

**Workplace Health, Safety and Compensation Commission**  
**2006 Industry Assessment Rates**  
**SIC: Standard Industrial Classification**  
**Nec = (not elsewhere classified)**

<b>Industry Code</b>	<b>Description</b>	<b>2006</b>	
<b>013</b>	<b>Farms</b>		
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0111	Dairy Farms	22	\$2.87
0112	Cattle Farms	22	\$2.87
0113	Hog Farms	22	\$2.87
0114	Poultry And Egg Farms	22	\$2.87
0115	Sheep And Goat Farms	22	\$2.87
0119	Livestock Combination Farm	22	\$2.87
0121	Honey And Other Apiary Product Farms	22	\$2.87
0122	Horse And Other Equine Farms	22	\$2.87
0123	Furs And Skins, Ranch	22	\$2.87
0129	Other Animal Specialty Farms	22	\$2.87
0131	Wheat Farms	22	\$2.87
0135	Forage, Seed And Hay Farms	22	\$2.87
0137	Tobacco Farms	22	\$2.87
0138	Potato Farms	22	\$2.87
0139	Other Field Crop Farms	22	\$2.87
0141	Field Crop Combination Farms	22	\$2.87
0151	Fruit Farms	22	\$2.87
0152	Other Vegetable Farms	22	\$2.87
0159	Fruit And Vegetable Combination Farms	22	\$2.87
0161	Mushrooms	22	\$2.87
0162	Greenhouse Products	22	\$2.87
0163	Nursery Products	22	\$2.87
0169	Other Horticultural Specialties	22	\$2.87
0171	Livestock, Field, Crop And Horticulture	22	\$2.87
<b>030</b>	<b>Fishing</b>		
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0311	Salt Water Fishing Industry	11	\$3.64
0312	Inland Fishing Industry	11	\$3.64
0321	Services Incidental To Fishing	11	\$3.64

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>	
0331	Furs And Skins, Wild	11	<b>\$3.64</b>	
<b>041 Logging</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0411	Logging Industry(Except Contract Logging)	32	<b>\$5.64</b>	
<b>051 Forestry Services</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0511	Forestry Services Industry	23	<b>\$3.84</b>	
<b>060 Peat</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0622	Peat Industry	23	<b>\$3.64</b>	\$3.84 *
<b>061 Metal Mines</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0611	Gold Mines	25	<b>\$4.17</b>	
0614	Silver-Lead-Zinc Mines	25	<b>\$4.17</b>	
0619	Other Metal Mines	25	<b>\$4.17</b>	
<b>062 Non-Metal Mines</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0623	Gypsum Mines	2	<b>\$0.80</b>	
0624	Potash Mines	2	<b>\$0.80</b>	
0625	Salt Mines	2	<b>\$0.80</b>	
0631	Bituminous Coal Mines	2	<b>\$0.82</b>	\$0.80 *
0811	Granite Quarries	2	<b>\$0.80</b>	
0812	Limestone Quarries	2	<b>\$0.80</b>	
<b>080 Sand And Gravel Pits</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0821	Sand And Gravel Pits	22	<b>\$2.87</b>	
<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	11	<b>\$4.38</b>	\$3.64 *
0911	Contract Drilling, Oil And Gas Industry	11	<b>\$4.38</b>	\$3.64 *
0919	Other Service Industries Incidental To Crude Petroleum And Natural Gas	11	<b>\$4.38</b>	\$3.64 *
0921	Contract Drilling Industry( Except Oil And Gas)	11	<b>\$4.38</b>	\$3.64 *
0929	Other Service Industries Incidental To Mining	11	<b>\$4.38</b>	\$3.64 *

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<i>Industry Code</i>	<i>Description</i>	<i>2006</i>	
<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	\$8.06
<b>101 Poultry Products</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1012	Poultry Products Industry	36	\$5.08 \$5.16 *
<b>102 Fish Products</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1021	Fish Products Industry	14	\$3.20
<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	8	\$1.88
1032	Frozen Fruit And Vegetable Industry	8	\$1.88
1099	Other Food Products Industry Nec	8	\$1.88
<b>104 Dairy Products</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1041	Fluid Milk Industry	23	\$3.84
1049	Other Dairy Products Industry	23	\$3.84
<b>105 Other Food Products</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1051	Cereal Grain Flour Industry	9	\$4.64
1052	Prepared Flour Mixes And Prepared Cereal Food Industry	9	\$4.64
1053	Feed Industry	9	\$4.64
1071	Biscuit Industry	9	\$4.64
1072	Bread And Other Bakery Products Industry	9	\$4.64
1081	Cane And Beet Sugar Industry	9	\$4.64
1083	Sugar And Chocolate Confectionery Industry	9	\$4.64
1091	Tea And Coffee Industry	9	\$4.64
1092	Dry Pasta Products Industry	9	\$4.64
1093	Potato Chip, Pretzel And Popcorn Industry	9	\$4.64
<b>111 Soft Drink</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1111	Soft Drink Industry	36	\$5.16

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<i>Industry Code</i>	<i>Description</i>	<i>2006</i>		
<b>112 Distilling and Brewing</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1121	Distillery Products Industry	8	\$1.88	
1131	Brewery Products Industry	8	\$1.88	
1141	Wine Industry	8	\$1.88	
1211	Leaf Tobacco Industry	8	\$1.88	
1221	Tobacco Products Industry	8	\$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	\$3.64	
1599	Other Rubber Products Industry	11	\$3.64	
1611	Foamed And Expanded Plastic Products Industry	11	\$3.64	
1621	Plastic Pipe And Pipe Fittings Industry	11	\$3.64	
1631	Plastic film and sheeting	11	\$3.64	
1699	Other Plastic Products Industries Nec	11	\$3.64	
<b>169 Bag Manufacturing</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1691	Plastic Bag Industry	34	\$8.74	\$10.28 *
<b>182 Yarn and Fabric</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1821	Wool Yarn And Woven Cloth Industry	34	\$4.22	\$10.28 *
1829	Other Spun Yarn And Woven Cloth Industries	34	\$4.22	\$10.28 *
1831	Broad Knitted Fabric Industry	34	\$4.22	\$10.28 *
<b>240 Leather, Textile and Clothing</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1711	Leather Tanneries	11	\$3.64	
1712	Footwear Industry	11	\$3.64	
1713	Luggage, Purse And Handbag Industry	11	\$3.64	
1719	Other Leather And Allied Products Industries	11	\$3.64	
1811	Man-Made Fiber And Filament Yarn Industry	11	\$3.64	
1911	Natural Fibers Processing And Felt Products Industry	11	\$3.64	
1921	Carpet, Mat And Rug Industry	11	\$3.64	
1931	Canvas And Related Product Industry	11	\$3.64	
1991	Narrow Fabric Industry	11	\$3.64	
1993	Household Products Of Textile Materials Industry	11	\$3.64	
1999	Other Textile Products Industries Nec	11	\$3.64	

