

***Workplace Health, Safety and Compensation Commission
2003 Industry Assessment Rates
SIC: Standard Industrial Classification
Nec = (not elsewhere classified)***

<i>Industry Code</i>	<i>Description</i>	2003	
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<i>013</i>	<i>Farms</i>		
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<i>SIC Code</i>		<i>Rate Group</i>	<i>Basic Rate</i>	
0111	Dairy Farms	22	\$2.91	\$3.73 *
0112	Cattle Farms	22	\$2.91	\$3.73 *
0113	Hog Farms	22	\$2.91	\$3.73 *
0114	Poultry And Egg Farms	22	\$2.91	\$2.89 *
0115	Sheep And Goat Farms	22	\$2.91	
0119	Livestock Combination Farm	22	\$2.91	\$3.73 *
0121	Honey And Other Apiary Product Farms	22	\$2.91	\$2.89 *
0122	Horse And Other Equine Farms	22	\$2.91	\$3.73 *
0123	Furs And Skins, Ranch	22	\$2.91	\$3.73 *
0129	Other Animal Specialty Farms	22	\$2.91	\$2.89 *
0131	Wheat Farms	22	\$2.91	\$2.89 *
0135	Forage, Seed And Hay Farms	22	\$2.91	\$2.87 *
0137	Tobacco Farms	22	\$2.91	\$2.87 *
0138	Potato Farms	22	\$2.91	\$2.87 *
0139	Other Field Crop Farms	22	\$2.91	\$2.87 *
0141	Field Crop Combination Farms	22	\$2.91	\$2.87 *
0151	Fruit Farms	22	\$2.91	\$2.87 *
0152	Other Vegetable Farms	22	\$2.91	\$2.87 *
0159	Fruit And Vegetable Combination Farms	22	\$2.91	\$2.87 *
0161	Mushrooms	22	\$2.91	\$2.87 *
0162	Greenhouse Products	22	\$2.91	\$2.87 *
0163	Nursery Products	22	\$2.91	\$2.87 *
0169	Other Horticultural Specialties	22	\$2.91	\$2.87 *
0171	Livestock, Field, Crop And Horticulture	22	\$2.91	\$2.87 *

<i>030</i>	<i>Fishing</i>		
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<i>SIC Code</i>		<i>Rate Group</i>	<i>Basic Rate</i>
0311	Salt Water Fishing Industry	11	\$3.66
0312	Inland Fishing Industry	11	\$3.66

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>	
0321	Services Incidental To Fishing	11	\$3.66	
0331	Furs And Skins, Wild	11	\$3.66	
041 Logging				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0411	Logging Industry(Except Contract Logging)	32	\$7.45	
0412	Contract Logging Industry	32	\$7.45	
051 Forestry Services				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0511	Forestry Services Industry	23	\$3.79	
060 Peat				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0622	Peat Industry	22	\$2.91	\$2.46 *
061 Metal Mines				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0611	Gold Mines	25	\$4.27	\$3.59 *
0614	Silver-Lead-Zinc Mines	25	\$4.27	\$3.59 *
0619	Other Metal Mines	25	\$4.27	\$3.59 *
062 Non-Metal Mines				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0623	Gypsum Mines	37	\$1.48	\$1.24 *
0624	Potash Mines	37	\$1.48	\$1.24 *
0625	Salt Mines	37	\$1.48	\$1.24 *
0631	Bituminous Coal Mines	37	\$1.48	\$1.59 *
0811	Granite Quarries	37	\$1.48	
0812	Limestone Quarries	37	\$1.48	
080 Sand And Gravel Pits				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0821	Sand And Gravel Pits	9	\$3.02	
090 Services Incidental to Mineral Extraction				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0711	Conventional Crude Oil And Natural Gas	36	\$6.63	\$4.32 *
0911	Contract Drilling, Oil And Gas Industry	36	\$6.63	\$4.85 *
0919	Other Service Industries Incidental To Crude Petroleum And Natural Gas	36	\$6.63	\$4.85 *
0921	Contract Drilling Industry(Except Oil And Gas)	36	\$6.63	\$4.85 *
0929	Other Service Industries Incidental To Mining	36	\$6.63	\$4.85 *

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<i>Industry Code</i>	<i>Description</i>	<i>2003</i>	
100 Meat Products			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1011	Meat And Meat Products Industry (Except Poultry)	33	\$12.53
101 Poultry Products			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1012	Poultry Products Industry	11	\$3.66
102 Fish Products			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1021	Fish Products Industry	14	\$2.56
103 Fruit and Vegetable			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1031	Canned And Preserved Fruit And Vegetable Industry	8	\$1.71
1032	Frozen Fruit And Vegetable Industry	8	\$1.71
1099	Other Food Products Industry Nec	8	\$1.71
104 Dairy Products			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1041	Fluid Milk Industry	23	\$3.79
1049	Other Dairy Products Industry	23	\$3.79
105 Other Food Products			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1051	Cereal Grain Flour Industry	9	\$3.02
1052	Prepared Flour Mixes And Prepared Cereal Food Industry	9	\$3.02
1053	Feed Industry	9	\$3.02
1071	Biscuit Industry	9	\$3.02
1072	Bread And Other Bakery Products Industry	9	\$3.02
1081	Cane And Beet Sugar Industry	9	\$3.02
1083	Sugar And Chocolate Confectionery Industry	9	\$3.02
1091	Tea And Coffee Industry	9	\$3.02
1092	Dry Pasta Products Industry	9	\$3.02
1093	Potato Chip, Pretzel And Popcorn Industry	9	\$3.02
111 Soft Drink			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1111	Soft Drink Industry	18	\$4.94

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112	<i>Distilling and Brewing</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1121	Distillery Products Industry	8	\$1.71	
1131	Brewery Products Industry	8	\$1.71	
1141	Wine Industry	8	\$1.71	
1211	Leaf Tobacco Industry	8	\$1.71	
1221	Tobacco Products Industry	8	\$1.71	

150	<i>Rubber and Plastic Products</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1521	Rubber Hose And Belting Industry	11	\$3.66	
1599	Other Rubber Products Industry	11	\$3.66	
1611	Foamed And Expanded Plastic Products Industry	11	\$3.66	
1621	Plastic Pipe And Pipe Fittings Industry	11	\$3.66	
1631	Plastic film and sheeting	11	\$3.66	
1699	Other Plastic Products Industries Nec	11	\$3.66	

169	<i>Bag Manufacturing</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1691	Plastic Bag Industry	34	\$7.25	\$5.06 *
2733	Paper Bag Industry	34	\$7.25	\$3.66 *

