

Workplace Health, Safety and Compensation Commission
2008 Industry Assessment Rates
SIC: Standard Industrial Classification
Nec = (not elsewhere classified)

Industry Code	Description	2008
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013	Farms
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0111	Dairy Farms	22	\$3.44
0112	Cattle Farms	22	\$3.44
0113	Hog Farms	22	\$3.44
0114	Poultry And Egg Farms	22	\$3.44
0115	Sheep And Goat Farms	22	\$3.44
0119	Livestock Combination Farm	22	\$3.44
0121	Honey And Other Apiary Product Farms	22	\$3.44
0122	Horse And Other Equine Farms	22	\$3.44
0123	Furs And Skins, Ranch	22	\$3.44
0129	Other Animal Specialty Farms	22	\$3.44
0131	Wheat Farms	22	\$3.44
0135	Forage, Seed And Hay Farms	22	\$3.44
0137	Tobacco Farms	22	\$3.44
0138	Potato Farms	22	\$3.44
0139	Other Field Crop Farms	22	\$3.44
0141	Field Crop Combination Farms	22	\$3.44
0151	Fruit Farms	22	\$3.44
0152	Other Vegetable Farms	22	\$3.44
0159	Fruit And Vegetable Combination Farms	22	\$3.44
0161	Mushrooms	22	\$3.44
0162	Greenhouse Products	22	\$3.44
0163	Nursery Products	22	\$3.44
0169	Other Horticultural Specialties	22	\$3.44
0171	Livestock, Field, Crop And Horticulture	22	\$3.44

030	Fishing
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0311	Salt Water Fishing Industry	11	\$3.52
0312	Inland Fishing Industry	11	\$3.52
0321	Services Incidental To Fishing	11	\$3.52

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
0331	Furs And Skins, Wild	11	\$3.52
041 Logging			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0411	Logging Industry (Except Contract Logging)	32	\$5.07
051 Forestry Services			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0511	Forestry Services Industry	23	\$2.46
060 Peat			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0622	Peat Industry	19	\$4.12
061 Metal Mines			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0611	Gold Mines	25	\$3.32
0614	Silver-Lead-Zinc Mines	25	\$3.32
0619	Other Metal Mines	25	\$3.32
080 Non-Metal Mines and Sand and Gravel Pits			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
0623	Gypsum Mines	4	\$1.05
0624	Potash Mines	4	\$1.05
0625	Salt Mines	4	\$1.05
0631	Bituminous Coal Mines	4	\$1.05
0811	Granite Quarries	4	\$1.05
0812	Limestone Quarries	4	\$1.05
0821	Sand And Gravel Pits	4	\$1.84 \$1.05 *
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	9	\$3.33
0911	Contract Drilling, Oil And Gas Industry	9	\$3.33
0919	Other Service Industries Incidental To Crude Petroleum And Natural Gas	9	\$3.33
0921	Contract Drilling Industry(Except Oil And Gas)	9	\$3.33
0929	Other Service Industries Incidental To Mining	9	\$3.33
100 Meat Products			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
1011	Meat And Meat Products Industry (Except Poultry)	33	\$6.71

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<i>Industry Code</i>	<i>Description</i>	<i>2008</i>		
101 Poultry Products				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1012	Poultry Products Industry	28	\$5.81	
102 Fish Products				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1021	Fish Products Industry	14	\$3.77	
103 Fruit and Vegetable				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1031	Canned And Preserved Fruit And Vegetable Industry	3	\$2.10	
1032	Frozen Fruit And Vegetable Industry	3	\$2.10	
104 Dairy Products				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1041	Fluid Milk Industry	11	\$3.52	
1049	Other Dairy Products Industry	11	\$3.52	
105 Other Food Products				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1051	Cereal Grain Flour Industry	41	\$4.52	
1052	Prepared Flour Mixes And Prepared Cereal Food Industry	41	\$4.52	
1053	Feed Industry	41	\$4.52	
1071	Biscuit Industry	41	\$4.52	
1072	Bread And Other Bakery Products Industry	41	\$4.52	
1081	Cane And Beet Sugar Industry	41	\$4.52	
1083	Sugar And Chocolate Confectionery Industry	41	\$4.52	
1091	Tea And Coffee Industry	41	\$4.52	
1092	Dry Pasta Products Industry	41	\$4.52	
1093	Potato Chip, Pretzel And Popcorn Industry	41	\$4.52	
1099	Other Food Products Industry Nec	41	\$2.71	\$4.52 *
111 Soft Drink				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1111	Soft Drink Industry	18	\$3.83	
112 Distilling and Brewing				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
1121	Distillery Products Industry	5	\$1.48	\$1.19 *
1131	Brewery Products Industry	5	\$1.48	\$1.19 *

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>	
1141	Wine Industry	5	\$1.48	\$1.19 *
1211	Leaf Tobacco Industry	5	\$1.48	\$1.19 *
1221	Tobacco Products Industry	5	\$1.48	\$1.19 *

150	<i>Rubber and Plastic Products</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
1521	Rubber Hose And Belting Industry	19	\$4.12	
1599	Other Rubber Products Industry	19	\$4.12	
1611	Foamed And Expanded Plastic Products Industry	19	\$4.12	
1621	Plastic Pipe And Pipe Fittings Industry	19	\$4.12	
1631	Plastic film and sheeting	19	\$4.12	
1699	Other Plastic Products Industries Nec	19	\$4.12	

169	<i>Bag Manufacturing</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
1691	Plastic Bag Industry	34	\$9.31	

182	<i>Yarn and Fabric</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
1821	Wool Yarn And Woven Cloth Industry	42	\$6.07	\$12.41 *
1829	Other Spun Yarn And Woven Cloth Industries	42	\$6.07	\$12.41 *
1831	Broad Knitted Fabric Industry	42	\$6.07	\$12.41 *