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
2431	Men's And Boy's Coat Industry	11	\$3.64
2432	Men's And Boy's Suit And Jacket Industry	11	\$3.64
2433	Men's And Boy's Pants Industry	11	\$3.64
2434	Men's And Boy's Shirt And Underwear	11	\$3.64
2435	Men's And Boy's Clothing Contractors	11	\$3.64
2442	Women's Sportswear Industry	11	\$3.64
2445	Women's Clothing Contractors	11	\$3.64
2451	Children's Clothing Industry	11	\$3.64
2493	Glove Industry	11	\$3.64
2494	Hosiery Industry	11	\$3.64
2495	Fur Goods Industry	11	\$3.64
2496	Foundation Garment Industry	11	\$3.64
2499	Other Clothing And Apparel Industries Nec	11	\$3.64

<b>251</b>	<b><i>Mills, Veneer and Plywood</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2511	Shingle And Shake Industry	31	\$5.95
2512	Sawmill And Planing Mill Products Industry (Except Shakes And Shingles)	31	\$6.13
2521	Hardwood Veneer And Plywood Industry	31	\$5.95
2522	Softwood Veneer And Plywood Industry	31	\$5.95

<b>254</b>	<b><i>Prefabricated Buildings</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2541	Prefabricated Wooden Buildings Industry	36	\$5.16

<b>256</b>	<b><i>Wooden Box and Pallet</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2561	Wooden Box And Pallet Industry	34	\$9.66 \$10.28 *

<b>259</b>	<b><i>Other Wood Products</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2591	Wood Preservation Industry	28	\$5.96
2599	Other Wood Industries Nec	28	\$5.96

<b>260</b>	<b><i>Fixtures and Furniture</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2542	Wooden Kitchen Cabinet And Bathroom Vanity Industry	19	\$4.13
2543	Wooden Door And Window Industry	19	\$4.13
2549	Other Millwork Industries	19	\$4.13
2611	Wooden Household Furniture Industry	19	\$4.13
2641	Metal Office Furniture Industry	19	\$4.13

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
2649	Other Office Furniture Industries	19	<b>\$4.13</b>
2691	Bed Spring And Mattress Industry	19	<b>\$4.13</b>
2692	Hotel, Restaurant And Institutional Furniture And Fixture Industry	19	<b>\$4.13</b>
2699	Other Furniture And Fixture Industries Nec	19	<b>\$4.13</b>

<b>271</b>	<b><i>Pulp and Paper Products</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
2592	Particle Board Industry	10	<b>\$1.04</b>	
2593	Wafer Board Industry	10	<b>\$1.04</b>	
2711	Pulp Industry	10	<b>\$1.04</b>	
2712	Newsprint Industry	10	<b>\$1.04</b>	
2713	Paperboard Industry	10	<b>\$1.04</b>	
2714	Building Board Industry	10	<b>\$1.04</b>	
2731	Folding Carton And Set-Up Box Industry	10	<b>\$1.04</b>	
2733	Paper Bag Industry	10	<b>\$2.81</b>	\$1.04 *
2792	Stationery Paper Products Industry	10	<b>\$1.04</b>	
2793	Paper Consumer Products Industry	10	<b>\$1.04</b>	
2799	Other Converted Paper Products Industry Nec	10	<b>\$1.04</b>	

<b>273</b>	<b><i>Corrugated Box</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
2732	Corrugated Box Industry	18	<b>\$1.45</b>	\$3.91 *

<b>280</b>	<b><i>Printing and Publishing</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2811	Business Forms Printing Industry	2	<b>\$0.80</b>
2819	Other Commercial Printing Industries	2	<b>\$0.80</b>
2821	Plate Making, Typesetting And Bindery Industry	2	<b>\$0.80</b>
2831	Book Publishing Industry	2	<b>\$0.80</b>
2839	Other Publishing Industries	2	<b>\$0.80</b>
2841	Newspaper, Magazine And Periodical (Combined Publishing And Printing)	2	<b>\$0.80</b>
2849	Other Combined Publishing And Printing Industries	2	<b>\$0.80</b>

<b>291</b>	<b><i>Primary Metal</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2911	Ferro-Alloys Industry	19	<b>\$4.13</b>
2919	Other Primary Steel Industries	19	<b>\$4.13</b>
2921	Steel Pipe And Tube Industry	19	<b>\$4.13</b>
2959	Other Primary Smelting And Refining Of Non-Ferrous Metal Industries	19	<b>\$4.13</b>
2961	Aluminum Rolling, Casting And Extruding Industry	19	<b>\$4.13</b>

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<i>Industry Code</i>	<i>Description</i>	<i>2006</i>		
<b>294 Iron Foundries</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
2941	Iron Foundries	40	\$4.85	\$39.03 *
<b>301 Boiler and Tanks Industry</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3011	Power Boiler And Heat Exchanger Industry	34	\$5.03	\$10.28 *
3021	Metal Tanks (Heavy Gauge) Industry	34	\$5.03	\$10.28 *
<b>302 Fabricated Metal Products</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3022	Plate Work Industry	28	\$5.03	\$5.96 *
3023	Pre-Engineered Metal Buildings Industry (Except Portable)	28	\$5.03	\$5.96 *
3031	Metal Door And Window Industry	28	\$5.03	\$5.96 *
3039	Other Ornamental And Architectural Metal Products Industries	28	\$5.03	\$5.96 *
3041	Custom Coating Of Metal Products Industry	28	\$5.03	\$5.96 *
3042	Metal Closure And Container Industry	28	\$5.03	\$5.96 *
3049	Other Stamped And Pressed Metal Products Industries	28	\$5.03	\$5.96 *
3053	Industrial Fastener Industry	28	\$5.03	\$5.96 *
3059	Other Wire Products Industries	28	\$5.03	\$5.96 *
3061	Basic Hardware Industry	28	\$5.03	\$5.96 *
3063	Hand Tool And Implement Industry	28	\$5.03	\$5.96 *
3071	Heating Equipment Industry	28	\$5.03	\$5.96 *
3091	Metal Plumbing Fixtures And Fittings Industry	28	\$5.03	\$5.96 *
3099	Other Metal Fabricating Industry Nec	28	\$5.03	\$5.96 *
<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	18	\$3.91	
<b>308 Welding And Machine Shops</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3081	Machine Shop Industry	22	\$2.87	
9942	Welding	22	\$2.87	
<b>310 Machinery and Transportation Equipment</b>				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3121	Commercial Refrigeration And Air Conditioning Industry	22	\$2.87	
3191	Compressor, pump and industrial fan industry	22	\$2.87	
3192	Construction And Mining Machinery And Materials Handling Equipment In	22	\$2.87	

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
3193	Sawmill And Woodworking Machinery Industry	22	<b>\$2.87</b>
3194	Turbine And Mechanical Power Transmission Equipment Industry	22	<b>\$2.87</b>
3199	Other Machinery And Equipment Industries Nec	22	<b>\$2.87</b>
3211	Aircraft And Aircraft Parts Industry	22	<b>\$2.87</b>
3231	Motor Vehicle Industry	22	<b>\$2.87</b>
3241	Truck And Bus Body Industry	22	<b>\$2.87</b>
3242	Commercial Trailer Industry	22	<b>\$2.87</b>
3243	Non-Commercial Mobile Home Industry	22	<b>\$2.87</b>
3244	Mobile Home Industry	22	<b>\$2.87</b>
3251	Motor Vehicle Engine And Engine Parts Industry	22	<b>\$2.87</b>
3255	Motor Vehicle Wheel And Brake Industry	22	<b>\$2.87</b>
3256	Plastic parts and accessories for motor vehicles industry	22	<b>\$2.87</b>
3257	Motor Vehicle Fabric Accessories Industry	22	<b>\$2.87</b>
3259	Other Motor Vehicle Accessories, Parts And Assemblies Industries	22	<b>\$2.87</b>
3261	Railroad Rolling Stock Industry	22	<b>\$2.87</b>
3299	Other Transportation Equipment Industries	22	<b>\$2.87</b>