240	<i>Leather, Textile and Clothing</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1711	Leather Tanneries	11	\$3.66	\$2.44 *
1712	Footwear Industry	11	\$3.66	\$2.44 *
1713	Luggage, Purse And Handbag Industry	11	\$3.66	
1719	Other Leather And Allied Products Industries	11	\$3.66	\$2.44 *
1811	Man-Made Fiber And Filament Yarn Industry	11	\$3.66	
1821	Wool Yarn And Woven Cloth Industry	11	\$3.66	\$2.44 *
1829	Other Spun Yarn And Woven Cloth Industries	11	\$3.66	\$2.44 *
1831	Broad Knitted Fabric Industry	11	\$3.66	\$2.44 *
1911	Natural Fibers Processing And Felt Products Industry	11	\$3.66	\$2.44 *
1921	Carpet, Mat And Rug Industry	11	\$3.66	
1931	Canvas And Related Product Industry	11	\$3.66	\$2.44 *
1991	Narrow Fabric Industry	11	\$3.66	\$2.44 *
1993	Household Products Of Textile Materials Industry	11	\$3.66	\$2.44 *
1999	Other Textile Products Industries Nec	11	\$3.66	\$2.44 *
2431	Men's And Boy's Coat Industry	11	\$3.66	\$2.44 *

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>		
2432	Men's And Boy's Suit And Jacket Industry	11	\$3.66		
2433	Men's And Boy's Pants Industry	11	\$3.66	\$2.44	*
2434	Men's And Boy's Shirt And Underwear	11	\$3.66	\$2.44	*
2435	Men's And Boy's Clothing Contractors	11	\$3.66	\$2.44	*
2442	Women's Sportswear Industry	11	\$3.66	\$2.44	*
2445	Women's Clothing Contractors	11	\$3.66	\$2.44	*
2451	Children's Clothing Industry	11	\$3.66	\$2.44	*
2493	Glove Industry	11	\$3.66	\$2.44	*
2494	Hosiery Industry	11	\$3.66		
2495	Fur Goods Industry	11	\$3.66	\$2.44	*
2496	Foundation Garment Industry	11	\$3.66		
2499	Other Clothing And Apparel Industries Nec	11	\$3.66	\$2.44	*

251 Mills, Veneer and Plywood

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
2511	Shingle And Shake Industry	31	\$7.03		
2512	Sawmill And Planing Mill Products Industry (Except Shakes And Shingles)	31	\$7.03		
2521	Hardwood Veneer And Plywood Industry	31	\$7.03		
2522	Softwood Veneer And Plywood Industry	31	\$7.03		
2561	Wooden Box And Pallet Industry	31	\$7.03	\$5.59	*

254 Prefabricated Buildings

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
2541	Prefabricated Wooden Buildings Industry	36	\$6.63	\$5.59	*

259 Other Wood Products

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
2581	Coffin And Casket Industry	28	\$5.39		
2591	Wood Preservation Industry	28	\$5.39		
2599	Other Wood Industries Nec	28	\$5.39		

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	\$3.99		
2543	Wooden Door And Window Industry	19	\$3.99		
2549	Other Millwork Industries	19	\$3.99		
2611	Wooden Household Furniture Industry	19	\$3.99		
2641	Metal Office Furniture Industry	19	\$3.99		
2649	Other Office Furniture Industries	19	\$3.99		
2691	Bed Spring And Mattress Industry	19	\$3.99		

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
2692	Hotel, Restaurant And Institutional Furniture And Fixture Industry	19	\$3.99
2699	Other Furniture And Fixture Industries Nec	19	\$3.99
6213	Furniture Refinishing And Repair Shops	19	\$3.99 \$1.82 *

271 Pulp and Paper Products

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2592	Particle Board Industry	10	\$0.86
2593	Wafer Board Industry	10	\$0.86
2711	Pulp Industry	10	\$0.86
2712	Newsprint Industry	10	\$0.86
2713	Paperboard Industry	10	\$0.86
2714	Building Board Industry	10	\$0.86
2731	Folding Carton And Set-Up Box Industry	10	\$0.86 \$1.09 *
2732	Corrugated Box Industry	10	\$0.86 \$1.09 *
2792	Stationery Paper Products Industry	10	\$0.86 \$1.09 *
2793	Paper Consumer Products Industry	10	\$0.86 \$1.09 *
2799	Other Converted Paper Products Industry Nec	10	\$0.86 \$1.09 *

280 Printing and Publishing

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2811	Business Forms Printing Industry	5	\$0.77
2819	Other Commercial Printing Industries	5	\$0.77
2821	Plate Making, Typesetting And Bindery Industry	5	\$0.77
2831	Book Publishing Industry	5	\$0.77
2839	Other Publishing Industries	5	\$0.77
2841	Newspaper, Magazine And Periodical (Combined Publishing And Printing)	5	\$0.77
2849	Other Combined Publishing And Printing Industries	5	\$0.77

291 Primary Metal

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2911	Ferro-Alloys Industry	19	\$3.99
2919	Other Primary Steel Industries	19	\$3.99 \$2.81 *
2921	Steel Pipe And Tube Industry	19	\$3.99 \$2.81 *
2941	Iron Foundries	19	\$3.99 \$2.81 *
2959	Other Primary Smelting And Refining Of Non-Ferrous Metal Industries	19	\$3.99 \$2.81 *
2961	Aluminum Rolling, Casting And Extruding Industry	19	\$3.99 \$2.81 *

302 Fabricated Metal Products

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
3011	Power Boiler And Heat Exchanger Industry	22	\$2.91

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
3021	Metal Tanks (Heavy Gauge) Industry	22	\$2.91
3022	Plate Work Industry	22	\$2.91
3023	Pre-Engineered Metal Buildings Industry (Except Portable)	22	\$2.91
3031	Metal Door And Window Industry	22	\$2.91
3039	Other Ornamental And Architectural Metal Products Industries	22	\$2.91
3041	Custom Coating Of Metal Products Industry	22	\$2.91
3042	Metal Closure And Container Industry	22	\$2.91
3049	Other Stamped And Pressed Metal Products Industries	22	\$2.91
3053	Industrial Fastener Industry	22	\$2.91
3059	Other Wire Products Industries	22	\$2.91
3061	Basic Hardware Industry	22	\$2.91
3063	Hand Tool And Implement Industry	22	\$2.91
3071	Heating Equipment Industry	22	\$2.91
3091	Metal Plumbing Fixtures And Fittings Industry	22	\$2.91
3099	Other Metal Fabricating Industry Nec	22	\$2.91

303 Other Fabricated Metal Structural Products

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
3029	Other Fabricated Structural Metal Products Industries	18	\$4.94

308 Welding And Machine Shops

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
3081	Machine Shop Industry	22	\$2.91
9942	Welding	22	\$2.91