240	<i>Leather, Textile and Clothing</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
1711	Leather Tanneries	11	\$3.52	
1712	Footwear Industry	11	\$3.52	
1713	Luggage, Purse And Handbag Industry	11	\$3.52	
1719	Other Leather And Allied Products Industries	11	\$3.52	
1811	Man-Made Fiber And Filament Yarn Industry	11	\$3.52	
1911	Natural Fibers Processing And Felt Products Industry	11	\$3.52	
1921	Carpet, Mat And Rug Industry	11	\$3.52	
1931	Canvas And Related Product Industry	11	\$3.52	
1991	Narrow Fabric Industry	11	\$3.52	
1993	Household Products Of Textile Materials Industry	11	\$3.52	
1999	Other Textile Products Industries Nec	11	\$3.52	
2431	Men's And Boy's Coat Industry	11	\$3.52	
2432	Men's And Boy's Suit And Jacket Industry	11	\$3.52	
2433	Men's And Boy's Pants Industry	11	\$3.52	
2434	Men's And Boy's Shirt And Underwear	11	\$3.52	

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
2435	Men's And Boy's Clothing Contractors	11	\$3.52
2442	Women's Sportswear Industry	11	\$3.52
2445	Women's Clothing Contractors	11	\$3.52
2451	Children's Clothing Industry	11	\$3.52
2493	Glove Industry	11	\$3.52
2494	Hosiery Industry	11	\$3.52
2495	Fur Goods Industry	11	\$3.52
2496	Foundation Garment Industry	11	\$3.52
2499	Other Clothing And Apparel Industries Nec	11	\$3.52
251 Mills, Veneer and Plywood			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2511	Shingle And Shake Industry	31	\$6.64
2512	Sawmill And Planing Mill Products Industry (Except Shakes And Shingles)	31	\$6.87
2521	Hardwood Veneer And Plywood Industry	31	\$6.64
2522	Softwood Veneer And Plywood Industry	31	\$6.64
254 Prefabricated Buildings			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2541	Prefabricated Wooden Buildings Industry	18	\$3.83
256 Wooden Box and Pallet			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2561	Wooden Box And Pallet Industry	34	\$9.31
259 Other Wood Products			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2591	Wood Preservation Industry	28	\$5.81
2599	Other Wood Industries Nec	28	\$5.81
260 Home Fixtures and Furniture			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
2542	Wooden Kitchen Cabinet And Bathroom Vanity Industry	19	\$4.12
2543	Wooden Door And Window Industry	19	\$4.12
2549	Other Millwork Industries	19	\$4.12
2611	Wooden Household Furniture Industry	19	\$4.12
2641	Metal Office Furniture Industry	19	\$4.12
2649	Other Office Furniture Industries	19	\$4.12
2691	Bed Spring And Mattress Industry	19	\$4.12
2692	Hotel, Restaurant And Institutional Furniture And Fixture Industry	19	\$4.12
2699	Other Furniture And Fixture Industries Nec	19	\$4.12

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<i>Industry Code</i>	<i>Description</i>	<i>2008</i>		
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271	<i>Pulp and Paper Products</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
2592	Particle Board Industry	10	\$1.16	
2593	Wafer Board Industry	10	\$1.16	
2711	Pulp Industry	10	\$1.16	
2712	Newsprint Industry	10	\$1.16	
2713	Paperboard Industry	10	\$1.16	
2714	Building Board Industry	10	\$1.16	
2731	Folding Carton And Set-Up Box Industry	10	\$1.16	
2733	Paper Bag Industry	10	\$1.80	\$1.16 *
2792	Stationery Paper Products Industry	10	\$1.16	
2793	Paper Consumer Products Industry	10	\$1.16	
2799	Other Converted Paper Products Industry Nec	10	\$1.16	

273	<i>Corrugated Box</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
2732	Corrugated Box Industry	19	\$2.09	\$4.12 *

280	<i>Printing and Publishing</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
2811	Business Forms Printing Industry	2	\$0.79	
2819	Other Commercial Printing Industries	2	\$0.79	
2821	Plate Making, Typesetting And Bindery Industry	2	\$0.79	
2831	Book Publishing Industry	2	\$0.79	
2839	Other Publishing Industries	2	\$0.79	
2841	Newspaper, Magazine And Periodical (Combined Publishing And Printing)	2	\$0.79	
2849	Other Combined Publishing And Printing Industries	2	\$0.79	

291	<i>Primary Metal</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
2911	Ferro-Alloys Industry	19	\$4.12	
2919	Other Primary Steel Industries	19	\$4.12	
2921	Steel Pipe And Tube Industry	19	\$4.12	
2959	Other Primary Smelting And Refining Of Non-Ferrous Metal Industries	19	\$4.12	
2961	Aluminum Rolling, Casting And Extruding Industry	19	\$4.12	

301	<i>Boiler and Tanks Industry</i>			
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
3011	Power Boiler And Heat Exchanger Industry	42	\$7.25	\$12.41 *
3021	Metal Tanks (Heavy Gauge) Industry	42	\$7.25	\$12.41 *

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<i>Industry Code</i>	<i>Description</i>	<i>2008</i>	
302 <i>Fabricated Metal Products</i>			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
3022	Plate Work Industry	36	\$4.84
3023	Pre-Engineered Metal Buildings Industry (Except Portable)	36	\$4.84
3031	Metal Door And Window Industry	36	\$4.84
3039	Other Ornamental And Architectural Metal Products Industries	36	\$4.84
3041	Custom Coating Of Metal Products Industry	36	\$4.84
3042	Metal Closure And Container Industry	36	\$4.84
3049	Other Stamped And Pressed Metal Products Industries	36	\$4.84
3053	Industrial Fastener Industry	36	\$4.84
3059	Other Wire Products Industries	36	\$4.84
3061	Basic Hardware Industry	36	\$4.84
3063	Hand Tool And Implement Industry	36	\$4.84
3071	Heating Equipment Industry	36	\$4.84
3091	Metal Plumbing Fixtures And Fittings Industry	36	\$4.84
3099	Other Metal Fabricating Industry Nec	36	\$4.84
303 <i>Other Fabricated Metal Structural Products</i>			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
3029	Other Fabricated Structural Metal Products Industries	18	\$3.83
308 <i>Welding and Machine Shops</i>			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
3081	Machine Shop Industry	22	\$3.44
9942	Welding	22	\$3.44
310 <i>Machinery and Transportation Equipment</i>			
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
3121	Commercial Refrigeration And Air Conditioning Industry	23	\$2.46
3191	Compressor, pump and industrial fan industry	23	\$2.46
3192	Construction And Mining Machinery And Materials Handling Equipment Indu	23	\$2.46
3193	Sawmill And Woodworking Machinery Industry	23	\$2.46
3194	Turbine And Mechanical Power Transmission Equipment Industry	23	\$2.46
3199	Other Machinery And Equipment Industries Nec	23	\$2.46
3211	Aircraft And Aircraft Parts Industry	23	\$2.46
3231	Motor Vehicle Industry	23	\$2.46
3241	Truck And Bus Body Industry	23	\$2.46
3242	Commercial Trailer Industry	23	\$2.46
3243	Non-Commercial Mobile Home Industry	23	\$2.46