### ***311 Agricultural Implement Industry***

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
3111	Agricultural Implement Industry	28	<b>\$4.03</b>	\$5.96 *

### ***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	34	<b>\$8.41</b>	\$10.28 *
3281	Boat Building And Repair Industry	34	<b>\$9.31</b>	\$10.28 *

### ***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	<b>\$3.91</b>
3512	Clay Products Industry	18	<b>\$3.91</b>
3521	Hydraulic Cement Industry	18	<b>\$3.91</b>
3541	Concrete Pipe Industry	18	<b>\$3.91</b>
3542	Structural Concrete Products Industry	18	<b>\$3.91</b>
3549	Other Concrete Products Industries	18	<b>\$3.91</b>
3551	Ready-Mix Concrete Industry	18	<b>\$3.94</b>
3593	Gypsum Products Industry	18	<b>\$3.91</b>
3594	Non-Metallic Mineral Insulating Materials Industry	18	<b>\$3.91</b>

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

<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>		<i>2006</i>	
2581	Coffin And Casket Industry	8	<b>\$2.76</b>	\$1.88 *
3311	Small Electrical Appliance Industry	8	<b>\$1.85</b>	\$1.88 *
3321	Major Appliance Industry (Electric And Non-Electric)	8	<b>\$1.85</b>	\$1.88 *
3331	Lighting Fixture Industry	8	<b>\$1.85</b>	\$1.88 *
3332	Electric Lamp And Shade Industry (Except Bulb And Tube)	8	<b>\$1.85</b>	\$1.88 *
3341	Record Player, Radio And Television Receiver Industry	8	<b>\$1.85</b>	\$1.88 *
3351	Telecommunication Equipment Industry	8	<b>\$1.85</b>	\$1.88 *
3352	Electronic Parts And Components Industry	8	<b>\$1.85</b>	\$1.88 *
3359	Other Communication And Electronic Equipment Industries	8	<b>\$1.85</b>	\$1.88 *
3361	Electronic Computing And Peripheral Equipment Industry	8	<b>\$1.85</b>	\$1.88 *
3362	Electronic Office, Store And Business Machine Industry	8	<b>\$1.85</b>	\$1.88 *
3371	Electrical Transformer Industry	8	<b>\$1.85</b>	\$1.88 *
3372	Electrical Switch Gear And Protective Equipment Industry	8	<b>\$1.85</b>	\$1.88 *
3379	Other electrical industrial equipment industries	8	<b>\$1.85</b>	\$1.88 *
3381	Communications And Energy Wire And Cable Industry	8	<b>\$1.85</b>	\$1.88 *
3392	Non-Current Carrying Wiring Devices Industry	8	<b>\$1.85</b>	\$1.88 *
3399	Other Electrical Products Industry Nec	8	<b>\$1.85</b>	\$1.88 *
3561	Primary Glass And Glass Containers Industry	8	<b>\$1.85</b>	\$1.88 *
3562	Glass Products Industry (Excepts Glass Containers)	8	<b>\$1.85</b>	\$1.88 *
3581	Lime Industry	8	<b>\$1.85</b>	\$1.88 *
3599	Other Non-Metallic Mineral Products Industries Nec	8	<b>\$1.85</b>	\$1.88 *
3611	Refined Petroleum Products Industry (Except Lubricating Oil And Grease)	8	<b>\$1.85</b>	\$1.88 *
3612	Lubricating Oil And Grease Industry	8	<b>\$1.85</b>	\$1.88 *
3699	Other Petroleum And Coal Products Industries	8	<b>\$1.85</b>	\$1.88 *
3711	Industrial Inorganic Chemical Industries Nec	8	<b>\$1.85</b>	\$1.88 *
3712	Industrial Organic Chemical Industries Nec	8	<b>\$1.85</b>	\$1.88 *
3721	Chemical Fertilizer And Fertilizer Materials Industry	8	<b>\$1.85</b>	\$1.88 *
3722	Mixed Fertilizer Industry	8	<b>\$1.85</b>	\$1.88 *
3731	Plastic And Synthetic Resin Industry	8	<b>\$1.85</b>	\$1.88 *
3741	Pharmaceutical And Medicine Industry	8	<b>\$1.85</b>	\$1.88 *
3751	Paint And Varnish Industry	8	<b>\$1.85</b>	\$1.88 *
3761	Soap And Cleaning Compounds Industry	8	<b>\$1.85</b>	\$1.88 *
3771	Toilet Preparations Industry	8	<b>\$1.85</b>	\$1.88 *
3791	Printing Ink Industry	8	<b>\$1.85</b>	\$1.88 *
3792	Adhesives Industry	8	<b>\$1.85</b>	\$1.88 *
3799	Other Chemical Products Industries Nec	8	<b>\$1.85</b>	\$1.88 *
3911	Indicating, Recording And Controlling Instruments Industry	8	<b>\$1.85</b>	\$1.88 *
3912	Other Instruments And Related Products Industry	8	<b>\$1.85</b>	\$1.88 *
3913	Clock And Watch Industry	8	<b>\$1.85</b>	\$1.88 *

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>	
3914	Ophthalmic Goods Industry	8	<b>\$1.85</b>	\$1.88 *
3921	Jewelry And Silverware Industry	8	<b>\$1.85</b>	\$1.88 *
3922	Precious Metal Secondary Refining Industry	8	<b>\$1.85</b>	\$1.88 *
3931	Sporting Goods Industry	8	<b>\$1.85</b>	\$1.88 *
3932	Toys And Games Industry	8	<b>\$1.85</b>	\$1.88 *
3971	Sign And Display Industry	8	<b>\$1.85</b>	\$1.88 *
3993	Floor Tile, Linoleum And Coated Fabric Industry	8	<b>\$1.85</b>	\$1.88 *
3994	Musical Instrument And Sound Recording Industry	8	<b>\$1.85</b>	\$1.88 *
3999	Other Manufactured Products Industries Nec	8	<b>\$1.85</b>	\$1.88 *

<b>399</b>	<b><i>Broom, Brush and Mop</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
3991	Broom, Brush And Mop Industry	28	<b>\$5.96</b>

<b>401</b>	<b><i>Building, Developing and General Contracting</i></b>
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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	<b>\$4.38</b>
4012	Apartment And Other Multiple Housing	27	<b>\$4.38</b>
4013	Residential Renovation	27	<b>\$4.38</b>
4021	Manufacturing And Light Industrial Building	27	<b>\$4.38</b>
4022	Commercial Building	27	<b>\$4.38</b>
4023	Institutional Building	27	<b>\$4.38</b>
7712	Personnel Suppliers	27	<b>\$4.35</b>