310 Machinery and Transportation Equipment

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3111	Agricultural Implement Industry	38	\$2.37	\$2.33 *
3121	Commercial Refrigeration And Air Conditioning Industry	38	\$2.37	\$2.33 *
3191	Compressor, pump and industrial fan industry	38	\$2.37	\$2.33 *
3192	Construction And Mining Machinery And Materials Handling Equipment In	38	\$2.37	\$2.33 *
3193	Sawmill And Woodworking Machinery Industry	38	\$2.37	\$2.33 *
3194	Turbine And Mechanical Power Transmission Equipment Industry	38	\$2.37	\$2.33 *
3199	Other Machinery And Equipment Industries Nec	38	\$2.37	\$2.33 *
3211	Aircraft And Aircraft Parts Industry	38	\$2.37	\$2.33 *
3231	Motor Vehicle Industry	38	\$2.37	\$2.33 *
3241	Truck And Bus Body Industry	38	\$2.37	\$2.33 *
3242	Commercial Trailer Industry	38	\$2.37	\$2.33 *
3243	Non-Commercial Mobile Home Industry	38	\$2.37	\$1.90 *
3244	Mobile Home Industry	38	\$2.37	\$2.33 *

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>	
3251	Motor Vehicle Engine And Engine Parts Industry	38	\$2.37	\$2.33 *
3255	Motor Vehicle Wheel And Brake Industry	38	\$2.37	\$2.33 *
3256	Plastic parts and accessories for motor vehicles industry	38	\$2.37	\$2.33 *
3257	Motor Vehicle Fabric Accessories Industry	38	\$2.37	\$2.33 *
3259	Other Motor Vehicle Accessories, Parts And Assemblies Industries	38	\$2.37	\$2.33 *
3261	Railroad Rolling Stock Industry	38	\$2.37	\$2.33 *
3299	Other Transportation Equipment Industries	38	\$2.37	\$2.33 *

327 Shipbuilding, Boatbuilding and Repair

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
3271	Shipbuilding And Repair Industry	28	\$5.39	\$4.87 *
3281	Boat Building And Repair Industry	28	\$5.39	

359 Clay, Concrete and Non-Metallic Mineral Products

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
3511	Clay Products Industry (From Domestic Clay)	18	\$4.94	\$3.72 *
3512	Clay Products Industry	18	\$4.94	
3521	Hydraulic Cement Industry	18	\$4.94	
3541	Concrete Pipe Industry	18	\$4.94	
3542	Structural Concrete Products Industry	18	\$4.94	
3549	Other Concrete Products Industries	18	\$4.94	
3551	Ready-Mix Concrete Industry	18	\$4.94	
3593	Gypsum Products Industry	18	\$4.94	\$3.10 *
3594	Non-Metallic Mineral Insulating Materials Industry	18	\$4.94	\$3.10 *

391 Other Manufacturing

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
3311	Small Electrical Appliance Industry	4	\$1.28	
3321	Major Appliance Industry (Electric And Non-Electric)	4	\$1.28	\$1.12 *
3331	Lighting Fixture Industry	4	\$1.28	
3332	Electric Lamp And Shade Industry (Except Bulb And Tube)	4	\$1.28	\$1.12 *
3341	Record Player, Radio And Television Receiver Industry	4	\$1.28	\$1.12 *
3351	Telecommunication Equipment Industry	4	\$1.28	\$1.12 *
3352	Electronic Parts And Components Industry	4	\$1.28	\$1.12 *
3359	Other Communication And Electronic Equipment Industries	4	\$1.28	\$1.12 *
3361	Electronic Computing And Peripheral Equipment Industry	4	\$1.28	\$1.12 *
3362	Electronic Office, Store And Business Machine Industry	4	\$1.28	
3371	Electrical Transformer Industry	4	\$1.28	
3372	Electrical Switch Gear And Protective Equipment Industry	4	\$1.28	
3379	Other electrical industrial equipment industries	4	\$1.28	\$1.12 *

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>	
3381	Communications And Energy Wire And Cable Industry	4	\$1.28	\$1.12 *
3392	Non-Current Carrying Wiring Devices Industry	4	\$1.28	
3399	Other Electrical Products Industry Nec	4	\$1.28	\$1.12 *
3561	Primary Glass And Glass Containers Industry	4	\$1.28	
3562	Glass Products Industry (Except Glass Containers)	4	\$1.28	
3581	Lime Industry	4	\$1.28	
3599	Other Non-Metallic Mineral Products Industries Nec	4	\$1.28	
3611	Refined Petroleum Products Industry (Except Lubricating Oil And Grease)	4	\$1.28	\$1.12 *
3612	Lubricating Oil And Grease Industry	4	\$1.28	\$1.12 *
3699	Other Petroleum And Coal Products Industries	4	\$1.28	\$1.12 *
3711	Industrial Inorganic Chemical Industries Nec	4	\$1.28	\$1.12 *
3712	Industrial Organic Chemical Industries Nec	4	\$1.28	\$1.12 *
3721	Chemical Fertilizer And Fertilizer Materials Industry	4	\$1.28	\$1.12 *
3722	Mixed Fertilizer Industry	4	\$1.28	\$1.12 *
3731	Plastic And Synthetic Resin Industry	4	\$1.28	\$1.12 *
3741	Pharmaceutical And Medicine Industry	4	\$1.28	\$1.12 *
3751	Paint And Varnish Industry	4	\$1.28	\$1.12 *
3761	Soap And Cleaning Compounds Industry	4	\$1.28	\$1.12 *
3771	Toilet Preparations Industry	4	\$1.28	\$1.12 *
3791	Printing Ink Industry	4	\$1.28	\$1.12 *
3792	Adhesives Industry	4	\$1.28	\$1.12 *
3799	Other Chemical Products Industries Nec	4	\$1.28	\$1.12 *
3911	Indicating, Recording And Controlling Instruments Industry	4	\$1.28	\$1.12 *
3912	Other Instruments And Related Products Industry	4	\$1.28	\$1.12 *
3913	Clock And Watch Industry	4	\$1.28	
3914	Ophthalmic Goods Industry	4	\$1.28	\$1.12 *
3921	Jewelry And Silverware Industry	4	\$1.28	\$1.12 *
3922	Precious Metal Secondary Refining Industry	4	\$1.28	\$1.12 *
3931	Sporting Goods Industry	4	\$1.28	\$1.12 *
3932	Toys And Games Industry	4	\$1.28	\$1.12 *
3971	Sign And Display Industry	4	\$1.28	\$1.65 *
3993	Floor Tile, Linoleum And Coated Fabric Industry	4	\$1.28	\$1.12 *
3994	Musical Instrument And Sound Recording Industry	4	\$1.28	\$1.12 *
3999	Other Manufactured Products Industries Nec	4	\$1.28	\$1.12 *

399	<i>Broom, Brush And Mop</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
3991	Broom, Brush And Mop Industry	28	\$5.39