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>	
3244	Mobile Home Industry	23	\$2.46	
3251	Motor Vehicle Engine And Engine Parts Industry	23	\$2.46	
3255	Motor Vehicle Wheel And Brake Industry	23	\$2.46	
3256	Plastic parts and accessories for motor vehicles industry	23	\$2.46	
3257	Motor Vehicle Fabric Accessories Industry	23	\$2.46	
3259	Other Motor Vehicle Accessories, Parts And Assemblies Industries	23	\$2.46	
3261	Railroad Rolling Stock Industry	23	\$2.46	
3299	Other Transportation Equipment Industries	23	\$2.46	
311 <i>Agricultural Implements</i>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
3111	Agricultural Implement Industry	28	\$5.81	
327 <i>Shipbuilding and Repair</i>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
3271	Shipbuilding And Repair Industry	42	\$10.19	\$12.41 *
359 <i>Clay, Concrete and Non-metallic Mineral Products</i>				
<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	\$3.83	
3512	Clay Products Industry	18	\$3.83	
3521	Hydraulic Cement Industry	18	\$3.83	
3541	Concrete Pipe Industry	18	\$3.83	
3542	Structural Concrete Products Industry	18	\$3.83	
3549	Other Concrete Products Industries	18	\$3.83	
3551	Ready-Mix Concrete Industry	18	\$3.86	
3593	Gypsum Products Industry	18	\$3.83	
3594	Non-Metallic Mineral Insulating Materials Industry	18	\$3.83	
391 <i>Other Manufacturing</i>				
<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
2581	Coffin And Casket Industry	9	\$2.65	\$3.33 *
3281	Boat Building And Repair Industry	9	\$6.79	\$3.33 *
3311	Small Electrical Appliance Industry	9	\$2.22	\$3.33 *
3321	Major Appliance Industry (Electric And Non-Electric)	9	\$2.22	\$3.33 *
3331	Lighting Fixture Industry	9	\$2.22	\$3.33 *
3332	Electric Lamp And Shade Industry (Except Bulb And Tube)	9	\$2.22	\$3.33 *
3341	Record Player, Radio And Television Receiver Industry	9	\$2.22	\$3.33 *
3351	Telecommunication Equipment Industry	9	\$2.22	\$3.33 *
3352	Electronic Parts And Components Industry	9	\$2.22	\$3.33 *

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>		
3359	Other Communication And Electronic Equipment Industries	9	\$2.22	\$3.33	*
3361	Electronic Computing And Peripheral Equipment Industry	9	\$2.22	\$3.33	*
3362	Electronic Office, Store And Business Machine Industry	9	\$2.22	\$3.33	*
3371	Electrical Transformer Industry	9	\$2.22	\$3.33	*
3372	Electrical Switch Gear And Protective Equipment Industry	9	\$2.22	\$3.33	*
3379	Other electrical industrial equipment industries	9	\$2.22	\$3.33	*
3381	Communications And Energy Wire And Cable Industry	9	\$2.22	\$3.33	*
3392	Non-Current Carrying Wiring Devices Industry	9	\$2.22	\$3.33	*
3399	Other Electrical Products Industry Nec	9	\$2.22	\$3.33	*
3561	Primary Glass And Glass Containers Industry	9	\$2.22	\$3.33	*
3562	Glass Products Industry (Excepts Glass Containers)	9	\$2.22	\$3.33	*
3581	Lime Industry	9	\$2.22	\$3.33	*
3599	Other Non-Metallic Mineral Products Industries Nec	9	\$2.22	\$3.33	*
3911	Indicating, Recording And Controlling Instruments Industry	9	\$2.22	\$3.33	*
3912	Other Instruments And Related Products Industry	9	\$2.22	\$3.33	*
3913	Clock And Watch Industry	9	\$2.22	\$3.33	*
3914	Ophthalmic Goods Industry	9	\$2.22	\$3.33	*
3921	Jewelry And Silverware Industry	9	\$2.22	\$3.33	*
3922	Precious Metal Secondary Refining Industry	9	\$2.22	\$3.33	*
3931	Sporting Goods Industry	9	\$2.22	\$3.33	*
3932	Toys And Games Industry	9	\$2.22	\$3.33	*
3971	Sign And Display Industry	9	\$2.22	\$3.33	*
3993	Floor Tile, Linoleum And Coated Fabric Industry	9	\$2.22	\$3.33	*
3994	Musical Instrument And Sound Recording Industry	9	\$2.22	\$3.33	*
3999	Other Manufactured Products Industries Nec	9	\$2.22	\$3.33	*