<b>412</b>	<b><i>Highway and Heavy Construction</i></b>
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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	<b>\$3.33</b>
4122	Waterworks And Sewage Systems	20	<b>\$3.33</b>
4123	Hydroelectric Power Plants And Related Structures (Except Transmission Li	20	<b>\$3.31</b>
4124	Power And Telecommunications Transmission Lines	20	<b>\$3.33</b>
4129	Other Heavy Construction	20	<b>\$3.33</b>

<b>421</b>	<b><i>Site Work</i></b>
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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	<b>\$2.88</b>
4212	Water Well Drilling	17	<b>\$2.88</b>
4213	Septic System Installation	17	<b>\$2.88</b>
4214	Excavating And Grading	17	<b>\$2.88</b>
4215	Equipment Rental (With Operator)	17	<b>\$2.88</b>
4216	Asphalt Paving	17	<b>\$2.88</b>

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
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4217	Fencing Installation	17	<b>\$2.88</b>
4219	Other Site Work	17	<b>\$2.88</b>

<b>422</b>	<b><i>Structural Work</i></b>
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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	<b>\$3.94</b>
4222	Form Work	18	<b>\$3.94</b>
4223	Steel Reinforcing	18	<b>\$3.94</b>
4224	Concrete Pouring And Finishing	18	<b>\$3.94</b>
4225	Pre-Cast Concrete Installation	18	<b>\$3.94</b>
4226	Rough And Framing Carpentry	18	<b>\$3.94</b>
4227	Structural Steel Erection	18	<b>\$3.94</b>

<b>423</b>	<b><i>Exterior Close-In Work</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4231	Masonry Work	36	<b>\$5.20</b>
4232	Siding Work	36	<b>\$5.20</b>
4233	Glass And Glazing Work	36	<b>\$5.20</b>
4234	Insulation Work	36	<b>\$5.20</b>
4235	Roof Shingling	36	<b>\$5.20</b>
4239	Other Exterior Close-In Work	36	<b>\$5.20</b>

<b>424</b>	<b><i>Plumbing, Heating and Air Conditioning</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4241	Plumbing	22	<b>\$2.89</b>
4242	Dry Heating And Gas Piping Work	22	<b>\$2.89</b>
4243	Wet Heating And Air Conditioning Work	22	<b>\$2.89</b>
4244	Sheet Metal And Other Duct Work	22	<b>\$2.89</b>

<b>425</b>	<b><i>Mechanical Specialty Work</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4251	Process Piping Work	3	<b>\$2.45</b>
4252	Automatic Sprinkler System Installation	3	<b>\$2.45</b>
4253	Commercial Refrigeration Work	3	<b>\$2.45</b>
4254	Environment Control Work	3	<b>\$2.45</b>
4255	Millwright And Rigging Work	3	<b>\$2.45</b>
4256	Thermal Insulation Work	3	<b>\$2.45</b>
4259	Other Mechanical Specialty Work	3	<b>\$2.45</b>

<b>426</b>	<b><i>Electrical Work</i></b>
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<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>		<i>2006</i>
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4261	Electrical Work	3	\$2.45
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<i>427</i>	<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	9	\$4.67
4272	Drywall Work	9	\$4.67
4273	Acoustical Work	9	\$4.67
4274	Finish Carpentry	9	\$4.67
4275	Painting And Decorating Work	9	\$4.67
4276	Terrazzo And Tile Work	9	\$4.67
4277	Hardwood Flooring Installation	9	\$4.67
4278	Resilient Flooring And Carpet Work	9	\$4.67
4279	Other Interior And Finishing Work	9	\$4.67

<i>429</i>	<i>Industrial Construction</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
2721	Asphalt Roofing Industry	9	\$4.64
4111	Power Plants (Except Hydroelectric)	9	\$4.67
4112	Gas, Oil And Other Energy Related Structures(Except Pipelines)	9	\$4.67
4113	Gas And Oil Pipelines	9	\$4.67
4119	Other Industrial Construction	9	\$4.67
4291	Elevator And Escalator Installation	9	\$4.67
4292	Ornamental And Miscellaneous Fabricated Metal Installation	9	\$4.67
4293	Residential Swimming Pool Installation	9	\$4.67
4299	Other Trade Work Nec	9	\$4.67

<i>430</i>	<i>Sheet Metal</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4236	Sheet Metal And Built-Up Roofing	9	\$8.10 \$4.64 *

<i>453</i>	<i>Other Transport</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4511	Scheduled Air Transport Industry	3	\$2.43
4512	Non-Scheduled Air Transport, Chartered Industry	3	\$2.43
4513	Non-Scheduled Air Transport, Specialty Industry	3	\$2.43
4522	Aircraft Rental Industry	3	\$2.43
4523	Aircraft Servicing Industry	3	\$2.43
4529	Other Service Industries Incidental To Air Transport	3	\$2.43
4531	Railway Transport Industry	3	\$2.43
4532	Service Industry Incidental To Railway Transport	3	\$2.43

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>	
4541	Freight And Passenger Water Transport Industry	3	<b>\$2.43</b>	
4542	Ferry Industry	3	<b>\$2.43</b>	
4543	Marine Towing Industry	3	<b>\$3.79</b>	\$2.43 *
4544	Ship Chartering Industry	3	<b>\$2.43</b>	
4549	Other Water Transport Industries	3	<b>\$2.43</b>	
4553	Marine Salvage Industry	3	<b>\$3.79</b>	\$2.43 *
4571	Urban Transit Systems Industry	3	<b>\$2.43</b>	
4572	Interurban And Rural Transit Systems Industry	3	<b>\$2.43</b>	
4573	School Bus Operations Industry	3	<b>\$2.43</b>	
4574	Charter And Sightseeing Bus Services Industry	3	<b>\$2.43</b>	
4581	Taxicab Industry	3	<b>\$2.43</b>	
4589	Other Transportation Industries Nec	3	<b>\$2.43</b>	
4591	Highway, Street And Bridge Maintenance Industry	3	<b>\$2.43</b>	
4592	Freight Forwarding Industry	3	<b>\$2.43</b>	
4599	Other Service Industries Incidental To Transportation Nec	3	<b>\$2.43</b>	

#### **455 Services Incidental to Water Transport**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4551	Marine Cargo Handling Industry	34	<b>\$6.56</b>	\$10.28 *

#### **456 Truck Transport**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4561	General Freight Trucking Industry	24	<b>\$4.36</b>
4562	Used Goods Moving And Storage Industry	24	<b>\$4.36</b>
4564	Dry Bulk Materials Trucking Industry	24	<b>\$4.36</b>
4565	Forest Products Trucking Industry	24	<b>\$4.36</b>
4569	Other Truck Transport Industries	24	<b>\$4.36</b>

#### **458 Bulk Liquids Transportation**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4563	Bulk Liquids Trucking Industry	4	<b>\$1.48</b>
4611	Natural Gas Pipeline Transport Industry	4	<b>\$1.48</b>

#### **471 Storage and Warehousing**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
4711	Grain Elevator Industry	15	<b>\$2.87</b>
4791	Refrigerated Warehousing Industry	15	<b>\$2.87</b>
4799	Other Storage And Warehouse Industries Nec	15	<b>\$2.87</b>
5918	Bottle Exchange, No Scrapping	15	<b>\$2.87</b>