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401	<i>Building, Developing and General Contracting</i>		
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4011	Single Family Housing	27	\$4.74
4012	Apartment And Other Multiple Housing	27	\$4.74
4013	Residential Renovation	27	\$4.74
4021	Manufacturing And Light Industrial Building	27	\$4.74
4022	Commercial Building	27	\$4.74
4023	Institutional Building	27	\$4.74
7712	Personnel Suppliers	27	\$4.65

412	<i>Highway and Heavy Construction</i>		
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4121	Highway, Streets And Bridges	20	\$3.01
4122	Waterworks And Sewage Systems	20	\$3.01
4123	Hydroelectric Power Plants And Related Structures (Except Transmission Li	20	\$2.95
4124	Power And Telecommunications Transmission Lines	20	\$3.01
4129	Other Heavy Construction	20	\$3.01

421	<i>Site Work</i>		
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4211	Wrecking And Demolition	17	\$3.08
4212	Water Well Drilling	17	\$3.08
4213	Septic System Installation	17	\$3.08
4214	Excavating And Grading	17	\$3.08
4215	Equipment Rental (With Operator)	17	\$3.08
4216	Asphalt Paving	17	\$3.08
4217	Fencing Installation	17	\$3.08
4219	Other Site Work	17	\$3.08

422	<i>Structural Work</i>		
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4221	Pile Driving Work	18	\$5.04
4222	Form Work	18	\$5.04
4223	Steel Reinforcing	18	\$5.04
4224	Concrete Pouring And Finishing	18	\$5.04
4225	Pre-Cast Concrete Installation	18	\$5.04
4226	Rough And Framing Carpentry	18	\$5.04
4227	Structural Steel Erection	18	\$5.04

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<i>Industry Code</i>	<i>Description</i>	<i>2003</i>	
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423	<i>Exterior Close-In Work</i>		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4231	Masonry Work	36	\$6.76
4232	Siding Work	36	\$6.76
4233	Glass And Glazing Work	36	\$6.76
4234	Insulation Work	36	\$6.76
4235	Roof Shingling	36	\$6.76
4239	Other Exterior Close-In Work	36	\$6.76

424	<i>Plumbing, Heating and Air Conditioning</i>		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4241	Plumbing	9	\$3.08
4242	Dry Heating And Gas Piping Work	9	\$3.08
4243	Wet Heating And Air Conditioning Work	9	\$3.08
4244	Sheet Metal And Other Duct Work	9	\$3.08

425	<i>Mechanical Specialty Work</i>		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4251	Process Piping Work	22	\$2.97
4252	Automatic Sprinkler System Installation	22	\$2.97
4253	Commercial Refrigeration Work	22	\$2.97
4254	Environment Control Work	22	\$2.97
4255	Millwright And Rigging Work	22	\$2.97
4256	Thermal Insulation Work	22	\$2.97
4259	Other Mechanical Specialty Work	22	\$2.97

426	<i>Electrical Work</i>		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4261	Electrical Work	3	\$1.98

427	<i>Interior and Finishing Work</i>		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4271	Plastering And Stucco Work	11	\$3.73
4272	Drywall Work	11	\$3.73
4273	Acoustical Work	11	\$3.73
4274	Finish Carpentry	11	\$3.73
4275	Painting And Decorating Work	11	\$3.73
4276	Terrazzo And Tile Work	11	\$3.73
4277	Hardwood Flooring Installation	11	\$3.73
4278	Resilient Flooring And Carpet Work	11	\$3.73

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
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4279	Other Interior And Finishing Work	11	\$3.73
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429	Industrial Construction		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2721	Asphalt Roofing Industry	9	\$3.02
4111	Power Plants (Except Hydroelectric)	9	\$3.08
4112	Gas, Oil And Other Energy Related Structures(Except Pipelines)	9	\$3.08
4113	Gas And Oil Pipelines	9	\$3.08
4119	Other Industrial Construction	9	\$3.08
4291	Elevator And Escalator Installation	9	\$3.08
4292	Ornamental And Miscellaneous Fabricated Metal Installation	9	\$3.08
4293	Residential Swimming Pool Installation	9	\$3.08
4299	Other Trade Work Nec	9	\$3.08

430	Sheet Metal		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4236	Sheet Metal And Built-Up Roofing	34	\$7.39

453	Other Transport		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4511	Scheduled Air Transport Industry	8	\$1.71
4512	Non-Scheduled Air Transport, Chartered Industry	8	\$1.71
4513	Non-Scheduled Air Transport, Specialty Industry	8	\$1.71
4522	Aircraft Rental Industry	8	\$1.71
4523	Aircraft Servicing Industry	8	\$1.71
4529	Other Service Industries Incidental To Air Transport	8	\$1.71
4531	Railway Transport Industry	8	\$1.71
4532	Service Industry Incidental To Railway Transport	8	\$1.71
4541	Freight And Passenger Water Transport Industry	8	\$1.71
4542	Ferry Industry	8	\$1.71
4544	Ship Chartering Industry	8	\$1.71
4549	Other Water Transport Industries	8	\$1.71
4571	Urban Transit Systems Industry	8	\$1.71
4572	Interurban And Rural Transit Systems Industry	8	\$1.71
4573	School Bus Operations Industry	8	\$1.71
4574	Charter And Sightseeing Bus Services Industry	8	\$1.71
4581	Taxicab Industry	8	\$1.71
4589	Other Transportation Industries Nec	8	\$1.71
4591	Highway, Street And Bridge Maintenance Industry	8	\$1.71
4592	Freight Forwarding Industry	8	\$1.71

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
4599	Other Service Industries Incidental To Transportation Nec	8	\$1.71
455 Services Incidental to Water Transport			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4543	Marine Towing Industry	18	\$4.94
4551	Marine Cargo Handling Industry	18	\$4.94
4552	Harbour And Port Operation Industry	18	\$4.94
4553	Marine Salvage Industry	18	\$4.94
456 Truck Transport			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4561	General Freight Trucking Industry	24	\$4.39
4562	Used Goods Moving And Storage Industry	24	\$4.39
4564	Dry Bulk Materials Trucking Industry	24	\$4.39
4565	Forest Products Trucking Industry	24	\$4.39
4569	Other Truck Transport Industries	24	\$4.39
458 Bulk Liquids Transportation			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4563	Bulk Liquids Trucking Industry	4	\$1.28
4611	Natural Gas Pipeline Transport Industry	4	\$1.28
471 Storage and Warehousing			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4711	Grain Elevator Industry	15	\$2.00
4791	Refrigerated Warehousing Industry	15	\$2.00
4799	Other Storage And Warehouse Industries Nec	15	\$2.00
5918	Bottle Exchange, No Scrapping	15	\$2.00
481 Communication			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4811	Radio Broadcasting Industry	1	\$0.30
4812	Television Broadcasting Industry	1	\$0.30
4813	Combined Radio And Television Broadcasting Industry	1	\$0.30
4821	Telecommunication Carriers Industry	1	\$0.30
4839	Other Telecommunication Industries	1	\$0.30
484 Postal and Courier Services			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4841	Postal Service Industry	15	\$2.00
4842	Courier Service Industry	15	\$2.00

