal Industries,	15	<b>\$1.73</b>	\$2.16 *
2961	Aluminum Rolling, Casting And Extruding Industry	15	<b>\$1.73</b>	\$2.16 *
<b>302 Fabricated Metal Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3011	Power Boiler And Heat Exchanger Industry	22	<b>\$2.12</b>	\$2.21 *
3021	Metal Tanks (Heavy Gauge) Industry	22	<b>\$2.12</b>	\$2.21 *
3022	Plate Work Industry	22	<b>\$2.12</b>	\$2.21 *
3023	Pre-Engineered Metal Buildings Industry (Except Portable)	22	<b>\$2.12</b>	\$2.21 *
3031	Metal Door And Window Industry	22	<b>\$2.12</b>	\$2.21 *
3039	Other Ornamental And Architectural Metal Products Industries	22	<b>\$2.12</b>	\$2.21 *
3041	Custom Coating Of Metal Products Industry	22	<b>\$2.12</b>	\$2.21 *
3049	Other Stamped And Pressed Metal Products Industries	22	<b>\$2.12</b>	\$2.21 *
3053	Industrial Fastener Industry	22	<b>\$2.12</b>	\$2.21 *
3059	Other Wire Products Industries	22	<b>\$2.12</b>	\$2.21 *
3071	Heating Equipment Industry	22	<b>\$2.12</b>	\$2.21 *
3091	Metal Plumbing Fixtures And Fittings Industry	22	<b>\$2.12</b>	\$2.21 *
3099	Other Metal Fabricating Industry Nec	22	<b>\$2.12</b>	\$2.21 *
<b>303 Other Fabricated Metal Structural Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3029	Other Fabricated Structural Metal Products Industries	28	<b>\$5.05</b>	
<b>308 Machine Shop</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3081	Machine Shop Industry	22	<b>\$2.12</b>	
<b>310 Machinery and Transportation Equipment</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3111	Agricultural Implement Industry	15	<b>\$1.73</b>	
3121	Commercial Refrigeration And Air Conditioning Industry	15	<b>\$1.73</b>	
3192	Construction And Mining Machinery And Materials Handling Equ	15	<b>\$1.73</b>	
3193	Sawmill And Woodworking Machinery Industry	15	<b>\$1.73</b>	
3194	Turbine And Mechanical Power Transmission Equipment Industry	15	<b>\$1.73</b>	
3199	Other Machinery And Equipment Industries Nec	15	<b>\$1.73</b>	
3211	Aircraft And Aircraft Parts Industry	15	<b>\$1.73</b>	
3231	Motor Vehicle Industry	15	<b>\$1.73</b>	

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<b><i>Industry Code</i></b>	<b><i>Description</i></b>		
3241	Truck And Bus Body Industry	15	<b>\$1.73</b>
3242	Commercial Trailer Industry	15	<b>\$1.73</b>
3244	Mobile Home Industry	15	<b>\$1.73</b>
3251	Motor Vehicle Engine And Engine Parts Industry	15	<b>\$1.73</b>
3255	Motor Vehicle Wheel And Brake Industry	15	<b>\$1.73</b>
3257	Motor Vehicle Fabric Accessories Industry	15	<b>\$1.73</b>
3259	Other Motor Vehicle Accessories, Parts And Assemblies Industries	15	<b>\$1.73</b>
3261	Railroad Rolling Stock Industry	15	<b>\$1.73</b>
3299	Other Transportation Equipment Industries	15	<b>\$1.73</b>

### ***327 Shipbuilding and Repairs***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>
3271	Shipbuilding And Repair Industry	35	<b>\$3.16</b>

### ***328 Boatbuilding and Repairs***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>	
3281	Boat Building And Repair Industry	34	<b>\$8.93</b>	\$7.10 *

### ***359 Other Non-Metallic Mineral Products***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>	
3511	Clay Products Industry (From Domestic Clay)	23	<b>\$3.60</b>	\$2.15 *
3512	Clay Products Industry (From Imported Clay)	23	<b>\$3.60</b>	\$3.23 *
3541	Concrete Pipe Industry	23	<b>\$3.60</b>	\$3.23 *
3542	Structural Concrete Products Industry	23	<b>\$3.60</b>	\$6.18 *
3549	Other Concrete Products Industries	23	<b>\$3.60</b>	\$3.23 *
3551	Ready-Mix Concrete Industry	23	<b>\$3.60</b>	\$3.23 *
3593	Gypsum Products Industry	23	<b>\$3.60</b>	\$1.79 *
3594	Non-Metallic Mineral Insulating Materials Industry	23	<b>\$3.60</b>	\$1.79 *

### ***391 Other Manufacturing***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>	
3321	Major Appliance Industry (Electric And Non-Electric)	4	<b>\$0.72</b>	
3332	Electric Lamp And Shade Industry (Except Bulb And Tube)	4	<b>\$0.72</b>	
3341	Record Player, Radio And Television Receiver Industry	4	<b>\$0.72</b>	
3351	Telecommunication Equipment Industry	4	<b>\$0.72</b>	
3352	Electronic Parts And Components Industry	4	<b>\$0.72</b>	
3359	Other Communication And Electronic Equipment Industries	4	<b>\$0.72</b>	
3361	Electronic Computing And Peripheral Equipment Industry	4	<b>\$0.72</b>	
3381	Communications And Energy Wire And Cable Industry	4	<b>\$0.72</b>	
3399	Other Electrical Products Industry Nec	4	<b>\$0.72</b>	
3561	Primary Glass And Glass Containers Industry	4	<b>\$0.72</b>	\$1.19 *
3562	Glass Products Industry (Excepts Glass Containers)	4	<b>\$0.72</b>	\$1.19 *
3599	Other Non-Metallic Mineral Products Industries Nec	4	<b>\$0.72</b>	\$1.19 *