392	<i>Petroleum and Chemical Manufacturing</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>		
3611	Refined Petroleum Products Industry (Except Lubricating Oil And Grease)	2	\$1.48	\$0.79	*
3612	Lubricating Oil And Grease Industry	2	\$1.48	\$0.79	*
3699	Other Petroleum And Coal Products Industries	2	\$1.48	\$0.79	*
3711	Industrial Inorganic Chemical Industries Nec	2	\$1.48	\$0.79	*
3712	Industrial Organic Chemical Industries Nec	2	\$1.48	\$0.79	*
3721	Chemical Fertilizer And Fertilizer Materials Industry	2	\$1.48	\$0.79	*
3722	Mixed Fertilizer Industry	2	\$1.48	\$0.79	*
3731	Plastic And Synthetic Resin Industry	2	\$1.48	\$0.79	*
3741	Pharmaceutical And Medicine Industry	2	\$1.48	\$0.79	*
3751	Paint And Varnish Industry	2	\$1.48	\$0.79	*
3761	Soap And Cleaning Compounds Industry	2	\$1.48	\$0.79	*

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3771	Toilet Preparations Industry	2	\$1.48	\$0.79 *
3791	Printing Ink Industry	2	\$1.48	\$0.79 *
3792	Adhesives Industry	2	\$1.48	\$0.79 *
3799	Other Chemical Products Industries Nec	2	\$1.48	\$0.79 *

399	<i>Broom, Brush and Mop</i>
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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	19	\$4.12

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	\$3.59
4012	Apartment And Other Multiple Housing	27	\$3.59
4013	Residential Renovation	27	\$3.59
4021	Manufacturing And Light Industrial Building	27	\$3.59
4022	Commercial Building	27	\$3.59
4023	Institutional Building	27	\$3.59

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	\$2.03
4122	Waterworks And Sewage Systems	20	\$2.03
4123	Hydroelectric Power Plants And Related Structures (Except Transmission Lin	20	\$2.01
4124	Power And Telecommunications Transmission Lines	20	\$2.03
4129	Other Heavy Construction	20	\$2.03

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	\$2.74
4212	Water Well Drilling	17	\$2.74
4213	Septic System Installation	17	\$2.74
4214	Excavating And Grading	17	\$2.74
4215	Equipment Rental (With Operator)	17	\$2.74
4216	Asphalt Paving	17	\$2.74
4217	Fencing Installation	17	\$2.74
4219	Other Site Work	17	\$2.74

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	\$3.86
4222	Form Work	18	\$3.86

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
4223	Steel Reinforcing	18	\$3.86
4224	Concrete Pouring And Finishing	18	\$3.86
4225	Pre-Cast Concrete Installation	18	\$3.86
4226	Rough And Framing Carpentry	18	\$3.86
4227	Structural Steel Erection	18	\$3.86

423 Exterior Close-In Work

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4231	Masonry Work	36	\$4.88
4232	Siding Work	36	\$4.88
4233	Glass And Glazing Work	36	\$4.88
4234	Insulation Work	36	\$4.88
4235	Roof Shingling	36	\$4.88
4239	Other Exterior Close-In Work	36	\$4.88

424 Plumbing, Heating and Air Conditioning

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4241	Plumbing	3	\$2.12
4242	Dry Heating And Gas Piping Work	3	\$2.12
4243	Wet Heating And Air Conditioning Work	3	\$2.12
4244	Sheet Metal And Other Duct Work	3	\$2.12

425 Mechanical Specialty Work

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4251	Process Piping Work	23	\$2.48
4252	Automatic Sprinkler System Installation	23	\$2.48
4253	Commercial Refrigeration Work	23	\$2.48
4254	Environment Control Work	23	\$2.48
4255	Millwright And Rigging Work	23	\$2.48
4256	Thermal Insulation Work	23	\$2.48
4259	Other Mechanical Specialty Work	23	\$2.48

426 Electrical Work

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4261	Electrical Work	3	\$2.12

427 Interior and Finishing Work

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
4271	Plastering And Stucco Work	9	\$3.35
4272	Drywall Work	9	\$3.35
4273	Acoustical Work	9	\$3.35

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
4274	Finish Carpentry	9	\$3.35
4275	Painting And Decorating Work	9	\$3.35
4276	Terrazzo And Tile Work	9	\$3.35
4277	Hardwood Flooring Installation	9	\$3.35
4278	Resilient Flooring And Carpet Work	9	\$3.35
4279	Other Interior And Finishing Work	9	\$3.35

429	<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	\$3.33
4111	Power Plants (Except Hydroelectric)	9	\$3.35
4112	Gas, Oil And Other Energy Related Structures(Except Pipelines)	9	\$3.35
4113	Gas And Oil Pipelines	9	\$3.35
4119	Other Industrial Construction	9	\$3.35
4291	Elevator And Escalator Installation	9	\$3.35
4292	Ornamental And Miscellaneous Fabricated Metal Installation	9	\$3.35
4293	Residential Swimming Pool Installation	9	\$3.35
4299	Other Trade Work Nec	9	\$3.35

430	<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	\$5.18 \$3.33 *

453	<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	\$2.10
4512	Non-Scheduled Air Transport, Chartered Industry	3	\$2.10
4513	Non-Scheduled Air Transport, Specialty Industry	3	\$2.10
4522	Aircraft Rental Industry	3	\$2.10
4523	Aircraft Servicing Industry	3	\$2.10
4529	Other Service Industries Incidental To Air Transport	3	\$2.10
4531	Railway Transport Industry	3	\$2.10
4532	Service Industry Incidental To Railway Transport	3	\$2.10
4541	Freight And Passenger Water Transport Industry	3	\$2.10
4542	Ferry Industry	3	\$2.10
4543	Marine Towing Industry	3	\$2.42 \$2.10 *
4544	Ship Chartering Industry	3	\$2.10
4549	Other Water Transport Industries	3	\$2.10
4553	Marine Salvage Industry	3	\$2.42 \$2.10 *
4571	Urban Transit Systems Industry	3	\$2.10