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<i>Industry Code</i>	<i>Description</i>			<i>2003</i>
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491	<i>Electrical Power and Cable Systems</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4814	Cable Television Industry	2	\$0.60	
4911	Electric Power Systems Industry	2	\$0.60	
4921	Gas Distribution Systems Industry	2	\$0.60	

493	<i>Other Utilities</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4931	Water Systems Industry	18	\$4.94	\$4.38 *
4999	Other Utility Industries Nec	18	\$4.94	\$4.38 *

501	<i>Farm, Petroleum, Food and Beverage, Wholesale</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5011	Livestock, Wholesale	9	\$3.02	\$2.17 *
5012	Grain, Wholesale	9	\$3.02	\$2.17 *
5019	Other Farm Products, Wholesale	9	\$3.02	\$2.17 *
5111	Petroleum Products, Wholesale	9	\$3.02	\$2.17 *
5211	Confectionery, Wholesale	9	\$3.02	\$2.17 *
5212	Frozen Foods (Packaged), Wholesale	9	\$3.02	\$2.17 *
5213	Dairy Products, Wholesale	9	\$3.02	\$2.17 *
5215	Fish And Seafood, Wholesale	9	\$3.02	\$2.17 *
5216	Fresh Fruit And Vegetables Wholesale	9	\$3.02	\$2.17 *
5217	Meat And Meat Products, Wholesale	9	\$3.02	\$2.17 *
5219	Other Foods, Wholesale	9	\$3.02	\$2.17 *
5221	Non-Alcoholic Beverages, Wholesale	9	\$3.02	\$2.17 *
5222	Alcoholic Beverages, Wholesale	9	\$3.02	\$2.17 *

523	<i>Consumer and Other Goods, Wholesale</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5231	Drugs, Wholesale	5	\$0.77	
5232	Toilet Soaps And Preparations, Wholesale	5	\$0.77	
5239	Drug Sundries And Other Drugs And Toilet Preparations, Wholesale	5	\$0.77	
5241	Tobacco Products, Wholesale	5	\$0.77	
5311	Men's And Boy's Clothing And Furnishings, Wholesale	5	\$0.77	
5313	Women's, Misses` & Child's Hosiery, Underwear & Apparel Accessories, W	5	\$0.77	
5314	Footwear, Wholesale	5	\$0.77	
5321	Piece Goods, Wholesale	5	\$0.77	
5329	Notions And Other Dry Good, Wholesale	5	\$0.77	
5411	Electrical Household Appliances, Wholesale	5	\$0.77	

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
5412	Electronic Household Appliances, Wholesale	5	\$0.77
5421	Household Furniture, Wholesale	5	\$0.77
5431	China, Glassware, Crockery And Pottery, Wholesale	5	\$0.77
5432	Floor Coverings, Wholesale	5	\$0.77
5433	Linens, Draperies And Other Textile Furnishings, Wholesale	5	\$0.77
5439	Other Household Furnishings, Wholesale	5	\$0.77
5721	Construction, Forestry Machinery, Equipment And Supplies, Wholesale	5	\$0.77
5722	Mining Machinery, Equipment And Supplies, Wholesale	5	\$0.77
5731	Industrial Machinery, Equipment And Supplies, Wholesale	5	\$0.77
5741	Electrical Wiring Supplies And Electrical Construction Materials, Wholesale	5	\$0.77
5742	Electrical Generating And Transmission Equipment And Supplies, Wholesal	5	\$0.77
5743	Electronic Machinery, Equip And Supply(Exc Computer & Related Equip.),	5	\$0.77
5744	Computer And Related Machinery, Equipment And Packaged Software, Wh	5	\$0.77
5749	Other Electrical And Electronic Machinery, Equipment And Supplies, Whole	5	\$0.77
5791	Office And Store Machinery, Equipment And Supplies, Wholesale	5	\$0.77
5792	Service Machinery, Equipment And Supplies, Wholesale	5	\$0.77
5793	Professional Machinery, Equipment And Supplies, Wholesale	5	\$0.77
5799	Other Machinery, Equipment And Supplies, Wholesale	5	\$0.77
5922	Stationery And Office Supplies, Wholesale	5	\$0.77
5929	Other Paper And Paper Products, Wholesale	5	\$0.77
5931	Agricultural Feeds, Wholesale	5	\$0.77
5932	Seeds And Seed Processing, Wholesale	5	\$0.77
5939	Agricultural Chemical And Other Farm Supplies, Wholesale	5	\$0.77
5941	Toys, Novelties And Fireworks, Wholesale	5	\$0.77
5942	Amusement And Sporting Goods, Wholesale	5	\$0.77
5951	Photographic Equipment And Supplies, Wholesale	5	\$0.77
5952	Musical Instruments And Accessories, Wholesale	5	\$0.77
5971	Industrial And Household Chemicals, Wholesale	5	\$0.77
5981	General Merchandise, Wholesale	5	\$0.77
5991	Books, Periodicals And Newspapers, Wholesale	5	\$0.77
5993	Forest Products, Wholesale	5	\$0.77
5999	Other Products, Wholesale Nec	5	\$0.77

551	<i>Farm Machinery, Vehicle and Hardware, Wholesale</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5511	Automobiles, Wholesale	5	\$0.77
5512	Trucks And Buses, Wholesale	5	\$0.77
5519	Other Motor Vehicles And Trailers, Wholesale	5	\$0.77

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Industry Code	Description		2003
5521	Tires And Tubes, Wholesale	5	\$0.77
5529	Other Motor Vehicle Parts And Accessories, Wholesale	5	\$0.77
5611	Iron And Steel Primary Forms And Structural Shapes, Wholesale	5	\$0.77
5612	Other Irons And Steel Products, Wholesale	5	\$0.77
5619	Combination Metal And Metal Products, Wholesale	5	\$0.77
5621	Hardware, Wholesale	5	\$0.77
5622	Plumbing, Heating And Air Conditioning Equipment And Supplies, Wholesa	5	\$0.77
5631	Lumber, Plywood And Millwork, Wholesale	5	\$0.77
5632	Paint, Glass And Wallpaper, Wholesale	5	\$0.77
5639	Other Building Materials, Wholesale	5	\$0.77
5711	Farm Machinery, Equipment And Supplies, Wholesale	5	\$0.77

591	Waste Materials, Wholesale
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5919	Other Waste Materials, Wholesale	34	\$7.25