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<i>Industry Code</i>	<i>Description</i>	<i>2006</i>		
<b>481      <i>Communication</i></b>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
4811	Radio Broadcasting Industry	1	<b>\$0.40</b>	
4812	Television Broadcasting Industry	1	<b>\$0.40</b>	
4813	Combined Radio And Television Broadcasting Industry	1	<b>\$0.40</b>	
4821	Telecommunication Carriers Industry	1	<b>\$0.40</b>	
4839	Other Telecommunication Industries	1	<b>\$0.40</b>	
<b>482      <i>Cable Systems</i></b>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
4814	Cable Television Industry	5	<b>\$1.00</b>	
<b>484      <i>Postal and Courier Services</i></b>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
4841	Postal Service Industry	15	<b>\$2.87</b>	
4842	Courier Service Industry	15	<b>\$2.87</b>	
<b>491      <i>Electrical Power and Gas Distribution Systems</i></b>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
4911	Electric Power Systems Industry	1	<b>\$0.42</b>	\$0.40 *
4921	Gas Distribution Systems Industry	1	<b>\$0.42</b>	\$0.40 *
<b>493      <i>Other Utilities</i></b>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
4931	Water Systems Industry	18	<b>\$3.91</b>	
4999	Other Utility Industries    Nec	18	<b>\$3.91</b>	
<b>501      <i>Farm, Petroleum, Food and Beverage, Wholesale</i></b>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
5011	Livestock, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5012	Grain, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5019	Other Farm Products, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5111	Petroleum Products, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5211	Confectionery, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5212	Frozen Foods (Packaged), Wholesale	9	<b>\$3.74</b>	\$4.64 *
5213	Dairy Products, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5215	Fish And Seafood, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5216	Fresh Fruit And Vegetables Wholesale	9	<b>\$3.74</b>	\$4.64 *
5217	Meat And Meat Products, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5219	Other Foods, Wholesale	9	<b>\$3.74</b>	\$4.64 *

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>	
5221	Non-Alcoholic Beverages, Wholesale	9	<b>\$3.74</b>	\$4.64 *
5222	Alcoholic Beverages, Wholesale	9	<b>\$3.74</b>	\$4.64 *

<b>523</b>	<b><i>Consumer and Other Goods, Wholesale</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
5231	Drugs, Wholesale	2	<b>\$0.80</b>
5232	Toilet Soaps And Preparations, Wholesale	2	<b>\$0.80</b>
5239	Drug Sundries And Other Drugs And Toilet Preparations, Wholesale	2	<b>\$0.80</b>
5241	Tobacco Products, Wholesale	2	<b>\$0.80</b>
5311	Men's And Boy's Clothing And Furnishings, Wholesale	2	<b>\$0.80</b>
5313	Women's, Misses` & Child's Hosiery, Underwear & Apparel Accessories, W	2	<b>\$0.80</b>
5314	Footwear, Wholesale	2	<b>\$0.80</b>
5321	Piece Goods, Wholesale	2	<b>\$0.80</b>
5329	Notions And Other Dry Good, Wholesale	2	<b>\$0.80</b>
5411	Electrical Household Appliances, Wholesale	2	<b>\$0.80</b>
5412	Electronic Household Appliances, Wholesale	2	<b>\$0.80</b>
5421	Household Furniture, Wholesale	2	<b>\$0.80</b>
5431	China, Glassware, Crockery And Pottery, Wholesale	2	<b>\$0.80</b>
5432	Floor Coverings, Wholesale	2	<b>\$0.80</b>
5433	Linens, Draperies And Other Textile Furnishings, Wholesale	2	<b>\$0.80</b>
5439	Other Household Furnishings, Wholesale	2	<b>\$0.80</b>
5721	Construction, Forestry Machinery, Equipment And Supplies, Wholesale	2	<b>\$0.80</b>
5722	Mining Machinery, Equipment And Supplies, Wholesale	2	<b>\$0.80</b>
5731	Industrial Machinery, Equipment And Supplies, Wholesale	2	<b>\$0.80</b>
5741	Electrical Wiring Supplies And Electrical Construction Materials, Wholesale	2	<b>\$0.80</b>
5742	Electrical Generating And Transmission Equipment And Supplies, Wholesal	2	<b>\$0.80</b>
5743	Electronic Machinery,Equip And Supply(Exc Computer & Related Equip.),	2	<b>\$0.80</b>
5744	Computer And Related Machinery, Equipment And Packaged Software, Wh	2	<b>\$0.80</b>
5749	Other Electrical And Electronic Machinery, Equipment And Supplies, Whole	2	<b>\$0.80</b>
5791	Office And Store Machinery, Equipment And Supplies, Wholesale	2	<b>\$0.80</b>
5792	Service Machinery, Equipment And Supplies, Wholesale	2	<b>\$0.80</b>
5793	Professional Machinery, Equipment And Supplies, Wholesale	2	<b>\$0.80</b>
5799	Other Machinery, Equipment And Supplies, Wholesale	2	<b>\$0.80</b>
5922	Stationery And Office Supplies, Wholesale	2	<b>\$0.80</b>
5929	Other Paper And Paper Products, Wholesale	2	<b>\$0.80</b>
5931	Agricultural Feeds, Wholesale	2	<b>\$0.80</b>
5932	Seeds And Seed Processing, Wholesale	2	<b>\$0.80</b>
5939	Agricultural Chemical And Other Farm Supplies, Wholesale	2	<b>\$0.80</b>
5941	Toys, Novelties And Fireworks, Wholesale	2	<b>\$0.80</b>

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
5942	Amusement And Sporting Goods, Wholesale	2	\$0.80
5951	Photographic Equipment And Supplies, Wholesale	2	\$0.80
5952	Musical Instruments And Accessories, Wholesale	2	\$0.80
5961	Jewellery and Watches, Wholesale	2	\$0.80
5971	Industrial And Household Chemicals, Wholesale	2	\$0.80
5981	General Merchandise, Wholesale	2	\$0.80
5991	Books, Periodicals And Newspapers, Wholesale	2	\$0.80
5993	Forest Products, Wholesale	2	\$0.80
5999	Other Products, Wholesale Nec	2	\$0.80

**551 Farm Machinery, Vehicle and Hardware, Wholesale**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5511	Automobiles, Wholesale	5	\$1.00
5512	Trucks And Buses, Wholesale	5	\$1.00
5519	Other Motor Vehicles And Trailers, Wholesale	5	\$1.00
5521	Tires And Tubes, Wholesale	5	\$1.00
5529	Other Motor Vehicle Parts And Accessories, Wholesale	5	\$1.00
5611	Iron And Steel Primary Forms And Structural Shapes, Wholesale	5	\$1.00
5612	Other Irons And Steel Products, Wholesale	5	\$1.00
5619	Combination Metal And Metal Products, Wholesale	5	\$1.00
5621	Hardware, Wholesale	5	\$1.00
5622	Plumbing, Heating And Air Conditioning Equipment And Supplies, Wholesa	5	\$1.00
5631	Lumber, Plywood And Millwork, Wholesale	5	\$1.00
5632	Paint, Glass And Wallpaper, Wholesale	5	\$1.00
5639	Other Building Materials, Wholesale	5	\$1.00
5711	Farm Machinery, Equipment And Supplies, Wholesale	5	\$1.00