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>	
4572	Interurban And Rural Transit Systems Industry	3	\$2.10	
4573	School Bus Operations Industry	3	\$2.10	
4574	Charter And Sightseeing Bus Services Industry	3	\$2.10	
4581	Taxicab Industry	3	\$2.10	
4589	Other Transportation Industries Nec	3	\$2.10	
4591	Highway, Street And Bridge Maintenance Industry	3	\$2.10	
4592	Freight Forwarding Industry	3	\$2.10	
4599	Other Service Industries Incidental To Transportation Nec	3	\$2.10	
455 Services Incidental to Water Transport				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4551	Marine Cargo Handling Industry	34	\$9.31	
456 Truck Transport				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4561	General Freight Trucking Industry	24	\$4.58	
4562	Used Goods Moving And Storage Industry	24	\$4.58	
4564	Dry Bulk Materials Trucking Industry	24	\$4.58	
4565	Forest Products Trucking Industry	24	\$4.58	
4569	Other Truck Transport Industries	24	\$4.58	
458 Bulk Liquids Transportation				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4563	Bulk Liquids Trucking Industry	3	\$2.10	
4611	Natural Gas Pipeline Transport Industry	3	\$2.10	
471 Storage and Warehousing				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4711	Grain Elevator Industry	22	\$3.44	
4791	Refrigerated Warehousing Industry	22	\$3.44	
4799	Other Storage And Warehouse Industries Nec	22	\$3.44	
5918	Bottle Exchange, No Scrapping	22	\$3.44	
481 Communication				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4811	Radio Broadcasting Industry	1	\$0.40	
4812	Television Broadcasting Industry	1	\$0.40	
4813	Combined Radio And Television Broadcasting Industry	1	\$0.40	
4814	Cable Television Industry	1	\$0.64	\$0.40 *
4821	Telecommunication Carriers Industry	1	\$0.40	
4839	Other Telecommunication Industries	1	\$0.40	

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<i>Industry Code</i>	<i>Description</i>	<i>2008</i>		
484 Postal and Courier Service				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4841	Postal Service Industry	22	\$3.44	
4842	Courier Service Industry	22	\$3.44	
491 Electrical Power and Gas Distribution Systems				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4911	Electric Power Systems Industry	1	\$0.40	
4921	Gas Distribution Systems Industry	1	\$0.40	
493 Other Utilities				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
4931	Water Systems Industry	19	\$4.12	
4999	Other Utility Industries Nec	19	\$4.12	
501 Farm, Food and Beverages, Wholesale				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5011	Livestock, Wholesale	9	\$3.33	
5012	Grain, Wholesale	9	\$3.33	
5019	Other Farm Products, Wholesale	9	\$3.33	
5211	Confectionery, Wholesale	9	\$3.33	
5212	Frozen Foods (Packaged), Wholesale	9	\$3.33	
5213	Dairy Products, Wholesale	9	\$3.33	
5215	Fish And Seafood, Wholesale	9	\$3.33	
5216	Fresh Fruit And Vegetables Wholesale	9	\$3.33	
5217	Meat And Meat Products, Wholesale	9	\$3.33	
5219	Other Foods, Wholesale	9	\$3.33	
5222	Alcoholic Beverages, Wholesale	9	\$3.33	
511 Petroleum Products, Wholesale				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5111	Petroleum Products, Wholesale	3	\$2.39	\$2.10 *
522 Non-Alcoholic Beverages, Wholesale				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5221	Non-Alcoholic Beverages, Wholesale	34	\$5.39	\$9.31 *
523 Consumer and Other Goods, Wholesale				
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5231	Drugs, Wholesale	2	\$0.79	

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
5232	Toilet Soaps And Preparations, Wholesale	2	\$0.79
5239	Drug Sundries And Other Drugs And Toilet Preparations, Wholesale	2	\$0.79
5241	Tobacco Products, Wholesale	2	\$0.79
5311	Men's And Boy's Clothing And Furnishings, Wholesale	2	\$0.79
5313	Women's, Misses` & Child's Hosiery, Underwear & Apparel Accessories, Wh	2	\$0.79
5314	Footwear, Wholesale	2	\$0.79
5321	Piece Goods, Wholesale	2	\$0.79
5329	Notions And Other Dry Good, Wholesale	2	\$0.79
5411	Electrical Household Appliances, Wholesale	2	\$0.79
5412	Electronic Household Appliances, Wholesale	2	\$0.79
5421	Household Furniture, Wholesale	2	\$0.79
5431	China, Glassware, Crockery And Pottery, Wholesale	2	\$0.79
5432	Floor Coverings, Wholesale	2	\$0.79
5433	Linens, Draperies And Other Textile Furnishings, Wholesale	2	\$0.79
5439	Other Household Furnishings, Wholesale	2	\$0.79
5721	Construction, Forestry Machinery, Equipment And Supplies, Wholesale	2	\$0.79
5722	Mining Machinery, Equipment And Supplies, Wholesale	2	\$0.79
5731	Industrial Machinery, Equipment And Supplies, Wholesale	2	\$0.79
5741	Electrical Wiring Supplies And Electrical Construction Materials, Wholesale	2	\$0.79
5742	Electrical Generating And Transmission Equipment And Supplies, Wholesale	2	\$0.79
5743	Electronic Machinery, Equip And Supply (Exc Computer & Related Equip.),	2	\$0.79
5744	Computer And Related Machinery, Equipment And Packaged Software, Whol	2	\$0.79
5749	Other Electrical And Electronic Machinery, Equipment And Supplies, Wholes	2	\$0.79
5791	Office And Store Machinery, Equipment And Supplies, Wholesale	2	\$0.79
5792	Service Machinery, Equipment And Supplies, Wholesale	2	\$0.79
5793	Professional Machinery, Equipment And Supplies, Wholesale	2	\$0.79
5799	Other Machinery, Equipment And Supplies, Wholesale	2	\$0.79
5922	Stationery And Office Supplies, Wholesale	2	\$0.79
5929	Other Paper And Paper Products, Wholesale	2	\$0.79
5931	Agricultural Feeds, Wholesale	2	\$0.79
5932	Seeds And Seed Processing, Wholesale	2	\$0.79
5939	Agricultural Chemical And Other Farm Supplies, Wholesale	2	\$0.79
5941	Toys, Novelties And Fireworks, Wholesale	2	\$0.79
5942	Amusement And Sporting Goods, Wholesale	2	\$0.79
5951	Photographic Equipment And Supplies, Wholesale	2	\$0.79
5952	Musical Instruments And Accessories, Wholesale	2	\$0.79
5961	Jewellery and Watches, Wholesale	2	\$0.79
5971	Industrial And Household Chemicals, Wholesale	2	\$0.79
5981	General Merchandise, Wholesale	2	\$0.79