601	Food and Beverage, Retail
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6011	Supermarkets	3	\$1.94

603	Consumer Goods, Retail
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6031	Pharmacies	2	\$0.60
6032	Patent Medicine And Toiletries Stores	2	\$0.60
6111	Shoe Stores	2	\$0.60
6121	Men's Clothing Stores	2	\$0.60
6131	Women's Clothing Stores	2	\$0.60
6141	Children's Clothing Stores	2	\$0.60
6142	Fur Store	2	\$0.60
6149	Other Clothing Stores Nec	2	\$0.60
6151	Fabric And Yarn Stores	2	\$0.60
6221	Appliance, Television, Radio And Stereo Stores	2	\$0.60
6222	Television, Radio And Stereo Stores	2	\$0.60
6223	Appliance, Television, Radio And Stereo Repair Shops	2	\$0.60
6232	Drapery Stores	2	\$0.60
6239	Other Household Furnishing Stores	2	\$0.60
6511	Book And Stationery Stores	2	\$0.60
6521	Florist Shops	2	\$0.60
6522	Lawn And Garden Centers	2	\$0.60
6541	Sporting Goods Stores	2	\$0.60

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
6542	Bicycle Shops	2	\$0.60
6551	Musical Instrument Stores	2	\$0.60
6552	Record And Tape Stores	2	\$0.60
6561	Jewelry Stores	2	\$0.60
6562	Watch And Jewelry Repair Shops	2	\$0.60
6571	Camera And Photographic Supply Stores	2	\$0.60
6581	Toy And Hobby Stores	2	\$0.60
6582	Gift, Novelty And Souvenir Stores	2	\$0.60
6591	Second-Hand Merchandise Stores Nec	2	\$0.60
6592	Opticians' Shops	2	\$0.60
6593	Art Galleries And Artists' Supply Stores	2	\$0.60
6594	Luggage And Leather Goods Stores	2	\$0.60
6595	Monument And Tombstone Dealers	2	\$0.60
6596	Pet Stores	2	\$0.60
6598	Mobile Home Dealers	2	\$0.60
6599	Other Retail Stores Nec	2	\$0.60
6911	Vending Machine Operators	2	\$0.60
6921	Direct Sellers	2	\$0.60

621 Furniture & Appliance, Retail

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
6211	Household Furniture Stores(With Appliance And Furnishings)	38	\$2.37	\$1.58 *
6212	Household Furniture Stores(Without Appliance And Furnishings)	38	\$2.37	\$1.58 *

624 Floor Covering, Retail

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6231	Floor Covering Stores	17	\$3.02

631 Automobile and Recreational Vehicle Dealers

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6311	Automobile (New) Dealers	2	\$0.60
6312	Automobile (Used) Dealers	2	\$0.60
6321	Motor Home And Travel Trailer Dealers	2	\$0.60
6322	Boats, Outboard Motors And Boating Accessories Dealers	2	\$0.60
6323	Motorcycle And Snowmobile Dealers	2	\$0.60
6329	Other Recreational Vehicle Dealers	2	\$0.60

633 Food Specialty and Gasoline

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6012	Grocery Stores (Exc. Supermarkets)	5	\$0.77

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
6013	Bakery Products Stores	5	\$0.77
6014	Candy And Nut Stores	5	\$0.77
6015	Fruit And Vegetable Stores	5	\$0.77
6016	Meat Markets	5	\$0.77
6019	Other Food (Specialty) Stores	5	\$0.77
6021	Liquor Stores	5	\$0.77
6022	Wine Stores	5	\$0.77
6331	Gasoline Service Stations	5	\$0.77

634 General Merchandise Stores

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6411	Department Stores	4	\$1.28
6412	General Stores	4	\$1.28
6413	Other General Merchandise Stores	4	\$1.28

635 Motor Vehicle and Other Repair Services

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5911	Automobile Wrecking	13	\$1.88
6351	Garages (General Repairs)	13	\$1.88
6352	Paint And Body Repair Shops	13	\$1.88
6353	Muffler Replacement Shops	13	\$1.88
6354	Motor Vehicle Glass Replacement Shops	13	\$1.88
6355	Motor Vehicle Transmission Repair And Replacement Shops	13	\$1.88
6359	Other Motor Vehicle Repair Shops	13	\$1.88
6391	Car Washes	13	\$1.88
6399	Other Motor Vehicle Services Nec	13	\$1.88
9941	Electric Motor Repair	13	\$1.88
9949	Other Repair Services Nec	13	\$1.88

636 Home & Auto Supplies

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6341	Home And Auto Supply Stores	37	\$1.48
6342	Tire, Battery, Parts And Accessories Stores	37	\$1.48

653 Hardware, Paint, Glass and Wallpaper Stores

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6531	Hardware Stores	4	\$1.28
6532	Paint, Glass And Wallpaper Stores	4	\$1.28

701 Finance

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
7011	Central Bank	1	\$0.30
7021	Chartered Banks	1	\$0.30
7031	Trust Companies	1	\$0.30
7051	Local Credit Unions	1	\$0.30
7052	Central Credit Unions	1	\$0.30
7099	Other Deposit Accepting Intermediaries	1	\$0.30
7111	Consumer Loan Companies	1	\$0.30
7121	Sales Finance Companies	1	\$0.30
7124	Financing Leasing Companies	1	\$0.30
7211	Investment (Mutual) Funds	1	\$0.30
7214	Investment Companies	1	\$0.30
7215	Holding Companies	1	\$0.30
7222	Real Estate Investment Trusts	1	\$0.30
7311	Life Insurers	1	\$0.30
7331	Health Insurers	1	\$0.30
7339	Other Property And Casualty Insurers	1	\$0.30
7411	Investment Dealers	1	\$0.30
7413	Commodity Brokers	1	\$0.30
7421	Mortgage Brokers	1	\$0.30
7499	Other Financial Intermediaries Nec	1	\$0.30
7611	Insurance And Real Estate Agencies	1	\$0.30

751 Real Estate Operator

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
7511	Operators Of Residential Buildings And Dwellings	38	\$2.37
7512	Operators Of Non-Residential Buildings	38	\$2.37
7599	Other Real Estate Operator	38	\$2.37

771 Business Services

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
7711	Employment Agencies	1	\$0.30
7721	Computer Services	1	\$0.30
7722	Computer Equipment Maintenance And Repair	1	\$0.30
7731	Offices Of Chartered And Certified Accountants	1	\$0.30
7739	Other Accounting And Bookkeeping Services	1	\$0.30
7741	Advertising Agencies	1	\$0.30
7742	Media Representatives	1	\$0.30
7743	Outdoor Display And Billboard Advertising	1	\$0.30
7749	Other Advertising Services	1	\$0.30