**591 Waste Materials, Wholesale**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5919	Other Waste Materials, Wholesale	9	\$4.64

**601 Food and Beverage, Retail**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6011	Supermarkets	8	\$1.88

**603 Consumer Goods, Retail**

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6031	Pharmacies	2	\$0.80
6032	Patent Medicine And Toiletries Stores	2	\$0.80
6111	Shoe Stores	2	\$0.80

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>	
6121	Men's Clothing Stores	2	\$0.80	
6131	Women's Clothing Stores	2	\$0.80	
6141	Children's Clothing Stores	2	\$0.80	
6142	Fur Store	2	\$0.80	
6149	Other Clothing Stores Nec	2	\$0.80	
6151	Fabric And Yarn Stores	2	\$0.80	
6221	Appliance, Television, Radio And Stereo Stores	2	\$0.80	
6222	Television, Radio And Stereo Stores	2	\$0.80	
6223	Appliance, Television, Radio And Stereo Repair Shops	2	\$0.80	
6232	Drapery Stores	2	\$0.80	
6239	Other Household Furnishing Stores	2	\$0.80	
6511	Book And Stationery Stores	2	\$0.80	
6521	Florist Shops	2	\$0.80	
6522	Lawn And Garden Centers	2	\$0.80	
6532	Paint, Glass And Wallpaper Stores	2	\$1.23	\$0.80 *
6541	Sporting Goods Stores	2	\$0.80	
6542	Bicycle Shops	2	\$0.80	
6551	Musical Instrument Stores	2	\$0.80	
6552	Record And Tape Stores	2	\$0.80	
6561	Jewelry Stores	2	\$0.80	
6562	Watch And Jewelry Repair Shops	2	\$0.80	
6571	Camera And Photographic Supply Stores	2	\$0.80	
6581	Toy And Hobby Stores	2	\$0.80	
6582	Gift, Novelty And Souvenir Stores	2	\$0.80	
6591	Second-Hand Merchandise Stores Nec	2	\$0.80	
6593	Art Galleries And Artists' Supply Stores	2	\$0.80	
6594	Luggage And Leather Goods Stores	2	\$0.80	
6595	Monument And Tombstone Dealers	2	\$0.80	
6596	Pet Stores	2	\$0.80	
6598	Mobile Home Dealers	2	\$0.80	
6599	Other Retail Stores Nec	2	\$0.80	
6911	Vending Machine Operators	2	\$0.80	
6921	Direct Sellers	2	\$0.80	

<b>621</b>	<b><i>Furniture &amp; Appliance, Retail</i></b>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
6211	Household Furniture Stores(With Appliance And Furnishings)	8	\$1.88	
6212	Household Furniture Stores(Without Appliance And Furnishings)	8	\$1.88	
6213	Furniture Refinishing And Repair Shops	8	\$2.10	\$1.88 *

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<i>Industry Code</i>	<i>Description</i>	<i>2006</i>	
<b>624 Floor Covering, Retail</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6231	Floor Covering Stores	11	\$3.64
<b>631 Automobile and Recreational Vehicle Dealers</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6311	Automobile (New) Dealers	2	\$0.80
6312	Automobile (Used) Dealers	2	\$0.80
6321	Motor Home And Travel Trailer Dealers	2	\$0.80
6322	Boats, Outboard Motors And Boating Accessories Dealers	2	\$0.80
6323	Motorcycle And Snowmobile Dealers	2	\$0.80
6329	Other Recreational Vehicle Dealers	2	\$0.80
<b>633 Food Specialty and Gasoline</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6012	Grocery Stores (Exc. Supermarkets)	5	\$1.00
6013	Bakery Products Stores	5	\$1.00
6014	Candy And Nut Stores	5	\$1.00
6015	Fruit And Vegetable Stores	5	\$1.00
6016	Meat Markets	5	\$1.00
6019	Other Food (Specialty) Stores	5	\$1.00
6021	Liquor Stores	5	\$1.00
6022	Wine Stores	5	\$1.00
6331	Gasoline Service Stations	5	\$1.00
<b>634 General Merchandise Stores</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6411	Department Stores	4	\$1.48
6412	General Stores	4	\$1.48
6413	Other General Merchandise Stores	4	\$1.48
<b>635 Motor Vehicle and Other Repair Services</b>			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5911	Automobile Wrecking	13	\$2.59
6351	Garages (General Repairs)	13	\$2.59
6352	Paint And Body Repair Shops	13	\$2.59
6353	Muffler Replacement Shops	13	\$2.59
6354	Motor Vehicle Glass Replacement Shops	13	\$2.59
6355	Motor Vehicle Transmission Repair And Replacement Shops	13	\$2.59
6359	Other Motor Vehicle Repair Shops	13	\$2.59

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
6391	Car Washes	13	<b>\$2.59</b>
6399	Other Motor Vehicle Services Nec	13	<b>\$2.59</b>
9941	Electric Motor Repair	13	<b>\$2.59</b>
9949	Other Repair Services Nec	13	<b>\$2.59</b>

<b>636</b>	<b><i>Home &amp; Auto Supplies</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	15	<b>\$2.57</b>	\$2.87 *
6342	Tire, Battery, Parts And Accessories Stores	15	<b>\$2.57</b>	\$2.87 *

<b>653</b>	<b><i>Hardware 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>\$1.48</b>

<b>701</b>	<b><i>Finance</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
7011	Central Bank	1	<b>\$0.40</b>
7021	Chartered Banks	1	<b>\$0.40</b>
7031	Trust Companies	1	<b>\$0.40</b>
7051	Local Credit Unions	1	<b>\$0.40</b>
7052	Central Credit Unions	1	<b>\$0.40</b>
7099	Other Deposit Accepting Intermediaries	1	<b>\$0.40</b>
7111	Consumer Loan Companies	1	<b>\$0.40</b>
7121	Sales Finance Companies	1	<b>\$0.40</b>
7124	Financing Leasing Companies	1	<b>\$0.40</b>
7211	Investment (Mutual) Funds	1	<b>\$0.40</b>
7214	Investment Companies	1	<b>\$0.40</b>
7215	Holding Companies	1	<b>\$0.40</b>
7222	Real Estate Investment Trusts	1	<b>\$0.40</b>
7299	Other Investment Intermediaries Nec	1	<b>\$0.40</b>
7311	Life Insurers	1	<b>\$0.40</b>
7331	Health Insurers	1	<b>\$0.40</b>
7339	Other Property And Casualty Insurers	1	<b>\$0.40</b>
7411	Investment Dealers	1	<b>\$0.40</b>
7413	Commodity Brokers	1	<b>\$0.40</b>
7421	Mortgage Brokers	1	<b>\$0.40</b>
7499	Other Financial Intermediaries Nec	1	<b>\$0.40</b>
7611	Insurance And Real Estate Agencies	1	<b>\$0.40</b>

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<i>Industry Code</i>	<i>Description</i>			<i>2006</i>
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<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	8	\$1.88	
7512	Operators Of Non-Residential Buildings	8	\$1.88	
7599	Other Real Estate Operator	8	\$1.88	