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
5991	Books, Periodicals And Newspapers, Wholesale	2	\$0.79
5993	Forest Products, Wholesale	2	\$0.79
5999	Other Products, Wholesale Nec	2	\$0.79

551 Farm Machinery, Vehicle and Hardware, Wholesale

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
5511	Automobiles, Wholesale	5	\$1.19
5512	Trucks And Buses, Wholesale	5	\$1.19
5519	Other Motor Vehicles And Trailers, Wholesale	5	\$1.19
5521	Tires And Tubes, Wholesale	5	\$1.19
5529	Other Motor Vehicle Parts And Accessories, Wholesale	5	\$1.19
5611	Iron And Steel Primary Forms And Structural Shapes, Wholesale	5	\$1.19
5612	Other Irons And Steel Products, Wholesale	5	\$1.19
5619	Combination Metal And Metal Products, Wholesale	5	\$1.19
5621	Hardware, Wholesale	5	\$1.19
5622	Plumbing, Heating And Air Conditioning Equipment And Supplies, Wholesal	5	\$1.19
5631	Lumber, Plywood And Millwork, Wholesale	5	\$1.19
5632	Paint, Glass And Wallpaper, Wholesale	5	\$1.19
5639	Other Building Materials, Wholesale	5	\$1.19
5711	Farm Machinery, Equipment And Supplies, Wholesale	5	\$1.19

591 Waste Materials, Wholesale

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
5919	Other Waste Materials, Wholesale	28	\$5.24	\$5.81 *

601 Food and Beverage, Retail

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6011	Supermarkets	3	\$2.10

603 Consumer Goods, Retail

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6031	Pharmacies	2	\$0.79
6032	Patent Medicine And Toiletries Stores	2	\$0.79
6111	Shoe Stores	2	\$0.79
6121	Men's Clothing Stores	2	\$0.79
6131	Women's Clothing Stores	2	\$0.79
6141	Children's Clothing Stores	2	\$0.79
6142	Fur Store	2	\$0.79
6149	Other Clothing Stores Nec	2	\$0.79
6151	Fabric And Yarn Stores	2	\$0.79

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
6221	Appliance, Television, Radio And Stereo Stores	2	\$0.79
6222	Television, Radio And Stereo Stores	2	\$0.79
6223	Appliance, Television, Radio And Stereo Repair Shops	2	\$0.79
6232	Drapery Stores	2	\$0.79
6239	Other Household Furnishing Stores	2	\$0.79
6511	Book And Stationery Stores	2	\$0.79
6521	Florist Shops	2	\$0.79
6522	Lawn And Garden Centers	2	\$0.79
6532	Paint, Glass And Wallpaper Stores	2	\$0.79
6541	Sporting Goods Stores	2	\$0.79
6542	Bicycle Shops	2	\$0.79
6551	Musical Instrument Stores	2	\$0.79
6552	Record And Tape Stores	2	\$0.79
6561	Jewelry Stores	2	\$0.79
6562	Watch And Jewelry Repair Shops	2	\$0.79
6571	Camera And Photographic Supply Stores	2	\$0.79
6581	Toy And Hobby Stores	2	\$0.79
6582	Gift, Novelty And Souvenir Stores	2	\$0.79
6591	Second-Hand Merchandise Stores Nec	2	\$0.79
6593	Art Galleries And Artists' Supply Stores	2	\$0.79
6594	Luggage And Leather Goods Stores	2	\$0.79
6595	Monument And Tombstone Dealers	2	\$0.79
6596	Pet Stores	2	\$0.79
6598	Mobile Home Dealers	2	\$0.79
6599	Other Retail Stores Nec	2	\$0.79
6911	Vending Machine Operators	2	\$0.79
6921	Direct Sellers	2	\$0.79

621	<i>Furniture and Appliance, Retail</i>
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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	\$1.50
6212	Household Furniture Stores (Without Appliance And Furnishings)	8	\$1.50
6213	Furniture Refinishing And Repair Shops	8	\$1.50

624	<i>Floor Covering, Retail</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6231	Floor Covering Stores	22	\$3.44

631	<i>Automobile and Recreational Vehicle Dealers</i>
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<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
6311	Automobile (New) Dealers	2	\$0.79
6312	Automobile (Used) Dealers	2	\$0.79
6321	Motor Home And Travel Trailer Dealers	2	\$0.79
6322	Boats, Outboard Motors And Boating Accessories Dealers	2	\$0.79
6323	Motorcycle And Snowmobile Dealers	2	\$0.79
6329	Other Recreational Vehicle Dealers	2	\$0.79

633 Food Specialty and Gasoline

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
6012	Grocery Stores (Exc. Supermarkets)	5	\$1.19
6013	Bakery Products Stores	5	\$1.19
6014	Candy And Nut Stores	5	\$1.19
6015	Fruit And Vegetable Stores	5	\$1.19
6016	Meat Markets	5	\$1.19
6019	Other Food (Specialty) Stores	5	\$1.19
6021	Liquor Stores	5	\$1.19
6022	Wine Stores	5	\$1.19
6331	Gasoline Service Stations	5	\$1.19

634 General Merchandise Stores

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
6411	Department Stores	8	\$1.37 \$1.50 *
6412	General Stores	8	\$1.37 \$1.50 *
6413	Other General Merchandise Stores	8	\$1.37 \$1.50 *