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>	
7751	Offices Of Architects	1	\$0.30	
7752	Offices Of Engineers	1	\$0.30	
7759	Other Scientific And Technical Services	1	\$0.30	
7761	Offices Of Lawyers And Notaries	1	\$0.30	
7771	Management Consulting Services	1	\$0.30	
7792	Credit Bureau Services	1	\$0.30	
7793	Collection Agencies	1	\$0.30	
7794	Customs Brokers	1	\$0.30	
7795	Telephone Answering Services	1	\$0.30	
7796	Duplication Services	1	\$0.30	
7799	Other Business Services Nec	1	\$0.30	
8651	Offices Of Physicians, General Practice	1	\$0.30	
8652	Offices Of Physicians And Surgeons, Specialists	1	\$0.30	
8653	Offices Of Dentists, General Practice	1	\$0.30	
8654	Offices Of Dentists, Specialists	1	\$0.30	
8661	Offices Of Chiropractors And Osteopaths	1	\$0.30	
8662	Offices Of Nurses, Registered	1	\$0.30	
8663	Offices Of Nurses, Practical	1	\$0.30	
8665	Offices Of Physiotherapist/Occupational Therapists	1	\$0.30	
8666	Offices Of Optometrists	1	\$0.30	
8668	Offices Of Denturists	1	\$0.30	
8671	Offices Of Psychologists	1	\$0.30	
8672	Offices Of Social Workers	1	\$0.30	
9961	Ticket And Travel Agencies	1	\$0.30	\$0.43 *

789	<i>Other Business Services</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
7790	Other Business Services, Unspecified	8	\$1.71

811	<i>Non-municipal government and educational</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4521	Airport Operations Industry	1	\$0.30	\$0.77 *
8111	Defense Services	1	\$0.30	
8121	Courts Of Law - Federal Government	1	\$0.30	
8129	Other Protective Services	1	\$0.30	
8141	Foreign Affairs	1	\$0.30	
8142	International Assistance	1	\$0.30	
8162	Social Service Administration - Federal Government	1	\$0.30	
8163	Education Administration - Federal Government	1	\$0.30	

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
8172	Resource Conservation And Industrial Development Administration - Federa	1	\$0.30
8173	Environment Administration - Federal Government	1	\$0.30
8176	Research Administration - Federal Government	1	\$0.30
8221	Courts Of Law - Provincial Government	1	\$0.30
8229	Other Protective Services - Provincial Government	1	\$0.30
8231	Labour And Employment Services - Provincial Government	1	\$0.30
8252	Finance And Economic Administration - Provincial Government	1	\$0.30
8254	Intergovernmental Affairs Administration - Provincial Government	1	\$0.30
8261	Health Administration - Provincial Government	1	\$0.30
8263	Education Administration - Provincial Government	1	\$0.30
8264	Recreation And Culture Administration - Provincial Government	1	\$0.30
8271	Transportation And Communications Administrations - Provincial Governm	1	\$0.30
8272	Resource Conservation And Industrial Development Administration - Provin	1	\$0.30
8273	Environment Administration - Provincial Government	1	\$0.30
8274	Housing Administration - Provincial Government	1	\$0.30
8275	Regional Planning And Development Administration - Provincial Governme	1	\$0.30
8276	Research Administration - Provincial Government	1	\$0.30
8511	Elementary And Secondary Education	1	\$0.30
8521	Post-Secondary Non-University Education	1	\$0.30
8531	University Education	1	\$0.30
8541	Library Services	1	\$0.30
8551	Museums And Archives	1	\$0.30
8599	Other Educational Services	1	\$0.30

813 Labour and Employment Services

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
8131	Labour And Employment Services - Federal Government	37	\$1.48	
8235	Provincial Government Projects	37	\$1.48	\$1.73 *

831 Municipal Government

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
8321	Courts Of Law - Local Government	12	\$1.82
8323	Police Services - Local Government	12	\$1.82
8324	Fire Fighting Services - Local Government	12	\$1.82
8351	Executive And Legislative Administration - Local Government	12	\$1.82
8359	Other General Administration Services	12	\$1.82
8361	Health Administration - Local Government	12	\$1.82
8363	Education Administration - Local Government	12	\$1.82
8364	Recreation And Culture Administration - Local Government	12	\$1.82

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
8372	Resource Conservation And Industrial Development Administration - Local	12	\$1.82
8373	Environment Administration - Local Government	12	\$1.82
8375	Regional Planning And Development Administration - Local Government	12	\$1.82

860 Nursing Homes

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
8621	Homes For Personal And Nursing Care	29	\$6.43

862 Health and Social Services

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
8622	Homes For Physically Handicapped And/Or Disabled	38	\$2.37	\$1.93 *
8623	Homes For Mentally Retarded	38	\$2.37	\$1.93 *
8624	Homes For Mentally Handicapped And/Or Disabled	38	\$2.37	\$1.93 *
8625	Homes For Emotionally Disturbed Children	38	\$2.37	\$1.93 *
8626	Homes For Alcohol/Drugs Addicts	38	\$2.37	\$1.93 *
8627	Homes For Children In Need Of Protection	38	\$2.37	\$1.61 *
8628	Homes For Single Mothers	38	\$2.37	
8629	Other Institutional Health And Social Services Nec	38	\$2.37	\$1.93 *
8631	Ambulance Services	38	\$2.37	\$2.18 *
8632	Drug Addiction And Alcohol Treatment Clinics	38	\$2.37	\$2.18 *
8633	Health Rehabilitation Clinics	38	\$2.37	\$2.18 *
8634	Home Care Services (Including Home Nursing)	38	\$2.37	\$2.18 *
8635	Public Health Clinics/Community Health Centers	38	\$2.37	\$2.18 *
8639	Other Non-Institutional Health Services	38	\$2.37	\$2.18 *

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	4	\$1.28
8642	Child Welfare Services	4	\$1.28
8643	Family Planning Services	4	\$1.28
8644	Sheltered Workshops	4	\$1.28
8646	Meal Services (Non-Commercial)	4	\$1.28
8647	Social Rehabilitation Services	4	\$1.28
8648	Crisis Intervention	4	\$1.28
8649	Other Non-Institutional Social Services	4	\$1.28
8681	Medical Laboratories	4	\$1.28
8685	Blood Bank Laboratories	4	\$1.28
8691	Health Care And Public Safety Promotion Associations And Agencies	4	\$1.28
8693	Health care research agencies	4	\$1.28
8694	Social Service Planning And Advocacy Agencies	4	\$1.28