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3611	Refined Petroleum Products Industry (Except Lubricating Oil And	4	\$0.72
3612	Lubricating Oil And Grease Industry	4	\$0.72
3699	Other Petroleum And Coal Products Industries	4	\$0.72
3711	Industrial Inorganic Chemical Industries Nec	4	\$0.72
3712	Industrial Organic Chemical Industries Nec	4	\$0.72
3721	Chemical Fertilizer And Fertilizer Materials Industry	4	\$0.72
3722	Mixed Fertilizer Industry	4	\$0.72
3731	Plastic And Synthetic Resin Industry	4	\$0.72
3741	Pharmaceutical And Medicine Industry	4	\$0.72
3751	Paint And Varnish Industry	4	\$0.72
3761	Soap And Cleaning Compounds Industry	4	\$0.72
3771	Toilet Preparations Industry	4	\$0.72
3791	Printing Ink Industry	4	\$0.72
3792	Adhesives Industry	4	\$0.72
3799	Other Chemical Products Industries Nec	4	\$0.72
3911	Indicating, Recording And Controlling Instruments Industry	4	\$0.72
3912	Other Instruments And Related Products Industry	4	\$0.72
3914	Ophthalmic Goods Industry	4	\$0.72
3921	Jewelry And Silverware Industry	4	\$0.72
3922	Precious Metal Secondary Refining Industry	4	\$0.72
3931	Sporting Goods Industry	4	\$0.72
3932	Toys And Games Industry	4	\$0.72
3993	Floor Tile, Linoleum And Coated Fabric Industry	4	\$0.72
3994	Musical Instrument And Sound Recording Industry	4	\$0.72
3999	Manufactured Products Industries, Other Nec	4	\$0.72

**397 Sign and Display**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
3971	Sign And Display Industry	18	\$3.23

**399 Other Manufacturing Products**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
3991	Broom, Brush And Mop Industry	34	\$8.93

**401 Building, Developing and General Contracting**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4011	Single Family Housing	27	\$3.75
4012	Apartment And Other Multiple Housing	27	\$3.75
4013	Residential Renovation	27	\$3.75
4021	Manufacturing And Light Industrial Building	27	\$3.75
4022	Commercial Building	27	\$3.75
4023	Institutional Building	27	\$3.75
7712	Personnel Suppliers	27	\$3.75

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**Industry Code      Description**

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**412      Highway and Heavy Construction**

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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4121	Highway, Streets And Bridges	20	<b>\$3.18</b>
4122	Waterworks And Sewage Systems	20	<b>\$3.18</b>
4123	Hydroelectric Power Plants And Related Structures (Except Trans	20	<b>\$3.18</b>
4124	Power And Telecommunications Transmission Lines	20	<b>\$3.18</b>
4129	Heavy Construction, Other	20	<b>\$3.18</b>

**421      Site Work**

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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4211	Wrecking And Demolition	17	<b>\$2.63</b>
4212	Water Well Drilling	17	<b>\$2.63</b>
4213	Septic System Installation	17	<b>\$2.63</b>
4214	Excavating And Grading	17	<b>\$2.63</b>
4215	Equipment Rental (With Operator)	17	<b>\$2.63</b>
4216	Asphalt Paving	17	<b>\$2.63</b>
4217	Fencing Installation	17	<b>\$2.63</b>
4219	Other Site Work	17	<b>\$2.63</b>

**422      Structural and Related Work**

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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4221	Pile Driving Work	18	<b>\$3.23</b>
4222	Form Work	18	<b>\$3.23</b>
4223	Steel Reinforcing	18	<b>\$3.23</b>
4224	Concrete Pouring And Finishing	18	<b>\$3.23</b>
4225	Pre-Cast Concrete Installation	18	<b>\$3.23</b>
4226	Rough And Framing Carpentry	18	<b>\$3.23</b>
4227	Structural Steel Erection	18	<b>\$3.23</b>

**423      Exterior Close-In Work**

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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4231	Masonry Work	36	<b>\$4.18</b>
4232	Siding Work	36	<b>\$4.18</b>
4233	Glass And Glazing Work	36	<b>\$4.18</b>
4234	Insulation Work	36	<b>\$4.18</b>
4235	Roof Shingling	36	<b>\$4.18</b>
4239	Exterior Close-In Work, Other	36	<b>\$4.18</b>

**424      Plumbing, Heating and Air Conditioning, Mechanical Work**

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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4241	Plumbing	15	<b>\$1.73</b>
4242	Dry Heating And Gas Piping Work	15	<b>\$1.73</b>
4243	Wet Heating And Air Conditioning Work	15	<b>\$1.73</b>

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<i>Industry Code</i>	<i>Description</i>		
4244	Sheet Metal And Other Duct Work	15	\$1.73
<b>425 Mechanical Specialty Work</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4251	Process Piping Work	26	\$2.63
4252	Automatic Sprinkler System Installation	26	\$2.63
4253	Commercial Refrigeration Work	26	\$2.63
4254	Environment Control Work	26	\$2.63
4255	Millwright And Rigging Work	26	\$2.63
4256	Thermal Insulation Work	26	\$2.63
4259	Other Mechanical Specialty Work	26	\$2.63
<b>426 Electrical Work</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4261	Electrical Work	8	\$1.41
<b>427 Interior and Finishing Work</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4271	Plastering And Stucco Work	18	\$3.23
4272	Drywall Work	18	\$3.23
4273	Acoustical Work	18	\$3.23
4274	Finish Carpentry	18	\$3.23
4275	Painting And Decorating Work	18	\$3.23
4276	Terrazzo And Tile Work	18	\$3.23
4277	Hardwood Flooring Installation	18	\$3.23
4278	Resilient Flooring And Carpet Work	18	\$3.23
4279	Interior And Finishing Work, Other	18	\$3.23
<b>429 Industrial Construction</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2721	Asphalt Roofing Industry	28	\$5.05
4111	Power Plants (Except Hydroelectric)	28	\$5.05
4112	Gas, Oil And Other Energy Related Structures(Except Pipelines)	28	\$5.05
4113	Gas And Oil Pipelines	28	\$5.05
4119	Industrial Construction, Other	28	\$5.05
4291	Elevator And Escalator Installation	28	\$5.05
4292	Ornamental And Miscellaneous Fabricated Metal Installation	28	\$5.05
4293	Residential Swimming Pool Installation	28	\$5.05
4299	Other Trade Work Nec	28	\$5.05
<b>430 Sheet Metal</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4236	Sheet Metal And Built-Up Roofing	34	\$8.93