<b>771</b>	<b>Business Services</b>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
6592	Opticians' Shops	1	\$0.65	\$0.40 *
7711	Employment Agencies	1	\$0.40	
7721	Computer Services	1	\$0.40	
7722	Computer Equipment Maintenance And Repair	1	\$0.40	
7731	Offices Of Chartered And Certified Accountants	1	\$0.40	
7739	Other Accounting And Bookkeeping Services	1	\$0.40	
7741	Advertising Agencies	1	\$0.40	
7742	Media Representatives	1	\$0.40	
7743	Outdoor Display And Billboard Advertising	1	\$0.40	
7749	Other Advertising Services	1	\$0.40	
7751	Offices Of Architects	1	\$0.40	
7752	Offices Of Engineers	1	\$0.40	
7759	Other Scientific And Technical Services	1	\$0.40	
7761	Offices Of Lawyers And Notaries	1	\$0.40	
7771	Management Consulting Services	1	\$0.40	
7792	Credit Bureau Services	1	\$0.40	
7793	Collection Agencies	1	\$0.40	
7794	Customs Brokers	1	\$0.40	
7795	Telephone Answering Services	1	\$0.40	
7796	Duplication Services	1	\$0.40	
7799	Other Business Services Nec	1	\$0.40	
8651	Offices Of Physicians, General Practice	1	\$0.40	
8652	Offices Of Physicians And Surgeons, Specialists	1	\$0.40	
8653	Offices Of Dentists, General Practice	1	\$0.40	
8654	Offices Of Dentists, Specialists	1	\$0.40	
8661	Offices Of Chiropractors And Osteopaths	1	\$0.40	
8662	Offices Of Nurses, Registered	1	\$0.40	
8663	Offices Of Nurses, Practical	1	\$0.40	
8664	Offices of Nutritionists/Dietitians	1	\$0.40	
8665	Offices Of Physiotherapist/Occupational Therapists	1	\$0.40	
8666	Offices Of Optometrists	1	\$0.40	

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
8668	Offices Of Denturists	1	\$0.40
8669	Offices Of Other Health Practitioners Nec	1	\$0.40
8671	Offices Of Psychologists	1	\$0.40
8672	Offices Of Social Workers	1	\$0.40
9811	Religious Organizations	1	\$0.40
9821	Business Associations	1	\$0.40
9831	Professional Health And Social Service Membership Associations	1	\$0.40
9839	Other Professional Membership Associations	1	\$0.40
9841	Labour Organizations	1	\$0.40
9851	Political Organizations	1	\$0.40
9861	Civic And Fraternal Organizations	1	\$0.40
9961	Ticket And Travel Agencies	1	\$0.40

<b>789</b>	<b><i>Other Business 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>
7790	Other Business Services, Unspecified	3	\$2.43

<b>811</b>	<b><i>Non-municipal government and educational</i></b>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4521	Airport Operations Industry	1	\$0.40
8111	Defense Services	1	\$0.40
8121	Courts Of Law - Federal Government	1	\$0.40
8129	Other Protective Services	1	\$0.40
8141	Foreign Affairs	1	\$0.40
8142	International Assistance	1	\$0.40
8162	Social Service Administration - Federal Government	1	\$0.40
8163	Education Administration - Federal Government	1	\$0.40
8172	Resource Conservation And Industrial Development Administration - Federal	1	\$0.40
8173	Environment Administration - Federal Government	1	\$0.40
8176	Research Administration - Federal Government	1	\$0.40
8221	Courts Of Law - Provincial Government	1	\$0.40
8225	Regulatory Services	1	\$0.40
8229	Other Protective Services - Provincial Government	1	\$0.40
8231	Labour And Employment Services - Provincial Government	1	\$0.40
8252	Finance And Economic Administration - Provincial Government	1	\$0.40
8254	Intergovernmental Affairs Administration - Provincial Government	1	\$0.40
8261	Health Administration - Provincial Government	1	\$0.40
8263	Education Administration - Provincial Government	1	\$0.40
8264	Recreation And Culture Administration - Provincial Government	1	\$0.40
8271	Transportation And Communications Administrations - Provincial Governme	1	\$0.40

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
8272	Resource Conservation And Industrial Development Administration - Provin	1	\$0.40
8273	Environment Administration - Provincial Government	1	\$0.40
8274	Housing Administration - Provincial Government	1	\$0.40
8275	Regional Planning And Development Administration - Provincial Governme	1	\$0.40
8276	Research Administration - Provincial Government	1	\$0.40
8511	Elementary And Secondary Education	1	\$0.40
8521	Post-Secondary Non-University Education	1	\$0.40
8531	University Education	1	\$0.40
8541	Library Services	1	\$0.40
8551	Museums And Archives	1	\$0.40
8599	Other Educational Services	1	\$0.40

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

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
8131	Labour And Employment Services - Federal Government	12	\$1.94
8235	Provincial Government Projects	12	\$1.94
8321	Courts Of Law - Local Government	12	\$1.94
8323	Police Services - Local Government	12	\$1.94
8324	Fire Fighting Services - Local Government	12	\$1.94
8351	Executive And Legislative Administration - Local Government	12	\$1.94
8359	Other General Administration Services	12	\$1.94
8361	Health Administration - Local Government	12	\$1.94
8363	Education Administration - Local Government	12	\$1.94
8364	Recreation And Culture Administration - Local Government	12	\$1.94
8372	Resource Conservation And Industrial Development Administration - Local	12	\$1.94
8373	Environment Administration - Local Government	12	\$1.94
8375	Regional Planning And Development Administration - Local Government	12	\$1.94

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

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
8621	Homes For Personal And Nursing Care	29	\$6.73

### **862 *Health and Social Services***

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
8622	Homes For Physically Handicapped And/Or Disabled	38	\$2.42
8623	Homes For Mentally Retarded	38	\$2.42
8624	Homes For Mentally Handicapped And/Or Disabled	38	\$2.42
8625	Homes For Emotionally Disturbed Children	38	\$2.42
8626	Homes For Alcohol/Drugs Addicts	38	\$2.42
8627	Homes For Children In Need Of Protection	38	\$2.42

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
8628	Homes For Single Mothers	38	<b>\$2.42</b>
8629	Other Institutional Health And Social Services Nec	38	<b>\$2.42</b>
8631	Ambulance Services	38	<b>\$2.42</b>
8632	Drug Addiction And Alcohol Treatment Clinics	38	<b>\$2.42</b>
8633	Health Rehabilitation Clinics	38	<b>\$2.42</b>
8634	Home Care Services (Including Home Nursing)	38	<b>\$2.42</b>
8635	Public Health Clinics/Community Health Centers	38	<b>\$2.42</b>
8639	Other Non-Institutional Health Services	38	<b>\$2.42</b>