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<i>Industry Code</i>	<i>Description</i>		<i>2003</i>
8699	Other Health And Social Service Associations	4	\$1.28
865 Home-Maker Services			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
8645	Home-Makers Services	28	\$5.39 \$2.10 *
911 Accommodation Services			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
9111	Hotels And Motor Hotels	15	\$2.00
9112	Motels	15	\$2.00
9113	Tourist Courts And Cabins	15	\$2.00
9114	Guest Houses And Tourist Homes	15	\$2.00
9121	Lodging Houses And Residential Clubs	15	\$2.00
9131	Camping Grounds And Travel Trailer Parks	15	\$2.00
9141	Outfitters (Hunting And Fishing Camps)	15	\$2.00
9149	Other Recreation And Vacation Camps	15	\$2.00
921 Food and Beverage Services			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
9211	Restaurants, Licensed	7	\$1.53
9212	Restaurants, Unlicensed (Including Drive-Ins)	7	\$1.53
9213	Take-Out Food Services	7	\$1.53
9214	Caterers	7	\$1.53
9221	Taverns, Bars And Night Clubs	7	\$1.53
961 Amusement			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
9651	Golf Courses	37	\$1.48
9652	Curling Clubs	37	\$1.48 \$0.86 *
9653	Skiing Facilities	37	\$1.48 \$0.86 *
9654	Boat Rentals And Marinas	37	\$1.48 \$0.86 *
9659	Other Sports And Recreation Clubs	37	\$1.48 \$0.86 *
9661	Gambling Operations	37	\$1.48 \$0.86 *
9691	Bowling Alleys And Billiard Parlors	37	\$1.48 \$0.86 *
9692	Amusement Park, Carnival And Circus Operations	37	\$1.48
9693	Dance Halls, Studios And Schools	37	\$1.48 \$0.86 *
9694	Coin-Operated Amusement Services	37	\$1.48 \$0.86 *
9696	Botanical And Zoological Gardens	37	\$1.48 \$0.86 *
9699	Other Amusement And Recreational Services Nec	37	\$1.48

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<i>Industry Code</i>	<i>Description</i>	<i>2003</i>	
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970	<i>Linen Supply</i>		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
9725	Linen Supply	34	\$7.25

980	<i>Other Services</i>		
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>		
0211	Veterinary Services	5	\$0.77	\$0.74	*
0212	Farm Animal Breeding Services (Except Poultry)	5	\$0.77	\$0.74	*
0213	Poultry Services	5	\$0.77	\$0.74	*
0219	Other Services Incidental To Livestock And Animal Specialties	5	\$0.77	\$0.74	*
0221	Soil Preparation, Planting And Cultivating	5	\$0.77	\$0.74	*
0222	Crop Dusting And Spraying	5	\$0.77	\$0.74	*
0223	Harvesting, Baling And Threshing	5	\$0.77	\$0.74	*
0229	Other Services Incidental to Agriculture Crops	5	\$0.77	\$0.74	*
0231	Agricultural Management And Consulting	5	\$0.77	\$0.74	*
0239	Other Services Incidental To Agriculture Nec	5	\$0.77	\$0.74	*
0322	Fishery Consulting	5	\$0.77	\$0.74	*
4411	Project Management, Construction	5	\$0.77	\$0.74	*
4491	Land Developers	5	\$0.77	\$0.74	*
4499	Other Services Incidental To Construction Nec	5	\$0.77	\$0.74	*
4555	Marine Shipping Agencies Industry	5	\$0.77	\$0.74	*
4559	Other Service Industries Incidental To Water Transport	5	\$0.77	\$0.74	*
7791	Security And Investigation Services	5	\$0.77	\$0.74	*
9611	Motion Picture And Video Production	5	\$0.77	\$0.74	*
9612	Motion Picture And Video Distribution	5	\$0.77	\$0.74	*
9613	Motion Picture Laboratories And Video Production Facilities	5	\$0.77		
9614	Sound Recording Services	5	\$0.77	\$0.74	*
9619	Other Motion Picture, Audio And Video	5	\$0.77	\$0.74	*
9621	Regular Motion Picture Theaters	5	\$0.77	\$0.74	*
9622	Outdoor Motion Picture Theaters	5	\$0.77	\$0.74	*
9631	Entertainment Production Companies And Artists	5	\$0.77	\$0.74	*
9639	Other Theatrical And Staged Entertainment	5	\$0.77	\$0.74	*
9641	Professional Sports Clubs	5	\$0.77	\$0.74	*
9642	Professional Athletes And Promoters On Own Account	5	\$0.77	\$0.74	*
9643	Horse Race Tracks	5	\$0.77	\$0.74	*
9644	Other Race Tracks	5	\$0.77	\$0.74	*
9711	Barber Shops	5	\$0.77	\$0.74	*
9712	Beauty Shops	5	\$0.77	\$0.74	*

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<i>Industry Code</i>	<i>Description</i>		2003	
9713	Combination Barber And Beauty Shops	5	\$0.77	\$0.74 *
9722	Distributors And/Or Agents For Dry Cleaners	5	\$0.77	\$0.74 *
9723	Self-Serve Laundries And/Or Dry Cleaners	5	\$0.77	\$0.74 *
9724	Valet services, pressing and/or repair	5	\$0.77	\$0.74 *
9726	Carpet Cleaning	5	\$0.77	\$0.74 *
9729	Other Laundry And Dry Cleaning Services	5	\$0.77	
9731	Funeral Homes	5	\$0.77	\$0.74 *
9732	Cemeteries And Crematoria	5	\$0.77	\$0.74 *
9741	Private Households	5	\$0.77	
9791	Shoe Repair	5	\$0.77	\$0.74 *
9799	Other Personal And Household Services Nec	5	\$0.77	\$0.74 *
9811	Religious Organizations	5	\$0.77	\$0.74 *
9821	Business Associations	5	\$0.77	\$0.74 *
9831	Professional Health And Social Service Membership Associations	5	\$0.77	\$0.74 *
9839	Other Professional Membership Associations	5	\$0.77	\$0.74 *
9841	Labour Organizations	5	\$0.77	\$0.74 *
9851	Political Organizations	5	\$0.77	\$0.74 *
9861	Civic And Fraternal Organizations	5	\$0.77	\$0.74 *
9911	Industrial Machinery And Equipment Rental And Leasing	5	\$0.77	\$0.74 *
9912	Audio-Visual Equipment Rental And Leasing	5	\$0.77	\$0.74 *
9919	Other Machinery And Equipment Rental And Leasing	5	\$0.77	\$0.74 *
9921	Automobile And Truck Rental Services	5	\$0.77	\$0.74 *
9931	Photographers	5	\$0.77	\$0.74 *
9962	Tour Wholesalers And Operators	5	\$0.77	\$0.74 *
9991	Parking Lots And Parking Garages	5	\$0.77	\$0.74 *
9999	Other Services Nec	5	\$0.77	\$0.74 *

995	<i>Cleaning Services</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
9721	Power Laundries And/Or Dry Cleaners	38	\$2.37	\$1.58 *
9951	Disinfecting And Exterminating Services	38	\$2.37	
9952	Window Cleaning Services	38	\$2.37	
9953	Janitorial Services	38	\$2.37	
9959	Other Services To Building And Dwellings	38	\$2.37	

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