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<i>Industry Code</i>	<i>Description</i>
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<b>451</b>	<b><i>Air Transport</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4511	Scheduled Air Transport Industry	23	<b>\$3.60</b>	\$2.24 *
4512	Non-Scheduled Air Transport, Chartered Industry	23	<b>\$3.60</b>	\$2.24 *
4513	Non-Scheduled Air Transport, Specialty Industry	23	<b>\$3.60</b>	\$2.24 *
4522	Aircraft Rental Industry	23	<b>\$3.60</b>	\$2.24 *
4523	Aircraft Servicing Industry	23	<b>\$3.60</b>	\$2.24 *
4529	Other Service Industries Incidental To Air Transport	23	<b>\$3.60</b>	\$3.05 *

<b>453</b>	<b><i>Railway and Other Transportation</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4531	Railway Transport Industry	8	<b>\$1.41</b>	
4532	Service Industry Incidental To Railway Transport	8	<b>\$1.41</b>	
4541	Freight And Passenger Water Transport Industry	8	<b>\$1.41</b>	\$1.88 *
4542	Ferry Industry	8	<b>\$1.41</b>	
4549	Other Water Transport Industries	8	<b>\$1.41</b>	
4571	Urban Transit Systems Industry	8	<b>\$1.41</b>	
4573	School Bus Operations Industry	8	<b>\$1.41</b>	
4574	Charter And Sightseeing Bus Services Industry	8	<b>\$1.41</b>	
4581	Taxicab Industry	8	<b>\$1.41</b>	
4589	Other Transportation Industries Nec	8	<b>\$1.41</b>	
4591	Highway, Street And Bridge Maintenance Industry	8	<b>\$1.41</b>	
4592	Freight Forwarding Industry	8	<b>\$1.41</b>	
4599	Other Service Industries Incidental To Transportation Nec	8	<b>\$1.41</b>	

<b>455</b>	<b><i>Services Incidental to Water Transport</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4551	Marine Cargo Handling Industry	36	<b>\$4.18</b>
4552	Harbour And Port Operation Industry	36	<b>\$4.18</b>
4553	Marine Salvage Industry	36	<b>\$4.18</b>

<b>456</b>	<b><i>Truck Transport</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4561	General Freight Trucking Industry	24	<b>\$3.04</b>
4562	Used Goods Moving And Storage Industry	24	<b>\$3.04</b>
4564	Dry Bulk Materials Trucking Industry	24	<b>\$3.04</b>
4565	Forest Products Trucking Industry	24	<b>\$3.04</b>
4569	Truck Transport Industries, Other	24	<b>\$3.04</b>

<b>458</b>	<b><i>Bulk Liquids Transportation</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4563	Bulk Liquids Trucking Industry	4	<b>\$0.72</b>
4611	Natural Gas Pipeline Transport Industry	4	<b>\$0.72</b>

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<i>Industry Code</i>	<i>Description</i>			
<b>459 Marine Towing</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4543	Marine Towing Industry	11	\$2.95	
<b>471 Storage and Warehousing</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4711	Grain Elevator Industry	19	\$2.63	
4791	Refrigerated Warehousing Industry	19	\$2.63	
4799	Storage And Warehouse Industries, Other Nec	19	\$2.63	
5918	Bottle Exchange, No Scrapping	19	\$2.63	\$2.32 *
<b>481 Communication</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4811	Radio Broadcasting Industry	1	\$0.15	
4812	Television Broadcasting Industry	1	\$0.15	
4813	Combined Radio And Television Broadcasting Industry	1	\$0.15	
4821	Telecommunication Carriers Industry	1	\$0.15	
<b>484 Postal and Courier Services</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4841	Postal Service Industry	15	\$1.73	
4842	Courier Service Industry	15	\$1.73	
<b>491 Utilities</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4814	Cable Television Industry	5	\$0.54	\$0.62 *
4911	Electric Power Systems Industry	5	\$0.54	
<b>493 Other Utilities</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4931	Water Systems Industry	23	\$3.60	
4999	Utility Industries, Other Nec	23	\$3.60	
<b>501 Farm, Petroleum, Food and Beverage, Wholesale</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5011	Livestock, Wholesale	9	\$1.47	\$1.26 *
5012	Grain, Wholesale	9	\$1.47	\$1.26 *
5019	Other Farm Products, Wholesale	9	\$1.47	\$1.26 *
5111	Petroleum Products, Wholesale	9	\$1.47	\$1.26 *
5211	Confectionery, Wholesale	9	\$1.47	\$1.26 *
5212	Frozen Foods (Packaged), Wholesale	9	\$1.47	\$1.26 *
5213	Dairy Products, Wholesale	9	\$1.47	\$1.26 *
5215	Fish And Seafood, Wholesale	9	\$1.47	\$1.26 *