635 Motor Vehicle and Other Repair Services

<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
5911	Automobile Wrecking	13	\$2.66
6351	Garages (General Repairs)	13	\$2.66
6352	Paint And Body Repair Shops	13	\$2.66
6353	Muffler Replacement Shops	13	\$2.66
6354	Motor Vehicle Glass Replacement Shops	13	\$2.66
6355	Motor Vehicle Transmission Repair And Replacement Shops	13	\$2.66
6359	Other Motor Vehicle Repair Shops	13	\$2.66
6391	Car Washes	13	\$2.66
6399	Other Motor Vehicle Services Nec	13	\$2.66
9941	Electric Motor Repair	13	\$2.66
9949	Other Repair Services Nec	13	\$2.66

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<i>Industry Code</i>	<i>Description</i>	<i>2008</i>	
636 Home and Auto Supplies			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6341	Home And Auto Supply Stores	23	\$2.46
6342	Tire, Battery, Parts And Accessories Stores	23	\$2.46
653 Hardware Stores			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
6531	Hardware Stores	4	\$1.05
701 Finance			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
7011	Central Bank	1	\$0.40
7021	Chartered Banks	1	\$0.40
7031	Trust Companies	1	\$0.40
7051	Local Credit Unions	1	\$0.40
7052	Central Credit Unions	1	\$0.40
7099	Other Deposit Accepting Intermediaries	1	\$0.40
7111	Consumer Loan Companies	1	\$0.40
7121	Sales Finance Companies	1	\$0.40
7124	Financing Leasing Companies	1	\$0.40
7211	Investment (Mutual) Funds	1	\$0.40
7214	Investment Companies	1	\$0.40
7215	Holding Companies	1	\$0.40
7222	Real Estate Investment Trusts	1	\$0.40
7229	Other Mortgage Companies	1	\$0.40
7299	Other Investment Intermediaries Nec	1	\$0.40
7311	Life Insurers	1	\$0.40
7331	Health Insurers	1	\$0.40
7339	Other Property And Casualty Insurers	1	\$0.40
7411	Investment Dealers	1	\$0.40
7412	Stock Brokers	1	\$0.40
7413	Commodity Brokers	1	\$0.40
7421	Mortgage Brokers	1	\$0.40
7499	Other Financial Intermediaries Nec	1	\$0.40
7611	Insurance And Real Estate Agencies	1	\$0.40
751 Real Estate Operator			
<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
7511	Operators Of Residential Buildings And Dwellings	8	\$1.50

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
7512	Operators Of Non-Residential Buildings	8	\$1.50
7599	Other Real Estate Operator	8	\$1.50

771	<i>Business Services</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
6592	Opticians' Shops	1	\$0.42	\$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	
8668	Offices Of Denturists	1	\$0.40	
8669	Offices of Other Health Practitioners	1	\$0.40	
8671	Offices Of Psychologists	1	\$0.40	

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
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

772	<i>Personnel Suppliers</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
7712	Personnel Suppliers	36	\$4.55	\$4.84 *

789	<i>Other Business Services</i>
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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	5	\$1.55	\$1.19 *

811	<i>Non-municipal Government and Education</i>
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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	
8131	Labour And Employment Services - Federal Government	1	\$1.24	\$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 - Provincial Government	1	\$0.40	
8229	Other Protective Services - Provincial Government	1	\$0.40	
8231	Labour And Employment Services - Provincial Government	1	\$0.40	
8235	Provincial Government Projects	1	\$1.24	\$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	

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
8263	Education Administration - Provincial Government	1	\$0.40
8264	Recreation And Culture Administration - Provincial Government	1	\$0.40
8271	Transportation And Communications Administrations - Provincial Governmen	1	\$0.40
8272	Resource Conservation And Industrial Development Administration - Provinci	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 Government	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>
8321	Courts Of Law - Local Government	12	\$1.88
8323	Police Services - Local Government	12	\$1.88
8324	Fire Fighting Services - Local Government	12	\$1.88
8351	Executive And Legislative Administration - Local Government	12	\$1.88
8359	Other General Administration Services	12	\$1.88
8361	Health Administration - Local Government	12	\$1.88
8363	Education Administration - Local Government	12	\$1.88
8364	Recreation And Culture Administration - Local Government	12	\$1.88
8372	Resource Conservation And Industrial Development Administration - Local G	12	\$1.88
8373	Environment Administration - Local Government	12	\$1.88
8375	Regional Planning And Development Administration - Local Government	12	\$1.88

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	\$6.56

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	\$2.25
8623	Homes For Mentally Retarded	38	\$2.25
8624	Homes For Mentally Handicapped And/Or Disabled	38	\$2.25
8625	Homes For Emotionally Disturbed Children	38	\$2.25
8626	Homes For Alcohol/Drugs Addicts	38	\$2.25

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
8627	Homes For Children In Need Of Protection	38	\$2.25
8628	Homes For Single Mothers	38	\$2.25
8629	Other Institutional Health And Social Services Nec	38	\$2.25
8632	Drug Addiction And Alcohol Treatment Clinics	38	\$2.25
8633	Health Rehabilitation Clinics	38	\$2.25
8634	Home Care Services (Including Home Nursing)	38	\$2.25
8635	Public Health Clinics/Community Health Centers	38	\$2.25
8639	Other Non-Institutional Health Services	38	\$2.25

863 Ambulance Services

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
8631	Ambulance Services	36	\$3.05	\$4.84 *

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	5	\$1.19
8642	Child Welfare Services	5	\$1.19
8643	Family Planning Services	5	\$1.19
8644	Sheltered Workshops	5	\$1.19
8646	Meal Services (Non-Commercial)	5	\$1.19
8647	Social Rehabilitation Services	5	\$1.19
8648	Crisis Intervention	5	\$1.19
8649	Other Non-Institutional Social Services	5	\$1.19
8681	Medical Laboratories	5	\$1.19
8685	Blood Bank Laboratories	5	\$1.19
8689	Other Health Laboratories	5	\$1.19
8691	Health Care And Public Safety Promotion Associations And Agencies	5	\$1.19
8693	Health care research agencies	5	\$1.19
8694	Social Service Planning And Advocacy Agencies	5	\$1.19
8699	Other Health And Social Service Associations	5	\$1.19