<b>864</b>	<b><i>Other Health and Social 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>	
8641	Child Day-Care And Nursery School Services	5	<b>\$1.23</b>	\$1.00 *
8642	Child Welfare Services	5	<b>\$1.23</b>	\$1.00 *
8643	Family Planning Services	5	<b>\$1.23</b>	\$1.00 *
8644	Sheltered Workshops	5	<b>\$1.23</b>	\$1.00 *
8646	Meal Services (Non-Commercial)	5	<b>\$1.23</b>	\$1.00 *
8647	Social Rehabilitation Services	5	<b>\$1.23</b>	\$1.00 *
8648	Crisis Intervention	5	<b>\$1.23</b>	\$1.00 *
8649	Other Non-Institutional Social Services	5	<b>\$1.23</b>	\$1.00 *
8681	Medical Laboratories	5	<b>\$1.23</b>	\$1.00 *
8685	Blood Bank Laboratories	5	<b>\$1.23</b>	\$1.00 *
8691	Health Care And Public Safety Promotion Associations And Agencies	5	<b>\$1.23</b>	\$1.00 *
8693	Health care research agencies	5	<b>\$1.23</b>	\$1.00 *
8694	Social Service Planning And Advocacy Agencies	5	<b>\$1.23</b>	\$1.00 *
8699	Other Health And Social Service Associations	5	<b>\$1.23</b>	\$1.00 *

<b>865</b>	<b><i>Home-Maker 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>	
8645	Home-Makers Services	28	<b>\$3.62</b>	\$5.96 *

<b>911</b>	<b><i>Accommodation 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>
9111	Hotels And Motor Hotels	8	<b>\$1.88</b>
9112	Motels	8	<b>\$1.88</b>
9113	Tourist Courts And Cabins	8	<b>\$1.88</b>
9114	Guest Houses And Tourist Homes	8	<b>\$1.88</b>
9121	Lodging Houses And Residential Clubs	8	<b>\$1.88</b>
9131	Camping Grounds And Travel Trailer Parks	8	<b>\$1.88</b>
9141	Outfitters (Hunting And Fishing Camps)	8	<b>\$1.88</b>
9149	Other Recreation And Vacation Camps	8	<b>\$1.88</b>

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<i>Industry Code</i>	<i>Description</i>			<i>2006</i>
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<b>921</b>	<b><i>Food and Beverage Services</i></b>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
9211	Restaurants, Licensed	7	\$1.47	
9212	Restaurants, Unlicensed (Including Drive-Ins)	7	\$1.47	
9213	Take-Out Food Services	7	\$1.47	
9214	Caterers	7	\$1.47	
9221	Taverns, Bars And Night Clubs	7	\$1.47	

<b>961</b>	<b><i>Amusement</i></b>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
9651	Golf Courses	4	\$1.48	
9652	Curling Clubs	4	\$1.48	
9653	Skiing Facilities	4	\$1.48	
9654	Boat Rentals And Marinas	4	\$1.48	
9659	Other Sports And Recreation Clubs	4	\$1.48	
9661	Gambling Operations	4	\$1.48	
9691	Bowling Alleys And Billiard Parlors	4	\$1.48	
9692	Amusement Park, Carnival And Circus Operations	4	\$1.48	
9693	Dance Halls, Studios And Schools	4	\$1.48	
9694	Coin-Operated Amusement Services	4	\$1.48	
9696	Botanical And Zoological Gardens	4	\$1.48	
9699	Other Amusement And Recreational Services Nec	4	\$1.48	

<b>970</b>	<b><i>Linen Supply</i></b>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
9725	Linen Supply	9	\$5.02	\$4.64 *

<b>980</b>	<b><i>Other Services</i></b>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
0211	Veterinary Services	5	\$1.00	
0212	Farm Animal Breeding Services (Except Poultry)	5	\$1.00	
0213	Poultry Services	5	\$1.00	
0219	Other Services Incidental To Livestock And Animal Specialties	5	\$1.00	
0221	Soil Preparation, Planting And Cultivating	5	\$1.00	
0222	Crop Dusting And Spraying	5	\$1.00	
0223	Harvesting, Baling And Threshing	5	\$1.00	
0229	Other Services Incidental to Agriculture Crops	5	\$1.00	
0231	Agricultural Management And Consulting	5	\$1.00	
0239	Other Services Incidental To Agriculture Nec	5	\$1.00	

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>	
0322	Fishery Consulting	5	\$1.00	
4411	Project Management, Construction	5	\$1.00	
4491	Land Developers	5	\$1.00	
4499	Other Services Incidental To Construction Nec	5	\$1.00	
4552	Harbour And Port Operation Industry	5	\$3.79	\$1.00 *
4555	Marine Shipping Agencies Industry	5	\$1.00	
4559	Other Service Industries Incidental To Water Transport	5	\$1.00	
7791	Security And Investigation Services	5	\$1.00	
9611	Motion Picture And Video Production	5	\$1.00	
9612	Motion Picture And Video Distribution	5	\$1.00	
9613	Motion Picture Laboratories And Video Production Facilities	5	\$1.00	
9614	Sound Recording Services	5	\$1.00	
9619	Other Motion Picture, Audio And Video	5	\$1.00	
9621	Regular Motion Picture Theaters	5	\$1.00	
9622	Outdoor Motion Picture Theaters	5	\$1.00	
9631	Entertainment Production Companies And Artists	5	\$1.00	
9639	Other Theatrical And Staged Entertainment	5	\$1.00	
9641	Professional Sports Clubs	5	\$1.00	
9642	Professional Athletes And Promoters On Own Account	5	\$1.00	
9643	Horse Race Tracks	5	\$1.00	
9644	Other Race Tracks	5	\$1.00	
9711	Barber Shops	5	\$1.00	
9712	Beauty Shops	5	\$1.00	
9713	Combination Barber And Beauty Shops	5	\$1.00	
9722	Distributors And/Or Agents For Dry Cleaners	5	\$1.00	
9723	Self-Serve Laundries And/Or Dry Cleaners	5	\$1.00	
9724	Valet services, pressing and/or repair	5	\$1.00	
9726	Carpet Cleaning	5	\$1.00	
9729	Other Laundry And Dry Cleaning Services	5	\$1.00	
9731	Funeral Homes	5	\$1.00	
9732	Cemeteries And Crematoria	5	\$1.00	
9741	Private Households	5	\$1.00	
9791	Shoe Repair	5	\$1.00	
9799	Other Personal And Household Services Nec	5	\$1.00	
9911	Industrial Machinery And Equipment Rental And Leasing	5	\$1.00	
9912	Audio-Visual Equipment Rental And Leasing	5	\$1.00	
9919	Other Machinery And Equipment Rental And Leasing	5	\$1.00	
9921	Automobile And Truck Rental Services	5	\$1.00	
9931	Photographers	5	\$1.00	

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<i>Industry Code</i>	<i>Description</i>		<i>2006</i>
9962	Tour Wholesalers And Operators	5	<b>\$1.00</b>
9991	Parking Lots And Parking Garages	5	<b>\$1.00</b>
9999	Other Services Nec	5	<b>\$1.00</b>

<b>995</b>	<b><i>Cleaning 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>	
9721	Power Laundries And/Or Dry Cleaners	15	<b>\$2.74</b>	\$2.87 *
9951	Disinfecting And Exterminating Services	15	<b>\$2.87</b>	
9952	Window Cleaning Services	15	<b>\$2.87</b>	
9953	Janitorial Services	15	<b>\$2.87</b>	
9959	Other Services To Building And Dwellings	15	<b>\$2.87</b>	

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