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<i>Industry Code</i>	<i>Description</i>				
5216	Fresh Fruit And Vegetables Wholesale	9	<b>\$1.47</b>	\$1.26	*
5217	Meat And Meat Products, Wholesale	9	<b>\$1.47</b>	\$1.26	*
5219	Other Foods, Wholesale	9	<b>\$1.47</b>	\$1.26	*
5221	Non-Alcoholic Beverages, Wholesale	9	<b>\$1.47</b>	\$1.26	*
5222	Alcoholic Beverages, Wholesale	9	<b>\$1.47</b>	\$1.26	*
<b>523 Consumer and Other Goods, Wholesale</b>					

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5231	Drugs, Wholesale	5	<b>\$0.54</b>
5232	Toilet Soaps And Preparations, Wholesale	5	<b>\$0.54</b>
5239	Drug Sundries And Other Drugs And Toilet Preparations, Wholesa	5	<b>\$0.54</b>
5241	Tobacco Products, Wholesale	5	<b>\$0.54</b>
5311	Men's And Boy's Clothing And Furnishings, Wholesale	5	<b>\$0.54</b>
5313	Women`S, Misses` & Child`S Hosiery, Underwear & Apparel Acc	5	<b>\$0.54</b>
5314	Footwear, Wholesale	5	<b>\$0.54</b>
5321	Piece Goods, Wholesale	5	<b>\$0.54</b>
5329	Notions And Other Dry Good, Wholesale	5	<b>\$0.54</b>
5411	Electrical Household Appliances, Wholesale	5	<b>\$0.54</b>
5412	Electronic Household Appliances, Wholesale	5	<b>\$0.54</b>
5421	Household Furniture, Wholesale	5	<b>\$0.54</b>
5431	China, Glassware, Crockery And Pottery, Wholesale	5	<b>\$0.54</b>
5432	Floor Coverings, Wholesale	5	<b>\$0.54</b>
5439	Other Household Furnishings, Wholesale	5	<b>\$0.54</b>
5721	Construction, Forestry Machinery, Equipment And Supplies, Whol	5	<b>\$0.54</b>
5722	Mining Machinery, Equipment And Supplies, Wholesale	5	<b>\$0.54</b>
5731	Industrial Machinery, Equipment And Supplies, Wholesale	5	<b>\$0.54</b>
5741	Electrical Wiring Supplies And Electrical Construction Materials,	5	<b>\$0.54</b>
5742	Electrical Generating And Transmission Equipment And Supplies,	5	<b>\$0.54</b>
5743	Electronic Machinery, Equip And Supply(Exc Computer & Related	5	<b>\$0.54</b>
5744	Computer And Related Machinery, Equipment And Packaged Soft	5	<b>\$0.54</b>
5749	Other Electrical And Electronic Machinery, Equipment And Suppl	5	<b>\$0.54</b>
5791	Office And Store Machinery, Equipment And Supplies, Wholesale	5	<b>\$0.54</b>
5792	Service Machinery, Equipment And Supplies, Wholesale	5	<b>\$0.54</b>
5793	Professional Machinery, Equipment And Supplies, Wholesale	5	<b>\$0.54</b>
5799	Other Machinery, Equipment And Supplies, Wholesale	5	<b>\$0.54</b>
5922	Stationery And Office Supplies, Wholesale	5	<b>\$0.54</b>
5929	Other Paper And Paper Products, Wholesale	5	<b>\$0.54</b>
5931	Agricultural Feeds, Wholesale	5	<b>\$0.54</b>
5932	Seeds And Seed Processing, Wholesale	5	<b>\$0.54</b>
5939	Agricultural Chemical And Other Farm Supplies, Wholesale	5	<b>\$0.54</b>
5941	Toys, Novelties And Fireworks, Wholesale	5	<b>\$0.54</b>
5942	Amusement And Sporting Goods, Wholesale	5	<b>\$0.54</b>

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<i>Industry Code</i>	<i>Description</i>		
5951	Photographic Equipment And Supplies, Wholesale	5	<b>\$0.54</b>
5952	Musical Instruments And Accessories, Wholesale	5	<b>\$0.54</b>
5971	Industrial And Household Chemicals, Wholesale	5	<b>\$0.54</b>
5981	General Merchandise, Wholesale	5	<b>\$0.54</b>
5991	Books, Periodicals And Newspapers, Wholesale	5	<b>\$0.54</b>
5993	Forest Products, Wholesale	5	<b>\$0.54</b>
5999	Other Products Nec Wholesale	5	<b>\$0.54</b>

**551 Vehicle, Hardware and Equipment, Wholesale**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5512	Trucks And Buses, Wholesale	3	<b>\$1.12</b>
5519	Motor Vehicles And Trailers, Other, Wholesale	3	<b>\$1.12</b>
5521	Tires And Tubes, Wholesale	3	<b>\$1.12</b>
5529	Other Motor Vehicle Parts And Accessories, Wholesale	3	<b>\$1.12</b>
5611	Iron And Steel Primary Forms And Structural Shapes, Wholesale	3	<b>\$1.12</b>
5612	Other Irons And Steel Products, Wholesale	3	<b>\$1.12</b>
5619	Combination Metal And Metal Products, Wholesale	3	<b>\$1.12</b>
5621	Hardware, Wholesale	3	<b>\$1.12</b>
5622	Plumbing, Heating And Air Conditioning Equipment And Supplie	3	<b>\$1.12</b>
5631	Lumber, Plywood And Millwork, Wholesale	3	<b>\$1.12</b>
5632	Paint, Glass And Wallpaper, Wholesale	3	<b>\$1.12</b>
5639	Building Materials, Other, Wholesale	3	<b>\$1.12</b>
5711	Farm Machinery, Equipment And Supplies, Wholesale	3	<b>\$1.12</b>