865 Home-Maker Services

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>	
8645	Home-Makers Services	28	\$5.21	\$5.81 *

911 Accommodation Services

<u>SIC Code</u>		<u>Rate Group</u>	<u>Basic Rate</u>
9111	Hotels And Motor Hotels	8	\$1.50
9112	Motels	8	\$1.50
9113	Tourist Courts And Cabins	8	\$1.50

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
9114	Guest Houses And Tourist Homes	8	\$1.50
9121	Lodging Houses And Residential Clubs	8	\$1.50
9131	Camping Grounds And Travel Trailer Parks	8	\$1.50
9141	Outfitters (Hunting And Fishing Camps)	8	\$1.50
9149	Other Recreation And Vacation Camps	8	\$1.50

921	<i>Food and Beverage Services</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
9211	Restaurants, Licensed	7	\$1.65
9212	Restaurants, Unlicensed (Including Drive-Ins)	7	\$1.65
9213	Take-Out Food Services	7	\$1.65
9214	Caterers	7	\$1.65
9221	Taverns, Bars And Night Clubs	7	\$1.65

961	<i>Amusement</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
9651	Golf Courses	4	\$1.05
9652	Curling Clubs	4	\$1.05
9653	Skiing Facilities	4	\$1.05
9654	Boat Rentals And Marinas	4	\$1.05
9659	Other Sports And Recreation Clubs	4	\$1.05
9661	Gambling Operations	4	\$1.05
9691	Bowling Alleys And Billiard Parlors	4	\$1.05
9692	Amusement Park, Carnival And Circus Operations	4	\$1.05
9693	Dance Halls, Studios And Schools	4	\$1.05
9694	Coin-Operated Amusement Services	4	\$1.05
9695	Roller Skating Facilities	4	\$1.05
9696	Botanical And Zoological Gardens	4	\$1.05
9699	Other Amusement And Recreational Services Nec	4	\$1.05

970	<i>Linen supply</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>	
9725	Linen Supply	34	\$5.24	\$9.31 *

980	<i>Other Services</i>
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<u><i>SIC Code</i></u>		<u><i>Rate Group</i></u>	<u><i>Basic Rate</i></u>
0211	Veterinary Services	5	\$1.19
0212	Farm Animal Breeding Services (Except Poultry)	5	\$1.19
0213	Poultry Services	5	\$1.19
0219	Other Services Incidental To Livestock And Animal Specialties	5	\$1.19

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>	
0221	Soil Preparation, Planting And Cultivating	5	\$1.19	
0222	Crop Dusting And Spraying	5	\$1.19	
0223	Harvesting, Baling And Threshing	5	\$1.19	
0229	Other Services Incidental to Agriculture Crops	5	\$1.19	
0231	Agricultural Management And Consulting	5	\$1.19	
0239	Other Services Incidental To Agriculture Nec	5	\$1.19	
0322	Fishery Consulting	5	\$1.19	
4411	Project Management, Construction	5	\$1.19	
4491	Land Developers	5	\$1.19	
4499	Other Services Incidental To Construction Nec	5	\$1.19	
4552	Harbour And Port Operation Industry	5	\$2.42	\$1.19 *
4555	Marine Shipping Agencies Industry	5	\$1.19	
4559	Other Service Industries Incidental To Water Transport	5	\$1.19	
7791	Security And Investigation Services	5	\$1.19	
9611	Motion Picture And Video Production	5	\$1.19	
9612	Motion Picture And Video Distribution	5	\$1.19	
9613	Motion Picture Laboratories And Video Production Facilities	5	\$1.19	
9614	Sound Recording Services	5	\$1.19	
9619	Other Motion Picture, Audio And Video	5	\$1.19	
9621	Regular Motion Picture Theaters	5	\$1.19	
9622	Outdoor Motion Picture Theaters	5	\$1.19	
9631	Entertainment Production Companies And Artists	5	\$1.19	
9639	Other Theatrical And Staged Entertainment	5	\$1.19	
9641	Professional Sports Clubs	5	\$1.19	
9642	Professional Athletes And Promoters On Own Account	5	\$1.19	
9643	Horse Race Tracks	5	\$1.19	
9644	Other Race Tracks	5	\$1.19	
9711	Barber Shops	5	\$1.19	
9712	Beauty Shops	5	\$1.19	
9713	Combination Barber And Beauty Shops	5	\$1.19	
9722	Distributors And/Or Agents For Dry Cleaners	5	\$1.19	
9723	Self-Serve Laundries And/Or Dry Cleaners	5	\$1.19	
9724	Valet services, pressing and/or repair	5	\$1.19	
9726	Carpet Cleaning	5	\$1.19	
9729	Other Laundry And Dry Cleaning Services	5	\$1.19	
9731	Funeral Homes	5	\$1.19	
9732	Cemeteries And Crematoria	5	\$1.19	
9741	Private Households	5	\$1.19	
9791	Shoe Repair	5	\$1.19	

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<i>Industry Code</i>	<i>Description</i>		<i>2008</i>
9799	Other Personal And Household Services Nec	5	\$1.19
9911	Industrial Machinery And Equipment Rental And Leasing	5	\$1.19
9912	Audio-Visual Equipment Rental And Leasing	5	\$1.19
9913	Office Furniture and Machinery Rental and Leasing	5	\$1.19
9919	Other Machinery And Equipment Rental And Leasing	5	\$1.19
9921	Automobile And Truck Rental Services	5	\$1.19
9931	Photographers	5	\$1.19
9962	Tour Wholesalers And Operators	5	\$1.19
9991	Parking Lots And Parking Garages	5	\$1.19
9999	Other Services Nec	5	\$1.19
995	Cleaning Services		

<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	23	\$2.46
9951	Disinfecting And Exterminating Services	23	\$2.46
9952	Window Cleaning Services	23	\$2.46
9953	Janitorial Services	23	\$2.46
9959	Other Services To Building And Dwellings	23	\$2.46

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