**591 Waste Materials, Wholesale**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5919	Other Waste Materials, Wholesale	28	<b>\$5.05</b>

**601 Food and Beverage, Retail**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6011	Supermarkets	37	<b>\$0.97</b>

**603 Consumer Goods, Retail**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6031	Pharmacies	2	<b>\$0.40</b>
6032	Patent Medicine And Toiletries Stores	2	<b>\$0.40</b>
6111	Shoe Stores	2	<b>\$0.40</b>
6121	Men's Clothing Stores	2	<b>\$0.40</b>
6131	Women's Clothing Stores	2	<b>\$0.40</b>
6141	Children's Clothing Stores	2	<b>\$0.40</b>
6149	Clothing Stores, Other Nec	2	<b>\$0.40</b>
6151	Fabric And Yarn Stores	2	<b>\$0.40</b>
6222	Television, Radio And Stereo Stores	2	<b>\$0.40</b>

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<i>Industry Code</i>	<i>Description</i>		
6223	Appliance, Television, Radio And Stereo Repair Shops	2	\$0.40
6232	Drapery Stores	2	\$0.40
6239	Other Household Furnishing Stores	2	\$0.40
6511	Book And Stationery Stores	2	\$0.40
6521	Florist Shops	2	\$0.40
6522	Lawn And Garden Centers	2	\$0.40
6541	Sporting Goods Stores	2	\$0.40
6542	Bicycle Shops	2	\$0.40
6551	Musical Instrument Stores	2	\$0.40
6552	Record And Tape Stores	2	\$0.40
6561	Jewelry Stores	2	\$0.40
6562	Watch And Jewelry Repair Shops	2	\$0.40
6571	Camera And Photographic Supply Stores	2	\$0.40
6581	Toy And Hobby Stores	2	\$0.40
6582	Gift, Novelty And Souvenir Stores	2	\$0.40
6591	Second-Hand Merchandise Stores Nec	2	\$0.40
6592	Opticians' Shops	2	\$0.40
6593	Art Galleries And Artists' Supply Stores	2	\$0.40
6594	Luggage And Leather Goods Stores	2	\$0.40
6595	Monument And Tombstone Dealers	2	\$0.40
6596	Pet Stores	2	\$0.40
6598	Mobile Home Dealers	2	\$0.40
6599	Other Retail Stores Nec	2	\$0.40
6911	Vending Machine Operators	2	\$0.40
6921	Direct Sellers	2	\$0.40

**621 Household Furniture and Appliance Stores**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
6211	Household Furniture Stores(With Appliance And Furnishings)	3	\$1.12	\$0.90	*
6212	Household Furniture Stores(Without Appliance And Furnishings)	3	\$1.12	\$0.90	*
6221	Appliance, Television, Radio And Stereo Stores	3	\$1.12	\$0.90	*

**624 Floor Covering, Retail**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6231	Floor Covering Stores	17	\$2.63

**631 Automobile and Recreational Vehicle Dealers**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6311	Automobile (New) Dealers	2	\$0.40
6312	Automobile (Used) Dealers	2	\$0.40
6321	Motor Home And Travel Trailer Dealers	2	\$0.40
6322	Boats, Outboard Motors And Boating Accessories Dealers	2	\$0.40
6323	Motorcycle And Snowmobile Dealers	2	\$0.40

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<i>Industry Code</i>	<i>Description</i>		
6329	Recreational Vehicle Dealers, Other	2	<b>\$0.40</b>

<b>633</b>	<b><i>Food Specialty, Gasoline and Auto Parts</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
6012	Grocery Stores (Exc. Supermarkets)	5	<b>\$0.54</b>
6013	Bakery Products Stores	5	<b>\$0.54</b>
6014	Candy And Nut Stores	5	<b>\$0.54</b>
6015	Fruit And Vegetable Stores	5	<b>\$0.54</b>
6016	Meat Markets	5	<b>\$0.54</b>
6019	Other Food (Specialty) Stores	5	<b>\$0.54</b>
6021	Liquor Stores	5	<b>\$0.54</b>
6331	Gasoline Service Stations	5	<b>\$0.54</b>

<b>634</b>	<b><i>General Merchandise Stores</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
6411	Department Stores	4	<b>\$0.72</b>
6412	General Stores	4	<b>\$0.72</b>
6413	Other General Merchandise Stores	4	<b>\$0.72</b>

<b>635</b>	<b><i>Motor Vehicle Services</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
5911	Automobile Wrecking	13	<b>\$1.12</b>
6351	Garages (General Repairs)	13	<b>\$1.12</b>
6352	Paint And Body Repair Shops	13	<b>\$1.12</b>
6353	Muffler Replacement Shops	13	<b>\$1.12</b>
6354	Motor Vehicle Glass Replacement Shops	13	<b>\$1.12</b>
6355	Motor Vehicle Transmission Repair And Replacement Shops	13	<b>\$1.12</b>
6359	Motor Vehicle Repair Shops, Other	13	<b>\$1.12</b>
6391	Car Washes	13	<b>\$1.12</b>
6399	Other Motor Vehicle Services Nec	13	<b>\$1.12</b>
9941	Electric Motor Repair	13	<b>\$1.12</b>
9949	Other Repair Services Nec	13	<b>\$1.12</b>

<b>636</b>	<b><i>Home, Automotive Parts and Accessories Stores</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
6341	Home And Auto Supply Stores	37	<b>\$0.97</b>
6342	Tire, Battery, Parts And Accessories Stores	37	<b>\$0.97</b>

<b>653</b>	<b><i>Hardware, Paint, Glass and Wallpaper Stores</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
6531	Hardware Stores	4	<b>\$0.72</b>
6532	Paint, Glass And Wallpaper Stores	4	<b>\$0.72</b>

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<i>Industry Code</i>	<i>Description</i>
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<b>701</b>	<b>Finance</b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
7011	Central Bank	1	\$0.15
7021	Chartered Banks	1	\$0.15
7031	Trust Companies	1	\$0.15
7051	Local Credit Unions	1	\$0.15
7052	Central Credit Unions	1	\$0.15
7111	Consumer Loan Companies	1	\$0.15
7121	Sales Finance Companies	1	\$0.15
7124	Financing Leasing Companies	1	\$0.15
7211	Investment (Mutual) Funds	1	\$0.15
7214	Investment Companies	1	\$0.15
7215	Holding Companies	1	\$0.15
7222	Real Estate Investment Trusts	1	\$0.15
7311	Life Insurers	1	\$0.15
7331	Health Insurers	1	\$0.15
7339	Property And Casualty Insurers, Other	1	\$0.15
7411	Investment Dealers	1	\$0.15
7611	Insurance And Real Estate Agencies	1	\$0.15

<b>751</b>	<b>Real Estate Operator</b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
7511	Operators Of Residential Buildings And Dwellings	38	\$1.97	\$1.86	*
7512	Operators Of Non-Residential Buildings	38	\$1.97	\$1.86	*
7599	Real Estate Operator, Other	38	\$1.97	\$1.86	*

<b>771</b>	<b>Business Services</b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
7711	Employment Agencies	1	\$0.15
7721	Computer Services	1	\$0.15
7722	Computer Equipment Maintenance And Repair	1	\$0.15
7731	Offices Of Chartered And Certified Accountants	1	\$0.15
7739	Accounting And Bookkeeping Services, Other	1	\$0.15
7741	Advertising Agencies	1	\$0.15
7742	Media Representatives	1	\$0.15
7743	Outdoor Display And Billboard Advertising	1	\$0.15
7749	Advertising Services, Other	1	\$0.15
7751	Offices Of Architects	1	\$0.15
7752	Offices Of Engineers	1	\$0.15
7759	Scientific And Technical Services, Other	1	\$0.15
7761	Offices Of Lawyers And Notaries	1	\$0.15
7771	Management Consulting Services	1	\$0.15

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<b>Industry Code</b>	<b>Description</b>		
7792	Credit Bureau Services	1	<b>\$0.15</b>
7793	Collection Agencies	1	<b>\$0.15</b>
7794	Customs Brokers	1	<b>\$0.15</b>
7795	Telephone Answering Services	1	<b>\$0.15</b>
7796	Duplication Services	1	<b>\$0.15</b>
7799	Other Business Services Nec	1	<b>\$0.15</b>
8651	Offices Of Physicians, General Practice	1	<b>\$0.15</b>
8652	Offices Of Physicians And Surgeons, Specialists	1	<b>\$0.15</b>
8653	Offices Of Dentists, General Practice	1	<b>\$0.15</b>
8654	Offices Of Dentists, Specialists	1	<b>\$0.15</b>
8661	Offices Of Chiropractors And Osteopaths	1	<b>\$0.15</b>
8663	Offices Of Nurses, Practical	1	<b>\$0.15</b>
8665	Offices Of Physiotherapist/Occupational Therapists	1	<b>\$0.15</b>
8666	Offices Of Optometrists	1	<b>\$0.15</b>
8668	Offices Of Denturists	1	<b>\$0.15</b>
8671	Offices Of Psychologists	1	<b>\$0.15</b>
8672	Offices Of Social Workers	1	<b>\$0.15</b>
8679	Offices Of Other Social Service Practitioners	1	<b>\$0.15</b>

**779 Security and Investigation**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
7791	Security And Investigation Services	5	<b>\$0.54</b>	\$0.57 *

**789 Other Business Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
7790	Business Services, Other, Uns	19	<b>\$2.63</b>	\$3.25 *

**811 Federal and Provincial Government**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
8121	Courts Of Law - Federal Government	1	<b>\$0.15</b>
8142	International Assistance	1	<b>\$0.15</b>
8162	Social Service Administration - Federal Government	1	<b>\$0.15</b>
8163	Education Administration - Federal Government	1	<b>\$0.15</b>
8172	Resource Conservation And Industrial Development Administratio	1	<b>\$0.15</b>
8173	Environment Administration - Federal Government	1	<b>\$0.15</b>
8176	Research Administration - Federal Government	1	<b>\$0.15</b>
8229	Other Protective Services - Provincial Government	1	<b>\$0.15</b>
8231	Labour And Employment Services - Provincial Government	1	<b>\$0.15</b>
8252	Finance And Economic Administration - Provincial Government	1	<b>\$0.15</b>
8254	Intergovernmental Affairs Administration - Provincial Government	1	<b>\$0.15</b>
8259	Other General Administration	1	<b>\$0.15</b>
8261	Health Administration - Provincial Government	1	<b>\$0.15</b>
8263	Education Administration - Provincial Government	1	<b>\$0.15</b>

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<b><i>Industry Code</i></b>	<b><i>Description</i></b>		
8264	Recreation And Culture Administration - Provincial Government	1	<b>\$0.15</b>
8271	Transportation And Communications Administrations	1	<b>\$0.15</b>
8272	Resource Conservation And Industrial Development Administratio	1	<b>\$0.15</b>
8273	Environment Administration - Provincial Government	1	<b>\$0.15</b>
8274	Housing Administration - Provincial Government	1	<b>\$0.15</b>
8275	Regional Planning And Development Administration - Provincial	1	<b>\$0.15</b>
8276	Research Administration - Provincial Government	1	<b>\$0.15</b>
8511	Elementary And Secondary Education	1	<b>\$0.15</b>
8521	Post-Secondary Non-University Education	1	<b>\$0.15</b>
8531	University Education	1	<b>\$0.15</b>
8541	Library Services	1	<b>\$0.15</b>
8551	Museums And Archives	1	<b>\$0.15</b>
8599	Other Educational Services	1	<b>\$0.15</b>

### ***813 Labour and Employer Services (Federal)***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>	
8131	Labour And Employment Services - Federal Government	37	<b>\$0.97</b>	
8235	Provincial Government Projects	37	<b>\$0.97</b>	\$3.38 *

### ***831 Municipal Government***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>
8323	Police Services - Local Government	12	<b>\$1.31</b>
8324	Fire Fighting Services - Local Government	12	<b>\$1.31</b>
8351	Executive And Legislative Administration - Local Government	12	<b>\$1.31</b>
8359	Other General Administration Services	12	<b>\$1.31</b>
8361	Health Administration - Local Government	12	<b>\$1.31</b>
8363	Education Administration - Local Government	12	<b>\$1.31</b>
8364	Recreation And Culture Administration - Local Government	12	<b>\$1.31</b>
8372	Resource Conservation And Industrial Development Administratio	12	<b>\$1.31</b>
8373	Environment Administration - Local Government	12	<b>\$1.31</b>
8375	Regional Planning And Development Administration - Local Gove	12	<b>\$1.31</b>

### ***860 Nursing Homes***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>
8621	Homes For Personal And Nursing Care	29	<b>\$3.83</b>

### ***862 Other Institutional Health and Social Services***

<b><i>SIC Code</i></b>		<b><i>Rate Group</i></b>	<b><i>Basic Rate</i></b>
8620	Other Institutional Health And Social Services, Uns	3	<b>\$1.12</b>
8622	Homes For Physically Handicapped And/Or Disabled	3	<b>\$1.12</b>
8623	Homes For Mentally Retarded	3	<b>\$1.12</b>
8624	Homes For Mentally Handicapped And/Or Disabled	3	<b>\$1.12</b>
8625	Homes For Emotionally Disturbed Children	3	<b>\$1.12</b>

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<i>Industry Code</i>	<i>Description</i>		
8626	Homes For Alcohol/Drugs Addicts	3	<b>\$1.12</b>
8629	Institutional Health And Social Services, Other Nec	3	<b>\$1.12</b>

**863 Non-Institutional Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
8631	Ambulance Services	15	<b>\$1.73</b>
8632	Drug Addiction And Alcohol Treatment Clinics	15	<b>\$1.73</b>
8633	Health Rehabilitation Clinics	15	<b>\$1.73</b>
8634	Home Care Services (Including Home Nursing)	15	<b>\$1.73</b>
8635	Public Health Clinics/Community Health Centers	15	<b>\$1.73</b>
8639	Non-Institutional Health Services, Other	15	<b>\$1.73</b>

**864 Other Health and Social Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
8641	Child Day-Care And Nursery School Services	37	<b>\$0.97</b>
8642	Child Welfare Services	37	<b>\$0.97</b>
8643	Family Planning Services	37	<b>\$0.97</b>
8644	Sheltered Workshops	37	<b>\$0.97</b>
8646	Meal Services (Non-Commercial)	37	<b>\$0.97</b>
8647	Social Rehabilitation Services	37	<b>\$0.97</b>
8648	Crisis Intervention	37	<b>\$0.97</b>
8649	Other Non-Institutional Social Services	37	<b>\$0.97</b>
8681	Medical Laboratories	37	<b>\$0.97</b>
8685	Blood Bank Laboratories	37	<b>\$0.97</b>
8691	Health Care And Public Safety Promotion Associations And Agen	37	<b>\$0.97</b>
8694	Social Service Planning And Advocacy Agencies	37	<b>\$0.97</b>
8699	Other Health And Social Service Associations	37	<b>\$0.97</b>

**865 Home-Maker Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
8645	Home-Makers Services	36	<b>\$4.18</b>	\$1.22 *

**911 Accommodation Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
9111	Hotels And Motor Hotels	9	<b>\$1.47</b>
9112	Motels	9	<b>\$1.47</b>
9113	Tourist Courts And Cabins	9	<b>\$1.47</b>
9114	Guest Houses And Tourist Homes	9	<b>\$1.47</b>
9121	Lodging Houses And Residential Clubs	9	<b>\$1.47</b>
9131	Camping Grounds And Travel Trailer Parks	9	<b>\$1.47</b>
9141	Outfitters (Hunting And Fishing Camps)	9	<b>\$1.47</b>
9149	Recreation And Vacation Camps, Other	9	<b>\$1.47</b>

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**Industry Code      Description**

**921      Food and Beverage Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
9211	Restaurants, Licensed	7	<b>\$1.09</b>
9212	Restaurants, Unlicensed (Including Drive-Ins)	7	<b>\$1.09</b>
9213	Take-Out Food Services	7	<b>\$1.09</b>
9214	Caterers	7	<b>\$1.09</b>
9221	Taverns, Bars And Night Clubs	7	<b>\$1.09</b>

**961      Amusement and Recreational Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
9651	Golf Courses	11	<b>\$2.95</b>	\$1.31	*
9692	Amusement Park, Carnival And Circus Operations	11	<b>\$2.95</b>	\$1.31	*
9699	Other Amusement And Recreational Services Nec	11	<b>\$2.95</b>	\$1.31	*

**970      Linen Supply**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
9725	Linen Supply	34	<b>\$8.93</b>	\$6.50	*

**980      Other Services**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
0211	Veterinary Services	2	<b>\$0.40</b>		
0212	Farm Animal Breeding Services (Except Poultry)	2	<b>\$0.40</b>		
0213	Poultry Services	2	<b>\$0.40</b>		
0219	Other Services Incidental To Livestock And Animal Specialties	2	<b>\$0.40</b>		
0221	Soil Preparation, Planting And Cultivating	2	<b>\$0.40</b>		
0222	Crop Dusting And Spraying	2	<b>\$0.40</b>		
0223	Harvesting, Baling And Threshing	2	<b>\$0.40</b>		
0229	Agriculture Crops, Other Services Incidental To	2	<b>\$0.40</b>		
0231	Agricultural Management And Consulting	2	<b>\$0.40</b>		
0239	Other Services Incidental To Agriculture Nec	2	<b>\$0.40</b>		
0322	Fishery Consulting	2	<b>\$0.40</b>		
4411	Project Management, Construction	2	<b>\$0.40</b>		
4491	Land Developers	2	<b>\$0.40</b>		
4499	Other Services Incidental To Construction Nec	2	<b>\$0.40</b>		
4521	Airport Operations Industry	2	<b>\$0.40</b>	\$1.50	*
4555	Marine Shipping Agencies Industry	2	<b>\$0.40</b>		
4559	Water Transport, Other Service Industries Incidental To	2	<b>\$0.40</b>		
9611	Motion Picture And Video Production	2	<b>\$0.40</b>	\$0.57	*
9612	Motion Picture And Video Distribution	2	<b>\$0.40</b>	\$0.57	*
9614	Sound Recording Services	2	<b>\$0.40</b>	\$0.57	*
9619	Other Motion Picture, Audio And Video	2	<b>\$0.40</b>	\$0.57	*
9621	Regular Motion Picture Theaters	2	<b>\$0.40</b>	\$0.57	*

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<i>Industry Code</i>	<i>Description</i>				
9622	Outdoor Motion Picture Theaters	2	<b>\$0.40</b>	\$0.57	*
9631	Entertainment Production Companies And Artists	2	<b>\$0.40</b>	\$0.57	*
9639	Theatrical And Staged Entertainment, Other	2	<b>\$0.40</b>	\$0.57	*
9641	Professional Sports Clubs	2	<b>\$0.40</b>	\$0.57	*
9642	Professional Athletes And Promoters On Own Account	2	<b>\$0.40</b>	\$0.57	*
9643	Horse Race Tracks	2	<b>\$0.40</b>	\$0.57	*
9644	Other Race Tracks	2	<b>\$0.40</b>	\$0.57	*
9652	Curling Clubs	2	<b>\$0.40</b>	\$0.57	*
9653	Skiing Facilities	2	<b>\$0.40</b>	\$0.57	*
9654	Boat Rentals And Marinas	2	<b>\$0.40</b>	\$0.57	*
9659	Other Sports And Recreation Clubs	2	<b>\$0.40</b>	\$0.57	*
9661	Gambling Operations	2	<b>\$0.40</b>	\$0.57	*
9691	Bowling Alleys And Billiard Parlors	2	<b>\$0.40</b>	\$0.57	*
9693	Dance Halls, Studios And Schools	2	<b>\$0.40</b>	\$0.57	*
9694	Coin-Operated Amusement Services	2	<b>\$0.40</b>	\$0.57	*
9696	Botanical And Zoological Gardens	2	<b>\$0.40</b>	\$0.57	*
9711	Barber Shops	2	<b>\$0.40</b>		
9712	Beauty Shops	2	<b>\$0.40</b>		
9713	Combination Barber And Beauty Shops	2	<b>\$0.40</b>		
9723	Self-Serve Laundries And/Or Dry Cleaners	2	<b>\$0.40</b>		
9726	Carpet Cleaning	2	<b>\$0.40</b>		
9731	Funeral Homes	2	<b>\$0.40</b>		
9732	Cemeteries And Crematoria	2	<b>\$0.40</b>		
9791	Shoe Repair	2	<b>\$0.40</b>		
9799	Personal And Household Services, Other Nec	2	<b>\$0.40</b>		
9811	Religious Organizations	2	<b>\$0.40</b>		
9821	Business Associations	2	<b>\$0.40</b>		
9831	Professional Health And Social Service Membership Associations	2	<b>\$0.40</b>		
9839	Other Professional Membership Associations	2	<b>\$0.40</b>		
9841	Labour Organizations	2	<b>\$0.40</b>		
9851	Political Organizations	2	<b>\$0.40</b>		
9861	Civic And Fraternal Organizations	2	<b>\$0.40</b>		
9911	Industrial Machinery And Equipment Rental And Leasing	2	<b>\$0.40</b>		
9912	Audio-Visual Equipment Rental And Leasing	2	<b>\$0.40</b>		
9919	Other Machinery And Equipment Rental And Leasing	2	<b>\$0.40</b>		
9921	Automobile And Truck Rental Services	2	<b>\$0.40</b>		
9931	Photographers	2	<b>\$0.40</b>		
9961	Ticket And Travel Agencies	2	<b>\$0.40</b>		
9962	Tour Wholesalers And Operators	2	<b>\$0.40</b>		
9991	Parking Lots And Parking Garages	2	<b>\$0.40</b>		
9999	Other Services Nec	2	<b>\$0.40</b>		

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**Industry Code      Description**

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**994      Welding**

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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
9942	Welding	36	<b>\$4.18</b>	\$2.08 *

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**995      Services to Buildings and Dwellings**

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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
9721	Power Laundries And/Or Dry Cleaners	38	<b>\$1.97</b>	\$0.90 *
9951	Disinfecting And Exterminating Services	38	<b>\$1.97</b>	\$1.86 *
9952	Window Cleaning Services	38	<b>\$1.97</b>	\$1.86 *
9953	Janitorial Services	38	<b>\$1.97</b>	\$1.86 *
9959	Other Services To Building And Dwellings	38	<b>\$1.97</b>	\$1.86 *

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